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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Cannon County Assessor.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

1. Private Acts of 1911, Chapter 411, amended a general law of the State which concerned Tax Assessors only so as to fix the salary to be paid to him in several of the counties. In Cannon County, the Tax Assessor would be paid \$600 per year.
2. Private Acts of 1913, Chapter 103, amended Private Acts of 1911, Chapter 411, above, so as to raise the annual salary of the Tax Assessor in Cannon County from \$600 to \$800 per year.
3. Private Acts of 1927, Chapter 455, provided that the salary of the County Tax Assessor in Cannon County, (the 1920 Census figures were used to identify the county but they were wrong on the small end) would be \$1000 per year, payable quarterly, out of the county treasury on the warrant of the County Judge, or Chairman. This act was part of the litigation in Wood v. Cannon County, 195 Tenn. 9, 166 S.W.2d 399 (1942), in which the legality of the act was not questioned but there were disagreements on set-off, and the statute of limitations. This act was further considered and the decision broadened in Tenpenny v. Cannon County, 177 S.W.2d 817 (Tenn. 1944).
4. Private Acts of 1949, Chapter 265, amended Private Acts of 1927, Chapter 455, above, so as to increase the salary of the Tax Assessor from \$1,000 to \$1,200 per annum in Cannon County.
5. Private Acts of 1961, Chapter 33, amended Private Acts of 1949, Chapter 265, above, by upping the Tax Assessor's salary from \$1,200 to \$1,800 per year in Cannon County. This Act was properly ratified by the Quarterly Court.

## **Taxation**

The following is a listing of acts pertaining to taxation in Cannon County which are no longer effective or failed to win local ratification .

1. Acts of 1837-38, Chapter 61, Section 6, stated that the county courts of Cannon, White, Jackson, or Warren Counties, shall levy and collect a tax for the year 1838 in any part of DeKalb County, if the citizens of DeKalb County should elect to establish that county by their votes.
2. Acts of 1870-71, Chapter 50, provided that counties and cities may levy taxes for county and city purposes in the following manner, (1) that all taxable property be taxed according to its value and upon the principles established in regard to State taxation, and (2) the credit of no county, or city, shall be loaned to any person, firm, or corporation, unless it is first agreed by a majority of the Quarterly County Court to submit the question to a referendum vote of the people in which the proposition must be approved by a three-fourths majority. Several counties exempted themselves from the three-fourths vote approval for the next ten years but Cannon County was not found among their number.
3. Private Acts of 1983, Chapter 117, would have authorized Cannon County to impose a litigation tax of \$5.22 per case in all courts in the county except city courts and juvenile courts. The act was not acted upon by the October 1, 1983 deadline for approval provided in Section 4 of the act.
4. Private Acts of 2019, Chapter 6, would have altered the allocation of the hotel/motel tax by distributing an amount not to exceed the amount collected in the fiscal year that ended June 30, 2018, to the chamber of commerce and the remainder to be appropriated by the county commission for any lawful purpose. The act was never adopted locally.

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