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Taxation - Historical Notes

Dear Reader:

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Overton County Assessor.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

1. Private Acts of 1911, Chapter 316, fixed the compensation of the tax assessor in Overton County at \$600 per annum which would be paid out of the county treasury on the warrant of the county judge, chairman, on the first day of July of each year. This act was repealed in Item 3.
2. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, by fixing the annual salary of the tax assessor in several of the counties in Tennessee, all of which were identified by the use of the 1910 Federal Census figures. In Overton County the annual salary of the tax assessor was fixed at \$600.
3. Private Acts of 1915, Chapter 604, expressly repealed Private Acts of 1911, Chapter 316, which set the annual salary of the Overton County Tax Assessor.
4. Private Acts of 1917, Chapter 30, reestablished the annual salary of the tax assessors of Overton County at \$600, payable monthly on the last day of each month, which amount would be paid out of the regular county funds, on the warrant of the county judge, or chairman.
5. Private Acts of 1917, Chapter 176, duplicated Private Acts of 1917, Chapter 30.
6. Private Acts of 1919, Chapter 175, amended Private Acts of 1917, Chapter 30, by raising the annual salary of the tax assessor of Overton County from \$600 to \$750 and by requiring the county judge, or chairman, to issue warrants to that effect in the amount of \$375 on January 1, and July 1 of each year.
7. Private Acts of 1921, Chapter 409, amended Private Acts of 1919, Chapter 175, by increasing the annual salary of the tax assessor of Overton County from \$750 to \$1,500, payable on the warrant of the county judge on the first Monday in April and on the first Monday in July.
8. Private Acts of 1925, Chapter 718, raised the compensation of the tax assessor of Overton County from \$1,500 to \$1,800 a year, as is now provided by law.
9. Private Acts of 1931, Chapter 599, amended Private Acts of 1925, Chapter 718, Section 1, by reducing the annual salary of the tax assessor of Overton County from \$1,800 to \$1,200, payable at the times specified, but on the reduced amount.
10. Private Acts of 1943, Chapter 396, fixed the annual compensation of the tax assessor of Overton County at \$2,000 a year which would become effective immediately upon the passage of this act.
11. Private Acts of 1961, Chapter 142, amended Private Acts of 1957, Chapter 29, by raising the amount of money available for clerical assistance to the tax assessor from \$2,000 to \$3,200, and the limitation upon the monthly rate of expenditure from \$200 to \$300.

Taxation

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

1. Private Acts of 1826, Chapter 146, recited that it had been reported to the general assembly that George Gordon conveyed 5,000 acres of land to the town of Monroe and the said land is not being claimed by adverse title and the commissioners of Monroe have commenced suit to regain the same, this act authorized the county court of Overton County to lay a tax for the purpose of defraying the expenses of the said suit and of employing counsel to pursue the same. VPublic Acts of 1870-71, Chapter 50, authorized the several counties and incorporated cities of the state to impose taxes for county and municipal purposes in the following manner, (1) that all taxable property shall be taxed according to its value on 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 members of the quarterly court first agreed to submit the issue to a referendum vote of the people where the same must pass by a three fourth's majority. Overton County was one of the 26 counties which exempted themselves from the requirement of the three-fourths vote, for the next ten years, substituting a majority vote for it.
2. Private Acts of 1967-68, Chapter 135, established a litigation tax in Overton County at \$1, as part of the costs in all civil and criminal cases in the general sessions court, criminal court, probate court, circuit court, and chancery court. The clerks of the respective courts would collect the tax

and pay the same into the "Capital Improvement Fund" to be devoted to improvements for the jail, the courthouse and grounds, and to the construction of a new courthouse or to a combination of the above. Expenditures from the fund would be made by the county judge upon specific authorization by the county court. The right to issue bonds to implement and support the projects and purposes was also granted to the court. This act was not acted upon by the quarterly court and therefore never became an effective law.

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