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Chapter XI - Taxation

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.

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Chapter XI - Taxation

Assessor of Property

Private Acts of 1945 Chapter 178

COMPILER'S NOTE: The following private act was enacted prior to the amendment to Article II, Section 28, of the Tennessee Constitution and the enactment of the Property Assessment and Classification Act of 1973. Most, if not all, of the provisions of the following act have been superseded by general law which is found in scattered sections of Tennessee Code Annotated, particularly Title 67, Chapters 1, 3 and 5.

SECTION 1. That in Counties having a population of not less than 25,975 nor more than 26,000, as reported by the Federal Census of 1940, there is hereby provided a more efficient method of assessing the taxable property in such Counties for State, County and Municipal purposes.

SECTION 2. That the Carroll County Quarterly Court in its July, 1946, session, shall elect for Carroll County, Tennessee, a Tax Assessor who shall have completed at least a high school education, or its equivalent, whose duty it shall be to maintain an office in the courthouse in the county seat of such County, assess all of the assessable property in said County at its cash market value and make a record of such assessment as hereinafter provided, and who shall in addition to the duties herein imposed, in all things comply with the general taxing assessing [sic] laws of the State of Tennessee. Such person shall be twenty-one (21) years of age and shall hold office for a period of four (4) years from September 1, following his election and hold such office until his successor is elected and qualified at and after the July term of the Carroll County Quarterly Court.

As amended by: Private Acts of 1949, Chapter 509
Private Acts of 1951, Chapter 4
Private Acts of 1951, Chapter 258

COMPILER'S NOTE: Portions of Section 2 have been superseded by Private Acts of 1967-68, Chapter 314 (reproduced herein), and T.C.A. § 67-1-502, both of which require the popular election of the assessor of property. General law found at T.C.A. § 67-1-509 sets out the qualifications of the assessor.

SECTION 3. That such Tax Assessor, before entering in upon the duties of his office, shall first subscribe to an oath as follows:

"I do solemnly swear that I will support the constitution and laws of the State of Tennessee and of the United States of America, and that I will, without fear, partiality or prejudice, to the best of my ability assess all of the taxable property in Carroll County at its fair cash market value, make due report thereof, and keep a permanent record of same."

Said oath to be filed in the office of the County Court Clerk; that he shall enter into a good and solvent bond in the penal sum of Ten Thousand (\$10,000.00) Dollars, conditioned upon his faithful performance of his duties as such Tax Assessor.

COMPILER'S NOTE: The oath required of the assessor is found in T.C.A. § 67-1-507, its filing by the county clerk is governed by T.C.A. § 67-5-302, and the surety bond requirement is found in T.C.A. § 67-1-505, all of which supersede any conflicting provisions of Section 3.

SECTION 4. That immediately upon his qualification and assumption of the duties of such office he shall proceed to go upon, ascertain the ownership of, and obtain a complete boundary description of every tract of land in Carroll County, Tennessee, and shall transcribe such description, location and name of the owner of said tract upon a permanent book hereinafter provided for and shall assess such property at its fair cash market value.

SECTION 5. That every conveyance in writing of real property located within this County shall first be presented to the Tax Assessor of the County wherein said property is located for notation of the change or changes in ownership occasioned by said conveyance on the tax assessment books of the State and County. It shall be the duty of the Tax Assessor to note the changes in ownership occasioned by the conveyance on the face of the tax assessment records, together with the date of the notation and sign his name thereto; and he shall also stamp or note the fact of such presentation over his signature on the face of the written instrument presented, and a like duty will evolve on the official having charge of municipal tax assessment books if the property be within a municipal corporation. The notation by the Tax Assessor and by the proper municipal official, with appropriate changes, shall be in substantially the following form, to-wit:

"Received for notation of changes in ownership on the tax assessment books of

_____ County, Tennessee.

This _____ day of _____, 19____

Tax Assessor.

SECTION 6. That no conveyance in writing of real property shall be received by the Register of any County under this Act for registration unless it bear the notation of the County Tax Assessor required by the preceding section of this Act, and if it be shown on the face of the deed that the property conveyed is within a municipal corporation, then and in that event no Register for any County coming within this Act shall receive said instrument for registration unless it bear the notation of the proper municipal official, as required by Section 5 of this Act. The registration of any conveyance in writing of real property which fails to bear on its face the proper notation of the County Tax Assessor is hereby declared to be totally void.

