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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Tipton County Assessor.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

1. Acts of 1907, Chapter 602, was the general law providing for more just and equitable assessment for taxation of all property--real, personal and mixed--and collection of revenue for the State. Section 9, Subsection 5 of said act provided for compensation of the county assessor to be fixed by the county court, with maximum guidelines set forth therein. Private Acts of 1913 (1st Ex. Sess.), Chapter 28, was an attempt to amend the above-referenced Section and Subsection, setting the salary at \$1,000 per annum for the county assessor of Tipton County, as designated by 1910 Federal Census population range. However, Tipton County's population for 1910 did not fit within the given range. Private Acts of 1913 (1st Ex. Sess.), Chapter 74, amended the original act by changing the Federal Census year to 1900, thus making the annual salary of \$1,000 for the county assessor applicable to Tipton County. Private Acts of 1923, Chapter 171, also amended the original act to provide that the tax assessor for Tipton County could take his oath of office before the county judge, the chairman of the county court or the county court clerk.
2. Private Acts of 1921, Chapter 969, raised the annual salary to \$1,800 for the year 1921, then \$1,500 per annum thereafter, but provided that none of it was to be paid until the tax assessor had completed his work for the year.
3. Private Acts of 1923, Chapter 276, authorized the Tipton County Court to correct an error made in the assessment of lands belonging to W. A. Boswell for taxation in the Indian Creek Drainage District Number Three of Tipton County.
4. Private Acts of 1931, Chapter 223, created the office of delinquent poll tax collector for Tipton County. The term of office was to be for two years, and to be appointed by the judge or chairman of the county court. All polls not paid on or before March 1 following the year for which said polls were levied were to be turned over to the delinquent poll tax collector to be collected by him. This act was amended by Private Acts of 1931, Chapter 518, by clarifying the language to read that the taxes to be collected were poll taxes levied on the eligible male citizens. Private Acts of 1931, Chapter 757, abolished the office by repealing these acts.
5. Private Acts of 1933, Chapter 51, provided that the Tipton County Tax Assessor would receive a salary of \$1,000 each year, provided he had completed his work for the year. This act was amended by Private Acts of 1933, Chapter 339, to provide that it would not take effect until 1936, rather than in 1934.
6. Private Acts of 1937, Chapter 245, raised the salary of the assessor to \$1,500 annually, but still provided that he would not be paid until he had completed his work for the year.
7. Private Acts of 1949, Chapter 254, increased the salary for the Tipton County Assessor to \$2,400 per annum.
8. Private Acts of 1953, Chapter 11, set the salary of the Tipton County Tax Assessor at \$3,600 per annum and also provided that the quarterly county court could appropriate \$600 annually for the employment of clerical assistants.
9. Private Acts of 1967-68, Chapter 336, placed the duty of issuing building permits for construction or alteration of a building costing in excess of \$1,000 on the tax assessor in Tipton County, but this act was repealed by Private Acts of 1975, Chapter 115.
10. Private Acts of 1969, Chapter 46, provided that, in Tipton County, before any person in Tipton County presented for registration an instrument conveying the fee title in real estate (as distinguished from mortgages and deeds of trust) the person must present the conveyance to the Tax Assessor who was required to note and list in a well-bound book the name of the seller; the name of the purchaser; the consideration paid; and a description of each tract of land so conveyed by reference to the adjoining landowners. This Act was repealed by Private Acts of 2014, Chapter 79.

Taxation

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

1. Private Acts of 1915, Chapter 437, authorized the county court of Tipton County (by means of the

- 1910 Federal Census population figures) to levy and assess an annual tax for general county purposes upon all the taxable property in said county, both real and personal, not to exceed fifty cents per one hundred dollars' valuation, and upon all privileges in said county which were taxable by the laws of the state. This act was specifically repealed by Private Acts of 1995, Chapter 87.
2. Private Acts of 1923, Chapter 433, exempted from county taxes any bonds issued by a church or religious denomination for the purpose of building or repairing church buildings or houses of worship. Private Acts of 1923, Chapter 667 is identical to Chapter 433, and was actually passed and approved prior to Chapter 433.
 3. Private Acts of 1925, Chapter 335, required that at least half of the members of the county equalization board of tax assessment in Tipton County should be "dirt farmers", or persons who both owned and operated a farm, and also provided that members could succeed themselves.
 4. Private Acts of 1933, Chapter 722, authorized the quarterly county court of Tipton County (as designated by the 1930 Federal Census population range) to levy a special tax on all the taxable property of the county for the purpose of defraying the expense of the care and maintenance of the poor and the insane of the county. The tax was to be designated for "the Tipton County Institutions Fund" and was not to exceed 20¢ per \$100 valuation of taxable property.
 5. Private Acts of 1961, Chapter 87, authorized Tipton County (by means of the 1960 Federal Census population figures) to levy and assess a special tax of up to thirty-five cents per one hundred dollars' valuation of all taxable property, said tax to be known as "Hospital Tax", and to be used for the operation, maintenance and repair of a general hospital in said county. This act was amended by Private Acts of 1965, Chapter 74, and was specifically repealed by Private Acts of 1995, Chapter 90.

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