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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Benton County Assessor.

1. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, by setting the annual salary of the Assessor of Property for several individual Counties among which was Benton County. The annual salary of the Tax Assessor for Benton County was set at \$400 per year, payable out of the regular county funds.
2. Private Acts of 1913, Chapter 345, established the annual salary of the Tax Assessor of Benton County at \$600 using the 1910 Federal Census figures. All conflicting Acts were repealed, this Act would become effective in 1913, and no conditions for paying the increased salary were mentioned.
3. Private Acts of 1929, Chapter 866, provided that the Tax Assessor of Benton County, identified by the use of 1920 Federal Census population figures, shall be paid a salary of \$800 a year payable quarterly out of the regular funds of the county on the warrant of the County Judge.
4. Private Acts of 1945, Chapter 507, fixed the annual salary of the Tax Assessor of Benton County at \$1,200 to be paid at rate of \$100 a month on the last day of each month out of the County treasury on the warrant of the County Judge, or Chairman.
5. Private Acts of 1953, Chapter 281, fixed the salary of the Tax Assessor of Benton County at \$1,800 a year payable \$150 a month 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 Benton County which are no longer effective.

1. Public Acts of 1870-71, Chapter 50, stated that all counties and cities could levy taxes for county and city purposes under the following conditions; (1) that all taxable property be taxed according to its value and in compliance with the principles laid down for State taxation; and (2) that no the credit of a county or city, shall be given or loaned to any person, firm, or corporation, except on a majority vote of the magistrates in court to submit the issue in a referendum vote to the people where the same must be adopted by a three-fourths majority. Several counties exempted themselves from the requirement of the three-fourths vote for the next ten years, but Benton was not included.
2. Private Acts of 1927, Chapter 422, provided that all taxes assessed and collected for road purposes by counties which are on property and privileges inside incorporated cities, shall be paid by the counties to the cities to be used where the money originates to maintain roads. The tax levy shall be the same in both and the money raised shall be paid to the Recorder of the city.
3. Private Acts of 1929, Chapter 693, authorizes the Quarterly County Court of Benton County to levy a special tax rate to meet the expense of paupers, pauper coffins, county farm, Western Hospital, lunacy inquests, court house sewerage, expense for jury services, jail expense, boarding prisoners, salaries of officers, court employees, building and repairing bridges and levees, and for miscellaneous expenses. They could also borrow money against the credit of the county in case of floods, fires, tornadoes, and other emergencies. See N.C. & St. L. Railroad v. Benton County, 161 Tenn. 588, 33 S.W.2d 68, (1930) upholding the validity of this law.
4. Private Acts of 1931, Chapter 338, stated that in Benton County when any taxes on real estate, personal property, or poll taxes became delinquent in the office of the County Trustee, he shall not be required to certify delinquent lists of unpaid taxes to officers for collection but shall proceed to the collection of the said taxes at no extra compensation for doing so.
5. Private Acts of 1971, Chapter 32, levied a wheel tax in Benton County for the privilege of using the County roads on all vehicles except farm tractors and farm machinery not generally used to being on the highways. The tax was \$10 for the first vehicle, \$7.50 for the second vehicle, \$5.00 for the third vehicle and fifty cents for each additional vehicle owned. The County Court Clerk would collect the tax on or before July 1st of each year. This Act was rejected by the Quarterly County Court and thus failed to become effective.
6. Private Acts of 1975, Chapter 2, levied a motor vehicle tax of \$15 and a motorcycle tax of \$9.50 on all vehicles and motorcycles in the counties having a population of 12,050 minimum and 13,000 maximum which would include Benton County. All the essential details of administering

the tax and collecting the same were also embodied in the statute. However, Public Acts of 1975, Chapter 23, changed the population quotes to read "no less than 12,050 and no more than 12,100 according to the 1970 Census", which would make this act effective only in Hickman County.

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