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# Chapter XI - Taxation

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Dear Reader:

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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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# Chapter XI - Taxation

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Hancock County Assessor.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

1. Private Acts of 1919, Chapter 263, set the salary of the Hancock County Tax Assessor at \$500 per annum, to be paid from the county general fund.
2. Private Acts of 1937, Chapter 397, was a very elaborate act creating the office of delinquent tax collector for Hancock County, setting up the term of office, method of election, specifying duties and providing for his salary and bond. This act was repealed and the office abolished by Private Acts of 1951, Chapter 266.
3. Private Acts of 1945, Chapter 140, set the salary of the Hancock County Tax Assessor at \$1,000 per annum.
4. Private Acts of 1949, Chapter 573, set the salary of the Hancock County Tax Assessor at \$1,200 per annum. Private Acts of 1959, Chapter 361, attempted to amend this to raise the tax assessor's salary to \$1,800 but this act was rejected by local officials and never became effective. This salary is now regulated by T.C.A. 8-2403.

### **Taxation**

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

1. Acts of 1851-52, Chapter 330, was an act relieving Alfred N. Baldwin, the revenue collector of Hancock County, from the payment of damages in the amount of \$63.17, assessed against him in a judgement for not collecting the state tax due in Hancock County in 1850. He was relieved only of payment of the damages, but not of payment of the taxes which were due, amounting to \$505.36.
2. Private Acts of 1865-66, Chapter 74, gave Jessee Alder, the revenue collector of Hancock County until June 1, 1866 to collect and pay over to the state the taxes due for 1865.
3. Public Acts of 1870-71, Chapter 50, exempted Hancock County from the provisions of this act which provided for the enforcement of article 2, section 29, of the state constitution with regard to the levying of taxes for county and corporation purposes.
4. Private Acts of 1925, Chapter 617, created the office of delinquent poll tax collector for Hancock County. This act was repealed by Private Acts of 1978, Chapter 204.
5. Private Acts of 1931, Chapter 612, authorized a tax levy on all personal and real property in the county, in an amount no larger than \$.30 per \$100.00 assessed valuation.

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