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# Taxation - Historical Notes

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Dear Reader:

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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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Table of Contents

<b>Taxation - Historical Notes .....</b>	<b>3</b>
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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Coffee County Assessor. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 353, abolished the office of County Tax Assessor in both Coffee and Moore Counties. The respective County Courts would elect a District Tax Assessor for each Civil District at the January, 1912 term. At the next regular August election, the District Tax Assessors would be elected by the people of the district to a two year term. This Act was repealed by amendment as to Coffee County in Private Acts of 1947, Chapter 818.
2. Private Acts of 1927, Chapter 350, created the office of Delinquent Poll Tax Collector for Coffee County. The Collector would be elected by the County Court to a one year term. The Collector would have the same power and authority to collect delinquent poll tax as by statute was vested in the County Trustee. The County Trustee would prepare a list of delinquents.

## **Taxation**

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

1. Private Acts of 1907, Chapter 182, created the Hickerson Taxing District for the establishment of a high school and also for the construction and repair of public highways. The District would be governed by a popularly elected, three member, Board of Directors who would serve two year terms. The Board was empowered to levy a tax annually between 50 cents and \$1.00 on every \$100 worth of taxable property plus a \$1.00 poll tax on all male inhabitants of the District to be used for school purposes. The Board could also levy a tax of not less than 25 cents or more than 75 cents on every \$100 worth of taxable property for road purposes. The Board could also issue bonds and levy a special tax to pay the interest and create a sinking fund. This Act was repealed by Private Acts of 1911, Chapter 631.
2. Private Acts of 1911, Chapter 445, amended Private Acts of 1907, to exclude the lands of J. I. Ingram and Dr. C. N. Newman from the Hickerson Taxing District.
3. Private Acts of 1967-68, Chapter 305, established a litigation tax in Coffee County of \$2.00 in all civil and criminal actions in the General Sessions Court and \$3.00 in all civil and criminal actions in the Circuit Court and Chancery Court. The proceeds would be placed in a "Court House Maintenance, Repair and Construction Fund" to be used exclusively for the purpose of maintenance, repair and construction of the Court House and Court House Annex. This Act was repealed by Private Acts of 1981, Chapter 5, Page 8.
4. Private Acts of 1975, Chapter 118, amended Private Acts of 1967-68, Chapter 305, by providing for the litigation tax to be taxed as part of the costs in all civil and criminal actions in the General Sessional Court, the Circuit Court, and the Chancery Court of Coffee County. The Act also permitted the retirement of bonds which had been issued to finance the construction of a county courthouse and jail as a purpose for which these funds could be spent. This Act was not approved by the Quarterly Court and never took effect.
5. Private Acts of 1981, Chapter 81, authorized the legislative body of Coffee County to levy a privilege tax upon the privilege of occupancy of any hotel in an amount not to exceed 5% of the consideration charged by the operator. The County Clerk would collect the tax and pay over the proceeds to the Trustee. The County Debt Service Fund would receive 80% of the tax proceeds and 20%, up to a maximum of \$40,000, would go to industrial development and tourism. This Act was not approved by the local authorities and never became operative.

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