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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Obion County Assessor.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

1. Private Acts of 1925, Chapter 32, set the salary of the Obion County Tax Assessor for the assessment of all real and personal property, and polls, at \$2,500 per year, which would be paid on July 1 each year on the warrant of the County Judge, and the Tax Assessor would in no wise be paid any more than that amount. He would pay the compensation of his deputies from this same amount.
2. Private Acts of 1933, Chapter 241, amended Private Acts of 1925, Chapter 32, by striking out the figures \$2,500 and inserting \$1,500 in the place of them, thus reducing the annual salary of the assessor of property by that amount. This Act was repealed by Private Acts of 1945, Chapter 236.
3. Private Acts of 1935, Chapter 604, amended Private Acts of 1925, Chapter 32, so as to raise the compensation of the Obion County Tax Assessor from \$1,500 to \$2,000 per year. This Act was repealed by Private Acts of 1945, Chapter 236.
4. Private Acts of 1961, Chapter 260, relative to notation and collection of a notation fee of \$1.00 by the Tax Assessor on all instruments vesting or divesting title or interest in real property. This act was repealed by Private Acts of 1997, Chapter 45.

Taxation

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

1. Acts of 1824 (Ex. Sess.), Chapter 66, Section 3, stated that the land lying west of the Henry County line in Obion County and Weakley County which was formerly taxed by Henry County for public buildings was hereby released from all obligations for the payment of the said tax.
2. Acts of 1824 (Ex. Sess.), Chapter 128, permitted the Quarterly Courts of the counties of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman to levy a tax on property of up to 12 cents per \$100 on taxable lands for the next 5 years, to improve the navigation along several rivers in West Tennessee, naming Trustees for each sizeable area of each river in the covered region.
3. Acts of 1826 (Ex. Sess.), Chapter 131, Section 2, stated that the County Court of Obion County could apply the navigation tax to the project of cutting a road from Troy to any town on the Mississippi River, and to apply the funds to assist Weakley County in cutting a road from Dresden to Mills Point, if the Court deemed it expedient to do so. This Act conferred the responsibility on the Treasurer of the Board of Trustees of the navigation of streams in the Western Section of the State to pay the said tax money to the Trustees of Obion County and Weakley County.
4. Acts of 1829, Chapter 234, was the authority for the Quarterly Court of Obion County to lay a tax on all the taxable property within the county, not to exceed the amount of the State tax, in order to complete the construction of public buildings in the County. The Sheriff of the County was directed to collect the tax and pay the same over to the County Trustee. All action taken by the County Court in connection therewith were ratified, confirmed, and validated by this Act.
5. Acts of 1831, Chapter 250, exempted portions of the land grants in Obion County made to William Polk by the State of North Carolina that included land flooded by Reelfoot Lake from all forms of taxation, provided Polk had a survey and plot made to show the quantity of the flooded land.
6. Acts of 1847-48, Chapter 98, provided that the State revenue which would be collected in Obion County during the years of 1848, 1849, and 1850, would be and was thereby loaned to the said County, without interest, for the purpose of enabling her citizens to build a court house for the said County. The money would be repaid to the State in three equal annual installments beginning on October 1, 1852.
7. Acts of 1857-58, Chapter 168, declared that the Railroad Tax Collectors in Obion County would be allowed one additional year in which to collect all the arrearages due and payable and they would have and could exercise all the same powers and rights they were granted and used while they were in office. When the past due debts were collected they would then be paid over to the proper parties.
8. Acts of 1869-70, Chapter 51, made it the additional responsibility of the Revenue Collector of

Obion County to make a report of all non-payment of taxes to the Clerk of the Circuit Court at Troy.

