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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Dyer County Assessor.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

1. Private Acts of 1927, Chapter 553, provided that, in Dyer County (identified by the use of the 1920 Federal Census figures), the Tax Assessor would be paid the sum of \$2,000 annually as salary for himself and his associates, out of the regular funds of the County. The above amount would be paid semi-annually on July 1 and on December 31, half at each time.
2. Private Acts of 1929, Chapter 423, amended Private Acts of 1927, Chapter 553, above, by changing the dates upon which the compensation of the Tax Assessor and his assistants would be paid to April 1 and July 1 of each year.
3. Private Acts of 1945, Chapter 104, amended Private Acts of 1927, Chapter 553, Item One, above, by increasing the annual amount to be paid to the Tax Assessor and his assistants collectively from \$2,000 to \$2,600 but which would now be payable in equal monthly installments instead of semi-annually.
4. Private Acts of 1955, Chapter 43, set the annual salary of the Tax Assessor, of Dyer County, at \$5,000 per year, payable in equal monthly installments, out of the regular funds of the county. The Assessor was required to devote full time to the duties of his office and to employ all assistance at his own expense, all other appropriations for this purpose being prohibited. This Act was property ratified by the Quarterly Court.

Taxation

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

1. Acts of 1824, Chapter 119, directed the Trustee of Carroll County to pay over to the Trustees of Gibson and Dyer Counties respectively the amount of county taxes which have, or which may hereafter, be collected from each of those counties by the Sheriff of Carroll County, of which they were formerly a part.
2. Acts of 1824, Chapter 128, made it lawful, in order to improve the navigation of rivers in West Tennessee, a majority of the Justices being present, for the County Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman Counties to levy a tax which must not exceed 12½ cents per \$100 for the next five years to be applied exclusively to the improvement of the navigable rivers in those counties.
3. Acts of 1826, Chapter 175, required the Sheriff of Dyer County to collect any taxes due for the year 1821 and 1822 on the several tracts of land which were formerly parts of Carroll County. The Sheriff would be held accountable for the collection of these taxes as for other taxes.
4. Acts of 1835-36, Chapter 42, permitted the County Courts of Tipton County and Dyer County, a majority of the Justices being present, in their discretion to order so much of the revenue collected in 1835 from the citizens of the land which was to become a part of Lauderdale County to be paid over to the Trustee of Lauderdale County for the use and benefit of that County.
5. Acts of 1870, Chapter 50, allowed the counties and cities of the State to impose taxes for county and municipal purposes in the following manner and upon the 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, be given, or loaned, to any person, firm or corporation, unless the majority of the Justices of the Quarterly Court, or the councilmen, first agree, and then upon an election being held wherein the proposal is approved by a three-fourths vote of the people. Several counties exempted themselves from the requirement of the three-fourths vote approval for the next ten years, substituting a simple majority in its place, but Dyer County was not among those doing so.
6. Private Acts of 1917, Chapter 225, created the position of Delinquent Poll Tax Collector in Dyer County to collect all the delinquent poll taxes, to pick up all delinquent polls, to investigate the registration books and other public records, to conduct hearings and to summon witnesses when need be. Poll taxes were due and payable in Dyer County on September 1 of each year and become delinquent on December 1, following. After that date the Trustee would compose a list of delinquent poll tax payers and present the same to the Collector, after having posted notice in a

newspaper. The Collector must be sworn and bonded, would be paid 25 cents for each tax collected and 60 cents for serving processes. This Act was repealed by the one following.

7. Private Acts of 1919, Chapter 443, specifically repealed Private Acts of 1917, Chapter 225, Item 6, above.
8. Private Acts of 1919, Chapter 498, was a duplicate of the preceding Act which repealed the Act creating the position of Delinquent Poll Tax Collector in Dyer County.
9. Private Acts of 1927, Chapter 30, again created the office of Delinquent Poll Tax Collector in Dyer County who would be elected at the January meeting of the Quarterly Court but D. T. Pope was named here as the first Collector, who would serve until next January when the Court would appoint his successor. The Collector must be sworn and bonded and was granted the same powers and duties as stated in the preceding Act. Poll taxes were due on September 1 and delinquent on December 1. The delinquent lists were compiled as in the previous Act but this Act stated that the appearance of one's name on the delinquent list was just cause to issue a distress warrant. The Collector would be paid 25 cents for each tax by the County and the taxpayer would be penalized 60 cents as added cost. This Act was repealed in Item 13, below.
10. Private Acts of 1929, Chapter 880, amended Private Acts of 1927, Chapter 30, above, by adding a new Section 4 that poll taxes were due and payable at the same time and would become delinquent at the same time as the State and County taxes. The Trustee would publish the delinquent date in the paper and after that date compile a list of those who had not paid which list would be the basis upon which distress warrants could be issued which carried full power of garnishment and execution. This Act was repealed by Private Acts of 1937, Chapter 390, below.
11. Private Acts of 1935, Chapter 309, was the legal authority in Dyer County for the Trustee to accept partial payments as a credit on any State and County tax, or ad valorem tax, for the year 1933, and subsequent years. December 1, 1935, was the deadline for partial payments to be made on taxes due in 1933, and 6% interest would be added after 1933 and 1934. Delinquent tax lists would be compiled after the dates set up in this Act had passed. Guidelines and restrictions were established which must be followed in collected delinquent taxes, as in foreclosing for tax sales. An attorney to handle these matters would be chosen by the Quarterly Court whose fee must not exceed 3% of the amount involved. Dyer County falls within the population bracket of Tennessee Code Annotated Section 67-5-1808 which provides for partial payment of property taxes. The act requires a resolution adopted by two-thirds vote of the county legislative body before it becomes effective.
12. Private Acts of 1935, Chapter 748, amended Private Acts of 1933, Chapter 668 (see Bond Issues), which allowed the use of the sinking fund money to pay county obligations, and to permit taxpayers to pay the same by the surrender of warrants, or bonds, through the years 1920-1931, to the effect of extending the above yearly limit to 1934, plus adding that past due interest coupons were also eligible to be used in payment the same as warrants and bonds.
13. Private Acts of 1937, Chapter 390, expressly repealed Private Acts of 1927, Chapter 30, and Private Acts of 1929, Chapter 880, which amended it, in their entirety. These Act had reference to the position of Delinquent Poll Tax Collector.
14. Public Acts of 1973, Chapter 226, repealed all existing poll tax laws in Tennessee.

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