



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the White County Assessor.

1. Private Acts of 1927, Chapter 480, stated that the Tax Assessor, and his deputies, shall receive their compensation in White County as follows: fifty cents for each person assessed with real and personal estate, exceeding \$1,000; fifty cents for each person assessed with personal estate only, exceeding \$1,000; thirty cents for any person assessed with real estate only, and 30 cents for each additional parcel; and the schedule ranged all the way down to ten cents for each person assessed only with a poll tax.
2. Private Acts of 1945, Chapter 54, stated that the salary of the Tax Assessor of White County shall be \$1,500 per annum, payable monthly out of the County Treasury, on the warrant of the County Judge, or Chairman.

Taxation

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

1. Acts of 1809, Chapter 23, granted Robert Armstrong, the collector of the public tax in White County, until January 1, 1811, to finish and make up his collection. He may collect from the citizens of Jackson and Franklin Counties when they are liable to pay. The County Court will give him proper credit when he is due to receive it, and any judgments obtained against him are hereby superseded.
2. Private Acts of 1943, Chapter 239, required the owners of the electric properties located in Sparta to pay to the city, as taxes, the same amount on their real and personal property which a private utility would pay under normal circumstances. The Tax Assessor shall assess them at the same time and in the same manner as he assesses other properties. Taxes would be paid under the provisions of this Act only so long as the governing body of that city does not levy a property tax against them.
3. Private Acts of 1967-68, Chapter 72, provided a litigation tax of two dollars (\$2.00) to be taxed as part of the costs in all civil and criminal actions in the court of general sessions, the circuit court, the criminal court and the chancery court of White County, Tennessee. This tax was to be placed in a separate fund which was designated to the White County Capital Improvement Fund to be spent exclusively for improvements on the jail and courthouse and grounds, construction of a new courthouse, construction of a new jail. This act was repealed by Private Acts of 1993, Chapter 13.
4. Private Acts of 1980, Chapter 213, provided for a severance tax, by resolution of the county legislative body, on all sand, gravel, limestone, phosphate rock, and all other mineral products severed from the ground. The tax was allocated to the county. This act was repealed by Private Acts of 1991, Chapter 12.
5. Private Acts of 1982, Chapter 293, amended Private Acts of 1980, Chapter 213. This act was repealed by Private Acts of 1991, Chapter 12.
6. Private Acts of 1992, Chapter 159, amended Private Acts of 1967-68, Chapter 72, by raising the litigation tax to the maximum amount allowable by law. This act was repealed by Private Acts of 1993, Chapter 13.

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