9. Acts of 1870-71, Chapter 50, pronounced that the counties and the cities of the State of Tennessee could impose taxes for county and municipal purposes in the following manner and upon these conditions taken almost directly from the 1870 Constitution; (1) that all taxable property shall be taxed according to its value upon the principles established for State taxation, and (2) the credit of no county, or city, would be given, or loaned, to any person, firm or corporation, unless the majority of the Justices, or Councilmen, first agree and then upon an election wherein three-fourths of the voters likewise approve. Twenty-six Counties, not including Obion County, exempted themselves from the three-fourths voters approval and substituted a simple majority for ten years next following the effective date of the Act.
10. Acts of 1883, Chapter 177, amended Acts of 1847-48, Chapter 98, to provide that the State revenue to be collected in the county of Obion for the years 1848, 1849, and 1850, be loaned to the County with no interest for the purpose of enabling the citizens of Obion County to build a Court House. Obion County would forfeit any claims the county might have against the State as to cost for keeping prisoners in felony cases.
11. Private Acts of 1919, Chapter 57, authorized that an election be held on March 1, 1919, in the 6th Civil District of Obion County in order to ascertain the will of the voters on the question of a special high school tax. Polls would be located at Troy and Polk with all the essential details of conducting the election being prescribed in the Statute even to the naming of the officers of election at both polling places who were J. Lee Hughes, Joe Bennett, F. A. Bumpass, T. N. Neely, J. H. Blanton, and John Moffatt, at Troy; and R. L. Andrews, S. G. Ervin, Mike Buchanan, Ross Brown, James G. Cunningham, and H. F. Henderson, at Polk.
12. Private Acts of 1919, Chapter 805, allowed the Quarterly County Court of Obion County to levy and collect an annual privilege tax upon any and all vehicles which were operated on the public roads, streets and highways of the county. The amount of the tax was predicated upon a schedule prescribed therein which went from \$1.00 for a motorcycle and a buggy up to \$5.00 for automobiles, trucks, and log wagons. Vehicle owners were obligated to register them with the County Court Clerk who would prepare the necessary tags and who could charge ten cents for each registration. The County Court Clerk had the responsibility of allocating the proceeds to the road district in which the taxpayer lived. All of the funds were to be spent for construction, maintenance and improvement of the county roads at the direction of the County Court.
13. Public Acts of 1920 (Ex. Sess.), Chapter 22, recited in its preamble that there were a large number of special acts by the General Assembly which levied specific tax rates for various special purposes covering a limited area, and that there were other acts which authorized and directed the Quarterly Courts to levy a specific tax rate for a particular purpose, and since the assessments of property have been increased so much of late, the result was that a much larger amount of tax money was generated than was intended by those acts if the old tax rates were applied. Therefore, in the year 1920, and the years following, the tax rate must be in proportion to the property assessments as they appeared on the tax rolls in 1920. This Act was intended to apply to school districts, also.
14. Private Acts of 1925, Chapter 293, averred that the Quarterly Court of Obion County had the power to levy a special tax, which would be in addition to all other taxes, on all taxable property in the county up to and including fifty cents on every \$100 property valuation which funds would be used for the construction and maintenance of hard surfaced roads, and the bridges and culverts located in the county, the tax levy beginning in 1925.
15. Private Acts of 1925, Chapter 445, allowed Obion County and Campbell County to levy an additional tax for schools which would be in excess of the aggregate State tax for all purposes. The new tax was to produce a school fund sufficient to extend the length of the school year for the elementary schools to eight months.
16. Private Acts of 1931, Chapter 223, created the position of Delinquent Poll Tax Collector in all the counties falling between 22,193 and 30,000 in population according to the 1930 census, which included Obion County. The County Judge, or Chairman, would appoint the Delinquent Poll Tax Collector to serve for two years to collect the poll taxes which were delinquent as they were defined in this Act. The appearance of one's name on the delinquent poll tax list constituted a summary judgment against that individual for which distress warrants could be issued to collect. Special receipt books were to be issued to the Delinquent Poll Tax Collector from which all receipts would be issued, and the funds collected by him were to be turned over to the County Trustee. The Delinquent Poll Tax Collector must take an oath before entering upon the office and execute a

bond covering the handling of the money. The Collector was given the authority to conduct hearings and to summon witnesses. Records of companies, including payrolls, were subject to his examination. Poll taxes were delinquent which were not paid by March of the year following their due date. This Act was repealed by Private Acts of 1931, Chapter 757.

17. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by making the Act only apply to males.
18. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored to effectiveness all the acts relative to the collection of poll taxes which might have been expressly or impliedly repealed by Private Acts of 1931, Chapter 223.
19. Private Acts of 1991, Chapter 80, which would have enacted a hotel occupancy tax, was not locally approved and never took effect.

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