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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Carroll County Assessor.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 This act was repealed before it went into effect by Private Acts of 1933, Chapter 383.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 This act was repealed by Private Acts of 1951, Chapter 4.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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