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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Robertson County Assessor.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

1. Private Acts of 1921, Chapter 37, set the annual salary of the Tax Assessor of Robertson County at \$2,000. The salary would be paid out of regular county funds when the annual assessment was completed on the warrant of the county judge or chairman. All conflicts were repealed.
2. Private Acts of 1923, Chapter 526, abolished the office of County Tax Assessor and provided that the Quarterly Court of Robertson County at its January term, 1925, would appoint a Tax Assessor for each civil district in the county who would assess the property in the district for the state and county tax purposes, would take the same oath and perform the same duties as the county tax assessor and who would be bonded for \$1,000. If the quarterly court failed to appoint the district assessors, the county judge could proceed to do so. Those appointed would hold the office until the next county election in August when their successor would be elected by people for two years. The Quarterly Court would fix the salary for the tax assessor of each district which could not be changed during the term of office.
3. Private Acts of 1929, Chapter 570, eliminated the offices of District Tax Assessor in Robertson County as they had been in operation for the past six years and restored the office of county tax assessor as it had existed prior to this time and before the district assessors were created. The Tax Assessor would devote full time to the position, keep an office open in the court house and make up the tax books. The Board of Equalization would return their assessment rolls to the Tax Assessor not the county court clerk. The Tax Assessor would serve four years each term beginning on September 1 following the election but the first tax assessor would be named by the Quarterly Court to serve until the people could elect one. The elected tax assessor would be paid \$3,000 per annum but those appointed hereunder would serve and be paid only for the time spent on the job.
4. Private Acts of 1933, Chapter 78, amended Private Acts of 1929, Chapter 570, by striking out a part of Section 3 and inserting a provision that the tax assessor of Robertson County would be paid no less than \$2,000 and no more than \$2,500 per year in equal monthly installments out of the general fund on the warrant of the county judge, or the chairman, said salary to be set by the quarterly court at its April, 1933, term and not changed during the term of office. If the Quarterly Court failed to set the salary, the same would be \$2,350 annually.
5. Private Acts of 1943, Chapter 132, amended Private Acts of 1929, Chapter 570, above, in Section 3 by adding a paragraph which provided for a clerk in the office of the tax assessor who would be appointed by the tax assessor and be paid a salary of \$75 per month out of the general funds of the county.
6. Private Acts of 1949, Chapter 408, provided that, in Robertson County, the tax assessor would be compensated at the rate of \$3,600 per annum, payable in equal monthly installments from the county treasury which would be in addition to any allowances made under the law for clerical help and assistance.
7. Private Acts of 1949, Chapter 821, provided that in Robertson County before any person could have a deed conveying the title to any real estate recorded they would first present the same to the tax assessor who would take off certain items of information specified in the act. Registers were prohibited from recording the said instrument which did not bear the tax assessors stamp indicating that he had the information. This act was repealed by the one following.
8. Private Acts of 1951, Chapter 267, repealed Private Acts of 1949, Chapter 821, above, as the same was written.
9. Private Acts of 1959, Chapter 75, stated that the tax assessor of Robertson County would hereafter be compensated at the rate of \$4,800 per year, payable in equal monthly installments from the county treasury. This compensation would be in addition to any allowance made to the tax assessor for clerical help and assistance.
10. Private Acts of 1961, Chapter 209, provided that in Robertson County (identified by the use of the 1960 Federal Census figures) before any deed, or conveyance of land could be registered, it would first be taken to the tax assessor's office and certain specified data recorded from the instrument and the same would be stamped indicating that it had been there. In the corporate limits of a city, the instrument had to be presented also to the Recorder. The register was prohibited from

recording the deed, or instrument, until the requirements of this act were observed. Offenders could also be fined from \$2 to \$50. This Act was rejected by the quarterly court and never became an active law.

11. Private Acts of 1967-68, Chapter 32, amended Private Acts of 1959, Chapter 75, by increasing the salary of the tax assessor from \$4,800 to \$8,250. This Act was not presented to the quarterly court for action in view of the fact that a general law was passed which controlled the salary of the tax assessor. Therefore, this act never became operative.
12. Private Acts of 1967-68, Chapter 107, which concerned the recordation of deeds in Robertson County is published herein.
13. Private Acts of 1973, Chapter 55, provided that any person building or causing to be built, any structure in Robertson County would first apply to the Director of Planning and Zoning for a building permit which would provide certain requested information in the application for the permit. A schedule of fees which would be charged for residential and commercial districts for buildings and for erecting signs was provided in the Act which would be collected by the Director of Planning and paid into the general fund. Non compliance with this Act would result in fines from \$10 to \$50. This Act was rejected by the Robertson County Quarterly Court and never became an active law

