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# Taxation - Historical Notes

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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 are listed as a reference to laws which once affected the Davidson County Tax Assessor. They have been superseded, repealed or have failed to win local approval.

1. Acts of 1907, Chapter 602, Section 9, set forth a uniform system of tax assessment and collection across the State. One tax assessor would be elected in each county. The office of Civil District Assessor was abolished. In Davidson County, the Tax Assessor would be paid \$4,000 per year. The Davidson County Tax Assessor could appoint deputies as necessary. The Assessor was required to file an affidavit with the County Court showing the necessity of hiring deputies and their compensations. The total compensation paid the deputies could not exceed fifty percent of the Tax Assessor's salary.
2. Private Acts of 1913, Chapter 302, amended Acts of 1907, Chapter 602, Section 9, above, by fixing the annual salary of the Tax Assessor in Davidson County at \$5,000, and by setting a maximum for combined annual salaries of all the deputies of the Tax Assessor at \$7,500.
3. Private Acts of 1915, Chapter 6, amended Acts of 1907, Chapter 602, Section 9, above, by setting the annual salary of the Tax Assessor of Davidson County at \$5,000, payable from the County Treasury. When the Tax Assessor submitted his affidavit concerning the compensation of his deputies, the total compensation not exceed \$7,500.
4. Private Acts of 1915, Chapter 100, authorized the County Judge of Davidson County to issue his warrant payable to one Jesse Webb, Tax Assessor for Davidson County, for \$1,200 to reimburse him for clerical work paid for by him because Private Acts of 1913, Chapter 302, which had imposed the duty of payment on the County, had been declared unconstitutional.
5. Private Acts of 1921, Chapter 41, authorized and directed the County Judge to draw his warrants payable on the vouchers of the Tax Assessor for the purpose of paying clerical workers and deputies in the aggregate amount of \$5,000. The amount paid could not exceed \$3,000 in 1921, nor \$2,000 in 1922. The amount authorized would be over and above the amount permitted by provisions of Private Acts of 1915, Chapter 6, above.
6. Private Acts of 1923, Chapter 270, amended Private Acts of 1915, Chapter 6, above, by increasing the aggregate amount allowed the Tax Assessor for salaries paid to deputies from \$7,500 to \$13,000 annually.
7. Private Acts of 1925, Chapter 98, amended Acts of 1907, Chapter 602, Section 9, above, by allowing the total compensation paid to deputies by the Tax Assessor to be in an amount not in excess of \$17,200 per year.
8. Private Acts of 1925, Chapter 593, amended Acts of 1907, Chapter 602, Section 9, above, by increasing the annual salary of the Tax Assessor of Davidson County to \$6,000 payable out of the County Treasury.
9. Private Acts of 1933, Chapter 501, set the salary of the Davidson County Tax Assessor at \$6,000 a year as it was then fixed by Private Acts of 1925, Chapter 593, above, and allowed the aggregate amount paid to deputies and assistants to be \$17,200 as set by Private Acts of 1925, Chapter 98, above.
10. Private Acts of 1937, Chapter 535, amended Private Acts of 1933, Chapter 501, above, by raising the annual salary of the Tax Assessor from \$6,000 to \$6,500 and by increasing the aggregate amount of the combined salaries of deputies from \$17,200 to \$20,000 a year.
11. Private Acts of 1947, Chapter 369, declared that in the event the Tax Assessor of Davidson County found that by devoting his full time and attention to the duties of office he could not make a full, adequate, and complete assessment on all the properties in the County, he could appoint one or more Deputies or assistants, who would have the same powers, duties and liabilities as the Assessor. The annual salary of the Tax Assessor was fixed at \$7,200. The Assessor was required to file an affidavit with the County Judge stating the names of the deputies and their salaries. The combined salaries were not to exceed \$24,500 per year. The tax rolls were required to be delivered to the Trustee by October 1 of each year.
12. Private Acts of 1949, Chapter 754, amended Private Acts of 1947, Chapter 369, above, by increasing the aggregate amount allowed for assistance to the Tax Assessor from \$24,500 to \$35,000 per year.
13. Private Acts of 1951, Chapter 538, amended Private Acts of 1947, Chapter 369, above, by

increasing the annual salary of the Tax Assessor of Davidson County from \$7,200 to \$9,000.

