



April 02, 2025

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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Table of Contents

Taxation - Historical Notes	3
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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Roane County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1907, Chapter 602, was a general state law the ninth section of which regulated Tax Assessors, making their terms four years, providing a method for filling vacancies, abolishing District Tax Assessors, and allowing the county court to fix the amount of the salary and the performance bond.
2. Private Acts of 1921, Chapter 794, fixed the annual salary of the Tax Assessor in Roane County (identified by the 1920 Federal Census figures) at \$1500 which would be paid out of the County Treasury on the warrant of the County Judge on July 1 of each year. The amount specified would constitute all the salary of the Tax Assessor and all the Deputy Tax Assessors.
3. Private Acts of 1925, Chapter 312, set the salary of the Tax Assessor in Roane County at \$2,500 per year payable out of the general county funds by the Trustee upon the warrant of the County Judge.
4. Private Acts of 1933, Chapter 309, provided that the Tax Assessor of Roane County would be paid \$1,800 a year as compensation for his services, the same to be paid out of the County Treasury on the warrant of the County Judge. This Act was repealed by the one following.
5. Private Acts of 1937, Chapter 69, repealed Private Acts of 1933, Chapter 309, in full and in Section 2 established the annual salary of the Tax Assessor of Roane County at \$2,500 which would be paid in equal monthly installments out of regular county funds on a warrant from the County Judge.
6. Private Acts of 1947, Chapter 174, fixed the salary of the Tax Assessor of Roane County, at \$3,000 per year, payable out of the County Treasury on the warrant of the County Judge, or Chairman, on the first day of each month which amount would be the salary of the Assessor and all the assistants he might employ.
7. Private Acts of 1953, Chapter 425, provided that the compensation of the Tax Assessor in Roane County would be \$5,000 per year, payable out of the county treasury on the warrant of the County Judge or Chairman, on the first day of each month, which amount would include the salary of the Assessor, and that of any and all Deputies he might employ but would not affect the salary of the Clerk heretofore authorized by law.
8. Private Acts of 1965, Chapter 279, amended Private Acts of 1953, Chapter 425, Item 7, above, by adding a provision at the end of Section 1 which placed the Assessor of Property in charge of any mechanical billing equipment the county might purchase and the mailing of all the tax statements in the county for which he was to be paid an additional sum of \$2,500 each year above the salary now being paid to him under the law. (The salary of the Assessor of Property in each county is now regulated under the general law of the State as well as the employment of Deputies.)
9. Private Acts of 1967-68, Chapter 91, was the legal authority for the Tax Assessor of Roane County to appoint some suitable person to serve as Deputy Assessor under the direction of the Assessor and perform such duties as were assigned to him. The compensation was set at \$5,000 per year, payable in equal monthly installments, out of the general fund of the county. According to our records this act was never acted on by the Quarterly Court of Roane County and, if so, never became effective according to the provisions of the Home Rule Amendment to the Tennessee Constitution.

Taxation

The following is a listing of acts pertaining to taxation in Roane County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions and those that never received local ratification.

1. Acts of 1809, Chapter 114, stated in the introduction that it would be conducive to good business to have a court house in Roane County and to promote the safety of the citizens with a prison and stocks. This Act named John Purris, Matthew Nelson, Thomas Brown, Merewither Smith, and Samuel Elkridge, as Commissioners to supervise the project. The Commissioners were required to purchase at least one acre of the most desirable land available in the city upon which the structure would be built. The county court was authorized to levy a tax within the scale provided

