



July 05, 2024

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Rhea County Assessor.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

1. Private Acts of 1911, Chapter 411, amended Public Acts of 1907, Chapter 602, which set the annual salary of the Tax Assessors in the State, by fixing the annual salary of the Tax Assessors in several Counties, using the population figures of the 1910 Federal Census. In Rhea County the Tax Assessor would be paid \$700 each year.
2. Private Acts of 1921, Chapter 155, set the annual salary of the Tax Assessor in Rhea County, identified by the use of the 1920 Federal Census figures, at \$1,500 per year payable annually. This Act was repealed by the one following.
3. Private Acts of 1933, Chapter 288, expressly repealed Private Acts of 1921, Chapter 155, Item 2, above. This Act was repealed in Item 5, below.
4. Private Acts of 1933, Chapter 363, fixed the annual salary of the Tax Assessor of Rhea County at \$1,000. This Act was repealed by the one following.
5. Private Acts of 1945, Chapter 525, specifically repealed Private Acts of 1933, Chapter 288, Item 3, above, and Private Acts of 1933, Chapter 363, Item 4, above, which would presumably restore Private Acts of 1921, Chapter 155, Item 2, above.
6. Private Acts of 1953, Chapter 495, set the salary of the tax assessor at \$2,400 per annum and authorized the assessor to employ a clerk at a salary of \$600 per annum.
7. Private Acts of 1957, Chapter 377, made it the duty of the Assessor of Property to be present, or to have a Deputy present, at his office in the Court House during normal office hours. It was the Assessor's further duty to stamp on all deeds the information that he has copied the names of the parties on the deed, and knows the true consideration for the transaction. The Assessor must correct the tax rolls and check for any delinquent taxes which might be due on the property conveyed. The Assessor would collect \$1 as a fee for his services at the time the deed is stamped which he shall pay over to the County Trustee for deposit in the general fund account of Rhea County. This Act was not presented to the Quarterly Court and therefore was never ratified or rejected, thus nullifying its effect under the Home Rule 23 Amendment to the Constitution of the State which requires such local action to be taken.
8. Private Acts of 1949, Chapter 896, relative to the duties of the register of deeds and the tax assessor in Rhea County, was repealed by Private Acts of 2019, Chapter 33.

## **Board of Equalization**

The private acts listed below are inoperative.

1. Private Acts of 1921, Chapter 874, declared that, in Rhea County, identified by the 1920 Federal Census figures, the Chairman of the County Court shall have the authority to appoint three additional members of the County Board of Equalization whose powers, duties, and compensation, shall be the same as the other members of the Board appointed under general state law. This Act was repealed by the one below.
2. Private Acts of 1949, Chapter 14, specifically repealed Private Acts of 1921, Chapter 874, Item One, above, as it was written.

## **Taxation**

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

1. Acts of 1825, Chapter 196, authorized the County Court of Rhea County, to levy an additional tax to build a jail on the public square, or at some other suitable place in Washington.
2. Acts of 1831, Chapter 12, required that the collector of the courthouse tax report the amount of money collected to the County Court on or before the second day of each term of the Court.
3. Acts of 1870, Chapter 50, allowed the several counties and incorporated cities to impose taxes for county and municipal purposes in the following manner, (1) all taxable property shall be taxed according to its value on the principles established for state taxation, and (2) the credit of no county nor city may be loaned to any person, firm, or corporation, unless a majority of the quarterly court first agrees to submit the question to a referendum vote of the people whereupon

- this law requires that three-fourths of the voters approve the same. Several counties exempted themselves from the three-fourths approval for the next ten years, saying a majority vote would be sufficient, but Rhea County was not among them.
4. Private Acts of 1929, Chapter 180, ratified, validated, and confirmed the tax levy of 13 cents on each \$100 of property valuation of all the taxable property in Rhea County, which levy was made by the Quarterly Court of the County.
  5. Private Acts of 1931, Chapter 468, was the enabling law which permitted the Quarterly Courts of Rhea and Macon Counties to levy an annual special tax to defray the current expenses of the two said Counties, to meet any and all expenses for boarding inmates of the said Counties' in the Eastern State Hospital, the Home for the Feeble Minded, and the Tennessee Industrial School, the boarding, the upkeep, and the burials of paupers, the cost of jury services, and to pay for witnesses' cost, jail expenses, the board and transportation of prisoners, and the salaries of county officials.
  6. Private Acts of 1943, Chapter 354, ratified the action of the Rhea County Quarterly Court in adopting a Resolution on December 12, 1942, which exempted Rhea County from the terms and conditions of the Public Acts of 1937 relative to delinquent taxes, and to validate and confirm the actions of the County Trustee in filing delinquent tax suits, all of which is officially ratified, confirmed, and approved, all laws to the contrary notwithstanding.
  7. Private Acts of 1951, Chapter 276, recited in the preamble that for many years the quarterly court of Rhea County had levied taxes for various county purposes which the people have constantly and continuously paid, and the quarterly court did the same thing in the year 1949, which taxes many of the citizens have paid without protest, but some of them have protested, which is not equitable; therefore, this Act ratifies, validates, and confirms the tax levy of the Rhea County Quarterly Court for the year 1949, all of which is repeated in the Act to the full extent including the portion in excess of the limitations placed upon the same by Chapter 3, Public Acts of 1931 (Ex. Sess.), but no penalty, or interest, shall accrue against those who have not yet paid the same. See Cincinnati N.O. & Ry Co. v. Rhea County, 194 Tenn. 167, 250 S.W.2d 60 (1952), an interesting case involving this statute.
  8. Private Acts of 1951, Chapter 423, was the legislative authority for Rhea County, acting by and through its Quarterly Court, to levy and collect annually for general county purposes a tax not to exceed .80 cents per \$100, taxable property valuation, and this authority shall exist in the Quarterly Court regardless of the amount of such tax authorized to be levied and collected by the General Revenue Law of the State.
  9. Private Acts of 1951, Chapter 424, authorized Rhea County through the Quarterly Court to levy a schedule of taxes listed in the Act. This Act is published herein.

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