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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Carter County Assessor.

1. Private Acts of 1913, Chapter 21, fixed the compensation of County Assessors in Carter County at \$1,000 per year and would be paid out of the County Treasury on the warrant of the County Judge or Chairman on the first day of July each year.
2. Private Acts of 1921, Chapter 682, fixed the compensation of Assessors in Carter and Lauderdale Counties at \$1,500 per year and would be paid out of the County Treasury on the warrant of the County Judge or Chairman on the first day of July each year.
3. Private Acts of 1925, Chapter 310, amended Private Acts of 1921, Chapter 682, above, by increasing the annual salary of the Tax Assessor in Carter and Lauderdale Counties to \$1,600 per year. Payments were to be made quarterly in the amount of \$450 on the first Monday of January, April, July and October of each year.
4. Private Acts of 1929, Chapter 709, amended Private Acts of 1925, Chapter 310, above, by increasing the annual salary of the Tax Assessor in Carter County to \$2,400 per year. Quarterly payments were increased to \$600 per quarter.
5. Private Acts of 1931, Chapter 584, amended Private Acts of 1929, Chapter 709, above, by authorizing the Quarterly County Court of Carter County to levy a special tax not to exceed five cents per \$100 worth of property valuation so as to produce the revenue to pay the salary increases for the Tax Assessor.
6. Private Acts of 1937, Chapter 500, created the office of County Tax Assessor for each Civil District in Carter County, who would be elected by qualified voters of each district to serve for four years. The act also restricted and enlarged the duties of the General County Assessor. Neither General County Assessors nor County District Assessors could serve more than four years in an eight year period. The purpose of this provision was to prevent them from succeeding themselves in office. Until the first election could be held for County Assessors, the act named citizens to serve as such. Tax Assessors were to assess all property in their Districts relieving the General County Assessor of this duty and the Tax Assessor had to take oath, execute a \$1,000 bond and be at least 21 years of age. The act set out the prescribed duties of the General County Assessor and failure to perform those duties constituted a misdemeanor, punishable by fine ranging from \$50 to \$200. Any clerical assistance the office of the General Assessor employed would be paid out of his salary.
7. Private Acts of 1939, Chapter 455, provided that in Carter County a deed for conveyance of land could not be registered in the Register's office until it had been taken to the Tax Assessor's office first, where the Tax Assessor was to make note of the ownership change in his books and note such on the deed by stamp or otherwise. The City Tax Assessor was to note the same in his office. The act prohibited the Register of Deeds from accepting any deed for registration without the notation of changed ownership on the deed. Violation of this act constituted a misdemeanor with a fine ranging from \$2 to \$50.
8. Private Acts of 1941, Chapter 258, amended Private Acts of 1929, Chapter 709, above, by allowing the Tax Assessor to receive \$996 a year, payable monthly, for car and traveling expenses in addition to his salary.
9. Private Acts of 1947, Chapter 615, authorized the Tax Assessor of Carter County to appoint such number of deputies as may be required to assist him in performing the duties of his office at a total salary for the Deputies of \$1,800 a year, to be paid monthly out of the general funds of the County.
10. Private Acts of 1957, Chapter 255, authorized the Quarterly County Court in Carter County to appropriate to the County Tax Assessor a sum not to exceed \$600 per year to pay the expenses incurred by him in the discharge of his duties, provided that the Assessor spend no more than \$50 per month. The County Tax Assessor was responsible for filing a sworn statement with the office of the County Court Clerk, attesting to the sums expended by him. The act provided that the County Tax Assessor receive a salary of \$3,000 per year, payable out of the general county funds.
11. Private Acts of 1961, Chapter 254, provided that the County Tax Assessor of Carter County would be paid a salary not to exceed \$6,000 per year, payable in equal monthly installments out of the County Treasury. The Quarterly County Court had the duty to fix such salary within the limitation.

12. Private Acts of 1963, Chapter 102, amended Private Acts of 1961, Chapter 254, above, by adding a provision that allowed the Tax Assessor to expend up to \$300 a year for clerical help in preparing and copying the tax rolls for the County, which amount would be paid from the general funds in the same manner the salary of the Assessor was paid. This act was not approved by the Quarterly County Court and therefore failed to become law.
13. Private Acts of 1973, Chapter 60, amended Private Acts of 1935, Chapter 241, reprinted herein along with its amendments, by deleting Section 6 of the act and substituting a new section which provided that the County Board of Equalizers consist of five members, one being elected from each of the five districts. Each member had to be a citizen of Carter County for a minimum of six years and be a resident of the equalization district from which he is elected. This act designated which of the five equalization districts each magisterial district would be composed of. This act failed to receive approval and never became law.

### **Board of Equalization**

The following are acts for Carter County which affected the board of equalization, but which have been superseded, repealed or failed to receive local approval. They are listed here for historical and reference purposes.

1. Private Acts of 1937, Chapter 240, amended Private Acts of 1935, Chapter 775, herein, by increasing the number of County Equalization Board members. In addition, the act named D. J. Street, Lee H. Goodwin, Landon Estep, W. B. Marsh, Nat Birchfield and C. M. Hendrix as additional members to the County Board of Equalizers.
2. Private Acts of 1939, Chapter 293, repealed Private Acts of 1937, Chapter 240, above.
3. Private Acts of 1973, Chapter 60, amended Private Acts of 1935, Chapter 241, as amended and cited herein, by deleting Section 6 and providing for a five man Board of Equalizers, each to be elected from a district in which the new member resided. The act required each member to be a resident of the district he represented for at least six years and qualified in all other respects as required by law. This act was disapproved by the Quarterly County Court and never became law.