14. Private Acts of 1955, Chapter 304, amended Private Acts of 1947, Chapter 369, above, by declaring that the expenditures of the County Tax Assessor would be controlled as in other units of the county government, by appropriations made in the appropriations Resolution adopted by the Quarterly County Court.
15. Private Acts of 1959, Chapter 338, amended Private Acts of 1947, Chapter 369, above, by changing the annual salary of the Tax Assessor from \$9,000 to \$11,000.
16. Private Acts of 1961, Chapter 367, provided that the County Register was not to record any deed conveying real estate in Davidson County unless it contained the stamp of the Tax Assessor certifying that the Tax Assessor had copied the names of the vendor and vendee for the purpose of making proper corrections on the assessment rolls. The Tax Assessor was to stamp such deeds by placing an employee in the office of the County Court Clerk to apply the stamp when payment of the transfer tax was made. The act was not approved by the Quarterly County Court and did not become effective.

### **Board of Equalization**

The following is a listing of acts pertaining to the Davidson County Board of Equalization which are no longer effective.

1. Private Acts of 1921, Chapter 668, amended Acts of 1907, Chapter 602, Section 32, the general assessment law of the State, to increase the per diem rate of the members of the Board of Equalization from \$2.00 to \$5.00 for each day spent in the discharge of their responsibilities. The amendment applied only to Davidson County.
2. Public Acts of 1973, Chapter 299, authorized the Chairman of the Board of Equalization in Davidson County to employ additional investigators to assist the Board by hearing complaints and making corrections in assessments made by the Tax Assessor on any special tax evaluation appraisals and by reporting the corrections for adjustment. This was a special public act and by its terms had to be approved by the Metropolitan Council. The Metropolitan Council did not take any action on the matter and the act did not become effective.

### **Taxation**

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

1. Acts of 1786, Chapter 19, Laws of North Carolina, found that the taxes levied in Davidson County and in several other counties in North Carolina were insufficient to repair the courthouse, prison, and stocks in the said counties; therefore, the act authorized the county courts of the counties named to levy additional taxes at the rates prescribed and on the properties listed. The taxes would be collected as were other taxes and expended for the purposes specified in the act.
2. Acts of 1797, Chapter 43, Section 5, permitted the Justices of the Court of Pleas and Quarter Sessions of Davidson County to lay an additional county tax for the purpose of repairing the Courthouse in Nashville. The tax would be paid in specie and collected by the Sheriff. It could not exceed six and one-fourth cents on each hundred acres.
3. Acts of 1799, Chapter 3, declared that the division of Davidson County into Davidson and Williamson Counties would in no way affect the power of the Davidson County Sheriff to collect taxes owed Davidson County by landowners within the new limits of Williamson County.
4. Acts of 1801, Chapter 57, allowed the Wilson County collector of taxes to collect any taxes due in a parcel of land added to Davidson County from Wilson County.
5. Acts of 1801, Chapter 67, allowed the County Court of Davidson County to levy an additional poll tax and an additional property tax to build a courthouse and stocks in Nashville and to continue the tax for a period of two years if necessary.
6. Acts of 1803, Chapter 70, allowed the collectors of taxes in Davidson and Williamson Counties to collect taxes due at the time of partition of the two Counties and formation of Rutherford County within the limits of the new County.
7. Acts of 1805, Chapter 53, authorized the County Court to lay a tax to erect a new district and county jail in Nashville. The tax would be levied and collected in the same manner as other public taxes.
8. Acts of 1815, Chapter 141, allowed the Court of Pleas and Quarter Sessions of Davidson County to lay a tax on all taxable property, the amount not to exceed the State tax for 1816, and continue the tax for the next succeeding years in order to raise funds to procure a site and erect a house

