



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 17, 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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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Cheatham County Assessor.

1. Private Acts of 1927, Chapter 253, set the salary of the Assessor at \$1,000 per annum.
2. Private Acts of 1931, Chapter 573, lowered the Assessor's annual salary to \$600, but this was amended by Private Acts of 1937, Chapter 683, to raise it once again to the 1927 level of \$1,000 per year.

Taxation

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

1. Private Acts of 1915, Chapter 63, deferred the penalty on state and county taxes for 1915 until June 1, 1915.
2. Private Acts of 1917, Chapter 633, authorized a road levy of not less than \$.50 nor more than \$1 on all assessable property in the county. This money was to be used for laying out, grading, draining, macadamizing, piking and generally improving county roads.
3. Private Acts of 1919, Chapter 529, authorized another special tax levy on all taxable property for the maintenance of free ferries.
4. Private Acts of 1931, Chapter 716, authorized one of the earliest wheel taxes in the state. This tax was to apply to all automobiles, trucks and motorcycles in Cheatham County. The method of enforcement was quite different from that found in later acts. This act provided that the County Court Clerk was to ascertain the names of all persons operating vehicles on Cheatham County roads without payment of this tax and to have distress warrants issued against them. This act was repealed by Private Acts of 1933, Chapter 21.
5. Private Acts of 1972, Chapter 208, imposed a litigation tax of Two (\$2) Dollars on all civil and criminal actions filed in the General Sessions Court, Circuit and Chancery.
6. Private Acts of 1991, Chapter 104, would have levied a privilege tax on the occupancy of any rooms, lodgings or accommodations by any hotel, inn, tourist camp, tourist court, tourist camp, motel or any place in which rooms, lodgings, or accommodations are furnished to transients for a consideration in Cheatham County. This act never received local approval.

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