



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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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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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Stewart County Assessor.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

1. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, a statewide act fixing the salaries of the tax assessors for most counties, by changing the annual salaries of some tax assessors and by setting the salary of other for the first time. In Stewart County, the annual salary of the tax assessor was fixed at \$700 a year.
2. Private Acts of 1927, Chapter 606, established the annual salary of the tax assessor of Stewart County at \$700 payable out of the regular county funds.
3. Private Acts of 1949, Chapter 439, stated that the annual compensation of the tax assessor for Stewart County shall be \$1,020 payable in equal monthly installments of \$85 on the warrant of the county judge, or chairman, on the first day of each month. The expressed purpose of this act is to fix the compensation of the tax assessor and to make no other change in the office, the duties, the manner of payment or otherwise.

Taxation

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

1. Public Acts of 1821 (2nd Sess.), Chapter 2, recited in the preamble that some citizens south and west of the reservation may be subjected to double taxation in some instances, especially those living in Stewart County, because the sheriff in that county was reporting some lands for sale. This act exonerates all those from having to pay a double tax, and the sheriff, or the tax collector, is expressly prohibited from collecting the double tax. It remained lawful for the sheriff to collect the single legitimate tax since the double assessment would occur only in the year 1820, it appeared. The sheriff shall be given proper credit for these extra taxes by the county trustee and the state treasurer.
2. Private Acts of 1823 (1st Sess.), Chapter 144, was the enabling legislation for the quarterly county court of Stewart County to levy a tax sufficient to complete the public buildings in the said county but the same tax shall not exceed the state tax nor the county tax for that year, and may be continued from year to year until the said public buildings are completed and paid for.
3. Public Acts of 1870-71, Chapter 50, allowed the counties and the cities of Tennessee to levy taxes for county and municipal purposes in the following manner, (1) that all taxable property be taxed according to its true value on principles established in regard to state taxation, and (2) that the credit of no county, or city, can be loaned to any person, firm, or corporation, unless a majority of the Justices shall first agree to submit the question to the people in a referendum vote, and the people vote by a three-fourths majority for approval. Twenty-six counties, not including Stewart, exempted themselves from the three-fourths approval vote by the people, substituting a majority of those voting in its place.
4. Private Acts of 1929, Chapter 116, authorized and empowered the Stewart County Quarterly Court, identified by the use of the 1920 Federal Census, to levy a tax of not more than thirty cents per \$100 property valuation, at any quarter's session in 1929 but no later than the July session, which will be used for maintaining and caring for the insane of the said county. These taxes herein are cumulative and shall be paid and collected in addition to all other taxes

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