



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Putnam County.

1. Acts of 1907, Chapter 602, was a general State law the Ninth Section of which regulated the Tax Assessors of the State, making their terms of office for four years, providing for the filling of vacancies, abolishing all Civil District Tax Assessors, and allowing the County Court to set the salary and fix the amount of the bonds of the Tax Assessors.
2. Private Acts of 1927, Chapter 273, set the compensation of the Tax Assessor of Putnam County at one and one-fourth percent on the actual amount of taxes collected by the County Trustee, provided that all funds, State, County, School, and Special, would be taken and estimated as one, but each fund would pay its respective share of the commissions. The compensation would be paid out of the County Treasury on the warrant of the County Judge.
3. Private Acts of 1941, Chapter 299, fixed the compensation of the Tax Assessor of Putnam County at \$1,680 per annum which would be paid out of the county treasury on the warrant of the County Judge on a monthly basis. The Tax Assessor must be sworn into the office, execute bond in the amount required by law, and devote his full time to the duties and responsibilities of his office.
4. Private Acts of 1951, Chapter 544, provided that the Tax Assessor of Putnam County would be compensated at the rate of \$3,600 per annum payable in equal monthly installments out of the county Treasury.

Taxation

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

1. Acts of 1870-71, Chapter 50, granted to the counties and the cities of Tennessee the power to impose taxes for county and municipal purposes in the following manner and upon these conditions, (1) that all taxable property be taxed according to its value upon the principles established for State taxation, and (2) the credit of no county or city, could be given, or loaned, to any person, firm, or corporation, unless the majority of the Quarterly Court, or the Councilmen, first agree to submit the question to a referendum wherein the issue must be approved by threefourths majority.
2. Private Acts of 1915, Chapter 81, made it the duty and responsibility of the Quarterly Court of Putnam County to levy at its January term, April term, or at any other term at which the general assessments of the county were made, a special tax of not less than ten cents per \$100 for the purpose of maintaining one or more county high schools.
3. Private Acts of 1919, Chapter 806, was the enabling legislation for the Quarterly County Court of Putnam County to levy a special tax of 15 cents per \$100, property valuation, on all taxable property to produce the funds to maintain three high schools in the county, which tax would be levied at the January, or April term, or at any other term at which the general assessment was levied. Three high schools were to be established, one at Monterey, in the eastern section of the County. These funds, and any others for this purpose, must be divided equally among the high schools in the three major geographical divisions of the County.
4. Private Acts of 1920 (Ex. Sess.), Chapter 35, amended Private Acts of 1915, Chapter 81, by reducing special tax the from ten cents to 2½ cents so that the minimum tax in Putnam County to be levied for the maintenance and support of high schools could not fall under that amount.
5. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties with a population of no less than 22,193 and no more than 30,000, according to the 1930 census. The Collector would be appointed by the County Judge for a two year term. All poll taxes not paid on or before May 1, 1931, and by March 1 thereafter were declared to be delinquent. They would be compiled in a list by the County Trustee and delivered to the Delinquent Poll Tax Collector for collection. The appearance of one's name on the delinquent list was a summary judgment against that individual for which a distress warrant or a garnishment could be issued. The Collector could use only those receipt books furnished to him by the Trustee, and would be paid 70 cents for each poll tax collected plus the fees normally paid the County Trustee or District Constable for collecting delinquent poll tax. The Delinquent Poll Collector could examine all public records and private papers necessary to conduct the business of his office, such

- as company payrolls, could issue subpoenas and conduct hearings as the need arose. The Collector must be sworn and bonded before entering upon the duties of his office.
6. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, to specify that the Act applied to eligible male citizens who were delinquent in paying their poll taxes.
 7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored any and all Private Acts repealed by it.
 8. Private Acts of 1967-68, Chapter 56, imposed a special privilege tax of \$1.50 in each case heard and determined in the Circuit, Criminal, Chancery, Probate and General Sessions Courts in Putnam County. The proceeds of the tax would be utilized by the Sheriff for the operation of his department, including compensation for deputies. This Act was repealed by Private Acts of 1981, Chapter 60.
 9. Private Acts of 1967-68, Chapter 216, amended Private Acts of 1967-68, Chapter 56, to make the tax applicable to all cases filed in the listed courts rather than just those where the case was heard. The tax would be paid directly to the Sheriff by the Clerks of the respective courts rather than being paid to the Trustee first. This Act was repealed by Private Acts of 1981, Chapter 60.

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