SECTION 7. That the said Tax Assessor shall also ascertain from the County Court Clerk, the Clerk and Master of the Chancery Court, the Clerk of the Circuit Court or the Clerk of any other Court that has jurisdiction to sell lands and when, as and if lands are sold by decree of either of these Courts, it shall be the duty of the Tax Assessor to note such judicial sale or transfer upon his books. Said Tax Assessor shall also inspect the book of the County Court Clerk from time to time to ascertain if property is transferred by will, and shall note such transfer upon his books.

SECTION 8. That after the Tax Assessor shall have completed the listing on all of the property in Carroll County as hereinbefore provided, which must be done as soon as practicable after the passage of this Act, he shall deliver said books to the Equalization Board to be dealt with as provided by the general laws and thereafter the tax books for the Turstee's [sic] office shall be made up as now provided by law, but the books kept by the Tax Assessor shall be maintained in the manner as hereinbefore set out at all times, and be kept in the Tax Assessor's office in the Courthouse.

SECTION 9. That it shall be a misdemeanor for any Tax Assessor under this Act to copy any assessment from any previous tax book or in any other way fail to fulfill the duties of his office and upon conviction he shall be fined not less than \$100.00, nor more than \$500.00, and be imprisoned in the County Jail for not less than ten days, nor more than six months for each offense and in addition be removed from office.

COMPILER'S NOTE: Failure of the assessor to perform the duties required by law and the penalties and fines therefor are set out in the general law found at T.C.A. §§ 67-5-305 and 67-5-306.

SECTION 10. That as full pay and compensation for all services rendered hereunder by said Tax Assessor, he shall have and receive the sum of Thirty-six Hundred (\$3,600.00) Dollars per annum, which shall be paid to him by warrant drawn against the General Fund of such county in equal monthly installments in the regular way.

As amended by: Private Acts of 1951, Chapter 258.

COMPILER'S NOTE: Section 10 has been superseded by T.C.A. § 67-1-508, which provides that the salary of the assessor is to be set by the county legislative body in an amount not less than the salary of the County Trustee.

SECTION 11. That until the election of the single Tax Assessor as hereinbefore provided the duties of the Tax Assessor created by this Act shall be performed by the present Tax Assessors of such County, each of whom have agreed to accept the duties of this Act until such regular election.

SECTION 12. That the Tax Assessor shall, at the regular meeting of the Quarterly County Court in January, April, July and October of each year, report to the County Court, in writing, the total assessed value of taxable properties in the County and recommend the necessary changes in valuation.

SECTION 13. That the Tax Assessor each two years at the time of the annual assessment, shall publish in some newspaper or divide the annual assessment list between the three newspapers published in Carroll County, Tennessee, a complete list of the property assessed and its assessed value, but subject to the approval of the Carroll County Quarterly Court.

COMPILER'S NOTE: General law governing records and notice of assessment is found at T.C.A. § 67-5-508.

SECTION 14. That the Tax Assessor shall make up a typed list of all property assessed by districts, showing a complete list of the property assessed and its assessed value and shall keep said list in his office at all time [sic] for public inspection.

SECTION 15. That the County Judge shall appoint four (4) members of the County Court, two (2) from each political party of the County Court and the County Tax Assessor to represent the county as a Board of five (5) for the purpose of setting up a standard of valuation for the Tax Assessor to use in making up the annual assessment for the County.

COMPILER'S NOTE: Section 15 has been superseded by the general law provisions regarding state and county boards of equalization.

SECTION 16. That the several sections of this Act be severable, and if any sections should be declared to be unconstitutional, such unconstitutionality shall not affect the other sections of this Act.

SECTION 17. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 7, 1945.

Private Acts of 1967-68 Chapter 314

SECTION 1. The County Assessor of property in Carroll County shall be elected by the qualified voters of Carroll County on the first Thursday in August 1970 and every four (4) years thereafter, as provided by general law.

SECTION 2. This Act shall have no effect unless it is approved by majority of the number of qualified voters of the county voting in an election on the question of whether or not the Act should be approved. The ballots used in the regular election to be held on August 1, 1968, shall have printed on them the caption of this Act and the voter shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the County Election Commissioners and certified to the Secretary of State as provided by law in the case of general elections. The qualifications of voting on the question shall be the same as those required for participation in general elections and all laws applicable to general elections shall apply to the determination of the approval or rejection of this act.

Passed: February 26, 1968

Litigation Tax

Private Acts of 1983 Chapter 84

SECTION 1. There is hereby created a litigation tax on the privilege of litigating a civil or criminal action in the Circuit, Criminal, or Chancery Courts, the court of General Sessions, Juvenile and any other Special Courts in Carroll County. The amount of such tax shall be Seven and 75/100 (\$7.75) Dollars to be levied in Circuit, Criminal and Chancery Courts and Five And 25/100 (\$5.25) Dollars in General Sessions, Juvenile and all other Courts. As used in this Act, "cause of action" or "Action" includes, but is not limited to, all ex parte hearings, advisory hearings and adversary proceedings.

