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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Shelby County Assessor.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

1. Public Acts of 1867-68, Chapter 87, provided for the election of a tax collector for Shelby County. The collector was in charge of the collection of taxes on privileges for Shelby County and required to hold offices for two years.
2. Public Acts of 1869-70, Chapter 9, provided that the county court clerk was to deliver the tax books for 1869 to the tax collector on or before the first Monday of January, 1870. The tax collector then had to give twenty days notice of when and where he would collect taxes.
3. Public Acts of 1870-71, Chapter 21, provided that the collector of privilege taxes was to receive 5% on the gross amount of revenue collected as his fee.
4. Public Acts of 1887, Chapter 231, authorized the Shelby County Trustee to sell a lot in the town of Raleigh, known as the Male Academy lot.
5. Public Acts of 1889, Chapter 209, amended the general law on state collection of taxes, (Public Acts of 1879, Chapter 91) to provide the taxing district of Shelby County to collect the remaining taxes and assets to the extinct municipality of the City of Memphis.
6. Public Acts of 1895, Chapter 91, set the annual compensation of the county trustee at \$3,000 per year.
7. Public Acts of 1899, Chapter 248, refunded to the City of Memphis the commissions paid by it to Shelby County for the collection of taxes and provided that no commission was to be paid in the future.
8. Acts of 1909, Chapter 507, amended the general law found in Acts of 1907, Chapter 602, to provide that the Shelby County Tax Assessor was to be paid \$5,000 per year and that the aggregate compensation of the deputy tax assessors could not exceed the salary of the tax assessor by more than 20%.
9. Private Acts of 1913, Chapter 74, amended the general law provisions on the bond of county trustees to provide that in Shelby County the amount of such bond should not exceed one-fourth of the taxes collected during the ensuing tax year. This act was amended by Private Acts of 1933, Chapter 202, to set the trustee's bond at \$100,000 and this act was further amended by Private Acts of 1947, Chapter 512, to provide that such county trustees' bond be fixed in a penalty to be decided by the quarterly county court of Shelby County.
10. Private Acts of 1913, Chapter 251, provided assistance to the county assessor, allowing him to appoint deputies and setting their aggregate compensation. This act was amended a number of times, increasing both the number of deputy assessors and the amount of their compensation.
11. Private Acts of 1913, Chapter 252, created the office of poll tax assessor and collector for Shelby County and set up his commissions on taxes collected. This act was repealed by Private Acts of 1925, Chapter 320.
12. Private Acts of 1913 (Ex. Sess.), Chapter 66, gave the county court authority to levy an additional tax for school purposes, but this tax could not be more than \$.25 above the aggregate levy by the state for state and school purposes.
13. Private Acts of 1915, Chapter 315, authorized a tax levy of not more than \$.05 per \$100 for the purposes of building an auditorium. This tax levy could not continue for more than four years and was to be in the discretion of the county court.
14. Private Acts of 1919, Chapter 627, required the county to pay the premium on the county trustee's bond.
15. Private Acts of 1921, Chapter 55, amended Private Acts of 1913, Chapter 251, so as to provide for the payment of the aggregate compensation for assistance to the county assessors of not more than \$13,000 per annum in counties with a population of 220,000 or over, according to the Federal Census of 1920.
16. Private Acts of 1921, Chapter 338, amended the general law found in Acts of 1907, Chapter 602, to set the salary of the county tax assessor in Shelby County to \$7,200 per annum. This was amended a number of times before the salary of the assessor of property in all Tennessee

counties became a matter of general law.

