



August 31, 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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Clay County Assessor. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Private Acts of 1921, Chapter 810, fixed the salary of the Tax Assessor in Clay County at \$750 per annum to be paid out of the county treasury on warrant from the County Judge, or Chairman, on the first day of April, July, and October of each year.
2. Private Acts of 1933, Chapter 741, set the compensation of Clay County's Tax Assessor at \$400 annually on the warrant of the County Judge or Chairman. Countersigned by the County Court Clerk, and drawn on the county treasury on the first day of April, July, and October. This act would not take effect until the expiration of the term of the incumbent Tax Assessor.
3. Private Acts of 1937, Chapter 574, repealed Chapter 741, Private Acts of 1933, which was an Act to fix the salary of the Tax Assessor of Clay County.
4. Private Acts of 1951, Chapter 688, provided that the Tax Assessor in Clay County be paid \$1,000 a year in equal monthly installments from the county treasury.
5. Private Acts of 1961, Chapter 79, fixed the salary of the Tax Assessor of Clay County at \$1,800 annually in equal monthly installments from the county treasury which would be in addition to allowances for clerical help. The allowance for clerical assistance was \$75 per month, not to exceed \$900 annually, and neither would be effective until the expiration of the incumbent's term. This Act was not approved by the Clay County Quarterly Court and therefore did not become a law under the provisions of the Home Rule Amendment to the constitution.

Taxation

The following is a listing of acts pertaining to taxation in Clay County which are no longer effective.

1. Private Acts of 1925, Chapter 737, made it the duty of the Quarterly County Court of Clay County to levy at its April term, or at any term at which the general county assessment is made a special tax not exceeding twelve cents per \$100 of property valuation for the purpose of maintaining three two-year high schools which were located in Moss, Hermitage Springs, and Willow Grove, all under the Board of Education of Clay County and teaching the same subjects as would be found in the first two years of a four year high school curriculum. The taxes would be collected as other county taxes are.
2. Private Acts of 1976, Chapter 277, enacted a \$5.00 motor vehicle tax in Clay County for all vehicles except the farm type vehicles expressly exempted. The Act applied to all residents of Clay County and to those who usually stay in Clay County, and failure to purchase the same would constitute a misdemeanor for which one could be fined. The County Court Clerk would collect the tax at the same time the State license tags were sold and issue a tag, or some type of decal, signifying payment of the tax, for all of which a fee of fifty cents could be charged. The proceeds of this tax were to be deposited in the debt service fund. The means by which lost, or destroyed tags could be replaced, and/or transferred from one vehicle to another, were included in the law. That act was subject to approval by the people in a referendum but never got that far because the Quarterly County Court rejected the act, thus it never became operative in Clay County.

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