SECTION 2. The Clerks of the various Courts shall collect the litigation tax from the parties as part of the costs of the cause of action and such collections shall be made upon the disposition of such cause of action. Provided, however, the clerks shall not collect the litigation tax on such action if the Judge having jurisdiction over the action suspends the costs of the cause of action. The clerks shall collect the litigation taxes authorized by this Act and transfer such taxes to the County trustee [sic] on a monthly basis to be deposited with the trustee no later than the 10th day of the month immediately following the month of collection.

SECTION 3. Upon receipt of the funds of such litigation tax from the clerks, the county trustee shall deposit such funds in the County General Fund. Such funds shall be subject to appropriation by the County Legislative Body for any County purpose.

SECTION 4. The litigation tax created by this Act shall be in addition to all other privilege taxes on litigation imposed by the laws of this state.

SECTION 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Carroll County, Tennessee. Its approval or non-approval shall be proclaimed by the presiding officer [sic] of the Carroll County Legislative Body and certified by him to the Secretary of State.

SECTION 6. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming law, the public welfare requiring it. For all other purposes, it shall become effective on the first day of the month next following the approval of the County Legislative Body as provided in Section 5.

Passed: April 7, 1983.

Motor Vehicle Tax

Private Acts of 1976 Chapter 264

SECTION 1. For the privilege of using the public roads and highways, in Carroll County, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, a special privilege tax for the benefit of such county. The tax shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle and for each such motorcycle, or motor-driven bicycle and scooter. Farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and all motor-driven vehicles owned by any governmental agency or governmental instrumentality are excluded and exempt from such privilege tax. Nothing in this Act shall be construed as permitting and authorizing the levy and collection of a tax against non-residents of Carroll County or against owners of such vehicles using the streets, roads, and highways of Carroll County, who live or reside outside the bounds of the County but who do not come within the provisions of this Act, and within a reasonable construction of such provisions.

Any new resident of Carroll County shall be allowed thirty (30) days after establishing his residence in the county within which to comply with the provisions of this Act.

SECTION 2. The tax shall be paid to and collected by the County Court Clerk of Carroll County, who shall collect his tax at the same time that he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk shall not issue to a resident of Carroll County a state license for the operation of a motor-driven vehicle unless, at the same time, such owner shall pay the privilege tax for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of such tax shall be evidence [sic] by a receipt, issued in duplicate by the Clerk. The original of the receipt shall be kept by the owner of the motor-driven vehicle with the owner's certificate of registration and exhibited as now required by the general law of the State of Tennessee for the owner's Certificate of Registration as defined in Tennessee Code Annotated, 59-408(a) and 59-408(b).

COMPILER'S NOTE: Former T.C.A. § 59-408 has been recodified as § 55-4-108.

The payment of the privilege tax or wheel tax levied by this Act together with full, complete and explicit performance of and compliance with all provisions of this Act, by the owner of a motor-driven vehicle, shall entitle such owner to operate or allow to be operated his vehicle over the streets, roads, and highways of the county for a period of one year from March 1st of each year until midnight on the last day of February of the next succeeding year. There shall be a grace period of forty-six (46) days to commence on March 1st of each year and end at midnight on April 15th in which to comply with this Act.

When a vehicle becomes taxable under the provisions of this Act, at a later date than the above required date, the same proportionate reduction shall be made as to the cost of the wheel tax, or the amount to be paid to the County Court Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting such tax, and in issuing the receipt therefor and delivering it to the owner, the Clerk shall be entitled to a fee of Fifty Cents (\$.50) for each motor-driven vehicle and for each motor-cycle, motor-driven scooter and bicycle. It is the legislative intent that the Clerk's fee equal five percent (5%) of the amount of tax paid. This fee shall be deducted from the amount of wheel tax paid by and collected from the owner of each motor-driven vehicle, motorcycle or motor-driven scooter and bicycle. The Clerk will faithfully account for, make proper reports of, and pay over to the Trustee of Carroll County at monthly intervals, all funds paid to and received by him for the payment of such wheel tax.

