



March 31, 2025

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Scott County Assessor.

1. Acts of 1907, Chapter 602, Section 9, was a general state law providing that every county shall elect one Tax Assessor and the office of Civil District Assessor was abolished. The term of office would be for four years and the Assessor would be elected at the first regular election occurring after the passage of this Act. No Justice of the Peace could be the Tax Assessor. In all counties under 60,000 population the Quarterly County Court would set the Assessor's salary. If the Tax Assessor cannot complete his work after devoting his full time thereto, he may employ an assistant.
2. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, Section 9, Subsection 5, by setting the salaries to be paid to Tax Assessors in the various Counties, using the population figures of the 1910 Federal Census. In Scott County the Assessor's salary was set by this Act at \$750 annually.
3. Private Acts of 1919, Chapter 120, amended Acts of 1907, Chapter 602, Section 9, by raising the salary of the Tax Assessor of Scott County from \$750 to \$1,000 annually, repealing all conflicting laws.
4. Private Acts of 1921, Chapter 769, also amended Acts of 1907, Chapter 602, in the proper section, by increasing the salary of the Tax Assessor of Scott County from \$1,000 to \$1,500 annually, payable quarterly on the first day of January, April, July, and October, on warrant of the County Judge.
5. Private Acts of 1933, Chapter 336, amended Private Acts of 1921, Chapter 769, Section 1, by striking out \$1,500 wherever the same appeared and inserting \$1,000 in its place, thus reducing the salary of the Tax Assessor of Scott County to \$1,000 annually.
6. Private Acts of 1943, Chapter 345, stated that the Tax Assessor of Scott County, quoting the 1940 Federal Census figures, shall be paid a salary of \$135 per month, payable on warrant drawn upon the County Trustee from the general funds of the county.
7. Private Acts of 1945, Chapter 220, amended Private Acts of 1943, Chapter 345, above, by increasing the monthly salary of the Tax Assessor of Scott County from \$135 to \$150 to be paid in the manner specified.
8. Private Acts of 1951, Chapter 602, amended Private Acts of 1943, Chapter 345, as amended, by raising again the salary of the Tax Assessor to \$175 per month payable out of regular county funds.
9. Private Acts of 1974, Chapter 335, declared that the Assessor of Property in Scott County shall be allowed 20 cents per mile for each mile of official travel in connection with his duties, this allowance to be paid monthly from the general funds of the county on warrant of County Judge drawn on the Trustee. This Act had not been acted on by the local authorities at the time of publication. If not acted on, this Act would not be effective under the Home Rule Amendment to the State Constitution. This Act would have repealed Private Acts of 1961, Chapter 323, published herein.

## **Taxation**

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

1. Acts of 1870-71, Chapter 50, authorized counties and cities to impose taxes for county and city purposes on these following conditions: (1) that all property will be taxed according to its value and upon the principles established for State taxation, and (2) that the credit of no county, or city, shall be loaned to any person or organization except upon a majority vote of the Quarterly County Court, or Council, to submit the issue to a referendum vote of the people wherein three-fourths of the voters must respond in the affirmative. Scott County was among some counties which exempted themselves from the three-fourths vote requirement until the year 1880 when they, too, would become subject to it.
2. Acts of 1927, Chapter 227, amended Acts of 1907, Chapter 602, Section 48, by striking out the word "March" and substituting the word "May" wherever the word appeared. Scott County was listed among several other counties to which this act would not apply.

3. Private Acts of 1929, Chapter 225, cited in the preamble that the Quarterly County Court in session assembled levied a bridge tax of 35 cents per \$100 property valuation for the year 1928 in Scott County, and this act ratifies, confirms, and legalizes all the actions of the said County Court taken in connection therewith.
4. Private Acts of 1931, Chapter 54, validated all the previous actions of the Quarterly County Court of Scott County in levying a tax of five cents per \$100 property valuation on all taxable property so as to pay the interest due and to become due on school warrants.
5. Private Acts of 1931, Chapter 612, authorized several counties, including Scott County, to levy and collect a tax on all personal and real property, and on ad valorem, whenever an appropriate order is made by the Quarterly County Courts of the respective counties, and names which money could be used only for county purposes and which tax could not exceed thirty cents on \$100 in the aggregate.
6. Private Acts of 1931, Chapter 743, provided that the members of the County Board of Equalization in Scott County were authorized and empowered to succeed themselves as members of that Board, subject to election as provided under general law.
7. Private Acts of 1933, Chapter 91, was the authority for the Quarterly County Court of Scott County to levy annually a tax of not less than three cents nor more than five cents on all the taxable property and privileges in the county so as to defray and pay the cost and expenses of a County Public Health Nursing Service. The County Trustee would collect and disburse the tax as he was accustomed to do. This act was repealed by the one below.
8. Private Acts of 1935, Chapter 605, expressly repealed Chapter 91, Private Acts of 1933, Item 7, above, in its entirety.
9. Private Acts of 1971, Chapter 146, stated that for the privilege of severing and removing from the earth the natural resources of coal, oil, and gas, a tax is levied against any person, firm or corporation, doing so, except upon the owner of the land, except upon the use of said products in further production of the same, except upon products sold in Scott County for ultimate use there, and except upon underground storage facilities, of five cents upon each 42 gallon barrel of oil, five cents on each ton of coal, and five mills upon each thousand cubic feet of gas. A penalty for non-payment of the tax, of one-half percent, both of which would be a lien upon the property and equipment. One-quarter of the tax revenue would be used on the construction and maintenance of bridges and the remainder for other county purposes. This act was rejected and disapproved by the Quarterly County Court never becoming an effective law.
10. Private Acts of 1975, Chapter 31, proposed to regulate the expenditure of the coal severance tax revenues in Scott County by making the roads upon which coal was hauled the first priority and in furtherance thereof created a committee composed of the County Judge, the superintendent of roads, and three members of the County Court who would be appointed by the County Judge who would supervise the expenditures hereunder. This Act was not approved at the local level, according to our information, and therefore is not effective in the county, at the time this work was complete.
11. Private Acts of 2019, Chapter 35, was an act to amend the Private Act of 1982, Chapter 247, to impose a \$25.00 litigation tax on each case filed in circuit, general sessions, and juvenile courts in the county to fund the Scott County Family Justice Center. This act was not approved by the county legislative body never becoming an effective law.

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