



March 31, 2025

---

# Taxing Districts - Historical Notes

---

Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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](http://www.ctas.tennessee.edu)

Table of Contents

<b>Taxing Districts - Historical Notes .....</b>	<b>3</b>
--	----------

## Taxing Districts - Historical Notes

1. Acts of 1905, Chapter 433, incorporated the territory and inhabitants of the twentieth school district of Hamilton County into a town under the name and style of "Taxing District of St. Elmo". The boundaries of the district were described therein. The government of said district was to be vested in three commissioners, one of whom was to be elected as mayor and one elected as treasurer. The powers of the corporation were enumerated, and title to the school lot, schoolhouse and other school property of the twentieth district of Hamilton County was vested in said Taxing District of St. Elmo. The act authorized the taxing district to borrow a maximum sum of money for the sole purpose of erecting and equipping a public schoolhouse or houses and improving its school grounds. The act did not render the taxing district liable with respect to public roads and streets within said town; said roads and streets were designated county roads and the general road laws of Hamilton County were to remain effective on same. The question of incorporation was to be submitted to a vote of the legally qualified resident voters of the territory.
2. Acts of 1909, Chapter 107, laid off and established the "Mission Ridge Taxing District", as described therein, for the purposes of constructing and maintaining a system of waterworks. The act provided for a board of commissioners and a treasurer, the procedure for electing same, when meetings of the board were to be held, and authorized the board to levy an annual tax on real and personal property within the district to be set aside as a waterworks fund and used only for waterworks purposes. The act set the rates of charge for consumption of water from said waterworks, and authorized the board to sell bonds for the construction of and furnishing of water from said waterworks. The power of collecting said taxes was left to the board, and the act was not to become operative unless the voters of said district voted in favor of incorporation. This act was subsequently repealed by Private Acts of 1911, Chapter 179, and again by Private Acts of 1919, Chapter 404, and then amended by Private Acts of 1921, Chapter 569.
3. Acts of 1909, Chapter 220, was an act to transfer the public schools and public school property of the town of the Taxing District of St. Elmo, including its school building, the grounds and its school equipment, to the Hamilton County Board of Education, to be exclusively managed, controlled, maintained and supported as county schools of said county. Also, the \$18,000 bond debt [Acts of 1907, Chapter 40] of the taxing district was assumed by Hamilton County, making it a duty of the county court of the county to annually levy a tax upon the taxable property of the county for the purpose of creating a sinking fund for the redemption of said debt.
4. Private Acts of 1911, Chapter 179, repealed Acts of 1909, Chapter 107, and established a new "Mission Ridge Taxing District", as described therein. The act provided for a board of commissioners, the election of members to said board, and when board meetings were to be held; it transferred the property of the district formed under the 1909 act, the rights accrued under its contract with the city water company, and its debts and obligations from the \$15,000 bond issue to the newly created Mission Ridge Taxing District. The commissioners' authority was enumerated therein, and the Act provided for a tax levy on all real and personal property within the newly created taxing district, to be collected by the board of directors. The act did not give said taxing district or the board of commissioners power over schools or over roads, or affect the police power of the county or state with respect to persons or property within said district. This act was subsequently amended by Private Acts of 1919, Chapter 599, repealed by Private Acts of 1919, Chapter 404, and again repealed by Private Acts of 1923, Chapter 333.
5. Private Acts of 1931, Chapter 539, created the "East Brainerd Taxing District" with power to construct and maintain waterworks, to levy and collect taxes for waterwork purposes, to issue bonds and do other things necessary to effectuate the intention of the Act. Detailed boundaries were included, a commission was organized and given administrative powers but no power over schools, roads, or police powers were granted. This Act was superseded by Private Acts of 1935, Chapter 371, published herein.
6. Private Acts of 1941, Chapter 228, validated and confirmed the proceedings held by the board of commissioners of East Brainerd Taxing District on January 20, 1941, wherein a resolution was adopted to convey the waterworks system and properties of East Brainerd Taxing District to East Brainerd Utility District, and authorized said commissioners to execute and deliver a deed for same to East Brainerd Utility District.
7. Private Acts of 1957, Chapter 169, was to amend Private Acts of 1931 (2nd Ex. Sess.), Chapter 8, Section 2, by altering the boundaries of the Walden's Ridge Fairmount Taxing District and was also to amend Section 10, by striking out \$50,000, and substituting "10% of the tax value of all property assessed for taxation in the District". This act was rejected by local authorities and did

not become law.

8. Private Acts of 1957, Chapter 170, was to have repealed Private Acts of 1931, Chapter 400, which created the district because, according to the amending act, the district had never functioned since it had been created. However, this act was not approved by the local authorities and therefore, did not become law.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/taxing-districts-historical-notes>