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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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# 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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Hamilton County Assessor. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1819, Public Chapter 206, authorized the sheriff of Rhea County to collect any arrearage of tax, or any other debts he was authorized to collect prior to the establishment of Hamilton County, from any person stricken off to the county of Hamilton from the county of Rhea, just as if Hamilton County had not been established.
2. Private Acts of 1911, Chapter 32, amended Acts of 1907, Chapter 602, Section 9, Subsection 5, by increasing the annual salary of the tax assessor to \$3,500.
3. Private Acts of 1917, Chapter 491, amended Acts of 1907, Chapter 602, Section 39, above, by providing that the county tax assessor should thereafter make out the tax books for those counties having not less than 89,000 nor more than 90,000 inhabitants, according to the Federal Census of 1910, or subsequent federal census, instead of the county court clerk, with no compensation for said duty other than the \$4,000 annual salary provided by law (see subsequent act).
4. Private Acts of 1917, Chapter 492, amended Private Acts of 1911, Chapter 32, by increasing the salary of the tax assessor in counties having not less than 89,000 nor more than 90,000 inhabitants, according to the Federal Census of 1910, or subsequent federal census, to \$4,000 annually, and provided that he make out the tax books for the county with no additional compensation.
5. Private Acts of 1923, Chapter 407, amended Acts of 1907, Chapter 602, by increasing the salary of the tax assessor in counties with not less than 114,000 nor more than 125,000 inhabitants, according to the Federal Census of 1920, or subsequent federal census, to \$5,000 per year.
6. Private Acts of 1925, Chapter 42, also amended Acts of 1907, Chapter 602, by increasing the tax assessor's salary in Hamilton County to \$6,000 annually.
7. Private Acts of 1929, Chapter 70, amended Acts of 1907, Chapter 602, Section 9, Subsection 6, above, by requiring the tax assessor to file the affidavit required by that subsection with the county judge instead of with the county court clerk, and further, by allowing the tax assessor to employ such other deputies, assistants, clerks, engineers and attorneys, as may be needed in the preparation of reports and other documents for the county and state boards of equalization and the railroad and public service commission, the total cost of which shall not exceed \$17,000 per annum.
8. Private Acts of 1933, Chapter 771, fixed the total compensation of the tax assessor of Hamilton County at \$4,800 per year, but did not affect or modify any other Acts with regard to the appointment of and salaries for deputies. This act was specifically repealed by Private Acts of 1937, Chapter 795.
9. Private Acts of 1945, Chapter 41, amended Private Acts of 1929, Chapter 70, Section 1, by removing the \$17,000 limitation on the expense for hiring assistants and inserted "the amount appropriated by the County Council."
10. Private Acts of 1945, Chapter 113, authorized the tax assessor of Hamilton County to assess all real property in the county annually instead of biennially as was provided by law. This act has been superseded by general law, T.C.A. § 67-5-504.
11. Private Acts of 1951, Chapter 587, also amended Acts of 1907, Chapter 602, as it applied to Hamilton County, by setting the salary of the tax assessor at \$7,500 annually, for 1951 and every year thereafter.
12. Private Acts of 1957, Chapter 271, amended Private Acts of 1951, Chapter 587, by increasing the salary of the tax assessor to \$8,500 annually, effective on September 1, 1960.
13. Private Acts of 1959, Chapter 216, amended the above act before it actually became effective by elevating the salary of the tax assessor to \$10,000, effective on September 1, 1960.

## **Taxation**

The following is a listing of acts pertaining to taxation in Hamilton County which are no longer effective.

1. Acts of 1831, Chapter 74, Section 4, exempted John Witt of Hamilton County from paying tax on

his turnpike road for the term of two years.

2. Acts of 1905, Chapter 75, created the office of delinquent poll tax collector for Hamilton County, defined its powers and duties, and set the compensation. He was to be elected by the county court for a term of eight years and was to be paid a commission of twenty-five cents on each tax collected.
3. Acts of 1907, Chapter 602, Section 76, established county revenue commissioners, appointed by the county court and composed of three prominent citizens one of whom would be an expert auditor. It was their responsibility to examine the books of the several county officials, including the county judge or chairman, and report at the end of each quarter to the entire membership of the court. Private Acts of 1911, Chapter 234, published herein, exempted Hamilton County from the requirements of this Section 76, and specifically created the office of county auditor.
4. Private Acts of 1911, Chapter 236, also created the office delinquent poll tax officer, with no general repealing clause contained therein. This act and the 1905 act are similar in all details except the commission to be paid the collector was raised to fifty cents in addition to the thirty cents due to the trustee.
5. Private Acts of 1915, Chapter 450, permitted Hamilton County, through its quarterly county court, to levy a tax on the taxable property of the county, not to exceed ten cents per \$100 valuation, to repair and maintain hospitals, sanitariums, and charitable institutions of the county.
6. Private Acts of 1917, Chapter 425, gave the quarterly county court the authority to levy a school tax of not less than 30 cents nor more than 60 cents on each \$100 of taxable property to defray the expenses of operating all the county schools for nine months of the scholastic year. A budget was to be prepared, and no other tax was to be levied.
7. Private Acts of 1925, Chapter 635, prescribed the method by which the trustee of Hamilton County should issue poll tax receipts. Sixty days prior to any election, the books were to be turned over to the election commission. A poll tax receipt was a prerequisite for voting in any election.
8. Private Acts of 1927, Chapter 395, again created the office of delinquent poll tax collector without any general repealing clause contained therein. It once again increased the commission, to seventy-five cents for the collector, and virtually reenacted the terms and conditions of the prior legislation. This Act was the subject of litigation in the case of Davis v. Williams, 158 Tenn. 34, 12 S.W.2d 532 (1928). The court declared this act unconstitutional on the ground that it provided for the filling of the office contrary to the provisions of the state constitution, article 11, section 17.
9. Private Acts of 1929, Chapter 308, authorized the levy of a tax of one and one-fourth cents per \$100 of property valuation to aid in maintaining county fairs in Hamilton County. Three of the directors of the fair association, if one existed, were to be chosen as the "Fair Fund Commission" and were to receive and expend said funds, keeping proper accounts thereof. The county auditor was authorized to audit the books and records of the commission whenever the county court desired.
10. Private Acts of 1929, Chapter 613, gave the quarterly county court the authority to levy a tax of not less than five cents nor more than twenty cents per \$100 property valuation to defray the expenses of maintaining, improving, and supervising all public buildings and grounds in the county.
11. Private Acts of 1929 (Ex. Sess.), Chapter 63, amended Private Acts of 1929, Chapter 308, by reducing the permissible tax rate levy for aiding county fairs from one and one-fourth cents to three-fourths of a cent per \$100 property valuation.
12. Private Acts of 1965, Chapter 11, permitted the Hamilton County Council or governing bodies in counties in Tennessee with a population of not less than 230,000 nor more than 240,000, according to the Federal Census of 1960, or any subsequent federal census, to appropriate funds jointly with cities of said counties for the specific purpose of having a survey or study made of fiscal relationships and/or possible tax inequities affecting the then present tax structure of said counties and cities.

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