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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Rutherford County Assessor.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

1. Acts of 1859-60, Chapter 84, directed the Comptroller of the Treasury to issue a warrant to Joseph R. Thompson, the late tax collector of Rutherford County, in the amount of \$52.22 which was the sum twice paid by him into the Treasury, if it appeared on the certificate of the County Court Clerk that Thompson was improperly charged with this amount.
2. Private Acts of 1937, Chapter 134, was the authority for the Quarterly Court of Rutherford County to fix the compensation of the County Tax Assessor at the January, or April, term before the election of the Assessor and the amount so fixed shall not be changed during the term. In the absence of other determinations, the salary of the Tax Assessor would be five cents for each assessment of privilege taxes made. This Act was repealed by Private Acts of 1979, Chapter 138.
3. Private Acts of 1937, Chapter 841, amended Private Acts of 1937, Chapter 134, Section 3, to make the compensation of the Tax Assessor five cents for each privilege assessed against every person, firm, or corporation. This Act was repealed by Private Acts of 1979, Chapter 138.
4. Private Acts of 1939, Chapter 494, set the compensation of the Tax Assessor of Rutherford County at \$3,000 per year, payable monthly out of the county treasury on the warrant of the County Judge, or Chairman. This Act was repealed by Private Acts of 1979, Chapter 138.
5. Private Acts of 1949, Chapter 615, amended Private Acts of 1939, Chapter 494, so that an additional \$1,800 per year could be paid to the Tax Assessor above the \$3,000 specified in that Act for the Assessor to employ an assistant, which amount would be paid only in odd years, but in equal monthly payments during those years. This Act was repealed by Private Acts of 1979, Chapter 138.
6. Private Acts of 1957, Chapter 69, amended Private Acts of 1949, Chapter 615, by stating that in addition to the foregoing amount of \$3,000 there might be paid to the Tax Assessor of Rutherford County each year, in the discretion of the Quarterly Court, an amount not to exceed \$1,800 for the purpose of employing one, or more, assistants, or deputies, in the Tax Assessor's office. The added money was required to be appropriated each year. This Act was rejected by the Quarterly County Court and never became effective under the conditions of the Home Rule Amendment to the State Constitution. This Act was repealed by Private Acts of 1979, Chapter 138.
7. Private Acts of 1957, Chapter 70, fixed the annual salary of the Rutherford County Tax Assessor at \$4,800, payable in equal monthly installments on a warrant of the County Judge drawn on regular funds. The Tax Assessor may employ an assistant, or assistants, as may be necessary and the sum of \$1,800 a year is hereby fixed as the compensation to be paid the said assistant. This Act was rejected by the Quarterly Court and never became an effective law under the Home Rule Provisions of the State Constitution.
8. Private Acts of 1959, Chapter 43, provided that the compensation of the Tax Assessor would be fixed by the Quarterly Court and would be paid in equal monthly installments out of the regular County funds. Section 2 permitted the Tax Assessor to employ an Assistant, or other clerical help, to be paid such compensation each month as might be determined by the Quarterly Court. This Act was properly ratified by the Rutherford County Quarterly Court.

## **Motor Vehicle Tax**

The private acts listed below are related to the Rutherford County Motor Vehicle Tax but have no current effect.

1. Private Acts of 1969, Chapter 173, levied a motor vehicle privilege tax of \$10 for using the public roads in Rutherford County, excepting farm tractors and self-propelled farm machines not usually operated on public highways, motorcycles, motor-driven bicycles, and scooters. Failure to purchase the said license was a misdemeanor for which penalties could be assessed. The licenses would be sold at the same time the State licenses were on sale. The County Court Clerk would issue the purchaser a decal who must display it on the vehicle all to conform to the regulations expressed in the Act. This Act was rejected by the Quarterly Court and never took effect.
2. Private Acts of 1975, Chapter 168, amended Private Acts of 1970, Chapter 329, by inserting a

provision fixing the motor vehicle tax at \$15 and at \$5 for motorcycles, motor-driven bicycles, and scooters; by providing for a differently designed and colored decal for the latter varieties of vehicles and requiring the decals to be placed on top of the gas tank, and by regulating the expenditure of funds generated thereby. This Act was rejected by the Quarterly Court of Rutherford County and failed to become an effective law.

