



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Anderson County Assessor.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

1. Private Acts of 1915, Chapter 570, fixed the annual salary of the tax assessor of Anderson County at \$1,000, payable quarterly out of the county treasury on the warrant of the county judge, or chairman.
2. Private Acts of 1923, Chapter 641, was the legislative authority for the county courts of the state to appropriate out of the county's funds an amount not to exceed \$300 in each county for the year 1921 as an added salary for the county tax assessor. This act applied only to Anderson County.
3. Private Acts of 1945, Chapter 57, set the annual compensation of the tax assessor of Anderson County at \$2,400, payable monthly on the warrant of the county judge, or chairman, out of regular county funds, repealing all acts in conflict.
4. Private Acts of 1947, Chapter 394, which is published herein in full in the section on the county register, restricted the registration of instruments of conveyance in Anderson County unless the instrument had first been presented to the tax assessor and he had extracted from it all the information specified in the act, and made a record of it for all of which a fee could be charged.
5. Private Acts of 1951, Chapter 224, increased the annual salary of the tax assessor of Anderson County (identified by the 1950 Census) to \$3,000 payable monthly out of the county treasury on the warrant of the county judge, or chairman, on the first day thereof.
6. Private Acts of 1959, Chapter 69, fixed the compensation of the Anderson County Tax Assessor at \$7,000 per annum which would be paid out of the county treasury on the warrant of the county judge or chairman, on the first day on each month.
7. Private Acts of 1959, Chapter 357, required the county tax assessor to issue building permits. This act was repealed by Private Acts of 2000, Chapter 108.

Taxation

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

1. Acts of 1813, Chapter 8, permitted two-thirds of the justices of the court in Anderson County to appoint commissioners, who must be sworn and bonded according to the terms of the act, to contract for, and supervise, the building of a courthouse, and prison, for the county's use. The court was further authorized, two-thirds of the justices agreeing, to levy a tax on polls and property every year until the courthouse and prison were completed and paid for. This act was repealed by the one following below.
2. Acts of 1824, Chapter 99, expressly repealed the prior act of the general assembly which allowed the county court of Anderson County to build a courthouse and prison and to levy a tax to produce the funds to finance the same.
3. Private Acts of 1827, Chapter 191, made it lawful for the court of pleas and quarter sessions of Anderson County, a majority of the justices being present at their first session of the year, and on the first day of the session, to lay a county tax on all the lands subject to tax, which could not however exceed 12 ½ cents per 10 acres property valuation for the purpose of erecting a courthouse, prison, and stocks in the town of Clinton. The sheriff was directed to collect the tax and the trustee would be accountable for the funds.
4. Private Acts of 1831, Chapter 231, required the sheriff, or the tax collectors, of the counties of Carter, Fentress, Morgan, and Anderson, to pay over the state tax for the next two years to the commissioners appointed by the respective county courts for the purpose of enabling the citizens of the county to build a jail.
5. Public Acts of 1870, Chapter 50, allowed the counties and the cities of the state to levy taxes for county and municipal purposes in the following manner and upon condition that (1) all taxable property would be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county, or city, could be given, or loaned to any person, firm, or corporation, unless the majority of the justices of the quarterly court, or the city councils, first agree, and then an election would be held wherein three-fourths of the voters must approve.

Some counties, including Anderson County, exempted themselves from the requirement of three-fourths' voter approval, for the next ten years, substituting a majority approval only in its place.

6. Private Acts of 1931, Chapter 471, was the enabling legislation for the Anderson County Quarterly Court to levy, in addition to all other taxes now authorized by law, a special tax, not to exceed 11 cents per \$100 to provide the funds to pay the salaries of the county officials listed in the act which seemed to include all of the same.
7. Private Acts of 1931, Chapter 612, stated that in all the counties in the act (identified separately by the use of the 1930 census figures) including Anderson County, the quarterly court had the authority to levy and collect a tax on all personal and ad valorem property in the county whenever the court made an appropriate order to that effect which would be used for county purposes but which could not exceed thirty cents per \$100 property valuation.
8. Private Acts of 1961, Chapter 328, provided for an annual assessment of real property, personal property, and privileges in Anderson County. The act further directed that the assessment be made on all real property in the county by the tax assessor no later than April 20th which would be the assessment for that year.

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