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# 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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# Taxation - Historical Notes

## **Taxation**

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

1. Acts of 1797, Chapter 7, authorized the Blount County tax levies for the years of 1798 and 1799, of not more than \$.50 on each "free poll", \$1.00 on each "black poll," \$.50 on each one hundred acres of land, and \$1.00 on each town lot. This act also authorized the levy of each stud horse a tax of not more than "one quarter of the price of the season of one mare."
2. Private Acts of 1911, Chapter 71, authorized a special tax levy to be used to meet payments due on any bona fide accumulated outstanding liabilities of the county, which had been necessarily accrued in preceding years.
3. Private Acts of 1917, Chapter 632, authorized a special tax levy of not more than \$.20 on each \$100 for grading, macadamizing, and improving the public roads in Blount County.
4. Private Acts of 1919, Chapter 766, authorized a special tax levy in Blount, Loudon and Roane counties of not more than \$.20 per \$100 assessed valuation for improving roads in those counties, and connecting them with each other, to form a more uniform road system.
5. Private Acts of 1977, Chapter 103, repealed Acts of 1909, Chapter 73, which was the legal authority for the counties, whose 1900 population or subsequent population was no less than 60,000 and no more than 100,000, to levy a general property tax whose proceeds would be used to maintain free public libraries in their respective counties. Blount County was among those affected by this law but according to our information at the time of these updated issues of private acts the county court of Blount County had not acted upon this act, thus rendering the same of no effect until the court did approve of it.
6. Private Acts of 1982, Chapter 360, would have amended Private Acts of 1979, Chapter 102, by levying a privilege tax of 5% on hotel or campground by a transient, however, this act was found unconstitutional by the attorney general of the state.
7. Private Acts of 1988, Chapter 169, would have amended Private Acts of 1979, Chapter 102, printed herein, but was not ratified locally and therefore never became law.

## **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 Blount County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Public Acts of 1857-58, Chapter 40, allowed Spencer Henry, the tax collector of Blount County, the further time of one year to collect the railroad taxes due for the years 1855 and 1856.
2. Public Acts of 1857-58, Chapter 65, authorized the county court of Blount County to levy one-fourth in amount of the state tax upon privileges, merchants and druggists.
3. Private Acts of 1859-60, Chapter 51, was another act for the relief of Spencer Henry, this one allowing him to receive \$70.61 for taxes in 1856 and 1857 which had been wrongfully paid over to the comptroller.
4. Private Acts of 1919, Chapter 522, provided that the tax levied and collected under Public Acts of 1899, Chapter 279, entitled, "An Act to empower the County Courts to provide for establishing County High Schools to levy taxes and make appropriations for their support; to appoint County Boards of Education for managing them," in Blount County be apportioned so that any municipal corporation within the county shall receive a pro rata of said tax
5. Private Acts of 1921, Chapter 65, authorized the quarterly county court to fix the annual salary of the tax assessor, at an amount of not more than \$2,500.
6. Private Acts of 1923, Chapter 576, also authorized the Blount County Quarterly County Court to set the annual salary of the tax assessor, at an amount of not more than \$3,200.
7. Private Acts of 1923, Chapter 676, created the office of delinquent poll tax collector for Blount County.
8. Private Acts of 1925, Chapter 163, as amended by Private Acts of 1929, Chapter 174, Private Acts of 1933, Chapters 265 and 546, Private Acts of 1935, Chapter 153, Private Acts of 1939, Chapter 307, Private Acts of 1943, Chapter 182, Private Acts of 1951, Chapter 705, Private Acts of 1957, Chapters 290 and 341, relative to the compensation of the assessor of property and the

employment and salaries of deputy tax assessors. These private acts have been superseded by the general law codified at T.C.A. § 67-1-501 *et seq.*

9. Private Acts of 1929, Chapter 174, was an amendment to Private Acts of 1925, Chapter 163, which provided that the tax assessor could appoint additional deputies, but the total amount of compensation for those additional deputies could not exceed \$1,000 annually. This amendatory act was itself amended by Private Acts of 1933, Chapter 265, which reduced the total amount to be expended annually on deputy tax assessors' salaries to \$600. Both of these acts were repealed by Private Acts of 1933, Chapter 885.
10. Private Acts of 1961, Chapter 322, was an attempt to require all owners of real property to report to the assessor of property any construction or remodeling project of more than \$1,000 within ninety days after completion of the project or occupancy of the building. This act was not ratified by the quarterly county court and never became an operative law.

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