



March 10, 2025

Taxation - Historical Notes

Dear Reader:

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Campbell County Assessor.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

1. Private Acts of 1915, Chapter 234, ratified, confirmed, and legalized the prior actions of the quarterly county court in increasing the salary of the tax assessor to \$1,800 a year during each year of his term, which action took place at the July Term, 1913.
2. Private Acts of 1921, Chapter 118, stated that the tax assessor of Campbell County, using the 1920 Federal Census figures, shall receive as compensation for his services the sum of \$2,800 a year, payable \$700 a quarter, on the first day of January, April, July, and October, on the warrant of the county judge, or chairman, out of the regular county funds. This act was repealed by the act below.
3. Private Acts of 1933, Chapter 514, expressly repealed Private Acts of 1921, Chapter 118, Item 2, above, in its entirety.
4. Private Acts of 1937, Chapter 148, provided that all the tax assessors in Campbell County, quoting 1930 Federal Census figures, shall receive as full compensation for their services the sum of \$1,800 per year, payable monthly out of the regular general funds of the county.
5. Private Acts of 1953, Chapter 589, amended Private Acts of 1943, Chapter 444, Section 3, by increasing the salary of the tax assessor of Campbell County from \$2,400 to \$3,600, per year.
6. Private Acts of 1959, Chapter 209, would have amended Private Acts of 1943, Chapter 444, as amended, by raising the compensation of the Campbell County Tax Assessor from \$3,600 to \$5,000 per annum, but this act was not approved by the quarterly county court, and consequently never became an effective law.
7. Private Acts of 1959, Chapter 210, stated that any person desiring to erect, or to have erected, any building or structure, or any person desiring to remodel, or to have remodeled any building or structure, wherein the cost of doing the same exceeds \$500, that person shall first obtain from the tax assessor, after having filed an application therefor which contained certain information and which was in the form provided in the act, a permit to do so for which one must pay a fee of fifty cents. This act was rejected and disapproved at the local level and did not become a law.
8. Private Acts of 1961, Chapter 75, would have amended Private Acts of 1943, Chapter 444, Section 3, by providing that the county tax assessor shall be reimbursed for official travel done in the course of assessing county property at the rate of eight cents per mile upon presenting to the presiding officer of the quarterly court a sworn statement containing the number of miles actually traveled. This act was rejected by the quarterly court even though it had to be ratified in a referendum under its terms.
9. Private Acts of 1961, Chapter 76, would have repealed Private Acts of 1953, Chapter 483, which provided for the appointment of a deputy tax assessor, published herein. The act called for approval by referendum vote but the quarterly county court rejected it.
10. Private Acts of 1963, Chapter 47, would have provided that the county tax assessor of Campbell County, using the 1960 Federal Census figures, shall be elected by the quarterly county court at its July term in 1964, taking office on September 1, 1964, for four years, and he may be reelected at that time, or afterwards. The assessor must be 30 years of age, a high school graduate, and meet other specified qualifications of education and experience and devote full time to the duties of the office. A secretary could be employed for the assessor whose salary would be paid by the county court out of the regular county funds. The authority and duties of the assessor are the same as those prescribed in the general Tennessee law. The salary would be \$7,500 a year but this does not constitute a waiver of T.C.A. 67-1713. He would be paid seven cents per mile for official travel, but not over \$100 per month, upon submission of an itemized statement. He would be furnished an office in the county court house at county expense and may be given a deputy and clerical help if they are needed to accomplish the objectives. This act was rejected by the quarterly county court.
11. Private Acts of 1963, Chapter 50, would have repealed Private Acts of 1953, Chapter 483, specifically and entirely but this act was also rejected by the county court.

Taxation

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

1. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities in Tennessee to levy taxes for county and city purposes upon the following conditions; (1) that all property be taxed according to its value on the principles which were then applied to state taxation, and (2) that the credit of no county, or city, could be given, or loaned, to any person, firm, or private corporation unless a majority of the quarterly county court should first agree to submit the question to the people through a referendum, and then the people approve the same by a three-fourths approval vote for the next ten years, requiring that only a majority of the people vote affirmatively. Campbell County was exempted from the provisions of this act.
2. Private Acts of 1931, Chapter 223, created in counties between the population figures of 22,193 and 30,000 including Campbell County, the office of delinquent poll tax collector, who would be appointed by the county judge, or chairman, for a term of two years. All poll taxes not paid on or before March 1 of the year following the year they were due were declared to be delinquent. The collector would be paid seventy cents, plus the fees paid to others for serving process, for each delinquent poll tax collected. The county trustee was required to compose a list of those who were in arrears on their taxes and give the same to the delinquent poll tax collector. The appearance of one's name on the list was sufficient grounds for the issuance of a distress warrant to collect them. The collector could use only the regular official receipt books of the county which would also be furnished to him by the trustee. All collections would be turned over to the trustee as were other revenues. The collector was given the power to examine any and all records in the county, including payrolls, could summon witnesses, place them under oath, and conduct hearings.
3. Private Acts of 1931, Chapter 518, amended Chapter 223, above in Item 2, by extending the deadline for delinquency in the payment of poll taxes from March 1 to May 1 of the succeeding year after the due date, before they were to be turned over to the delinquent poll tax collector and, further, by requiring the collector to proceed against any person he personally knew to be delinquent whether their names appeared on the trustee's list or not.
4. Private Acts of 1931, Chapter 612, was an act used by several counties, which quoted the 1930 Federal Census figures, to provide the power and authority to levy and collect a tax on all taxable property, where an appropriate order is made by the quarterly county court which authorized the tax for county purposes, and which could not exceed thirty cents per \$100.00 of property valuation.
5. Private Acts of 1931, Chapter 757, specifically repealed Private Acts of 1931, Chapter 223, as it was amended, and restored to efficacy all prior private acts which might have been repealed by them.

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