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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Sevier County Assessor.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

1. Private Acts of 1913, Chapter 21, set the salary of the Tax Assessor of Sevier County at \$1,000 per year to be paid out of the regular funds of the county on the warrant of the County Judge, or Chairman, on the first day of July every year.
2. Private Acts of 1923, Chapter 65, provided that the salary of the Tax Assessor in Sevier County shall be \$1,000 a year, plus \$200 for an assistant. The Tax Assessor shall be paid the above mentioned sums of money on the first day of July out of the regular county treasury.
3. Private Acts of 1929, Chapter 832, was made applicable only to Sevier County by using the population figures of the 1920 Federal Census. The act established the annual salary of the Tax Assessor at \$1,500 a year, payable monthly as the salaries of other county officials are paid, and all laws in conflict are repealed to that extent but not otherwise.
4. Private Acts of 1943, Chapter 297, amended Private Acts of 1931, Chapter 708, by striking Section 4 from the act in its entirety and renumbering all the subsequent Sections accordingly.
5. Private Acts of 1949, Chapter 849, also amended Private Acts of 1931, Chapter 708, by increasing the salary figure set out in Section 5 from \$2,000 to \$2,450 per year, all other terms and conditions of the act remain unaffected.
6. Private Acts of 1975, Chapter 33, would have required building permits to be obtained from the Assessor of Property of Sevier County. The Act also provided for certain forms, information, fees and penalties related to building permits. It was rejected or disapproved by the county legislative body and therefore never took effect.

Taxation

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

1. Acts of 1797, Chapter 7, allowed the Quarterly County Courts of Sevier and Blount Counties to levy taxes at specified rates upon certain classes of property, such as 50 cents on white polls, \$1.00 on black polls, 50 cents on each 100 acres of land, \$5.00 on each Billiard table, \$1.00 on town lots and \$1.00 on each stud horse.
2. Acts of 1801, Chapter 64, permitted the County Court to levy an additional tax for the next two years not to exceed the limits stipulated in the act to be applied to the building of a prison. A commission would be appointed to contract with a person or persons to build the prison. The Sheriff must collect the tax and pay it to the Commissioners who shall use it for the building of a prison and no other purpose.
3. Acts of 1803, Chapter 80, declared it lawful for the County Court of Sevier County to levy a tax to repair the Court house, prison and stocks, which would not exceed the amount specified in the act for white polls, black polls, each 100 acres of land, each town lot, each stud horse and each billiard table. All surplus money, if any, was to be paid over to the County Trustee.
4. Private Acts of 1823, Chapter 259, authorized the Court of Pleas and Quarter Sessions to levy a tax upon all taxable property, which tax shall not be less than \$100 in any one year until a sum sufficient to pay the costs and charges accrued, or hereafter accrued, on the imprisonment of Herman Mayfield, Leonard Cain and William Atkeson who are in jail in Knox County on a State charge.
5. Acts of 1870-1871, Chapter 50, gave counties and cities the authority to levy taxes for county and municipal purposes upon the following conditions: (1) that all property be taxed according to its value based upon those principles established for State taxation, and (2) that no credit of any county, or city, shall be given, or loaned to anyone or anything, except on majority vote of the County Court or municipal council to hold an election regarding same, and then only upon the affirmative vote of threefourths of the people of the county.
6. Private Acts of 1931, Chapter 636, required the County Trustee in Sevier County to write all poll tax receipts in ink except when they were paid as part of the property taxes. The poll tax receipts must be printed on white paper unless issued sixty days or less before the election when they should be printed on blue paper. It was declared unlawful to issue receipts in any other manner

than this subjecting all Trustees, Deputies or Clerks, for doing so, to fines ranging from \$50 to \$250.

7. Private Acts of 1931, Chapter 837, provided that all properties in Sevier County against which condemnation proceedings had been filed by the State for National Parks, or had been conveyed to the State for these purposes are relieved of all taxes for the year 1931 and of all back assessments. This Act was repealed by Private Acts of 1933, Chapter 159, below.
8. Private Acts of 1933, Chapter 159, repealed expressly and entirely Private Acts of 1931, Chapter 837, above, which exempted certain lands in Sevier County from taxation.
9. Private Acts of 1953, Chapter 101, authorized Sevier County's Quarterly Court, and the cities, to levy a 2% tax on the amount paid for accommodations in hotels, motels, tourist homes, taverns, rooming houses and the like. Definitions of the important terms were included and provision made for the person renting the accommodations to collect the tax. This Act was repealed by Private Acts of 1955, Chapter 327, below.
10. Private Acts of 1955, Chapter 327, repealed Private Acts of 1953, Chapter 101, above.
11. Private Acts of 1971, Chapter 141, imposed a \$1.00 recordation tax and a \$1.00 litigation tax in Sevier County. This act was repealed by Private Acts of 1983, Chapter 12. Recordation fees are now governed by T.C.A. Section 8-21-1001

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