



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Taxation - Historical Notes

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Dear Reader:

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Sequatchie County Assessor.

1. Acts of 1907, Chapter 602, was a public law concerning Tax Assessors.
2. Private Acts of 1915, Chapter 551, amended Chapter 602, Acts of 1907, to set up an annual salary of \$300 for the tax assessor of Sequatchie County.
3. Private Acts of 1947, Chapter 742, amended Chapter 551, Private Acts of 1915, Item 2, above, in Section 1 so as to increase the annual compensation of the Tax Assessor of Sequatchie County from \$300 to \$800.
4. Private Acts of 1963, Chapter 216, properly ratified by the Sequatchie County Quarterly Court added after Section One a provision to pay the Tax Assessor of the County ten cents per mile traveled in the conduct of the business of his office which mileage must be supported by certificates indicating the miles traveled, but in no event was the annual total to be paid in this regard exceed \$2,800 annually.

## **Taxation**

The following is a listing of acts pertaining to taxation in Sequatchie County which are no longer effective.

1. Private Acts of 1857-58, Chapter 124, required the county clerks in Marion County and Bledsoe County to make out and hand over to the Tax Collector of Sequatchie County a list of the taxes for 1858 which were due in the area which was included in Sequatchie County. All taxes collected in those described areas would be for the benefit of the new county.
2. Public Acts of 1870-71, Chapter 50, stated that all counties and cities could impose taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property shall be taxed according to its value upon the principles established for state taxation, and (2) that the credit of no county or city shall be given, or loaned, to any person, firm, or corporation, unless a majority of the justices, or the councilmen, shall first agree, and then upon an election wherein three-fourths of the voters approve. Twenty-six counties, not including Sequatchie, exempted themselves for the next ten years from the three-fourth approval vote, substituting a simple majority approval vote instead.
3. Private Acts of 1939, Chapter 490, created the offices of county auditing and Back Tax Collecting Commission in Sequatchie County (identified by the 1920 Federal Census figures) and named S. B. Wilson, D. M. Harris, and Fred Wilson as the original members of that commission. On the first Monday in January, 1942, the Quarterly Court would appoint commissioners for two years, three years, and four years and fill vacancies which might occur for the unexpired portions of the said term. The commissioners would make audits as authorized under general state law being governed by its terms and dictates. The Commission would collect delinquent taxes of all sorts and descriptions and be paid 50% of all the back taxes collected. The commission could secure the services of the State Auditor whenever they deemed it necessary, and could initiate suits to recover any losses or to correct any error. Sequatchie County did not meet the census figures quoted in 1920 but did come

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