



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Washington County Assessor.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

1. Private Acts of 1925, Chapter 121, provided an additional \$3.00 per day to the compensation of the Washington County Tax Assessor for the actual number of days he sat with the county board of equalization.
2. Private Acts of 1925, Chapter 205, set the salary of the Washington County Tax Assessor at \$2,750 per annum. This act was amended by Private Acts of 1939, Chapter 21, so as to set the salary of the tax assessor at \$200 per month beginning with January of each year. This act was repealed by Private Acts of 1941, Chapter 176.
3. Private Acts of 1929, Chapter 528, fixed the salary of the Washington County Tax Assessor at \$3,000 per annum and defined his duties and powers. The act also provided for the appointment of two deputy tax assessors who were paid an annual salary of \$1,000. This act was amended by Private Acts of 1931, Chapter 548, so as to replace A.S. Miller as deputy tax assessor with Frank B. Guat. Private Acts of 1931, Chapter 285, amended Private Acts of 1929, Chapter 528, so as to remove A. S. Miller as deputy tax assessor and replace him with Frank B. Gant. Private Acts of 1929, Chapter 528, was further amended by Private Acts of 1935, Chapter 535, so as to reduce the annual salary of the Washington County Tax Assessor to \$2,400. Private Acts of 1929, Chapter 528, was repealed by Private Acts of 1941, Chapter 176.
4. Private Acts of 1941, Chapter 176, fixed the salary of the Washington County Tax Assessor at \$4,200 per annum. This act was duplicated in Private Acts of 1941, Chapter 288. Private Acts of 1953, Chapter 494, amended Private Acts of 1941, Chapter 176, so as to set the salary of the Washington County Tax Assessor equal to the salary of each elected county official named in section 10727 of the Code of Tennessee for 1932.

Taxation

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

1. Acts of 1794, Chapter 15, provided for a levy of a tax of 25 cents per hundred acres of land, 25 cents per slave between the ages of 10-50 years, and 25 cents on each white male between the age of 21 and 50, the purpose of which was to raise funds to build a courthouse in Washington County.
2. Acts of 1796 (2nd Sess.), Chapter 2, exempted Washington County from the provisions of the act which called for the laying and collecting of additional county taxes.
3. Acts of 1799, Chapter 6, authorized the Washington County Court to levy an additional county tax on land, billiard tables, horses and lots, to complete the courthouse, prison and stocks as prescribed in Acts of 1794, Chapter 15.
4. Acts of 1801, Chapter 62, authorized the Washington County Court to levy a tax for purposes of procuring a standard of weights and measures.
5. Acts of 1803, Chapter 44, authorized the Washington County Court to levy an additional county tax to pay off Charles Robertson, who built the county courthouse, prison and stocks.
6. Private Acts of 1819, Chapter 20, authorized the Washington County Court to lay a tax for the purpose of building a courthouse, prison and stocks in the Town of Jonesborough.
7. Private Acts of 1820, Chapter 45, authorized the justices of the peace of Washington County to levy a tax to build a courthouse and jail.
8. Acts of 1903, Chapter 271, authorized Washington County to inaugurate general improvements in its public roads by the levy and expenditure of a special tax for the payment of the improvements so made.
9. Private Acts of 1913 (Ex. Sess.), Chapter 7, authorized the county court of Washington County to levy a special tax for the purpose of grading and macadamizing the public roads in the county. This act was amended by Private Acts of 1915, Chapters 241, so as to authorize the county court of Washington County to levy a special tax not exceeding \$1.00 on every \$100 of taxable property in said county. Private Acts of 1913 (Ex. Sess.), Chapter 7, was further amended by Private Acts

of 1915, Chapter 577, so as to provide that the tax of \$1.00 on every \$100 not take effect until after an election by the voters of Washington County on the issue of whether or not to levy said tax. Private Acts of 1913 (Ex. Sess.), Chapter 7, as amended, was subsequently repealed by the Private Acts of 1917, Chapter 145.

10. Private Acts of 1925, Chapter 125, created the office of delinquent poll tax collector for Washington County and provided the manner of filling said office, the qualifications for the one filling said office, the length of the term thereof, and the compensation, duties and powers of said officer.
11. Private Acts of 1927, Chapter 286, exempted Washington County from Acts of 1907, Chapter 602, known as the general assessment law.
12. Private Acts of 1927, Chapter 307, provided that the farm belonging to Dr. J.R. McCrary lying both in Greene and Washington counties would be assessed only in Washington.
13. Private Acts of 1931, Chapter 55, levied a road tax of \$2.00 on all those subject to "road time."
14. Private Acts of 1937 (2nd Ex. Sess.), Chapter 2, authorized Washington County to levy a tax upon all taxable property for the purpose of locating, grading, macadamizing, hard-surfacing, building, constructing, repairing and maintaining public roads, bridges and culverts in said county.

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