



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

February 05, 2025

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Taxation - Historical Notes

Gaming Amusement Devices

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Bedford County Assessor.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

1. Acts of 1813, Chapter 16, stated that the commissioners heretofore appointed to regulate the town of Shelbyville in Bedford County may pass such ordinances as are necessary, may assess property for taxation and report the same to the county court, which taxes shall be collected by the sheriff in the normal manner. The sheriff was required to hold the election for the five commissioners.
2. Acts of 1815, Chapter 171, appointed Samuel King, William McGee, Howell Dowdy, Clement Cannon, Michael Fisher, James Dixon, and John Thompson as commissioners of Duck River navigation. The county court would appoint three citizens to view the river from Three Forks to the Maury County line and report back to the court. When this report is in, and accepted, the county court will lay a tax on all lands, lots, polls, taverns, inn keepers, et al, from year to year until sufficient money is raised to clear the river. No dam was to be erected on the river from the ford above Shelbyville to Fayetteville.
3. Public Acts of 1824, Second Session, Chapter 105, authorized the court of pleas and quarter sessions to lay a tax on all taxable property in Bedford County, not exceeding the state tax, for the next two years, to secure the necessary funds to purchase a site and erect a suitable house thereon for the accommodation of the poor in the county. The court was further vested with all the power and authority essentially and incidental to the accomplishment of this objective, such as to appoint commissioners and hire overseers.
4. Private Acts of 1915, Chapter 325, provided that the tax assessor of Bedford County, using the 1910 Federal Census figures, shall be paid the sum of \$1,000.00 per year, which shall be in the place and stead of all other fees, commissions, and income now allowed him by law.

Taxation

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

1. Private Acts of 1831, Chapter 73, Section 3, stated that the entire state tax of Bedford County be remitted to Bedford County and to be applied in part to the building of the courthouse.
2. Private Acts of 1931, Chapter 14, authorized the quarterly county court of Bedford County to levy and collect an annual tax for general county purposes not to exceed forty-five cents on each \$100.00 of taxable property in the county.
3. Private Acts of 1991, Chapter 65, would have applied a hotel/motel tax on Bedford County, but according to the county clerk, the act was not ratified locally and therefore never became law.
4. Private Acts of 1991, Chapter 98, would have applied a hotel/motel tax on Bedford County, but according to the county clerk, the act was not ratified locally and therefore never became law.

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