



April 02, 2025

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

Table of Contents

Taxation - Historical Notes	3
--	----------

Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Wilson County Assessor.

1. Private Acts of 1957, Chapter 163, stated that in Wilson County the County Tax Assessor would be reimbursed for his expenses necessarily incurred in assessing property up to \$250 per month, and the Assessor would also be paid at the rate of seven cents per mile for necessary travel. Effective September 1, 1960 the annual salary of the Tax Assessor would be \$3,000 per annum. This Act was not approved by the Quarterly Court and never became effective.
2. Private Acts of 1961, Chapter 177, set the annual salary of the Wilson County Tax Assessor at \$3,600 per annum, payable in equal monthly installments of \$300 each, plus reimbursement for his expenses and travel at a rate of no more than \$100 per month, provided the Tax Assessor submitted an itemized statement of expenses to the County Judge each month. The increase in pay and allowances was induced by the increased and broadened duties of the Tax Assessor. This Act was properly ratified.

Taxation

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

1. Acts of 1806, Chapter 45, was the authority for Wilson County to levy an additional county tax to erect a building in which the office of Clerk, Register and Ranger would be located and which must be erected somewhere on the Public Square in Lebanon and which would remain the property of the County. The maximum amounts of the tax were set by the Act.
2. Acts of 1817, Chapter 128, declared it to be lawful for the Justices of the Peace of the counties of Davidson, Smith, Rutherford, Franklin, Maury, Lincoln, Giles, Overton, Bedford, Wilson, Hickman, Sumner, Stewart, Humphreys, Williamson, Jackson, White, Montgomery, Warren, Robertson, and Dickson, to levy a tax with which to pay jurors attending the county and circuit courts an additional compensation, but the pay increase could not exceed fifty cents per day per juror.
3. Private Acts of 1820, Chapter 127, was the authority for the Sheriff of Wilson County to collect jurors tickets in payment of county taxes, all laws to the contrary notwithstanding.
4. Public Acts of 1870-71, Chapter 50, allowed the counties and the incorporated towns of Tennessee to impose taxes for county and municipal purposes in the following manner and upon the condition that (1) all taxable property shall be taxed according to its value upon the principles established for state taxation and (2) the credit of no county, or town, would be given, or loaned, to any person, firm, or corporation unless a majority of the Justices, or the Councilmen, first agree, and then upon an election being held wherein the people approved the same by a threefourths vote. Twenty-six of the counties, not including Wilson County, exempted themselves from the requirement of a three-fourth's popular approval by substituting a simple majority vote as being sufficient for the next ten years after the act.
5. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties having a population of no less than 22,193, and no more than 30,000, according to the Federal Census of 1930, or any subsequent Federal Census, who would be appointed by the County Judge, or Chairman, for a two year term. All poll taxes not paid by May 1, 1931, and by March 1 for each year thereafter, were declared delinquent. The County Trustee would compile a list of those who were delinquent in payment of their poll tax and deliver the same to the Collector who would be paid 70 cents for each tax collected plus the usual fees for collecting delinquent poll taxes. The appearance of one's name on the list was sufficient authority to issue a distress warrant which would have the force of execution. The Collector would use only those receipt books issued to him by the Trustee. The Collector had the power to examine company books, payroll records, or other personnel documents, could issue subpoenas and conduct hearings as he might determine. This Act was repealed by Private Acts of 1931, Chapter 757.
6. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, to provide that all male citizens who had not paid their poll tax by May 1, 1931, and by March 1 for each succeeding year after they fell due were considered delinquent and the Delinquent Poll Tax Collector was at liberty to proceed against them.
7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored all the Acts which might have been repealed or superseded by that act.

8. Private Acts of 1935 (Ex. Sess.), Chapter 89, established the office of Delinquent Poll Tax Collector in Wilson County who would be elected by popular vote for two year terms beginning in August, 1936. This Act appointed Newt Williams to serve as the Collector until his successor could be elected and assume office. The Quarterly Court would fill any vacancies, until the next biennial election. All poll taxes due and unpaid on August 15, 1935, and by June 1 of the year following were delinquent. The Collector must assess those who are liable but whose name did not appear on the list compiled by the Trustee for which he would be paid twenty-five cents in addition to all other compensation. The Trustee's list of delinquents was ample cause for the issuance of a distress warrant and execution. The Collector could use only those receipts furnished to him by the Trustee but he had the authority to examine company records and payrolls, to summon witnesses, and to conduct hearings as he might determine. This Act was repealed by Private Acts of 1937, Chapter 63.
9. Private Acts of 1949, Chapter 176, fixed the compensation of the members of the County Board of Equalizers in Wilson County at \$5 per day, and that of the Chairman at \$6 per day.
10. Private Acts of 1955, Chapter 149, would have repealed Private Acts of 1949, Chapter 921, which established a motor vehicle tax, but this Act was not approved in a local referendum and never took effect.

Source URL: <https://www.ctas.tennessee.edu/private-acts/taxation-historical-notes-20>