



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

December 20, 2024

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Union County Assessor.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

1. Private Acts of 1925, Chapter 84 provided the tax assessor of Union County a \$300 per year compensation in addition to all the fees of his office, same to be paid quarterly out of the county treasury.
2. Private Acts of 1945, Chapter 344 amended Private Acts of 1931, Chapter 738, published herein by changing in Section 2, the second paragraph the figures \$500 to \$900 and the figures \$700 to \$1,200, as shown.
3. Private Acts of 1953, Chapter 417 provided that the tax assessor of Union County would be compensated at the rate of \$1,200 per year payable in equal monthly installments.
4. Private Acts of 1959, Chapter 321, would have amended Private Acts of 1953, Chapter 417, above, by increasing the pay of the tax assessor from \$1,200 to \$1,800 per year effective at the beginning of the next term of office but this act was not approved by Union County and never became effective.

Taxation

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

1. Acts of 1853-54, Chapter 89, provided that the state and county taxes to be collected off of the new county of Union for the year 1854 shall be collected by the sheriff or tax collector, and the county taxes collected shall be applied to the use of Union County while the state taxes collected shall be paid into the state treasury.
2. Public Acts of 1870-71, Chapter 50, provided that all counties and cities may tax for county and corporate purposes under the following conditions: (1) all taxable property be taxed according to its value, (2) the credit of the county shall not be loaned to any person, firm, or corporation for any reason unless first approved by a majority of the justices of the county court and then by three-fourths of the people voting in a referendum for that purpose. Union County was among several counties exempting themselves from this legislation.
3. Private Acts of 1931, Chapter 612, authorized Union County to levy and collect a tax on all the personal and real property in said county and the ad valorem when an appropriate order is made by the quarterly county court authorizing the said tax levy which shall not exceed 30¢ per \$100 property valuation.

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