### **Trailers**

The private act appearing below is no longer operative law.

1. Private Acts of 1959, Chapter 102, levied an annual privilege tax of \$25 on each trailer being used or occupied in Rutherford County. Every trailer, as defined by the Act, must be registered with the Tax Assessor for which the Assessor could charge \$1, before the privilege license could be obtained. The privilege license would be obtained from the County Trustee. The decal issued at payment must be prominently displayed on the trailer which must also be open for inspection during reasonable hours. The certificates were not transferable and the Act would not apply to those staying ten days, or less, in the county. The County Health Department was charged with enforcing all health regulations concerning trailers and penalties were provided for those who violated the terms of this law. This Act was repealed by Private Acts of 1963, Chapter 195.

### **Taxation**

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

1. Acts of 1804 (Ex. Sess.), Chapter 23, authorized the Court of Rutherford to lay a tax. The tax could not exceed 12½ cents on each 100 acres of land, 25 cents on each slave between the ages of twelve and fifty years, 12½ cents on each white poll between the ages of twenty-one and fifty years, one dollar on each stud horse, and on each town lot not exceeding 25 cents. The tax would be used to purchase and complete a courthouse, prison and stocks.
2. Acts of 1817, Chapter 96, was the enabling legislation for the Court of Pleas and Quarter Session of Rutherford County to levy a tax, not to exceed the amount of the State tax for 1818, for the next two years, to raise funds to secure a site and to erect thereon a suitable house for the poor of the County. The Court could appoint three commissioners, if it desired, to secure the site and supervise the construction of the building. The site area was limited to 100 acres. After the building was completed the Court could appoint a Superintendent to care for and manage the facility, or could contract the care and management out to the lowest bidder. The Court was further allowed to appropriate to this project any other general county funds which were not otherwise appropriated or encumbered.
3. Acts of 1822 (Ex. Sess.), Chapter 95, permitted the Rutherford County Court of Pleas and Quarter Sessions, twelve or more of the Justices being present, to levy a tax for the next three years to raise up to \$6,000 at the rate of \$2,000 a year, to build a Courthouse for the county in Murfreesboro. This tax would be levied and collected as any other tax would be. The Act named David Wendel, John S. Jetton, Samuel P. Black, Benjamin McCulloch, and John Hoover, as Commissioners to receive the tax money and to supervise the building of the Courthouse. The Court was also authorized to borrow up to \$6,000 for which the Court could levy a tax to pay the interest on said loan.
4. Acts of 1833, Chapter 244, made it the duty of the County Court to annually levy a tax sufficient to pay jurors.
5. Acts of 1870-71, Chapter 50, permitted the counties and cities of the State to levy and impose the taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property be taxed according to its value upon the principles established for State taxation, and (2) that the credit of no County, or city, could be given, or loaned, to any person, firm, or corporation unless a majority of the Justices, or councilmen, first agree, and then upon an election wherein three-fourths of the voters approve the proposition. Several counties, not including Rutherford County, exempted themselves from the three-fourths approval requirement for the next ten years, substituting a simple majority approval in its place.
6. Private Acts of 1931, Chapter 287, authorized the Quarterly County Court to levy a tax on the taxable property of the County not exceeding five cents on each one hundred dollars for the purpose of aiding, maintaining and paying any indebtedness or deficit of County Fairs. This Act was repealed by Private Acts of 1979, Chapter 138.
7. Private Acts of 1981, Chapter 155, authorized the Trustee of Rutherford County to commence proceedings in General Sessions Court to collect delinquent property taxes. This procedure would be in addition to other procedures established by general law. This Act was not approved by local

authorities and never became operative law.

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