



November 25, 2024

Taxation - Historical Notes

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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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Tax Assessor

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Hickman County Assessor.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

1. Private Acts of 1911, Chapter 411, amended the 1907 general law of the state, referenced above. This act set the annual salary for the tax assessors in several counties and purportedly included the tax assessor of Hickman County at an annual salary of \$600. (There is an obvious typographical error in the population figures within the act (the range for applicability is given as 16,524 to 16,030, but there is a notation in the margin of the private act publication that this act was intended to apply to Hickman County).
2. Private Acts of 1917, Chapter 352, set the annual salary of the Hickman County Tax Assessor at \$600, which would be paid out of the county treasury on the warrant of the county judge or chairman on July 1 of each year.
3. Private Acts of 1919, Chapter 643, amended Private Acts of 1917, Chapter 352, Section 1, by increasing the annual salary of the Hickman County Tax Assessor from \$600 to \$800.
4. Private Acts of 1921, Chapter 599, was the legal authority for the justices of the peace in Hickman County (identified by the 1920 Federal Census figures) to compensate the tax assessor of the county for additional work performed in 1921 by reason of having to re-assess many parcels of property, and to appropriate money for this purpose. No such appropriation or expenditure would be made unless a majority of the justices in attendance at a regular meeting were in agreement.
5. Private Acts of 1945, Chapter 200, set the annual salary of the Hickman County Tax Assessor at \$1,800, payable in equal monthly installments, and provided for an office in the courthouse to be furnished to the assessor. He was obligated to be available three days a week and devote his full time to the position. Before any instrument of conveyance could be registered, the same was required to be presented to the tax assessor, who was to extract and record specified information from the instrument and was authorized to collect a fee of fifty cents for doing so. The assessor was to execute a special bond not to exceed \$2,000 for the faithful accounting of fees collected. The register could not legally record any instrument until the tax assessor had certified that he had examined such deed. This act was subsequently repealed by Private Acts of 1989, Chapter 7.
6. Private Acts of 1957, Chapter 293, amended Private Acts of 1945, Chapter 200, by adding a provision to Section 1 that the tax assessor would be reimbursed up to \$50 each month for all the expenses necessarily and legitimately incurred in assessing property in the county. These expenses were to be paid by the county judge at the time of the payment of the monthly salary. This act was repealed by the one following.
7. Private Acts of 1967-68, Chapter 422, expressly repealed Private Acts of 1957, Chapter 293, entirely.
8. Private Acts of 1989, Chapter 7, specifically repealed Private Acts of 1945, Chapter 200

Taxation

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

1. Acts of 1817, Chapter 128, made it lawful for the justices of the peace of the counties of Davidson, Smith, Franklin, Rutherford, Maury, Lincoln, Giles, Overton, Bedford, Wilson, Hickman, Sumner, Stewart, Humphreys, Williamson, Jackson, White, Montgomery, Warren, Robertson and Dickson at the first session of each year, on the first day of the session, to levy a tax for the purpose of making additional compensation to the jurors attending the circuit courts and the county courts, a majority of the justices being present and voting therefore, but the additional compensation for the jurors could not exceed fifty cents per day.
2. Private Acts of 1822, Second Session, Chapter 138, authorized the county trustee of Dickson County to call on the county trustee of Hickman County for that part of the taxes collected by the Hickman County sheriff north of the Ross line. If the taxes were failed to be paid, a recovery could be had by a suit at law in the court of pleas and quarter sessions of either county.
3. Private Acts of 1826, Chapter 66, declared that a 50 acre tract of land entered upon by Horatio Claggett and granted by a registered grant, which said tract was presented to the Methodist Episcopal Church and included the Mount Pleasant meeting house in Hickman County was to be

- exempted from the imposition of state and county taxes as long as the same was used for religious purposes.
4. Acts of 1861 (Ex. Sess.), Chapter 11, stated that it appeared that a larger amount of state tax was assessed and collected in Hickman County than was authorized and sanctioned by the law, and the same was then in the hands of the collector, therefore, this act authorized the county court of Hickman County to appropriate the money collected in any manner they might deem necessary, whether to the payment of the state and county tax, or not.
 5. Public Acts of 1870-71, Chapter 50, stated that the counties and cities of the State of Tennessee could impose taxes for county and municipal purposes in the following manner and upon the conditions (1) that all taxable property would be taxed according to its value upon the principles established for State taxation, and (2) that the credit of no county, or city, could be loaned to any person, firm or corporation unless a majority of the county court, or municipal council, would first agree to submit the issue to a referendum vote wherein three-fourths of the voters vote in the affirmative to do so. Twenty-six counties exempted themselves from the requirement of the three-fourths ratification for the next ten years, but Hickman County was not one of them.
 6. Private Acts of 1975, Chapter 2, levied a privilege tax or wheel tax in Hickman County. The motor vehicle tax, excepting farm vehicles, tractors, motor-driven bicycles, and governmentowned motor-driven vehicles, was \$15.00 for each motor-driven vehicle and \$7.50 for motorcycles. Anyone operating a motor-driven vehicle for as long as 30 days on the roads of the county was subject to the tax, and failure to comply therewith was a misdemeanor for which fines could be imposed. The county court clerk was to collect the tax and issue the decals which represented payment thereof. Provisions were made for the transfer of the decal from one car to another and to replace the same when it was misplaced, or stolen. The revenue from the sale of the licenses would go into the sinking fund for the amortization of outstanding bonds. The act was amended by "Special" Public Acts of 1975, Chapter 23, which narrowed the population range to which the original act was made applicable. However, the original act was rejected by the quarterly court of Hickman County and never became an effective law.
 7. Private Acts of 2000, Chapter 97, levied the Hickman County Land Development Privilege Tax. This act was disapproved by the county governing body

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