### **Taxation**

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

1. Acts of 1797, Chapter 3, established a schedule of tax rates which the County Court Justices were required to levy for county purposes. The Counties of Knox, Hawkins and Carter were permitted to levy an additional tax not to exceed the sum set out in the schedule, in order to produce the revenue to construct a court house, prison and stocks when necessary.
2. Acts of 1801, Chapter 62, made it lawful for a majority of the Justices of the Peace in the Quarterly County Court in regular session to levy an additional tax in Carter County for the purpose of procuring a standard for weights and measures. This tax shall be collected as other taxes at a rate of eight cents on each white poll, sixteen cents on each black poll, eight cents on each 100 acres of land, sixteen cents on each town lot, fifty cents on each breed horse, and one dollar on each billiard table.
3. Private Acts of 1821, Chapter 72, authorized the County Court of Carter County to levy a tax on all taxable property in the county for the purpose of finishing the court house in Elizabethton. The act specified the rates in which the tax levy could not exceed by law. The tax was to be collected in the same manner as other public taxes and paid into the hands of the Chairman of the Commissioners. The tax collected represented a lien upon all lands, lots, slaves and other property. The act named Jeremiah Campbell, William Carter, James Keys, Johnson Hampton and Alfred M. Carter as the Commissioners to superintend the building of the new court house. The Commissioners were to select from amongst themselves a Chairman of the Board who was to execute a \$5,000 bond with the Chairman of the County Court of Carter.
4. Private Acts of 1917, Chapter 147, authorized the Quarterly County Court of Carter County to levy a tax of two mills on the dollar of all taxable property in the county for a maintenance fund for the State Line Road. There was some question as to the validity of the manner in which the tax was levied. This act validated all prior actions of officials and the court in collecting the taxes collected.
5. Private Acts of 1921, Chapter 580, allowed the County Court Clerk in Carter County to levy a privilege tax on all automobiles, auto-trucks and all other self-propelled vehicles used for the transportation of persons or freight for hire. Each vehicle was taxed according to its carrying capacity with the tax becoming larger with the size of the vehicle, ranging from \$5 on five passenger cars to \$150 for vehicles used for over twenty passengers. No vehicle carrying freight

of three tons or more was allowed to be driven or operated on the public highways. No tractor or traction engine shall be driven or operated on macadamized or hard surface roads unless the lugs on the wheels were removed to prevent damage to the highway. The fine was \$25 for violating the act.

6. Private Acts of 1931, Chapter 223, created a Delinquent Poll Tax Collector for Carter and other counties. The Collector would serve a two year term and was appointed by the County Judge or Chairman. J. R. Reaves was appointed as the Delinquent Poll Tax Collector. The Trustee had the duty of providing the Tax Collector with a list of persons having delinquent polls and the list constituted judgment against those persons, allowing the Collector to issue distress warrants for the collection of each poll tax, along with cost. The warrant could be levied on goods and chattels of the delinquent or served by garnishee. The Tax Collector could use only receipt books similar to those used by the Trustee to show from whom a poll was collected and the amount of cost. Failure to receive the entire portion of a poll by the Collector was a misdemeanor, except where collection was attempted by distress warrants. The Collector had to pay all sums collected over to the Trustee on or before the first day of each quarterly session of the County Court. The Tax Collector had the right to inspect any payroll, or list of employees in the service of individuals or corporations. Refusal by employers constituted a misdemeanor. The Collector had the authority to summon witnesses and administer hearings and any false swearings constituted perjury and was punishable as such. As compensation for services, the Tax Collector was paid seventy cents for each delinquent tax he collected.
7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, above, by designating that all eligible male citizens who had not paid their poll taxes to the Trustee be turned over to the Delinquent Poll Tax Collector for collection. This act further amended Private Acts of 1931, Chapter 223, by requiring the Collector to add any eligible male citizen to the list received from the Trustee if, under law, he was liable for the payment of poll tax for the previous year, but was not assessed. The Tax Collector no longer had the right to inspect payrolls or list of employees employed by individuals or corporations.
8. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, above, as it was amended.
9. Private Acts of 1933, Chapter 64, authorized the Quarterly County Court of Carter County to levy and collect a special tax of not more than five cents per \$100 property valuation to provide revenue for transporting high school and elementary students from their homes to school, provided they lived more than three miles from the school to which they were assigned.
10. Private Acts of 1939, Chapter 606, authorized the County Court of Carter County and the Board of Education to set up a separate budget for the transportation of high school and elementary school pupils and to levy a special tax of 30¢ per \$100 worth of taxable property or less in order to provide for the transportation of the pupils.
11. Private Acts of 1943, Chapter 375, amended Private Acts of 1939, Chapter 606, above, by increasing the amount of tax on every \$100 worth of taxable property to forty cents.
12. Private Acts of 1989, Chapter 12, amended Private Acts of 1984, Chapter 186, reprinted herein, by adding "governmental entity" to the definition of a person for the purposes of the hotel/motel occupancy tax. The act also increased the privilege tax rate to five percent of the consideration charged by the operator. This act failed to receive approval by the County Legislative Body and never became law.

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