- in the Act in order to finance the program.
2. Acts of 1868-69, Chapter 35, stated that Sam Burnett, the Tax Collector for Roane County, failed to collect the State tax from some of the people as was authorized by an 1865 Act and Burnett was not required to pay to the Treasury the taxes for that year and the money remained in the hands of the administrator of Burnett's estate, he being now deceased, this Act authorized the court to call Burnett's administrator before it and settle accounts with him concerning these taxes, being satisfied first that the names of those who paid would be recorded, and to direct the administrator to pay the same within thirty days to the Trustee who would then transmit them to the State. Failure to do so could result in a prosecution by the District Attorney for the tax money and for contempt of court in failing to execute its orders.
 3. Acts of 1869-70 (Ex. Sess.), Chapter 77, declared it to be the duty of the Tax Collector of the counties of Monroe, Roane, and Blount to furnish the Tax Collector of the newly formed county of Christiana the tax rolls on those residents of the portions of those three counties which were taken to make up Christiana County.
 4. Acts of 1870-71 (2nd Ex. Sess.), Chapter 50, alleged that the counties and cities of Tennessee could impose taxes for county and municipal purposes in the following manner and upon the conditions (1) that all taxable property would be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county or city, would be given, or loaned, to any person, firm, or corporation unless the majority of the county court, or city council, would first agree, and upon a referendum election in which the proposal was approved by a three-fourths majority of the voters in the election. Several counties including Roane County, exempted themselves from the condition of the three-fourth's ratification or approval, substituting a simple majority in its place for the next ten ensuing years.
 5. Private Acts of 1921, Chapter 739, was the legislative authority for the Quarterly County Court of Roane County to levy a tax of 60 cents per \$100 property valuation on all taxable property to be used for the support and maintenance of the public schools of the county.
 6. Private Acts of 1927, Chapter 123, stated that all counties within the State which had Roane County's population according to the 1920 Census, could levy through the Quarterly Court, in addition to all other taxes now levied, a special tax, not to exceed 7 cents per \$100 property valuation for the purpose of paying the salaries of the Sheriff, the County Judge, the Tax Assessor, the Superintendent of Education, the Circuit Court Clerk, the County Agent, and the County Demonstrator. This tax, authorized herein, would be collected and disbursed as other taxes were.
 7. Private Acts of 1929, Chapter 219, amended Private Acts of 1927, Chapter 123, Item 6, above, by increasing the tax rate provided in that law, the proceeds of which were to be used to pay the annual salaries of several county officials from seven cents to fifteen cents per \$100, all other terms and conditions to remain the same.
 8. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties with not less than 22,193 and not more than 30,000 who would be appointed for two years by the County Judge. All poll taxes not paid by or before May 1 of this year and by March 1 of the year thereafter were declared delinquent. The Trustee was directed to compose a list of the residents of the county who were delinquent in the payment of their poll taxes and deliver the same to the Delinquent Poll Tax Collector. The Collector would receive 70 cents for each delinquent tax collected plus the fees authorized by law for the service of process. The appearance of one's name on the Trustees list was tantamount to a summary judgment at law for which execution could issue. The Collector could use only the receipt books furnished to him by the Trustee. The Delinquent Poll Tax Collector had the power and authority to examine public and private records, payrolls, rosters, and such. He could conduct hearings and subpoena witnesses as courts could do, and render judgment upon proof. The Collector had to be sworn into office and bonded to secure proper performance of his duties.
 9. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, in Section 2, by adding a provision that all poll taxes not paid by May 1, 1931, and thereafter by March 1 of the year following the year when due, were delinquent and the collective processes prescribed in the amended act could be invoked. The Delinquent Poll Tax Collector was required to proceed against anyone he knew to be delinquent in the payment of Poll Taxes whether the name appeared on the Trustee's list, or not.
 10. Private Acts of 1931, Chapter 612, authorized Roane County, and several other counties all identified by 1930 Federal Census figures, to levy and collect a tax on all real and personal property in the counties and on all ad valorem in the said counties, when an appropriate order to

do so is made by the court but the rate would not exceed thirty cents on the \$100 of taxable property in the counties for county purposes.

11. Private Acts of 1931, Chapter 757, expressly repealed Private Acts 1931, Chapter 223, as amended, in its entirety.
12. Private Acts of 1988, Chapter 132, authorized the county legislative body to levy a hotel/motel occupancy tax at a rate of five percent (5%) of the consideration charged. The tax proceeds were earmarked for education. This act failed to receive local ratification.
13. Private Acts of 1989, Chapter 69, authorized the county legislative body to levy a hotel/motel tax at a rate of five percent (5%) of the consideration charged. The tax proceeds were designated for tourism and industrial and economic development. This act failed to receive local ratification.
14. Private Acts of 1989, Chapter 120, authorized the county legislative body to levy a hotel/motel tax at a rate of (5%) of the consideration charged. The tax proceeds were designated for tourism and industrial and economic development. This act failed to receive local ratification.

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