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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Sumner County Assessor.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

1. Private Acts of 1919, Chapter 446, was the authority for the County Court of Sumner County to appropriate up to \$600 out of the regular County funds to hire a Deputy Tax Assessor. This Act was repealed by Private Acts of 1974, Chapter 369.
2. Private Acts of 1919, Chapter 456, authorized the Sumner County Court to fix the compensation of the Tax Assessor. This Act was repealed by Private Acts of 1974, Chapter 369.
3. Private Acts of 1947, Chapter 672, allowed the County Court to fix the salary of the Tax Assessor which would not exceed \$4,000 per year. The entire salary would not be paid until the Assessor had made up the assessments for the year and filed them with the County Court Clerk. The Assessor was authorized, subject to the approval of the County Court, to employ such help as was necessary to conduct his office efficiently at salaries which would be determined by the Quarterly Court. This Act was repealed by Private Acts of 1974, Chapter 369.

Taxation

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

1. Acts of 1796 (July Sess.), Chapter 2, levied a series of taxes on property according to the schedule contained in the Act but Section 2 of the Act declared that the counties of Davidson, Montgomery, Sumner, Robertson, Washington, and Hawkins were exempt from the terms of this law.
2. Acts of 1797, Chapter 16, stated that the Sheriff of Sumner County had full power and authority to collect State taxes due in all that part of Robertson County which had been a part of Sumner County. Henceforth, the owner of lands divided by a county line would pay taxes to the county in which his home and improvements were located.
3. Acts of 1813, Chapter 131, was enabling legislation for the County Court of Sumner County to levy a tax yearly for the purpose of building a jail and stocks for the benefit of the county. The taxes would be collected and paid over to the Trustee in the normal and accepted manner. The court would appoint three Commissioners to contract with a suitable person to erect the same. The County Court would fill any vacancies.
4. Private Acts of 1831, Chapter 187, exempted Joseph Dwyer, of Gallatin, in Sumner County, from the payment of a tax for retailing merchandise in the County from April 17, 1830, until the present time and the County Court Clerk would not be held accountable for the amount of the tax herein released.
5. Acts of 1870, Chapter 50, authorized the counties and cities in the State to impose taxes for county and municipal purposes in the following manner, (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 no county, or city, would be given, or loaned, to any person, firm or corporation except upon the consent of a majority of the Quarterly Court, or the Mayor and City Council, and, further, upon an election in which three-fourths of the voters approve the same. Twenty-six counties, including Sumner, exempted themselves from the three-fourths approval requirement in the election for the next ten year, substituting a simple majority approval instead.
6. Private Acts of 1913 (Ex. Sess.), Chapter 8, was the legal authority for the County Court of Sumner County to levy a tax not to exceed eight cents (8¢) per \$100 property valuation for the purpose of raising a fund to keep macadamized roads in good repair. Said funds would be kept separate and apart from other funds and used only for that purpose. The County Court was authorized to issue interest bearing notes at no greater interest rate than six percent (6%), and for no longer than two (2) years. This Act was repealed by Private Acts of 1974, Chapter 369.
7. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in counties having a population of no less than 22,193, and no more than 30,000. The Collector would be appointed by the County Judge, or Chairman, for a two (2) year term. All poll taxes not paid by

- May 1, 1931 and by March 1, each year thereafter would be declared delinquent, listed by the Trustee, and turned over to the Delinquent Poll Tax Collector who would issue distress warrants on the authority of the list. The Collector would use only those receipt books furnished to him by the Trustee, examine payrolls and other records, summon witnesses, and conduct hearings. It was a misdemeanor to fail to pay the poll tax, and penalties could be added to the amount due.
8. Private Acts of 1931, Chapter 518, amended Chapter 223, above, by making all poll taxes delinquent which were not paid by May 1, 1931, and by March 1 of each year following. The Collector was required to add to the list anyone whom he knew to be delinquent from other sources or his own knowledge.
 9. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, as amended, in its entirety.
 10. Private Acts of 1935, Chapter 827, which was repealed by Private Acts of 1974, Chapter 369, allowed the Quarterly Court of Sumner County to levy a special tax to repair and improve the county jail, which tax would not be less than two cents (2¢), nor more than ten cents (10¢), per \$100 property valuation.
 11. Private Acts of 1963, Chapter 183, levied a tax of \$3 on motor driven vehicles, except tractors, motorcycles, motor bicycles, and scooters, for the privilege of using the public highways, except State maintained roads. Chapter 183 was repealed by Private Acts of 1974, Chapter 369.
 12. Private Acts of 1965, Chapter 2, established in Sumner County a privilege tax on motor vehicles, except on farm tractors, self-propelled farm machines, motorcycles, motor driven bicycles and scooters and government owned vehicles, which tax would be five dollars (\$5) per vehicle and be in addition to all other taxes. All who operated such vehicles on the roads of Sumner County for thirty (30) days were liable for the payment of the tax. The County Court Clerk would collect the tax and issue decals. The Trustee would deposit the funds to the credit of the general road funds. This Act was rejected by the Quarterly Court and was also repealed by Private Acts of 1974, Chapter 369.
 13. Private Acts of 1967-68, Chapter 64, levied a litigation tax of two dollars (\$2) as part of the cost in all civil and criminal actions in the General Sessions Court, the Circuit Court and the Chancery Court of Sumner County. This Act was repealed by Private Acts of 1981, Chapter 140.
 14. Private Acts of 1980, Chapter 188, amended Private Acts of 1967-68, Chapter 64, above, to authorize the judge to suspend the litigation tax if other court costs were suspended. This Act was repealed by Private Acts of 1981, Chapter 140.

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