



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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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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Table of Contents

Taxation - Historical Notes	3
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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Henry County Assessor. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1937, Chapter 660, authorized the County Tax Assessor in Henry County to receive a salary of \$2,000 annually, out of the regular county funds upon warrant of the County Judge.
2. Private Acts of 1941, Chapter 119, amended Private Acts of 1937, Chapter 660, Section 1, above, by providing for the annual salary of the Tax Assessor of Henry County to be paid in monthly installments of \$166.66.
3. Private Acts of 1959, Chapter 297, made it the mandatory duty of the Tax Assessor of Henry County to enter upon every parcel of property, ascertain the ownership, obtain an accurate description and transcribe all of this data into a permanent record book. All written conveyances of real property were required to be presented to the Tax Assessor for him to make a notation of the changes. The act prohibited any registration of the conveyance unless it bore the notation of the County Tax Assessor. The Tax Assessor would have had the authority to appoint Deputy Tax Assessors and their salaries provided for in the act. This act was not approved by the Quarterly County Court and therefore never became a law.
4. Private Acts of 1961, Chapter 188, provided for every conveyance in writing of real property in Henry County to be first presented to the Tax Assessor for him to make notation of the change on the tax assessment books of the county. The act specifically set out the required procedure and language for the notation and provided for no registration of any conveyance without the required notation. Any registration which failed to bear on its face the proper notation of the County Tax Assessor was declared to be totally void.
5. Private Acts of 1987, Chapter 52, repealed Private Acts of 1961, Chapter 188.

Board of Equalization

The following is an act for Henry County which affected the Board of Equalization, but has been superseded. It is listed here for historical and reference purposes.

1. Private Acts of 1921, Chapter 832, provided for all members of the County Board of Equalization in Henry County to receive \$4 per day for their services.

Taxation

The following is a listing of acts pertaining to taxation in Henry County which are no longer effective. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1824, Chapter 66, required the collector of the public building tax in Henry County for the year of 1823 and subsequent years to turn the money collected over to the Commissioners in Paris. The Commissioners were authorized to obtain a judgment by motion against the collector and his securities for their failure to comply. The act expressly released the residents of the Counties of Weakley and Obion, from this public building tax in Henry County.
2. Private Acts of 1824, Chapter 128, authorized the Quarterly County Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton and Hardeman Counties to levy a tax not to exceed twelve and one-half cents per \$100 of property valuation to improve the navigation on the streams of the respective counties.
3. Private Acts of 1826, Chapter 131, made it unlawful for the County Court of Henry County to lay a navigation tax and made it the duty of the Treasurer of the Board of Trustees for the Western District to pay to the Trustee of Henry County all sums of money in his hands which were collected as a navigation tax from Henry County. If the Treasurer refused to refund this money to Henry County, the county could recover upon motion made to do so in Circuit or County Court.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector to be appointed by the County Judge or Chairman, for a two year term. All poll taxes not paid by March 1 of the year following the year the polls were levied were delinquent and would be turned over to the Collector for collection. The list of delinquent polls constituted a judgment against the individual assessed and had the force of execution and could be levied against the delinquent's goods and chattels or collected by garnishment.
5. Private Acts of 1931, Chapter 387, authorized the Quarterly County Court of Henry County to levy

and collect an annual tax not exceeding thirty-five cents per \$100 worth of taxable property, to be used for general county purposes.

6. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by providing that all poll taxes not paid by March 1 of the year following the year said taxes were due were delinquent. The act also required the Collector to assess for that year any eligible male citizen who had not been assessed the previous year, when this information came to the collector's attention.
7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, as amended, and restored to active status all laws which were repealed by said act.
8. Private Acts of 1935 (Ex. Sess.), Chapter 64, created the office of Delinquent Poll Tax Collector to be elected by the County Court for a one year term. All polls would be considered delinquent on the 1st Monday in July following the year in which the polls were levied and were to be turned over to the Collector for collection. Any person liable for payment of the tax for the previous year, but not assessed was to be assessed for that year. The list of delinquent polls constituted a judgment against the individual assessed and a warrant could be issued which would have the force of execution against the goods, chattels and wages of the delinquent.
9. Private Acts of 1941, Chapter 193, amended Private Acts of 1931, Chapter 387, Section 2, above, by changing the maximum allowable rate levy from thirty-five cents to forty-five cents but added a provision which made the higher rate effective only in the years of 1941 and 1943.
10. Private Acts of 1949, Chapter 67, amended Private Acts of 1931, Chapter 387, increasing the maximum allowable tax rate in Henry County from thirty-five cents to fifty cents and validating the forty-five cent general tax rate levied by the county court for the year 1948.
11. Private Acts of 1961, Chapter 160, amended Private Acts of 1931, Chapter 387, Section 2, as amended above, by changing the maximum allowable tax rate in Henry County from fifty cents to sixty cents.
12. Private Acts of 1983, Chapter 134, as amended by Private Acts of 1985, Chapter 56, established a wheel tax for Henry County. This act was repealed by Private Acts of 2000, Chapter 79.

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