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

1. Acts of 1797, Chapter 16, was the legal authority for the Sheriff of Sumner County to collect the state taxes in all that part of Robertson County, which was lately a part of Sumner County, which were due and payable to Sumner County before the formation of Robertson County. Residents would pay the county in which their homes were located.
2. Acts of 1806, Chapter 45, authorized Wilson County to lay an added tax in the county to erect a building to house the offices of the Clerk, the Register, the Ranger, which building would be erected on the Public Square in Lebanon. The county court would appoint commissioners to keep accounts and supervise the project. A schedule of taxes was contained in the act which could not be exceeded. Section 4 of this Act allowed Robertson County to levy a similar tax for the same purposes and under the same conditions.
3. Acts of 1809, Chapter 66, stated that the taxes heretofore permitted to be levied had been insufficient to build the court house and prison in Clarksville for the Robertson District, this act was the legal authority for Montgomery County to levy and impose additional taxes and Section 2 made it the duty of the justices in Robertson, Dickson, Hickman, Stewart, and Humphreys County to lay a tax in 1810 to complete the court house and pay off any debts incurred prior to this act. The Commission would make a full and complete statement of the disposition of funds.
4. Acts of 1817, Chapter 189, made it the duty of the Justices of the Peace in the courts of pleas and quarter sessions to levy a tax in Robertson County, a majority being present, in the year 1818 and to continue the tax as long as necessary in order to raise enough funds to build a court house in Robertson County, but the Justices could not exceed the amount of the taxes levied in this act. The act appointed Thomas Johnson, Benjamin Tucker, John Hutchison, Archer Cheatham, James H. Bryan, Jack E. Turner, James Sawyers, and Leonard P. Cheatham as commissioners to contract for and supervise the building of the courthouse under the terms and conditions of this act.
5. Acts of 1819, Chapter 120, repealed that portion of Section 1 of an act which allowed the quarterly court of Robertson County to build a court house in Springfield and which required the tax to be paid to the county trustee. It was the duty of the Sheriff to pay over whatever portion of the said tax which might have already been collected, and the remainder would go to the commissioners supervising the building of the court house.
6. Acts of 1821, Chapter 128, authorized and required the Quarterly Court, a majority of their members being present, to levy a tax for the purpose of removing, or rebuilding, the jail in Springfield from the Public Square to some other parcel, or lot, which tax money would be paid over to the commissioners appointed for the above purpose. Thomas Johnson, Benjamin Tucker, Richard Cheatham, Benjamin Porter, and William Steele were named as commissioners to contract for the work and they had the further authority to purchase land upon which to build the jail. Any money remaining out of the appropriation to build the court house in Springfield could be used lawfully for this project.
7. Acts of 1825, Chapter 173, imposed upon the Quarterly Court of Robertson County, on the first day of the January term next, a majority of the Justices being present, the duty to lay a tax to

remove the jail from the Public Square in Springfield and build it at some other location within the corporate limits. John L. Cheatham, John Hutchison, George C. Conrad, William Seal, George Murphrey, William Pope, and James Sawyers, were named as commissioners to supervise the project and to execute all essential contract.

8. Acts of 1870, Chapter 50, provided that the counties and cities of the state could impose taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property would be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county or city, would be given, or loaned, to any person, firm, or corporation, unless a majority of the Justices or Councilmen, first agree, and upon an election being held wherein three-fourths of the voters agree. Several counties exempted themselves from the three-fourths majority rule, substituting a simple majority for the next ten years, but Robertson County was not among their number.
9. Private Acts of 1915, Chapter 63, provided that the penalty on the state and county taxes would be postponed for 1915 until July 1, 1915, in Robertson County and Cheatham Counties.
10. Private Acts of 1915, Chapter 272, allowed the Quarterly Court of Robertson County at the July term, 1915, to elect a back poll tax collector for a term of two years who would be a resident of the county over 25 years old and who would be sworn into office and bonded before entering upon the duties thereof. The County Trustee would compose a list of the delinquent poll taxes due, swear to its accuracy, and deliver the same to the Quarterly Court which action would release him from any further liability. The list would be given to the collector who would cause distress warrants to issue for collection. The Poll Tax Collector would be paid 75 cents for each tax collected, which would be added to the charges, plus 6% interest. The Collector would use those receipt books furnished by the county judge, and no others. This Act was repealed by Private Acts of 1935, Chapter 379.
11. Private Acts of 1931, Chapter 189, was the enabling legislation for Robertson County, acting through its quarterly court, to levy and collect annually for general county purposes a tax not to exceed 35 cents per \$100 property valuation which authority would exist in the county court regardless of the amount authorized to be levied and collected by the general revenue laws of the state, or otherwise. This Act was repealed below.
12. Private Acts of 1931, Chapter 223, established the position of Delinquent Poll Tax Collector in all counties between 22,193 and 30,000 in population according to the 1930 census. The Collector would be appointed by the County, or Chairman, for two years, and would be paid all the fees for the service of process plus 70 cents for each delinquent tax collected. All poll taxes not paid by May 1, 1931, or by March 1 in the years there-after were termed delinquent taxes. The Trustee would compile a list of delinquent taxpayers and deliver the same to the Collector. The appearance of one's names on the list would be sufficient basis for the issuance of a distress warrant for collection. The collector could only use the receipt books furnished to him by the Trustee. The Collector had the authority to examine the books of any company, or corporation, could conduct hearings and summon witnesses. This Act was repealed in Item 15, below.
13. Private Acts of 1931, Chapter 272, repealed Private Acts of 1931, Chapter 189 in its entirety.
14. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, above, to provide that all poll taxes levied on eligible male citizens were not paid by May 1, 1931, and on or before March 1 in the year following the due years were delinquent and would be turned over to the Delinquent Poll Tax Collector for disposition. Section 3 was changed to make it the duty of the collector to proceed against anyone whom he knew to be delinquent whether their name appeared on the list or not.
15. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, as the same was amended.
16. Private Acts of 1935, Chapter 245, stated that the Back Tax Attorneys in Robertson County (identified by the use of the 1930 Federal Census figures) would receive as a commission and compensation for their services in filing suits to enforce tax liens and to collect delinquent taxes 5% of the amount of taxes actually collected which sum would be imposed upon the defendants as a part of the costs of the action.
17. Private Acts of 1935, Chapter 379, repealed Private Acts of 1915, Chapter 272 in its entirety.

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