If any motor-driven vehicle, for which the wheel tax has been paid and the receipt issued, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of such county; or if the owner transfers the title to such vehicle, and applies to the Clerk for the issuance of a duplicate receipt to be used by him on another vehicle for the unexpired term for which the original receipt was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such duplicate receipt and the owner pays the Clerk the sum of Twenty-Five Cents (\$.25) the Clerk will then issue to such owner a duplicate receipt, will cancel the original receipt delivered to him by the owner, and will deliver to the owner a duplicate receipt for the motor-driven vehicle for which it is issued. Such duplicate receipt shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads and highways of such county for the remainder of the period for which the original receipt was issued. If the original receipt becomes obliterated, erased, or defaced, or is destroyed and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, the Clerk, upon receipt from the owner of Twenty-Five Cents (\$.25), may issue and deliver to the owner a duplicate receipt.

SECTION 3. The proceeds from the tax levied by this Act, when collected by the Clerk and paid into hands of the Trustee, shall be placed in the Highway Fund of Carroll County to be used for county highway purposes only.

SECTION 4. Any person violating the provisions of this Act, upon conviction, shall be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

SECTION 5. The tax herein levied shall be collected beginning March 1, 1976 and each subsequent year thereafter.

SECTION 6. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

SECTION 7. This Act shall have no effect unless it is approved by a majority of the voters voting in an election to be held for the purpose of approving or rejecting it. Such election shall be held in the same manner and by the same officials as General Elections are required to be held in Carroll County. Within fifteen (15) days after this act becomes law, the county election commission of Carroll County shall call an election. Notice of such election shall be given not less than twenty (20) days nor more than thirty (30) days before the day of the election by publication of an appropriate notice in a newspaper of general circulation in Carroll County, as required by general law. The ballot used in the election shall have printed on them [sic] the substance of this Act including the maximum amount of tax and the purpose of such tax. Voters shall vote for or against its approval. The votes cast in the election shall be canvassed and the results proclaimed by the county election commissioners and certified by them to the secretary of state as provided by law in the cases of general elections. The qualifications of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to general elections shall apply to the determination of the approval or rejection of this Act. The cost of the election shall be paid by the county to which this Act applies.

SECTION 8. For the purpose of approving or rejecting the provisions of this Act as provided in Section 7, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this Act shall take effect upon being approved as provided in Section 7.

Passed: March 10, 1976.

Severance Tax

Private Acts of 1980 Chapter 184

SECTION 1. Carroll County by resolution of its County Legislative Body is authorized to levy a tax on all sand, clay, gravel, limestone and all other minerals severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of Carroll County only and all revenues collected from the tax, except deductions for administration and collection provided for herein, shall be allocated to Carroll County.

Administration and collection of this tax shall be by the County Clerk of Carroll County who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this Act.

SECTION 2. The rate of the tax shall be set by the County Legislative Body, but shall not exceed fifteen cents (15¢) per ton of sand, clay, gravel, limestone, or other mineral products severed from the ground in the county. Every interested owner shall become liable at the time the sand, clay, gravel, limestone, or other mineral products is [sic] severed from the earth and ready for sale, whether before processing or after processing as the case may be.

The term "sand, clay, gravel, limestone, or other mineral products" shall mean sand, clay, gravel, limestone, or any other minerals severed from the earth in the process of producing a saleable product by whatever means of severance used. It shall not include, however, any mineral taxed under the provisions of Tennessee Code Annotated, Sections 67-5901 through 67-5905 nor Section 60-116. The tax is levied upon the entire production in the county regardless of the place of sale or the fact that delivery may be made outside the county. The tax shall accrue at the time the sand, clay, gravel, limestone, or other mineral products is [sic] severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all sand, clay, gravel, limestone, and other mineral products severed in the county and upon all property from which it is severed, including but not limited to mineral rights of the producer, and such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever

created.

As amended by: Private Acts of 1983, Chapter 43
Private Acts of 2000, Chapter 70

COMPILER'S NOTE: Former T.C.A. §§ 67-5901 through 67-5905 have been recodified as §§ 67-7-101 through 67-7-110 (coal severance tax), and former T.C.A. § 60-116 has been recodified as § 60-1-301 (gas and oil severance tax).

SECTION 3. The tax levied by this Act shall be due and payable on the first day of the month succeeding the month in which the sand, clay, gravel, limestone, or other mineral products are severed from the soil. For the purpose of ascertaining the amount of tax payable it shall be the duty of all operators in Carroll County to transmit to the County Clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues, a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of each type of mineral, sand, clay, gravel, limestone, or other mineral products severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such other information as the County Clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this Act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the tax levied on or before such date there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed there shall also be added to the amount of tax and penalty due interest thereon at the rate of eight percent (8%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the non-payment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing sand, clay, gravel, limestone, or other mineral products from a production unit from which sand, clay, gravel, limestone, or other mineral products have been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the request of the Carroll County Clerk.

