



May 17, 2024

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# Taxation - Historical Notes

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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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Hardin County Assessor.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

1. Private Acts of 1911, Chapter 411, set the salaries for many county tax assessors across the State. In Hardin County, the salary was set at \$800 a year for the Tax Assessor.
2. Private Acts of 1913, Chapter 179, amended Private Acts of 1911, Chapter 411, above, so that the Tax Assessor of Hardin County would be paid his \$800 yearly salary out of the county treasury, on a quarterly basis.
3. Private Acts of 1921, Chapter 802, authorized the Quarterly County Court of Hardin County to appropriate a sum not to exceed \$250 to pay to J. R. Freeman for extra services performed by him in assessing property in Hardin County during the year 1920.
4. Private Acts of 1953, Chapter 182, provided that no conveyance, vesting or divesting title to real estate, would be registered in the County Register's Office until the County conveyance has been submitted to the County Trustee, and then to the County Tax Assessor for their information. The Tax Assessor would endorse on the conveyance that it had been submitted to him and he would enter upon his records a description sufficient to identify the land, the consideration being paid, and the change in ownership. The Tax Assessor was to require the parties to make an affidavit stating the true consideration for the conveyance if it was set forth in the deed. This act was expressly repealed by Private Acts of 1975, Chapter 9.
5. Private Acts of 1953, Chapter 217, fixed the compensation of the Tax Assessor of Hardin County at \$2,400 per year to be paid out of the county treasury on the warrant of the County Judge, or Chairman, in equal monthly payments.
6. Private Acts of 1961, Chapter 192, amended Private Acts of 1953, Chapter 217, above, by raising the salary of the Tax Assessor to \$4,800 from the \$2,400 fixed in that act, but the raise would not become effective until the expiration of the term of the current Tax Assessor.
7. Private Acts of 1975, Chapter 9, repealed Private Acts of 1953, Chapter 182, above, which had required the Tax Assessor's endorsement on a deed before it could be recorded with the County Register.

### **Taxation**

The following is a listing of acts pertaining to taxation in Hardin County which are no longer effective.

1. Private Acts of 1821, Chapter 101, required the Sheriff of Hardin County to advertise in a newspaper published in Nashville all land being sold for taxes.
2. Private Acts of 1825, Chapter 136, required the Sheriff of Hardin County to advertise tax sales of land in a public newspaper published in the Town of Jackson.
3. Acts of 1841-42, Chapter 156, required tax collectors in Hardin County to make their returns to the comptroller in Jackson.
4. Public Acts of 1857-58, Chapter 41, allowed A. M. Craven, tax collector in Hardin County, until the next October 1 to make a payment of one-half the state tax for 1857, but the provision of the act was not to be construed as relieving the collector's sureties in any way.
5. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities of the State to levy taxes for county and municipal purposes under the following conditions: (1) that all property be taxed according to its value upon the principles established for state taxation, and (2) that the credit of no county or city be loaned to any person, firm, or corporation, unless the issue was first approved by a majority vote of the Quarterly County Court and submitted to the people and approved in a referendum by a three-fourths vote. Several of the counties were exempted from the three-fourths affirmative vote requirement for the ten years following passage of the act. Hardin County was not exempted.
6. Acts of 1905, Chapter 312, authorized the County Court of Hardin County to levy a special "Courthouse Tax" of up to fifteen cents per \$100 valuation on property and up to ten cents per poll in order to fund an issuance of time warrants for the building of a courthouse.
7. Private Acts of 1933, Chapter 669, authorized Hardin County to levy a tax sufficient to fund the payment of interest on outstanding and unpaid warrants in the aggregate amount of \$200,000.

8. Private Acts of 1970, Chapter 201, empowered Hardin County to collect a litigation tax of \$2.00 as a part of the costs of all civil and criminal actions filed in the Court of General Sessions, the Circuit Court, and the Chancery Court. The Clerks of the Court were to pay the tax into a separate fund to be called Hardin County Capital Improvement Fund to be used for the construction and equipping of a new jail.

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