17. Private Acts of 1921, Chapter 422, amended the general law provisions to provide that in Shelby County all the powers and duties of the county court clerk found in general statutes was to be conferred upon the county assessor.
18. Private Acts of 1925, Chapter 40, amended Private Acts of 1913, Chapter 251, by increasing the salary of the deputy assessors to \$16,000 per annum.
19. Private Acts of 1927, Chapter 603, amended Private Acts of 1913, Chapter 251, by increasing the salary of the deputy assessors to \$20,000 per annum.
20. Private Acts of 1933, Chapter 368, amended Private Acts of 1913, Chapter 251, by increasing the salary of the deputy assessors to \$18,000 per annum.
21. Private Acts of 1933, Chapter 377, amended Private Acts of 1921, Chapter 338, by increasing the salary of the Shelby County Tax Assessor to \$6,500 per year.
22. Private Acts of 1943, Chapter 259, amended Private Acts of 1933, Chapter 368, by increasing the salary of the Shelby County Tax Assessor to \$25,000 per annum.
23. Private Acts of 1945, Chapter 133, amended Private Acts of 1913, Chapter 251, by fixing the county assessors' deputies salary to \$32,000 per annum.
24. Private Acts of 1947, Chapter 513, amended Private Acts of 1913, Chapter 251, by setting the salaries of the county assessors' deputies to \$45,000 per annum.
25. Private Acts of 1949, Chapter 238, amended Private Acts of 1913, Chapter 251, by setting the salaries of the county assessors' deputies to \$55,000 per annum.
26. Private Acts of 1951, Chapter 156, amended Private Acts of 1921, Chapter 338, to provide a salary of \$8,125 per annum to the Shelby County Tax Assessor.
27. Private Acts of 1951, Chapter 333, provided that members of the county board of equalization were to be paid \$8.00 per day.
28. Private Acts of 1951, Chapter 382, amended Private Acts of 1913, Chapter 251, by setting the compensation of the Shelby County Tax Assessors' deputies to \$75,000 per annum.
29. Private Acts of 1953, Chapter 300, amended Private Acts of 1921, Chapter 338, by setting the salary of the Shelby County Tax Assessor to \$8,800 per annum.
30. Private Acts of 1955, Chapter 117, amended Private Acts of 1921, Chapter 338, by setting the salary of the Shelby County Tax Assessor to \$11,200 per annum.
31. Private Acts of 1957, Chapter 302, amended Private Acts of 1913, Chapter 251, by setting the compensation of the Shelby County Tax Assessors' deputies.
32. Private Acts of 1959, Chapter 177, amended Private Acts of 1921, Chapter 338 by setting the salary of the Shelby County Tax Assessor to \$15,000 per annum.
33. Private Acts of 1961, Chapter 377, amended Private Acts of 1913, Chapter 251, by prescribing the qualifications for the deputies.
34. Private Acts of 1965, Chapter 63, provided that there was to be an annual assessment of taxes in Shelby County.

Taxation

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

1. Private Acts of 1825, Chapter 146, authorized the counties of Shelby and Fayette to lay a tax not exceeding 25¢ per hundred acres, on all taxable land within the lines of said counties, for improvements of the Wolf River.
2. Public Acts of 1866-67, Chapter 18, authorized the county court of Shelby County to levy a special tax upon the estates, real and personal, to raise money for the metropolitan police force.
3. Public Acts of 1867-68, Chapter 87, provided for the election of a collector of taxes on privileges for Shelby County to be elected by the qualified voters of said county and to hold office for two years.
4. Public Acts of 1868-69, Chapter 25, authorized the Shelby County Board of County Commissioners to levy a special tax for the purpose of paying the interest on the four hundred thousand dollars of bonds which retired all unfunded indebtedness of the county. The tax was also used to pay off the interest of said bonds and for the creation of a sinking fund for the final redemption of the entire

indebtedness of the county.

5. Public Acts of 1883, Chapter 6, provided for the levy and collection of taxes for the taxing district of Shelby County for the years 1883 and 1884.
6. Public Acts of 1883, Chapter 154, repealed Public Acts of 1882 (Ex. Sess.), Chapter 29, which authorized a settlement of the debt of the City of Memphis and the taxing district of Shelby County.
7. Public Acts of 1885, Chapter 3, provided for the levy and collection of taxes for the taxing district of Shelby County for the years 1885 and 1886.
8. Public Acts of 1887, Chapter 10, provided for the levy and collection of taxes for the taxing district of Shelby County for the years 1887 and 1888.
9. Public Acts of 1887, Chapter 19, amended Public Acts of 1879, Chapter 11, which established taxing districts in the state, by redefining the boundaries of the Shelby County Tax District.
10. Public Acts of 1889, Chapter 19, provided for the levy and collection taxes for the taxing district of Shelby County for the years 1889 and 1890.
11. Public Acts of 1899, Chapter 124, validated and ratified the contracts between the taxing districts of Shelby County and the Artesian Water Company.
12. Private Acts of 1913, Chapter 251, provided for the assistance to the county assessors in counties having a population of 190,000 or more, according to the Federal Census of 1910; prescribed their duties, and provided for their compensation. Private Acts of 1953, Chapter 442, amended Private Acts of 1913, Chapter 251, by setting the compensation of the county assessors' deputies to \$85,000 per annum.
13. Private Acts of 1919, Chapter 618, created the office of collector of automobile license taxes in counties having a population of 190,000 or more, according to the Federal Census of 1910, and prescribed the duties of said official, the method of his election and fixed his compensation.

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