All such penalties and interest imposed by this Act shall be payable to and collectible by the County Clerk in the same manner as if they were a part of the tax imposed and shall be retained by the County Clerk's office to help defray the expenses of administration and collection.

Any person required by this Act to make a return, pay a tax, keep records, or furnish information deemed necessary by the County Clerk for the computation, assessment, or collection of the tax imposed by this Act, who fails to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment for not more than one (1) year or both.

Any person who willfully or fraudulently makes and signs a return which he does not believe to be true and correct as to every material fact is guilty of a felony and subject to the penalties prescribed for perjury under the law of this state. For the purposes of this section the word "person" also includes an officer or employee of a corporation or a member or employee of a partnership who is under duty to perform the act in respect to which the violation occurs.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the County Clerk, after being given written notice of same, the County Clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An assessment made by the County Clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the County Clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of sand, clay, gravel, limestone, or other mineral products in Carroll County less an amount of two percent (2%) of the tax and all of the penalties and interest collected, which shall be retained by the office of the County Clerk and credited to its current service revenue to cover the expenses of administration and collection, shall be remitted to the county trustee of Carroll County. These revenues shall become a part of the general fund of Carroll County, subject to appropriation by the County Legislative Body.

SECTION 7. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Carroll County before June 1, 1980. Its approval or nonapproval shall be proclaimed by the presiding officer of the Carroll County Legislative Body and certified by him to the Secretary of

State.

SECTION 8. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 7.

Passed: February 4, 1980.

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

1. Private Acts of 1927, Chapter 635, divided Carroll County into five tax assessing districts, with the voters in each district to elect a Tax Assessor for the district. Each Assessor would be paid \$300 per year and serve a two year term.
2. Private Acts of 1929, Chapter 348, amended Private Acts of 1927, Chapter 635, to increase the annual salary of the Tax Assessors to \$500.
3. Private Acts of 1931, Chapter 647, amended Private Acts of 1927, Chapter 635, to increase the term of office of the Tax Assessors to four years.
4. Private Acts of 1933, Chapter 173, amended Private Acts of 1927, Chapter 635, to provide that beginning September 1, 1934, Carroll County would have only one Tax Assessor, who would serve a four year term and receive \$1,500 annually as compensation. This act was repealed before it went into effect by Private Acts of 1933, Chapter 383.
5. Private Acts of 1933, Chapter 433, amended Private Acts of 1927, Chapter 635, to abolish the existing tax assessing districts and divide Carroll County into two tax assessing districts, with two Tax Assessors, each of whom would receive an annual salary of \$750 and serve a four year term.
6. Private Acts of 1949, Chapter 509, amended Private Acts of 1945, Chapter 178, reproduced herein, to provide that at the August 1950 election the voters in Carroll County would popularly elect a Tax Assessor to serve a four year term. This act was repealed by Private Acts of 1951, Chapter 4.
7. Private Acts of 1951, Chapter 258, reenacted Section 2 of Private Acts of 1945, Chapter 178 (reproduced herein), as it had been prior to its amendment by Private Acts of 1949, Chapter 509.
8. Private Acts of 1955, Chapter 188, would have amended Private Acts of 1945, Chapter 178 (reproduced herein), to provide for the popular election of the Tax Assessor in Carroll County, but the act was rejected by the quarterly county court and never became effective law.

Taxation

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

1. Private Acts of 1829, Chapter 44, authorized the Carroll County Court to levy a tax, not to exceed the state and county tax, to build a jail in Carroll County.
2. Public Acts of 1920 (Ex. Sess.), Chapter 22, was a general tax statute which reduced special property tax rates in municipalities and counties proportionally with a recent increase in property assessment, to prevent the collection of excessive taxes. This act was amended by Private Acts of 1921, Chapter 184, to exempt Carroll County's special school districts from the general law.
3. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in counties having a population between 22,193 and 30,000, which included Carroll County. The Delinquent Poll Tax Collector would receive 70¢ for each delinquent poll tax collected. This act was amended by Private Acts of 1931, Chapter 518, to limit the duties of the Delinquent Poll Tax Collector. This act, as amended, was repealed by Private Acts of 1931, Chapter 757.
4. Private Acts of 1935, Chapter 754, set the poll tax rate in Carroll County at \$1 and prohibited any additional poll tax except those levied under special acts pertaining to school districts.
5. Private Acts of 1959, Chapter 219, would have levied a \$5 wheel tax in Carroll County, the proceeds of which were to be used for teacher's salaries, but this act was not submitted to the voters for approval as required under the act and it never became effective law.

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