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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Sullivan County Assessor.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

1. Private Acts of 1921, Chapter 911, set the salary of the Sullivan County Tax Assessor at \$2,500 per annum.
2. Private Acts of 1927, Chapter 289, set the salary of the Sullivan County Tax Assessor at \$4,000 per annum. This act was repealed by Private Acts of 1929, Chapter 90.
3. Private Acts of 1927, Chapter 827, required notice to be given to the Sullivan County Tax Assessor of all deeds conveying real estate by all persons, firms or corporations. The county tax assessor was given 50 cents for each certificate issued by the person, firm or corporation offering such deed or conveyance of real estate. This act was repealed by Private Acts of 1933, Chapter 28.
4. Private Acts of 1929, Chapter 90, provided for the employment of a deputy tax assessor for Sullivan County. This act fixed and provided for the payment of the salary of the deputy tax assessor, which was set at \$3,600 per annum.
5. Private Acts of 1933, Chapter 238, fixed and regulated the compensation of the Sullivan County Tax Assessor at \$3,000 per annum. This act was amended by Private Acts of 1937, Chapter 526, so as to set the compensation of the county tax assessor at \$4,000 per annum.
6. Private Acts of 1941, Chapter 277, fixed the compensation of the Sullivan County Tax Assessor at \$4,000 per annum.
7. Private Acts of 1949, Chapter 433, fixed the salary of the Sullivan County Tax Assessor at \$5,000 per annum. This act was amended by Private Acts of 1951, Chapter 701, so as to authorize the quarterly county court to increase the salary of the county tax assessor to \$6,000 per annum. Private Acts of 1953, Chapter 213, further amended Private Acts of 1949, Chapter 433, so as to authorize the quarterly county court to increase the salary of the county tax assessor to \$7,000 per annum. Private Acts of 1961, Chapter 2, amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum. Private Acts of 1949, Chapter 433, was repealed by Private Acts of 1967-68, Chapter 34.
8. Private Acts of 1959, Chapter 170, would have amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum; however, this act was rejected or disapproved by Sullivan County and therefore never became law.
9. Private Acts of 1963, Chapter 11, would have amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum, however, this act was rejected or disapproved by Sullivan County and therefore never became law.
10. Private Acts of 1967-68, Chapter 34, set the salary of the Sullivan County Tax Assessor at \$9,000 per annum.

Taxation

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

1. Acts of 1903, Chapter 452, authorized Sullivan County, through its county court, to inaugurate general improvements in its public roads by the levy and expenditure of a special tax of 50 cents on every \$100 upon all taxable property, for the payment of the improvements so made.
2. Private Acts of 1911, Chapter 620, authorized and empowered Sullivan County to levy and collect special taxes to repair, improve and maintain macadam roads.
3. Private Acts of 1911, Chapter 471, provided a privilege tax on automobiles in Sullivan County for road repairing purposes.
4. Private Acts of 1927, Chapter 270, authorized the county court of Sullivan County to levy a special tax for the purpose of grading and macadamizing the public roads in the county.
5. Private Acts of 1965, Chapter 242, would have provided for a tax of \$2.00 to be levied on all civil and criminal actions filed in either the general sessions court, the chancery court or the circuit court of Bristol, Tennessee, to be placed in a fund designated as the legal library fund; however, this act was rejected or disapproved by Sullivan County and therefore never became law.

6. Private Acts of 1984, Chapter 249, would have authorized the levy and collection of a tax in Sullivan County for the construction of highways, roads, bridges and the purchase of equipment, however, this act was not ratified by Sullivan County and therefore never became law.

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