



December 20, 2024

Taxation - Historical Notes

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Chester County Assessor.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

1. Private Acts of 1911, Chapter 487, abolished the office of County Tax Assessor in Chester County and authorized the County Court at its January term, 1912, to elect a District Tax Assessor for each civil district of the County and therefore every two (2) years the qualified voters of each civil district would elect a District Tax Assessor for their respective civil districts. The District Tax Assessor would take the same oath of office and discharge the same duties of assessing property for State, county, and municipal revenue as formally done by the County Tax Assessor. This Act was specifically repealed by Private Acts of 1937, Chapter 881, which follows.
2. Private Acts of 1937, Chapter 881, repealed Private Acts of 1911, Chapter 487, and restored the County Tax Assessor position to Chester County. This 1937 Act provided for the County Court to elect a Tax Assessor for the County, who would serve a two (2) year term, with the position to be filled every two (2) years thereafter accordingly. The salary for the County Tax Assessor position was set at nine hundred (\$900) dollars yearly, payable quarterly, by warrant from the Chairman of the County Court. The County Tax Assessor would also serve as an ex officio member of the Board of Equalization, but could not vote as a member of said Board Members of the County Court were not eligible for the office of County Tax Assessor.
3. Private Acts of 1939, Chapter 437, required the board of election commissioners in Chester County to hold an election on the questions of whether to establish the offices of County Judge and County Purchasing Agent and whether the following should be elected by popular vote: tax assessor, road supervisor, superintendent of education, and county board of education.
4. Private Acts of 1965, Chapter 152, amended Private Acts of 1937, Chapter 881, and increased the salary of the Tax Assessor in Chester County to one thousand five hundred (\$1,500) dollars for the two (2) year term of 1966 to 1968 and for the terms thereafter the annual salary would be two thousand four hundred dollars (\$2,400) payable in equal monthly installments from the funds of the county.

Taxation

The following is an act pertaining to taxation in Chester County which is no longer effective.

1. Private Acts of 1915, Chapter 166, empowered the Quarterly County Court in Chester County to levy in each year at its January or April term, or at any term when the general tax levy would be made, a special tax of not less than ten (10¢) cents per one hundred (\$100) dollars of property valuation to be used exclusively to maintain one or more high schools in said County. The Court was also empowered to levy an additional tax of five (5¢) cents for the same purpose when and if, they deemed same necessary. The funds received from the levy were to be used for high school purposes only.

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