



July 22, 2024

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Cumberland County Assessor.

1. Private Acts of 1925, Chapter 427, fixed the salary of the Tax Assessor of Cumberland County at \$1,000 per year, payable out of the regular county funds at the rate of \$400 on the first Monday in April and \$600 when the assessments have been completed, both to be upon the warrant of the County Judge.
2. Private Acts of 1939, Chapter 113, stated in its preamble that the assessed value of property, as set by the County Tax Assessor, was set at such a low value in the Town of Crossville that the town was forced to levy an artificially high tax rate in order to generate sufficient revenue. This Act established the position of Tax Assessor for the Town who would assess property at its "actual cash value". The County Tax Assessor was barred access to the books and records of the City Tax Assessor.
3. Private Acts of 1945, Chapter 362, provided that beginning in 1945 and annually thereafter, the sum of \$600 shall be paid to the Tax Assessor of Cumberland County to compensate him for clerical expenses, or unusual expenses, incurred during the year, \$300 of which would be paid on the Saturday before March 15, and \$300 on the Saturday before August 15.
4. Private Acts of 1955, Chapter 215, amends Private Acts of 1951, Chapter 131, by changing the quoted population figures to make the act apply to Cumberland County and further amends Section One by increasing the salary of the Tax Assessor from \$3,000 to \$5,000 annually. This Act did not receive local approval and therefore never became operative.

## **Taxation**

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

1. Acts of 1870-71, Chapter 50, provided that counties and cities may impose taxes for county and corporate purposes if (1) all taxable property is taxed according to its value and (2) neither the credit of the county nor the city be loaned to any person, firm, or private corporation except upon a vote by a majority of the county court and after submitting the question to a referendum vote in which three quarters of the voters must affirm the same. Twenty-seven counties, including Cumberland, exempted themselves from the three-quarter requirement and provided that in those counties only a majority of the voters voting in the referendum must approve. See State v. Mayor of Bristol, 109 Tenn. 315, 70 S.W. 1031 (1902).
2. Acts of 1905, Chapter 398,, authorized and empowered the county court to supply the Tax Books belonging to the office of the County Trustee when the same have been permanently lost or destroyed, and established the mode of procedure in such cases. The Trustee would file a petition with the County Judge, or Chairman, averring the fact that the books are destroyed and the manner in which the loss occurred. The petition would also state whether the same books can be supplied from the assessment rolls or other public records on file. If all information to establish proper assessments is gone, the County Court would appoint three Commissioners with the same qualifications as members of the Board of Equalization who would hear proof as to the assessed value of all the property in the county and thus complete the Tax Books. Exceptions to the rulings of the Commission could be filed within five days after completion and return of the books. No penalties would be levied on people who were not delinquent on their own doing.
3. Acts of 1905, Chapter 424, was also enacted by the General Assembly and is identical to Acts of 1905, Chapter 398.
4. Private Acts of 1931 (2nd Extra Session), Chapter 71, provided for a more efficient method of collecting delinquent taxes in Cumberland County by permitting the County to become the purchaser of such real estate as may be sold for taxes and to dispose of such land. All the details of the procedures, including the right to redeem the land by the owner, are included within the law. These would have to be followed strictly for a county to avail themselves of this manner of collecting taxes.
5. Private Acts of 1951, Chapter 78, authorized the Quarterly County Court of Cumberland County to levy an annual tax of 5 mills on all taxable property, which would be in addition to all other taxes, which would be used to contribute towards the expense of operating the "Cumberland Medical

Center." The County Trustee was directed to pay the proceeds of this tax to the City of Crossville to be expended by them for the purpose mentioned. This Act was repealed by Private Acts of 1951, Chapter 256.

6. Private Acts of 1972, Chapter 280, imposed a privilege tax of \$2 on all cases filed in the Circuit Court, Chancery Court and General Sessions Court of Cumberland County. The taxes would be placed in a special fund designated "The Courthouse Remodeling and Maintenance Fund" and be used solely for that purpose. This Act was repealed by Private Acts of 1981, Chapter 85.

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