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

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

1. Private Acts of 1857-58, Chapter 129, Section 8, required citizens of DeKalb County in a section removed by this Act from Putnam County to list and pay taxes in Putnam County for the next five years. This was repealed by Acts of 1859-60, Chapter 121.

2. Private Acts of 1921, Chapter 218, set the salary of the Tax Assessor at $1,000 per year.

3. Private Acts of 1925, Chapter 791, amended Acts of 1907, Chapter 602, which provided for more equitable assessment of taxes, by making it applicable to DeKalb County.

4. Private Acts of 1989, Chapter 74, authorized the county legislative body to levy a hotel-motel tax. This act did not receive local approval and therefore did not become law.

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