



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Unicoi County Assessor. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 345, set the salary of the Unicoi County Tax Assessor at \$400 annually.
2. Private Acts of 1921, Chapter 146, raised the salary of the tax assessor in Unicoi County to \$900 a year and repealed all laws in conflict therewith.
3. Private Acts of 1945, Chapter 144, fixed the salary of the Unicoi County Tax Assessor at \$1,500 annually, payable in equal monthly installments.
4. Private Acts of 1949, Chapter 306, increased the compensation of the Unicoi County Tax Assessor to \$2,400 per annum, payable in equal monthly payments, out of the regular county funds. This act was amended by Private Acts of 1953, Chapter 66, which increased the compensation of the tax assessor to \$3,600 payable monthly, and also repeated the requirement that he file reports of fees collected with the county court.

Taxation

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 Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Private Acts of 1919, Chapter 307, authorized Unicoi County, acting through its quarterly county court to purchase real and personal property for common or high school purposes and to levy a tax to pay for these improvements upon all taxable property in the same manner as other tax levies are made.
2. Private Acts of 1921, Chapter 638, validated the tax levy made for the year 1920, by the Unicoi County Court by the adoption of the report of a committee fixing the tax rate for said county upon each \$100 worth of property as follows: state tax on \$100 worth of property, 26¢; county tax, 25¢; school tax, 50¢; high school tax, 14¢ bonds and other interest bearing indebtedness, 30¢; county road tax, 25¢; poll tax, \$2.00, and made the same collectable.
3. Private Acts of 1925, Chapter 125, created the position of delinquent poll tax collector for Unicoi, Greene and Washington counties, who would be a citizen of the county, over 21 years of age, appointed by the county trustee for a term of two years, but who could be removed by the county court. The act defined the delinquency of the poll tax, set up a fifty cent fee for the collector in addition to his other compensations. The tax collector was charged with the duty of ascertaining all those who were negligent in the payment of this tax and of settling with the county court every quarter. The tax collector was allowed to appoint deputies.
4. Private Acts of 1981, Chapter 47, would have levied an amusement tax on certain activities in Unicoi County in an amount set by the county legislative body which would have been collected and expended as provided in the act, however, this act was rejected locally and consequently never became a law.
5. Private Acts of 1982, Chapter 214, regulated permits for white water canoeing and rafting on the Nolichucky River. This act was amended by Private Acts of 1987, Chapter 55, which provided that each operator of amusements on a white water river have proof of liability insurance in the amount of \$300,000 and reserved the right to allocate the number of customers per license to the Unicoi County Commission. Private Acts of 1982, Chapter 214 was repealed by Private

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