



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

November 19, 2024

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Houston County Assessor.

1. Private Acts of 1911, Chapter 411, amended the general law to provide that the Houston County Tax Assessor would be paid \$300 per annum.
2. Private Acts of 1943, Chapter 422, set the Tax Assessor's salary at \$600 per year. This was amended by Private Acts of 1949, Chapter 787, to provide that the salary would be set by the Quarterly County Court, provided that it was not less than \$600 nor more than \$1,200 per year.

Motor Vehicle Tax

The private acts listed below are no longer in effect in Houston County.

1. Private Acts of 1975, Chapter 53, levied a \$15 motor vehicle tax on the residents of Houston County and all non-residents using the county roads at least 30 days in each tax year. The County Court Clerk would collect the tax and issue a decal signifying payment of the same, for all of which the Clerk could charge a fee of fifty cents (\$.50) for each decal issued. Provisions were included to transfer decals from one vehicle to another and to replace those which might be lost, stolen, or destroyed. The proceeds of the tax would be used as the County Court decided but could be used, if desired, to pay school bonds or be deposited in the regular sinking fund. The terms of this act had to be approved by the people in a referendum before taking effect. Anyone not complying with the provisions of this act could be fined as in misdemeanor cases. This act was rejected by the Houston County Quarterly Court and never took effect. Further, it was specifically repealed by the act following.
2. Private Acts of 1975, Chapter 163, expressly repealed Private Acts of 1975, Chapter 53, above, in its entirety.

Taxation

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

1. Private Acts of 1931, Chapter 817, authorized a tax levy of not more than \$.31 per \$100 assessed valuation, for general county purposes.
2. Private Acts of 1955, Chapter 214, authorized a tax levy of \$.75 per \$100 assessed value, for general county purposes.

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