



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Polk County Assessor.

1. Private Acts of 1913, Chapter 256, set the salary of the Polk County Tax Assessor at \$1,500 per year.
2. Private Acts of 1921, Chapter 439 and 641, set the salary of the Tax Assessor at \$2,000 per annum. This salary is now regulated by Tennessee Code Annotated 67-1-508.

Taxation

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

1. Private Acts of 1917, Chapter 673, authorized Polk County to contract for the maintenance of a Carnegie Library and to levy a special tax to meet payment of any annual fund requirements under that contract.
2. Private Acts of 1927, Chapter 227, exempted Polk County from the general assessment law.
3. Private Acts of 1955, Chapter 200, validated the 1953 tax levy of Polk County, to the extent that it exceeded the limitation fixed by Public Acts of 1931 (Ex. Sess.), Chapter 3.

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