



March 31, 2025

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Trousdale County Assessor.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

1. Private Acts of 1911, Chapter 411, Page 1141, amended Public Acts of 1907, Chapter 602, which addressed itself to tax collection in the State, by setting the annual salary of the Tax Assessors in several counties. Under the terms of this Act, Trousdale County would pay its Tax Assessor \$300 annually out of the general county fund.
2. Private Acts of 1921, Chapter 885, Page 2707, stated that in Trousdale County, the Tax Assessor would be paid \$500 a year, payable semi-annually on the first day of January and July out of the regular funds in the county treasury. This Act was repealed by Private Acts of 1923, Chapter 598, Page 2226.
3. Private Acts of 1941, Chapter 72, Page 248, fixed the salary of the Tax Assessor of Trousdale County at \$600 a year, payable monthly out of the regular county funds on the warrant of the County Judge or Chairman.
4. Private Acts of 1949, Chapter 550, Page 1524, stated that in Trousdale County, the Tax Assessor would be paid the sum of \$900 a year, payable on the first day of each month in equal installments, which would come out of the regular funds of the County on properly drawn warrants.

Taxation

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

1. Public Acts of 1870-71, Chapter 50, Page 58, stated that counties and cities may levy taxes for county and municipal purposes if the following requisites were observed, (1) that all property be taxed according to its value upon the principles established for State taxation, and (2) that the credit of no county or city be loaned to any person, firm, or corporation, unless it is first agreed to by a majority of the Quarterly County Court and then to a referendum vote of the people wherein it must be approved by a three- fourths majority. Several counties, including Trousdale County, exempted themselves for the next ten years from the requirement of the threefourths approval by the people stating that a simple majority approval would be sufficient.
2. Private Acts of 1963, Chapter 137, providing for a litigation tax in all civil and criminal actions in general sessions, circuit and chancery court with the proceeds being divided between the county general fund and the "Courthouse and Jail Maintenance Repair Fund" was repealed by Private Acts of 1990, Chapter 144.

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