- for the accommodation of the poor. The tax would be collected as any other tax in the County.
9. Acts of 1815, Chapter 153, allowed Davidson County to collect taxes due from the landowners placed by the act in Williamson County.
  10. Private Acts of 1823, Chapter 244, Section 2, stated that the owners of lots in Haysborough in Davidson County would not pay taxes on their lots as town lots but as if they were classified as other lands, except so far as dwelling houses had been erected and occupied on the lots.
  11. Private Acts of 1825, Chapter 163, authorized the Davidson County Court, a majority of the justices being present, to levy a tax, the proceeds from which were not to exceed \$15,000, on persons and property, payable in 1826, 1827, and 1828. The money was to be used to erect a courthouse in Nashville. David McGavock, John Hardin, Henry Crabb, Eph. H. Foster, William B. Lewis, Thomas Welch, and Joseph T. Elliston, were named as Commissioners to contract for the building and to supervise the project.
  12. Private Acts of 1829, Chapter 297, Section 3, provided that the amount of the state tax which belonged to Davidson County by virtue of an act of the General Assembly in the current session to appropriate one-half of the state taxes for county purposes would be paid over to the Commissioners supervising the building of the new courthouse in Nashville and would be used by them in finishing the said building.
  13. Acts of 1855-56, Chapter 206, Section 4, granted the further time of two years to the securities of John J. Hinton, the late tax collector of Davidson County, provided they execute bond with good security for the amount then in arrears to the satisfaction of the State Comptroller.
  14. Public Acts of 1867-68, Chapter 84, declared that Quincy Degrove, the late tax collector for Davidson County, was in debt to the State in the amount of \$1,107.89, according to the Comptroller. He was released from paying \$700 of that amount, upon his paying the balance, because it appeared that Degrove had been driven from the State by the rebel authorities in 1861, and that he had been unable to obtain the credits to which he was legally entitled. The act provided that if books on taxes had been destroyed or removed during the war, or taken by force, and the tax collectors and other officials had been deprived of accurate information, the tax collectors would be released from liability for county taxes by the county courts. The collectors could also be released from state tax liability.
  15. Acts of 1903, Chapter 534, stated that in taxing districts having over 100,000 in population where a free public library existed and was in operation, an annual tax was levied on all taxable property of three cents per \$100 valuation to maintain and support the public library. The tax would be collected as other taxes were. Proper records were required to be kept and the trustee would pay over the funds derived from the tax to the treasurer, or other proper officials of the library. The tax proceeds could not be used for any other purpose.
  16. Private Acts of 1911, Chapter 299, allowed the Quarterly Court of Davidson County within its discretion to levy a tax, not to exceed five cents per \$100 valuation, for the purpose of purchasing suitable property and erecting the necessary buildings and facilities for a tuberculosis hospital in the County. All revenue produced by the tax was to be used for that purpose exclusively.
  17. Private Acts of 1913, Chapter 315, authorized the Davidson County Court to elect a Delinquent Tax Collector whose duty it would be to take the list of delinquent taxpayers which had been turned over to the Circuit Court Clerk by the Trustee and notify the taxpayers in writing of their delinquency and the amount due. The Collector would serve for four years and be compensated as determined by the Court.
  18. Public Acts of 1915, Chapter 133, amended Section 39 of the general assessment law of Tennessee of 1907 so as to set a fee of five cents for each assessment listed and five cents for each poll listed. It provided that its amending provisions would have effect in Davidson County only. This act was repealed by the Private Acts of 1917, Chapter 356.
  19. Private Acts of 1915, Chapter 399, authorized Davidson County to pay M. M. Barnes the sum of \$1,290.20 for his services to the County as a Delinquent Tax Collector. The County Judge was directed to issue his warrant for that amount on the County Trustee to be paid out of the regular funds of the County.
  20. Private Acts of 1915, Chapter 407, directed that a privilege tax be collected by the Davidson County Court Clerk on all automobiles and motorcycles used for pleasure. The amount of the tax ranged from a high of \$7.50 down to \$2.00 scaled according to the vehicle's passenger size. The tax was to be paid in advance prior to the owner using the vehicle. Delinquent taxes and a penalty of \$25 for non-compliance were declared to constitute a lien on the affected vehicles. The revenue was to be paid to the Trustee for credit to the account for oiling turnpikes. This act was

