



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Taxation - Historical Notes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Decatur County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1907, Chapter 602, established guidelines to be followed over the State when the value of property was being assessed, and in Section 9, a salary range for Tax Assessors was fixed which paid according to the population of the county in which the Tax Assessor served.
2. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, which concerned the Tax Assessors of the State by setting the annual salaries of the Tax Assessors for several different counties in the State, all identified through the use of population figures attributed to the 1910 Federal Census. According to our information Decatur County would pay its Tax Assessor \$400 a year out of the regular county funds.
3. Private Acts of 1917, Chapter 644, although listed as being applicable to Decatur County, does not apply to Decatur County but to Dekalb County.
4. Private Acts of 1945, Chapter 498, stated that the annual salary of the Tax Assessor of Decatur County would hereafter be increased from \$600 to \$1,200 and it was the intention of this statute to accomplish that result.
5. Private Acts of 1953, Chapter 279, provided that the Tax Assessor of Decatur County would be compensated at the rate of \$1,800 per year, payable in equal monthly installments out of the regular county treasury.

## **Taxation**

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

1. Acts of 1845-46, Chapter 189, stated that the Sheriff, or the Revenue Collector, of Henderson County would collect and pay over to the Trustee of Decatur County all the taxes levied for county purposes on property and polls in that part of Henderson County which has since become a part of Decatur County.
2. Acts of 1870-71, Chapter 50, authorized the counties and the cities of the State of Tennessee to levy taxes for county and municipal purposes provided they observed the following, (1) that all taxable property be taxed according to its value upon the principles established in regard to State taxation, and (2) that the credit of no county or city, would be given or loaned, to any person, firm, or corporation, unless the issue be first decided by the majority of the Quarterly County Court to be submitted to a referendum of the people and the people vote by a three-fourth's majority to approve the same. Some of the counties, not Decatur, voted to exempt themselves from the requirement of approval by a three-fourth's vote of the people for the next ten years stating that a simple majority vote in the affirmative would be sufficient.
3. Private Acts of 1927, Chapter 227, amended Acts of 1907, Chapter 602, Section 48, by striking out the word "March" and inserting in its place the word "May". Decatur, and several other counties, exempted themselves from the terms of this act. The effect of the amendment was to change the date from March to May when the delinquent taxes would begin to require the payment of interest and penalty.
4. Private Acts of 1975, Chapter 172, established a vehicle privilege tax for Decatur County. This Act was repealed by Private Acts of 1987, Chapter 33.

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