



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Franklin County Assessor.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

1. Acts of 1907, Chapter 602, contained a schedule of salaries for tax assessors in the state and was enacted to more equitably assess property and collect taxes for the state, counties, and cities. All counties under 60,000 population would pay the Tax Assessor only if the official dutifully complied with the act.
2. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, above, by setting the salary of the Tax Assessor of Franklin County at \$1,000 annually.
3. Private Acts of 1913, Chapter 279, provided that the Tax Assessor of Franklin County would receive a salary of \$1,000 per annum paid by warrant of the County.
4. Private Acts of 1913, Chapter 313, was identical to Private Acts of 1913, Chapter 279, above. Chapter 313 was House Bill No. 646. Chapter 279 was House Bill No. 658.
5. Private Acts of 1921, Chapter 936, fixed the salary of the Tax Assessor at \$1,250 annually provided he had completed his work for the year. He was not to be paid until the work was complete.
6. Private Acts of 1933, Chapter 752, authorized the County Judge to make advancements of salary to the Tax Assessor in monthly payments not to exceed \$25 per month. The amount of the advancement was to be deducted from his salary at the time of final settlement and payment.
7. Private Acts of 1953, Chapter 228, fixed the salary of the Tax Assessor in Franklin County at \$2,400 annually.
8. Private Acts of 1957, Chapter 295, would have set the salary of the Tax Assessor at \$2,800 annually but it failed to receive local approval and did not become law.
9. Private Acts of 1959, Chapter 303, amended Private Acts of 1957, Chapter 295, above, and would have set the salary of the Tax Assessor at \$3,600 and allowed an expense reimbursement. This act was approved locally, but the act it amended had not been approved, therefore it was invalid.
10. Private Acts of 1963, Chapter 207, would have set the Franklin County Tax Assessor's salary at \$6,000 annually, plus reimbursement of travel expenses up to \$75 a month, provided he submit a sworn, itemized account. The act was rejected by the Quarterly County Court and did not become law.
11. Private Acts of 1965, Chapter 146, required any person desiring to erect, construct, or reconstruct any building in Franklin County, if the value of such structure or alteration exceeded the sum of \$1,000, to apply for and receive a permit from the Tax Assessor.
12. Private Acts of 1967-68, Chapter 338, stated that no power system or power cooperative supplying electrical power in Franklin County could lawfully supply power to persons residing in Franklin County unless such persons produced a proper building permit issued by the Tax Assessor.
13. Private Acts of 1970, Chapter 282, authorized the Assessor of Property of Franklin County to appoint an additional full time deputy to serve at the pleasure of the Assessor and be paid a salary equal to that paid the deputy to the County Court Clerk.
14. Private Acts of 1975, Chapter 21, repealed Private Acts of 1965, Chapter 146, above, and Private Acts of 1967-68, Chapter 338, above.
15. Private Acts of 1980, Chapter 265, repealed Private Acts of 1970, Chapter 282, above.

Assessor of Property - Clerks

The following acts have been superseded, repealed, or failed to win local ratification, but they are listed here as a reference to laws which once affected Franklin County.

1. Private Acts of 1963, Chapter 222, authorized the Tax Assessor to appoint a clerk at a \$3,000 annual salary to be paid in equal monthly installments but this act was rejected by local authorities and did not become effective.
2. Private Acts of 1967-68, Chapter 8, authorized the Tax Assessor to appoint a Clerk at a \$3,600 annual salary.

3. Private Acts of 1970, Chapter 284, amended Private Acts of 1967-68, Chapter 8, above, by setting the annual salary of the clerk authorized by the act at a sum equal to the clerk or chief deputy of the tax assessor but not less than \$3,600. This act was repealed and replaced by Private Acts of 1980, Chapter 272, reprinted hereinabove.

Taxation

The following is a listing of acts pertaining to taxation in Franklin County which are no longer effective.

1. Acts of 1815, Chapter 126, provided relief to those citizens who had been annexed to Warren County from Franklin County. The boundary line had not been run at that point by the surveyor and the residents of the area had been compelled to pay taxes to both Counties. The act allowed Franklin County to reimburse their taxes upon proof of payment after the County line had been run and the determination made that they were in fact in Warren County.
2. Acts of 1907, Chapter 602, was a general law, applicable to Franklin County, which in several lengthy sections stated the type of property to be taxed and the procedures for taxing it, provided for and defined the office of Assessor, and described the procedures for tax collection by the Assessor.
3. Private Acts of 1911, Chapter 411, amended Private Acts of 1907, Chapter 602, above, by setting the salary of the Franklin County Tax Assessor at \$1,000 annually to be paid out of the county treasury.
4. Public Acts of 1927, Chapter 15, amended Acts of 1907, Chapter 602, above, and changed the word "March" to the word "May" wherever it appeared in the original act. Franklin County was listed along with several other counties that were not included in this amendment.
5. Private Acts of 1927, Chapter 227, amended the general revenue law, Acts of 1907, Chapter 602, above, by exempting Franklin County and twelve other counties from its provisions.
6. Private Acts of 1941, Chapter 328, authorized the County Court of Franklin County to levy and collect a tax of one cent on each \$100 of property with the revenues designated as the Public Library Fund.
7. Private Acts of 1967-68, Chapter 14, assessed a litigation tax on all criminal and civil cases filed in the Courts of Franklin County. The proceeds were to be used to fund the construction of a new jail. The assessments were \$1.50 for cases in General Sessions Court and \$3 for cases in Criminal Court.

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