



November 23, 2024

Taxation - Historical Notes

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Fentress County Assessor.

1. Acts of 1905, Chapter 445, authorized the Fentress County Assessor to assess all real estate in the county and to collect taxes for the year 1905, even though no new real estate assessment was provided for by law until 1906. This act was necessary since tax schedules, tax duplicates and tax books showing the assessments of taxes in the County of Fentress for the year 1904 were destroyed by fire and the last assessment record was for the year 1902.
2. Private Acts of 1951, Chapter 690, set the assessor's salary at \$1800 annually, payable out of the County Treasury.

Taxation

The following act once pertained to taxation in Fentress County but is no longer effective.

1. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities of this State to levy taxes for County and municipal purposes under the following conditions: (1) that all taxable property would be taxed according to its value upon the principles established in regard to state taxation, and (2) that the credit of a county or city not be loaned to any person, firm, or corporation, unless the action was first approved by a majority of the County Court and the issue submitted for approval to the voters. A three-fourths vote was required for approval. Fentress and other counties were exempted for ten years from the three-fourths majority vote requirement, so that a simple majority would be sufficient.

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