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Taxation - Historical Notes

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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Smith County Assessor.

1. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, a general law concerning tax assessors, by setting the salaries of the tax assessors in several counties, including Smith County. The Tax Assessor's salary was fixed at \$1,000 per annum in Smith County.
2. Private Acts of 1913, Chapter 332, amended Private Acts of 1911, Chapter 411, above, by increasing the annual salary of the Tax Assessor to \$1,500 per year.
3. Private Acts of 1921, Chapter 928, fixed the annual salary of the Tax Assessor in Smith County at \$1,500, all conflicts being repealed.
4. Private Acts of 1957, Chapter 72, amended Private Acts of 1921, Chapter 928, above, by providing that the Tax Assessor of Smith County would be reimbursed up to \$175 per month for all expenses incurred in assessing property. Upon the filing of a sworn statement by the Tax Assessor concerning those expenses, the County Judge would pay the reimbursement out of regular county funds. This act was rejected by the Quarterly Court of Smith County and did not become effective.

Taxation

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

1. Acts of 1807, Chapter 23, declared that when Smith County was reduced to its constitutional limits, persons living in land transferred from Smith County owed taxes due the County. This act made it lawful for the Sheriff to collect those taxes due at the time the partition.
2. Acts of 1807, Chapter 77, allowed the County Court of Smith County to levy a tax for the relief of William Bartlett who had contracted to build a jail in Carthage, completed the undertaking in a satisfactory manner, and thereby had been materially damaged. The County Court was to compensate him in a manner and to the extent to which they considered right and proper, payable out of any funds available.
3. Acts of 1809 (Sept. Sess.), Chapter 61, stated that John Gordon, the collector of public taxes in Smith County for the year 1803, was prevented from passing into the treasury the full amount of taxes charged to him because he was prohibited from selling the lands of nonresidents by interference of state laws. Judgment was rendered against him in the amount of \$43.21. The act authorized payment of the money to Gordon.
4. Acts of 1815, Chapter 76, authorized the County Courts of Smith and Overton Counties to lay a sufficient amount of taxes in the next succeeding two years to build a good and substantial jail and stocks at their respective courthouses. The Commissioners in charge of the work at Carthage and Monroe would proceed with the building as soon as money collected from the tax was available.
5. Private Acts of 1819, Chapter 29, allowed the County Court of Smith County to levy a tax in order to build an office to be located in Carthage for the County Register, Circuit Court, and the County Court Clerk.
6. Private Acts of 1819, Chapter 101, suspended the effective date of Private Acts of 1819, Chapter 29, above, until December 1, 1821.
7. Private Acts of 1821, Chapter 80, repealed Private Acts of 1819, Chapter 29, above.
8. Public Acts of 1870-71, Chapter 50, allowed several counties and incorporated towns in the State to levy taxes for county and city purposes under the following conditions: (1) that all taxable property be taxed according to its value upon principles established for state taxation, and (2) that the credit of no county or town would be given or be loaned to any person, company, association or corporation unless a majority of the Justices of the County Court first agreed to submit the issue to a referendum vote by the people and that the issue be approved by a threefourths majority of the voters. Several counties, including Smith County, were exempted from the requirement of a three-fourth's majority for the next succeeding ten years and the requirement of a simple majority vote was substituted for that period.
9. Private Acts of 1975, Chapter 2, established a privilege tax for using the county highways in

counties with not less than 12,050 and not more than 13,000 in population, according to the 1970 Census, which figures applied to Hickman and Smith Counties. The privilege tax was \$15 for all vehicles except those expressly exempted, such as farm vehicles and machinery, and \$7.50 for motorcycles, and like vehicles. Anyone using the roads for at least thirty days each year was subject to the tax. Noncompliance was declared a misdemeanor. The County Court Clerk would collect the tax at the same time state license fees were collected and would issue a decal to be placed on the vehicle to denote payment, for which the Clerk would be paid fifty cents per license as part of the cost. The tax was good from March 1st to the last day of February. A \$1 fee was to be charged for the replacement of lost or destroyed decals or for the transfer of decals to another vehicle. The act was rejected or disapproved by the Quarterly Courts of the counties involved and did not become effective.

10. Private Acts of 1979, Chapter 88, levied a special privilege tax of \$15 upon motor driven vehicles in Smith County. Procedures to be followed in the collection of the tax and distribution of tax proceeds were set forth. The act was subject to approval in a referendum. The act was approved by the County Legislative Body but was defeated in the referendum and did not become effective.

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