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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Dickson County Assessor.

1. Private Acts of 1911, Chapter 411, amended the general State law on Tax Assessor's for several counties including Dickson County which set the annual salary of the assessor at \$800.
2. Private Acts of 1917, Chapter 208, also amended Private Acts of 1911, Chapter 411, Item 1, above, but the amendment apparently only applied to Monroe County although Dickson County was mentioned as being within the population figures quoted.
3. Private Acts of 1917, Chapter 250, was a duplicate of Chapter 208, Item 2, above, quoting the same population figures.
4. Private Acts of 1919, Chapter 106, amended Private Acts of 1917, Chapter 208, Item 2, above, by increasing the annual salary of the Tax Assessor therein mentioned from \$800 to \$1,200. Again there is some question on whether this Act applied to Dickson County.
5. Private Acts of 1925, Chapter 520, amended Private Acts of 1911, Chapter 411, Section 1, by fixing the salary of the Tax Assessor in Dickson County (identified by the use of the 1920 Federal Census figures) at \$1,200 annually beginning with the year 1925 and continuing thereafter.
6. Private Acts of 1949, Chapter 583, stated that the compensation of the Tax Assessor in Dickson County would hereafter be \$1,800 per year instead of \$1,200 payable out of the county treasury on the warrant of the County Judge, or Chairman, which would be countersigned by the County Court Clerk. The salary could be paid in equal monthly installments, or in such a way as might be mutually agreeable to the parties.
7. Private Acts of 1955, Chapter 392, provided that the Tax Assessor of Dickson County would be paid \$2,200 annually in equal monthly installments, effective September 1, 1956. Our information is that no action was taken on this Act by the Quarterly County Court of Dickson County and therefore, if true, the act never became effective.

Taxation

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

1. Acts of 1807, Chapter 46, authorized the Quarterly Court of Dickson County, a majority of the Justices being present, to levy a tax to be collected with the other taxes which would be used to complete the construction of the public buildings in the county, primarily located in the town of Charlotte.
2. Acts of 1809, Chapter 66, stated that the taxes hereinbefore imposed have been insufficient to build the Court house and prison in Clarksville for the Robertson District to which Dickson County belonged, this act was the authority for Montgomery County to levy an additional tax and Section 2 made it the duty of the Justices of the counties of Robertson, Dickson, Hickman, Stewart, and Humphreys, to lay a tax in 1810 to complete the construction of the Court House and pay off all the debts in connection with it. Commissioners must make a full and complete statement of the disposition of all the funds.
3. Acts of 1822, Chapter 138, authorized the Trustee of Dickson County to call on the Trustee of Hickman County for that part of the taxes due Dickson County collected by the Sheriff from the citizens living north of the line dividing those two counties. The Sheriff of Dickson County could proceed against the Hickman County Trustee if he failed or refused to act. The Hickman Trustee must furnish on oath a list of those owing taxes to Dickson County.
4. Acts of 1831, Chapter 73, recited in the introduction that a devastating storm had demolished nearly every building in Charlotte and spread wide destruction in Dickson County which would make it oppressive to collect taxes, therefore, this Act remitted all the State taxes for the years 1832 and 1833 to the County. The Collectors would pay over to the Commissioners of the County these tax funds whose primary duty would be to restore the Court House in Charlotte.
5. Acts of 1870, Chapter 50, provided that the Counties and cities in the State could levy taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property would be taxed according to its value, upon the principles established for State

taxation, and (2) that the credit of no county, or city, 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 three-fourths of the voters agree. Twenty-six counties exempted themselves from the three-fourths approval vote, inserting a simple majority for the next ten years, but Dickson County was not among their number.

6. Private Acts of 1921, Chapter 487, amended Public Acts of 1907, Chapter 602, Section 32, to provide that in Dickson County the Board of Tax Equalization would be paid by the county as their compensation no less than \$4.00 per day.
7. Private Acts of 1931, Chapter 422, was the enabling law for the County of Dickson's Quarterly Court to levy a tax in the same manner as other taxes and to be collected as other taxes which would be used for general county purposes but said tax could not exceed 35 cents per \$100 property valuation.
8. Private Acts of 1937, Chapter 739, created the office of Delinquent Poll Tax Collector in Dickson County (identified by the use of the 1930 Federal Census figures) for a term of two years to be filled by the Quarterly County Court at its July term to serve until January 10 when a successor would be elected by the Court and every two years afterwards. All polls due on July 15 for the year 1936 were delinquent and all those not paid on April 1 after the due year were also delinquent. The Collector would be paid \$1.00 for each delinquent poll tax collected which would be added to the costs. The appearance of one's name on a delinquent list was sufficient to cause a distress warrant to be issued. The Collector must use only those receipts in books furnished by the Trustee to whom the money would be delivered each month. The Collector was to be sworn into office, and bonded, and he could examine the books and records of any firm in the county, conduct hearings, and issue subpoenas.
9. Private Acts of 1972, Chapter 384, provided that a litigation tax of \$5.00 would be taxes as part of the costs in all the criminal cases in the General Sessions Court of Dickson County. The Clerks of the Court would collect the tax and pay the money into the "Court House and Jail Maintenance, Repair, and Improvement Fund". All expenditures would be made by the County Judge upon the authorization of the Quarterly Court. This Act was repealed below in Item 11.
10. Public Acts of 1973, Chapter 226, repealed all the poll tax laws thereon the statute books in their entirety.
11. Private Acts of 1974, Chapter 235, specifically repealed Private Acts of 1972, Chapter 384, which set up a litigation tax in Dickson County.
12. Private Acts of 1982, Chapter 305, would have amended Private Acts of 1976, Chapter 206, to levy a \$10 special privilege tax against automobile dealers, but the Act was disapproved by the county legislative body on April 19, 1982.

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