



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Cocke County Assessor.

1. Private Acts of 1917, Chapter 335, set the annual salary of the assessor in Cocke County at \$1,000, to be paid on July 1st of each year.
2. Private Acts of 1925, Chapter 571, raised the assessor's annual compensation to \$1,200, still to be paid in a lump sum payment on July 1st of each year. This was amended by Private Acts of 1933, Chapter 394, to provide that the assessor would be paid monthly on the first day of each month.
3. Private Acts of 1927, Chapter 193, provided that the assessor was to receive as additional compensation a per diem of \$4.00 for each day he met with the county board of equalization.
4. Private Acts of 1937, Chapter 182, raised the assessor's annual salary to \$1,500.
5. Private Acts of 1947, Chapter 625, set the salary of the Cocke County Assessor at \$2,100 per year, to be paid in monthly installments.
6. Private Acts of 1959, Chapter 135, was attempted legislation which would have required the purchase of a building permit from the office of the assessor before any construction or remodeling of more than \$500 could be begun in Cocke County. This act failed to receive local approval and never became effective.
7. Private Acts of 1959, Chapter 136, was also rejected by the quarterly county court. This act would have required the assessor to examine any deed or instrument conveying real property before it could be recorded in the register's office.

Taxation

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

1. Acts of 1801, Chapter 63, provided for an additional tax levy for two years, to be used to build a prison and pay the debts incurred from building a new courthouse.
2. Acts of 1805, Chapter 74, authorized Cocke County to levy another tax for the purpose of paying the grand jurors.
3. Acts of 1806, Chapter 4, authorized a one year additional tax levy to be used to pay the grand jurors who had served during the previous three years.
4. Acts of 1819, Chapter 20, authorized the county court to levy an additional tax on all taxable property in the county for the purpose of building a new courthouse on the public square in Newport.
5. Public Acts of 1870-71, Chapter 50, Section 2, exempted Cocke County from the provisions of the act which authorized several counties to impose taxes for county and corporation purposes.
6. Private Acts of 1925, Chapter 254, authorized a tax levy of not more than \$.30 per \$100 assessed valuation for the purpose of supporting county high schools in Cocke County. This has been superseded by Tennessee Code Annotated 49-605, which provides that no more than one school tax can be levied in each county for the support of all grades in the public schools.
7. Private Acts of 1999, Chapter 19, amended Private Acts of 1980, Chapter 216, relative to hotel/motel occupancy tax in Cocke County. This act was disapproved by the local governing body and therefore never became law.

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