



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 29, 2025

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Perry County Assessor.

1. Private Acts of 1915, Chapter 607, fixed the salary of the Tax Assessor in Perry County at \$500 per year, payable quarterly out of the county treasury on the warrant of the County Judge, or Chairman.
2. Private Acts of 1933, Chapter 887, provided that the Tax Assessor of Perry County shall receive as compensation for his services the sum of \$400 per annum to be paid monthly out of regular county funds on the warrant of the County Judge, or Chairman.
3. Private Acts of 1949, Chapter 586, amended Section One, Private Acts of 1933, Chapter 887, by striking the provisions for the compensation of the Tax Assessor written therein and inserting a provision that the Tax Assessor shall receive for his services the amount prescribed by the Quarterly Court of the County which amount shall be paid to him monthly out of the county treasury on the warrant of the County Judge, or Chairman.

Taxation

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

1. Acts of 1870-71, Chapter 50, authorized the counties and the cities of the State to impose taxes for county and municipal purposes in the following manner (1) that all taxable property be taxed according to its value and on the principles established for State taxation, and (2) that the credit of no county, or 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, and that the people approve the same by a three-fourths vote. Several counties, not including Perry County, exempted themselves from the three-fourths majority requisite for the next ten years, saying a simple majority would be sufficient to comply.
2. Private Acts of 1929, Chapter 462, amended Chapter 363, Private Acts of 1921, by striking Section 30 from the Act in its entirety, which provided for a wheel tax in Perry County. Chapter 363, above, was the Road Law for Perry County at the time. See the Section on Highways and Roads.
3. Private Acts of 2005, Chapter 20, amended Private Acts of 1980, Chapter 207 by increasing the severance tax from five cents (5¢) to ten cents (10¢). This act never received local approval.

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