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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,

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

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Warren County Assessor.

1. Private Acts of 1919, Chapter 655, fixed the salary of the County Assessor in Warren County at \$1,000 per year, payable out of the county treasury on the first day of April, July, and October.
2. Private Acts of 1923, Chapter 555, abolished the office of County Tax Assessor in Warren County and created the office of District Tax Assessor, for each Civil District. He was to perform the same duties as the County Tax Assessor. They would serve for a term of two years after the first election to the office. The population range specified in the Act does not definitively include that population figure given for Warren County for the 1920 Federal Census. However, there is no other county whose population figure would fit in the range given for that year, so it is assumed that the Act was intended to apply to Warren County. There is a marginal note to that effect in the Private Acts publication.
3. Private Acts of 1925, Chapter 801, amends Acts of 1919, Chapter 655, by increasing the salary of the Assessor from \$1,000 to \$1,200.
4. Private Acts of 1929, Chapter 829, amended Private Acts of 1919, Chapter 655, by changing the time at which the Tax Assessor would be paid, holding the balance of his salary until the County Equalizing Board made its report to the County Court Clerk each year.
5. Private Acts of 1945, Chapter 382, set the salary of the County Tax Assessor in Warren County at \$1,800 per annum, payable in monthly installments out of the county treasury. The Act also made it his duty to make out the tax books and turn them over to the Trustee without extra pay, and to keep his office open at least three days per week unless he was sick or disabled.

Taxation

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

1. Acts of 1809, Chapter 28, permitted Robert Armstrong of White County to collect taxes in Warren and Franklin Counties which were due in 1807 when both of these counties were a part of White County.
2. Acts of 1815, Chapter 126, provided that the citizens of Warren County who lived in the area annexed to Franklin County and who had to pay taxes to both counties because the line had not been run, would be refunded those taxes paid to Warren County as soon as the line was run and their resident County definitely determined and as soon as evidence of payment was presented.
3. Acts of 1815, Chapter 189, permitted one Walter Eady of Warren County to retail spirituous liquors in the county without payment of the taxes therefor because he had become so decrepit and useless as to be disabled altogether and because he had a very large number of children to support who would otherwise become a public charge.
4. Acts of 1817, Chapter 128, authorized several counties including Warren to lay an additional tax on all taxable property in the county to pay jurors for the Circuit and County Courts provided said pay will not exceed fifty cents per day.
5. Acts of 1905, Chapter 495, established the Viola Taxing District out of an area taken from parts of Warren, Grundy, and Coffee Counties as described therein. The voters would elect three Directors and a clerk for two year-terms who would exercise the specific corporate powers enumerated in the Act as well as the general powers of taxing districts. They would receive by deed the property of the Viola Normal College and operate a high school therein, as long as the Taxing District existed, under the same regulations and laws applicable to all other public schools. A twenty-five cent ad valorem tax and a twenty-five cent poll tax were levied to support this school. This Act was subject to the outcome of a referendum in order to become effective.
6. Private Acts of 1911, Chapter 408, created a special school or taxing district, to be known as the "Viola Taxing District". The Act defined the boundaries of said district; provided for three Directors and how they were to be elected; set out the powers and duties of the Board of Directors; provided for the establishment and maintenance of a high school at the Viola College building; and, provided for the levying of an ad valorem tax of twenty-five cents per one hundred dollars' worth of taxable property and a fifty cents poll tax on all males between the ages of twenty-one and forty-five.

7. Private Acts of 1911, Chapter 479, authorized the reimbursement to J. H. Brewer for excessive privilege taxes erroneously collected from him by the County Court Clerk on his peddling wagon.
8. Private Acts of 1911, Chapter 664, authorized the reimbursement to W. H. Smith & Son the sum of seventy dollars as excessive privilege taxes collected by the County Court Clerk.
9. Private Acts of 1919, Chapter 645, was the authority for Warren County to levy a special tax on all taxable property, not to exceed twenty cents per \$100 property valuation, in order to pay outstanding debts incurred for the common, general, or ordinary business affairs of the county.
10. Private Acts of 1931, Chapter 105, amend Public Acts of 1907, Chapter 602, by making the interest on delinquent payments of taxes start in July instead of in March insofar as Warren County was concerned. The 1907 Act was the general revenue law of the state at that time.
11. Private Acts of 1931, Chapter 958, authorized the County Court of Warren County to appropriate the money out of the general funds of the County or to levy a special tax for the purpose of installing a town clock in the courthouse.
12. Private Acts of 1937, Chapter 217, authorized the Warren County Quarterly County Court to levy a tax for general county purposes upon all taxable property subject to ad valorem taxes, said tax levy not to exceed sixty cents per \$100 valuation.
13. Private Acts of 1937, Chapter 219, validated and legalized all prior actions of the Warren County Quarterly Court in levying a tax of ten cents per \$100 valuation on all taxable property for the purpose of purchasing a Poor Farm for the county.

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