



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Claiborne County Assessor.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

1. Private Acts of 1921, Chapter 890, set the salary of the county tax assessor at \$1,000 per annum.
2. Private Acts of 1925, Chapter 265, increased the salary of the county tax assessor to \$1,250 per annum.
3. Private Acts of 1931, Chapter 407, fixed the salary of the tax assessor at \$1,800 per annum.

Taxation

1. The following is a listing of acts pertaining to taxation in Claiborne County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.
2. Acts of 1809, Chapter 72, authorized the county court of Claiborne County to levy a tax to pay off the outstanding debt resulting from the repair of the courthouse and jail.
3. Acts of 1819, Chapter 28, authorized the county court of Claiborne County to levy a tax for building a jail.
4. Private Acts of 1857-58, Chapter 127, Section 2, allowed D.C. Bullard an additional two years to collect the taxes of Claiborne County.
5. Private Acts of 1915, Chapter 13, authorized a special tax of 1½ mills on each dollar of taxable property to raise money for county high schools. This act was subsequently amended by Private Acts of 1917, Chapter 186, to raise the tax to 2½ mills.
6. Private Acts of 1917, Chapter 733, authorized an additional tax of 65¢ on each hundred dollars of taxable property to support the common schools.
7. Private Acts of 1931, Chapter 254, created the office of delinquent poll tax collector for Claiborne County.
8. Private Acts of 1931, Chapter 102, authorized a tax of 30¢ on each \$100 taxable property for general county purposes.
9. Private Acts 1931, Chapter 223, created the office of delinquent poll tax collector for counties having a population of not less than 22,193 and not more than 30,000, according to the Federal Census of 1930. The act further provided the fees of said officer and how said office shall be filled.
10. Private Acts 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by limiting the duty of the delinquent poll tax collector.
11. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223.

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