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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Crockett County Assessor.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

1. Acts of 1845-46, Chapter 189, provided for the taxes levied for county purposes in Crockett County for the year 1846, to be paid over to the County Trustee of Crockett for the County's use and benefit and to not be applied to the use and benefit of the old counties from which Crockett was taken.
2. Acts of 1907, Chapter 602, a very comprehensive law, was the general state law on Tax Assessors which established salaries and set up numerous regulations.
3. Private Acts of 1911, Chapter 411, made the Acts of 1907, Chapter 602, cited above, the general law on Tax Assessors, inapplicable to several different counties in the State, including Crockett.
4. Private Acts of 1915, Chapter 673, set the salary of the Tax Assessor in Crockett County at six hundred dollars (\$600) per year, payable one hundred fifty dollars (\$150) quarterly, out of the regular funds of the County on the warrant of the County Judge.
5. Private Acts of 1931, Chapter 98, set the salary of the Tax Assessor in Crockett County at one thousand two hundred dollars (\$1,200) in the even years and six hundred dollars (\$600) in the odd years with the Quarterly County Court fixing same at its January term.
6. Private Acts of 1931 (Ex. Sess.), Chapter 80, changed the salary of the Tax Assessor in Crockett County to one thousand two hundred dollars (\$1,200) in the odd years and six hundred dollars (\$600) in the even years, with the Quarterly County Court fixing same at its January term.
7. Private Acts of 1935, Chapter 658, created the office of Delinquent Poll Tax Collector in Crockett County and set the term of office at two (2) years. Delinquent taxpayers would be turned over to the Collector who would receive fifty cents (50¢) for each delinquent, plus the regular fees for collecting delinquent poll taxes. The list itself would constitute a judgment for the tax owing. The Delinquent Poll Tax Collector would take an oath, make bond, and have the right to examine any payroll in the County, summon witnesses, and administer oaths.
8. Private Acts of 1945, Chapter 397, amended Private Acts of 1931, Chapter 98, above, by fixing the salary of the Tax Assessor at one thousand five hundred dollars (\$1,500) annually. The Assessor of Property was furnished an office at Alamo which was required to be open during all regular business hours, except when the Assessor was inspecting property.
9. Private Acts of 1949, Chapter 390, amended Private Acts of 1945, Chapter 397, above, by increasing the annual salary of the Tax Assessor in Crockett County to two thousand dollars (\$2,000).
10. Private Acts of 1953, Chapter 237, amended Private Acts of 1949, Chapter 390, above, by increasing the annual salary of the Tax Assessor in Crockett County to two thousand four hundred dollars (\$2,400).

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