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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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## **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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Bradley County Assessor.

1. Acts of 1907, Chapter 602, was a general state law regulating the business of Tax Assessors in the State, the 9th Section of which prescribed the term, provided for the filling of vacancies, abolished the positions of District Tax Assessors, and allowed the Quarterly Court of the county to set the bond and fix the salary of Tax Assessors.
2. Private Acts of 1929, Chapter 280, provided that in Bradley County (identified by the 1920 Federal Census figures) the Tax Assessor would receive for services rendered the sum of \$2,500 annually which would be paid on the warrant of the County Judge out of regular county funds each month.
3. Private Acts of 1931, Chapter 704, made it the duty and obligation of the Bradley County Tax Assessor to keep an office open on each Saturday morning at the courthouse during reasonable hours at which the Tax Assessor, or his Deputy, would be on hand to discharge all the duties of that office. The Quarterly Court was directed to furnish an office and equipment to the Tax Assessor for the above stated purposes. The Tax Assessor was required to make a copy of all conveyances and transactions which took place each week in the Register's office of the county. All the assessment books would be made up in and issued from this office. Any deputies hired to assist in this work must be paid out of the salary of the Tax Assessor which would not be less than \$2,500 nor more than \$3,500 each year, the same to be determined by the Quarterly Court.

## **Taxation**

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

1. Acts of 1870, Chapter 50, was the legal authority for the counties and the cities of Tennessee to levy a tax for county and city purposes in the following manner and upon these conditions, (1) that all taxable property would be taxed according to its value and upon the principles established for State taxation, and (2) that the credit of no county, or city, could be given, or loaned, to any person, firm, or corporation, unless a majority of the Quarterly Court or Council, first agree to submit the issue to a referendum election wherein the same must be approved by a three-fourths' vote of the people. Several counties exempted themselves from the requirement of the three-fourths' approval, substituting a simple majority for the next ten years, but Bradley was not in their number.
2. Private Acts of 1919, Chapter 78, was the enabling legislation for the Quarterly Court of Bradley County to levy a tax of 75 cents per \$100 property valuation, or at any rate less than that, for the purpose of supporting, carrying on, and maintaining the public schools of Bradley County.
3. Private Acts of 1925, Chapter 570, amended the above act to provide that it should apply only to grammar and elementary schools.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties having a population of no less than 22,193 and no more than 30,000 according to the 1930 Federal Census, who would be appointed for two years by the County Judge. All poll taxes not paid on or before May 1, 1931, and by March 1 thereafter were declared to be delinquent. Those who had not paid would be compiled in a list by the County Trustee and the list would be delivered to the Delinquent Poll Tax Collector by the Trustee, who would be paid 70 cents for each one collected plus the normal cost for serving process. The appearance of one's name on the Trustee's list was sufficient cause for a distress warrant to issue and the property of that person be levied on or his salary garnisheed. The collector was limited in the use of receipt books to those only which were furnished to him by the Trustee. The collector could examine the records of companies, private and public, conduct hearings and summon witnesses. The collector must also be sworn to office and bonded before entering upon his duties. This Act was repealed by Private Acts of 1931, Chapter 757.

5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by adding a provision that all poll taxes not paid by May 1, 1931, and by March 1, of the year following the due year, were to be declared delinquent. Section 3 was changed so that the Collector was required to proceed against anyone he knew to be delinquent whether their name appeared on the list, or not.
6. Private Acts of 1931, Chapter 612, was the authority for the Quarterly Court of Bradley County, and several other counties, all identified by the citation of population figures, to levy and collect a tax on all the real and personal property and ad valorem in the said counties, when an appropriate order was made by the Quarterly Court authorizing such levy, for county purposes which tax was not to exceed 30 cents per \$100 of property valuation.
7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223 as amended in its entirety.
8. Private Acts of 1947, Chapter 540, was the legislative authority for the Bradley County Quarterly Court to levy a tax not to exceed 90 cents per \$100 property valuation for general county purposes.
9. Private Acts of 1980, Chapter 205, created a litigation tax for Bradley County.
10. Private Acts of 1989, Chapter 97, amended Chapter 205 of the Private Acts of 1980 by deleting from Section 1 the language "ten dollars (\$10.00)" and substituting the language "fifteen dollars (\$15.00)".
11. Private Acts of 1991, Chapter 57, repealed Chapter 205 of the Private Acts of 1980, as amended by Chapter 97 of the Private Acts of 1989.

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