- repealed in 1943. In the case of Ogilvie v. Hailey, 141 Tenn. 392, 210 S.W. 645 (1919), the Supreme Court upheld the constitutionality of the act.
21. Private Acts of 1917, Chapter 321, enabled the Davidson County Court to levy a special tax on all property in the County not to exceed two mills on the dollar. The revenue would provide a fund from which all appropriations for public or private charitable purposes would be made. The fund would be kept separate and apart from other funds. The act repealed Private Acts of 1911, Chapter 299, above.
  22. Private Acts of 1917, Chapter 356, repealed Public Acts of 1915, Chapter 133, above.
  23. Private Acts of 1919, Chapter 453, amended Acts of 1903, Chapter 534, above, which established a tax for the use and benefit of libraries, by increasing the tax rate from three cents to four cents per \$100 valuation.
  24. Private Acts of 1919, Chapter 652, amended Private Acts of 1915, Chapter 407, above, by repealing the penalty of \$25 imposed by that act upon owners of vehicles failing to pay the privilege tax on vehicles.
  25. Private Acts of 1921, Chapter 755, amended Private Acts of 1915, Chapter 407, above, to provide that the privilege tax on automobiles and motorcycles would be paid at the same time as the State License Tax was paid. The County Court Clerk would issue one receipt showing payment of both taxes and a Clerk's fee of fifty cents.
  26. Private Acts of 1923, Chapter 175, amended Acts of 1907, Chapter 602, the general assessment law of the State, to provide that, in Davidson County, all the powers and duties which were imposed by that act on the County Court Clerk would be conferred upon the County Assessor. The Assessor would not receive additional compensation for the additional duties.
  27. Private Acts of 1925, Chapter 88, allowed the County Court of Davidson County to transfer to the ordinary funds of the County any unappropriated balances in the County's treasury which resulted from taxes raised by a special tax levy and which remained on hand after the purpose for which the tax was levied had been accomplished.
  28. Private Acts of 1925, Chapter 97, allowed the County Court of Davidson County to levy a special tax of not more than two-tenths of one mill on all the taxable property in the County for the purpose of encouraging air mail service and air transportation in the County and to purchase land to establish an air mail station and air transportation facility. The land on which the facilities were to be located were to be used by the State Squadron as a base for mail planes. The County would take title to such facilities in its own name, along with the municipalities in the County in accordance with its proportionate investment.
  29. Private Acts of 1933, Chapter 57, amended Private Acts of 1915, Chapter 407, above, by reducing the amount of the tax on motor vehicles to \$2.00 on two-passenger autos and \$3.00 for those with more than two-passenger capacity. The tax for motorcycles would be \$1.00. Those who had already paid the higher rate in 1933 would be refunded the excess.
  30. Private Acts of 1935, Chapter 624, required the Davidson County Court Clerk to keep a book for recording privilege licenses which were to be countersigned by the Circuit Court Clerk upon issuance. The Circuit Court Clerk would report quarterly to the State Comptroller and to the County Judge, and for so reporting, the Circuit Court Clerk would receive a fee of fifty cents paid by the party obtaining the license.
  31. Private Acts of 1935, Chapter 674, enabled the Davidson County Quarterly Court to levy at the July Term, and annually thereafter for a period of three years, a special tax of not more than ten cents per \$100 of property valuation outside cities for the purpose of raising funds for the building, constructing, repairing and maintenance of elementary schools situated within such districts outside the corporate limits of cities. The Trustee would place such funds to the credit of the County Board of Education in the "Rural Elementary School Fund."
  32. Private Acts of 1937, Chapter 251, authorized the County Court of Davidson County to refund to the Good Year Service a privilege tax of \$90, erroneously paid on April 22, 1935.
  33. Private Acts of 1937, Chapter 593, allowed the Davidson County Quarterly Court to refund to the Goodrich Silvertown Stores a privilege tax of \$90, erroneously paid on April 18, 1935.
  34. Private Acts of 1937, Chapter 625, directed the Davidson County Trustee to deliver the delinquent tax list to the County Attorney who would prepare and file all suits authorized by law for collection of taxes. No penalty would be charged and the County Attorney was to perform these services as part of his regular duties.
  35. Private Acts of 1937, Chapter 704, Page 2192, directed Davidson County to refund to the Citizen's

- Savings Bank and Trust Company a personalty tax of \$78, erroneously paid on or about December 31, 1934, with 6% interest from the date paid.
36. Private Acts of 1937 (2nd Ex. Sess.), Chapter 37, ordered that over-assessment of taxes for the years of 1928, 1930, 1931, 1932, 1933, 1934, and 1935 against the property of Hesta T. Smith, on Gooch Street and lying outside the limits of Nashville but within Davidson County, be discharged.
  37. Private Acts of 1939, Chapter 271, amended Private Acts of 1915, Chapter 407, above, by providing that the privilege tax on vehicles would be payable in the amount of one-half the regular tax when the taxpayer became liable for paying the tax after October 1 of each year.
  38. Private Acts of 1943, Chapter 24, repealed Private Acts of 1915, Chapter 407, above, and its amendments.
  39. Private Acts of 1943, Chapter 106, required the Trustee of Davidson County to deliver the delinquent tax list to the County Attorney whose duty it would be to prepare and file suits for the collection of delinquent State and County taxes provided for by law. The penalties collected would become the property of the County and the County Attorney was to perform these duties as part of his regular duties. The Quarterly Court could by resolution set the number of clerks and assistants to be employed by the County Attorney and the compensation to be paid them.
  40. Private Acts of 1949, Chapter 246, amended Private Acts of 1917, Chapter 321, above, by increasing the tax levy allowed by the act from two mills to three mills.
  41. Private Acts of 1955, Chapter 101, authorized and directed a refund to be made to the Ellis and Kidd Funeral Home, of Davidson County, of the occupational privilege tax erroneously paid to Davidson County for a period of two and one-half years, commencing on November 25, 1950, in the amount of \$225.
  42. Private Acts of 1957, Chapter 95, directed Davidson County to return and refund to H. P. Vincent, W. L. Vincent, and H. O. Vincent, residents of Davidson County, and to C. H. Vincent, a resident of Missouri, county taxes paid by them on a certain parcel of real estate in Davidson County located on the east side of Ninth Avenue South, which were erroneously paid for the years 1951 through 1954, being in the amount of \$3,630.78.
  43. Private Acts of 1957, Chapter 327, amended the Private Acts of 1917, Chapter 321, above, by increasing the special tax rate levied therein for charitable purposes from two mills to two and one-half mills.
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