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Taxation - Historical Notes

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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Assessor of Property

The following act was superseded, repealed or failed to win local ratification, but it is listed here as a reference to laws which once affected the Hardeman County Assessor.

1. Private Acts of 1949, Chapter 924, declared the compensation of the Hardeman County Tax Assessor to be \$2,500 per year.

Taxation

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

1. Private Acts of 1824, Chapter 128, stated that in order to raise a permanent fund to improve navigation in the waterways of the western part of the State, the County Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman Counties could levy an annual tax on all taxable property, not to exceed twelve and one-half cents per \$100 property valuation, for the next five years. A Board of Trustees was appointed consisting of nine members, three each from the Obion River Region, the Forked Deer River Region, and from the Hatchie River Region. The Board would supervise the projects and the expenditure of the funds.
2. Private Acts of 1826, Chapter 13, authorized the County Court of Hardeman County at its January meeting or at the first Court in every year to levy a tax, not to exceed the State and County tax, for as long as it was essential to raise a fund to pay for the completion of the courthouse in the town of Bolivar. The Sheriff would collect the tax proceeds and pay the funds over to a set of commissioners who would be allowed to expend them only for the purpose of completing the courthouse.
3. Private Acts of 1831, Chapter 49, required the Sheriff of Hardeman County to pay over to a Board of Commissioners the tax funds collected for the improved navigation of the Hatchie River.
4. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities of this State to levy taxes for County and municipal purposes under the following conditions: (1) that all taxable property would be taxed according to its value upon the principles established in regard to state taxation, and (2) that the credit of a county or city not be loaned to any person, firm, or corporation, unless the action was first approved by a majority of the County Court and the issue submitted for approval to the voters. A three-fourths vote was required for approval. Several counties were exempted for ten years from the three-fourths majority vote requirement, so that a simple majority vote would be sufficient.
5. Private Acts of 1927, Chapter 227, amended Public Acts of 1907, Chapter 602, Section 48, by extending the due and delinquent date for tax payments from March to May, but Hardeman County and several other counties were exempted from the extension.
6. Private Acts of 1931, Chapter 223, created the position of Delinquent Poll Tax Collector for Hardeman County. The Collector would be appointed by the County Judge for two-year terms beginning in April of 1933. Poll taxes not paid on May 1, 1931, and by March 1, in the years thereafter would be delinquent. The Collector would be paid seventy cents for each sum collected plus the fees normally paid for the collection of delinquent taxes. The Collector could not use any receipts other than the ones furnished by the Trustee. The collector was granted the right to demand access to any employment records, to issue summonses, and to conduct hearings.
7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, above, by setting the delinquent date for poll taxes on March 1 of the year after the due date and by requiring the Delinquent Poll Tax Collector to prosecute persons for delinquency whom he knew to be delinquent whether on the delinquent list or not.
8. Private Acts of 1931, Chapter 756, created the office of Delinquent Poll Tax Collector for Hardeman County. He would be appointed for two-year terms by the County Court. J. R. Reaves was named to serve until the April term of 1932. Delinquent male taxpayers were subject to the Collector's authority which included the right to summon witnesses and levy on the delinquent's property.
9. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, above.
10. Private Acts of 1931 (2nd Ex. Sess.), Chapter 15, specifically repealed Private Acts of 1931, Chapter 756, above, which created the position of Delinquent Poll Tax Collector for Hardeman County.

11. Private Acts of 1935, Chapter 767, created the office of Delinquent Poll Tax Collector for Hardeman County, naming C. C. Hillman to serve as such until August, 1936, when an election would be held. Poll taxes not a year after being levied were declared delinquent. The Collector would receive fifty cents for each poll tax collected plus the normal fees paid for the collecting delinquent taxes.
12. Private Acts of 1937, Chapter 815, amended Private Acts of 1935, Chapter 767, above, by authorizing the Delinquent Poll Tax Collector to appoint such deputies as necessary, not to exceed one deputy for each Civil District in the County.
13. Private Acts of 1939, Chapter 542, expressly repealed Private Acts of 1935, Chapter 767, above, as amended, effective September 1, 1940.
14. Private Acts of 1939, Chapter 543, specifically repealed Private Acts of 1931, Chapter 756, above.
15. Private Acts of 1967-68, Chapter 309, levied a wheel tax of \$10 per year on all vehicles for the privilege of using County roads in Hardeman County. Motorcycles, motor bicycles and scooters would be taxed at the rate of \$5 per year and all residents of the county were subject to the tax. Other persons and businesses who used the streets and roads for at least 45 days during the year were also subject to the tax. The County Court Clerk would collect the tax and issue a decal denoting payment and pay over the funds to the Trustee. The money would be used for capital outlay purposes in the school system of the County. The act was not approved by the Quarterly County Court and did not become effective.

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