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Taxation - Historical Notes

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Jackson County Assessor.

1. Private Acts of 1915, Chapter 441, stated that the salary of the Tax Assessor in Jackson County shall be \$500 per year to be drawn from the regular county funds in the treasury upon the warrant of the County Chairman, or Judge, on the first Monday in July of each year.
2. Private Acts of 1929 (Ex. Sess.), Chapter 65, fixed the salary of the Tax Assessor in Jackson County at \$1,000 per year, payable on July 1 of each year upon the warrant of the County Chairman or Judge drawn on the regular county general funds.
3. Private Acts of 1931, Chapter 713, provided that the Tax Assessor of Jackson County shall receive as compensation for his services the sum of \$800 per year, payable on July 1, 1931, and on that day thereafter out of the county treasury on a warrant from the County Judge, or Chairman.
4. Private Acts of 1941, Chapter 478, amended Private Acts of 1931, Chapter 713, by increasing the annual salary of the Tax Assessor of Jackson County from \$800 to \$1,200 per year.

Taxation

The following is a listing of acts pertaining to taxation in Jackson County which are no longer effective.

1. Acts of 1805, Chapter 67, Section 3, made it lawful for the Sheriff of Smith County to collect the taxes for the present year, and all arrearages, in that portion of Smith County which was annexed to Jackson County, to be accomplished under the same rules and regulations as if the annexation Act had not been passed.
2. Acts of 1809, Chapter 23, granted to Robert Armstrong the time until January 1, 1811, to finish up his collection of taxes and he is further empowered to collect any tax from any citizen of Jackson County who had listed his, her or their property in White County.
3. Acts of 1817, Chapter 128, authorized the county clerks of several counties, Jackson being among them, to lay a tax at their first session each year for the purpose of making an additional compensation to jurors attending the circuit or the county court, provided a majority of the justices are present and voted for the tax, and, provided further, that the additional compensation to the jurors shall not exceed fifty cents per day.
4. Acts of 1820 (Ex. Sess.), Chapter 28, cited in the preamble that the seat of justice in Jackson County had been moved from Williamsburg and a great number of the inhabitants had moved with it; that the lots of the said town were owned by the people of Jackson County who are presently greatly oppressed by the amount of taxes accruing on these lots, therefore, this Act exempts these properties, and their owners, from the payment of any state and county taxes on them, and prohibits any justice of the peace from making them a part of any tax list.
5. Acts of 1857-58, Chapter 127, stated that the Tax Assessor of Jackson County in 1857 neglected to add to the tax rate the 4% tax for the common schools and the lunatic asylum and he is therefore 4% short in the amount collected. This act permits the tax assessor to add the 4% to the 1858 taxes which he shall pay to the treasurer of the state and thereupon be relieved of liability for the same, but his sureties will remain liable for any 1858 deficiency in payment.
6. Acts of 1870-71, Chapter 50, provided that all counties and cities could levy taxes for county and municipal purposes in the following manner, (1) that all taxable property shall be taxed according to its value upon principles established for state taxation, and (2) that the credit of no county, or city, could be given or loaned to any person, firm, or corporation, unless a majority of the quarterly county court agree and that the voters approve the same in the referendum by a three-fourths majority. Several counties, including Jackson, exempted themselves from the second requirement of three-fourths majority for the next ten years saying a simple majority would suffice.

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