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Taxation - Historical Notes

Dear Reader:

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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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Table of Contents

Taxation - Historical Notes	3
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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Weakley County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1929, Chapter 170, required the Tax Assessor to keep an office open at the Court House, or some other convenient place, with himself or a Deputy being present, during reasonable business hours each day. All the tax books would be made up and issued from this office. All persons conveying interests in real estate were required to notify the Tax Assessor within 30 days and no instrument of conveyance could be lawfully registered until and unless it was accompanied by a certificate from the Tax Assessor acknowledging the above. No charge would be made for the certificate. The authority to appoint one or more deputies was granted to the Tax Assessor whose compensation would be \$3,000 a year, payable monthly, but the Assessor must pay all the Deputies appointed from this amount. This Act was repealed by Private Acts of 1975, Chapter 97.
2. Private Acts of 1953, Chapter 364, stated that the compensation of the Tax Assessor in Weakley County is hereby fixed at the sum of \$4,320 per year, payable in equal monthly installments out of the county treasury.
3. Private Acts of 1961, Chapter 259, would have fixed the annual salary of the Tax Assessor of Weakley County at \$5,500 but the Act was rejected by the Quarterly Court of the County and thus never become an operative law.

Taxation

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

1. Acts of 1824 (Ex. Sess.), Chapter 66, directed the Tax Collector of Henry County to pay over the public building tax collected by him to the Commissioners of the town of Paris but all the land west of the County Line, or lying in Weakley and Obion Counties which were taxed for public buildings by the County Court were released.
2. Acts of 1824 (Ex. Sess.), Chapter 128, declared it to be lawful for the Quarterly Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman Counties, a majority of the Justices being present, to levy a tax in the amount stipulated in the law to improve the navigation of the rivers in the Western District which flow into the Mississippi River, especially in the Obion and the Forked Deer Rivers.
3. Acts of 1826 (Ex. Sess.), Chapter 131, authorized the Weakley County Court to apply all present and future proceeds of the navigation tax towards building a road from Dresden to Mill's Point.
4. Acts of 1827, Chapter 222, was the authority for the County Court of Weakley County, a majority of the Justices being present, to levy a tax, not exceeding the State tax, on the taxable property and polls of the County which would be sufficient to defray and discharge the balance of the debt due for building the Court House of the County, which would be collected as other taxes were collected.
5. Acts of 1829, Chapter 194, provided that the County Courts of Weakley and Henry Counties appoint a Commission to examine and ascertain how much money the Sheriff of Henry County collected from the inhabitants of Weakley County as a public building tax in the year 1823 and, further, it was the duty of the Trustee of Henry County to pay over this amount of the tax to the Commission appointed herein. The Commission had the authority to make any motion and to invoke any remedy necessary to achieve the desired result.
6. Acts of 1870-71, Chapter 50, was a general law which declared that counties and cities may impose taxes for county and municipal purposes in the following manner: (1) all taxable property shall be taxed according to its value upon the principles established in regard to state taxation, and (2) the credit of no county, or city, may be given, or loaned, to any person, firm, or corporation, unless a majority of the Quarterly County Court shall first agree to submit the question to the people by a referendum, and that three-fourths of the people voting in the referendum shall approve. Several counties excluded themselves from the three-fourths approval requirement for the next ten years, saying that a simply majority would suffice during that time.
7. Private Acts of 1929, Chapter 841, stated that the Quarterly Court of Weakley County was empowered and vested with the right to levy a special tax rate to meet the expenses of paupers,

pauper coffins, expenses of the Western Hospital, lunacy inquests, Circuit Court expenses for jury service, jail expenses, boarding prisoners, salaries of officers, court employees, building and repairing bridges and levees. The Quarterly Court could also borrow money against the credit of the County for the repair and restoration of any public works in case of a flood, fire, or tornado, and to levy a tax to amortize such amounts. This Act was specifically repealed by Private Acts of 1975, Chapter 97.

8. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector. The Collector would be appointed by the County Judge, or Chairman, to serve a term of two years. All poll taxes not paid to the County Trustee on or before May 1, 1931, and by March 1 every year thereafter, are declared to be delinquent taxes and shall be turned over to the Delinquent Poll Tax Collector for collection. He would be paid seventy cents, plus the regular fee for serving process, for each one. The Trustee shall make a list of unpaid poll taxes and give it to the Collector who shall likewise add any names who are in his own knowledge delinquent. This list was to serve as a summary judgment against those appearing on it. The Collector could only use the receipt book furnished to him by the Trustee and to do otherwise would be a misdemeanor. The Collector would pay over all the money collected to the Trustee of the County. The Collector had the right to inspect payrolls, records, and enter premises, to conduct hearings and issue subpoenas. This Act was repealed by Private Acts of 1931, Chapter 757.
9. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, by providing that all poll taxes not paid by male citizens on or before May 1, 1931, and on or before March 1, thereafter following the years in which they become due, shall be turned over for collection to the Delinquent Poll Tax Collector, who must also report and proceed against all delinquents of whom he has knowledge.
10. Private Acts of 1937, Chapter 797, provided for the redemption of real estate sold for the payment of delinquent drainage assessments in Weakley County, provided such redemptions are made on or before January 1, 1940.
11. Private Acts of 1939, Chapter 426, Section 34, provided that the Quarterly Court of Weakley County may, in its discretion, when general tax levies are made, levy for road purposes to raise funds to repair and construct any road, bridge, or levee, it feels is necessary.
12. Private Acts of 1959, Chapter 287, levied a special tax on motor driven vehicles, except farm vehicles and bicycles, for the privilege of driving the same on the public roads, of \$5 per vehicle to be paid by the owner. Failure to comply was a misdemeanor. This Act was rejected by the County Court and never became operative.

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