

Tennessee County Tax Statistics

County Technical Assistance Service
Institute for Public Service
The University of Tennessee

28th Edition
November 2004

Visit our website at www.ctas.utk.edu.

November 2004

Dear County Official:

The following text and tables represent our 28th edition of tax statistics for county governments in Tennessee. The information provided is the most current as of publication; however, certain changes will no doubt take place shortly due to the dynamic nature of county government.

Information on local litigation taxes is not included in our report. Most counties do levy this tax in varying amounts and for a myriad of purposes. Its ease of passage (simple resolution) has made it a popular source of much needed revenues.

It is our legislative mandate to provide county officials with information useful in the operation of their offices. In this respect, we hope you find this report beneficial in analyzing revenue sources available to county government. If CTAS can provide other information relating to this report, please contact us at your convenience.

For this and other CTAS publications and information, you are invited to visit the CTAS website at www.ctas.utk.edu.

Sincerely,

Michael R. Garland
Executive Director

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County Property Tax Rates by Fund¹

The county property tax is the most important source of revenue for county governments. The tax is levied on all real and personal property based on the classification and value of the property unless the property is exempt.²

Tax revenues may only be used for the purposes for which the tax is levied. The county legislative body sets the rate of the tax by a deadline dependent on the county's budget law. However, some counties do not adopt a budget until after the specified deadline, in which case operations continue under a continuation budget remaining in effect until a new budget is adopted.

Rates adopted by type of fund for fiscal year 2005 are shown in Table 1. Note that not all rates are levied countywide. These instances occur for variety of reasons. For example, certain services that cities provide to city residents are not provided outside city boundaries. Another example is in the case of special school districts, which have their own taxing jurisdictions. In those cases, the total tax rate reflected in the last column shows the rate paid by a county taxpayer living in the special district jurisdiction. Notes at the end of Table I provide detail on the purposes for which taxes are levied for special revenue and special purpose funds.

The information shown in Table 2 compares the total tax rate adopted in fiscal year 2005 with the previous year. Thirty-seven counties (the same number from 2003 to 2004) increased property tax rates by amounts ranging from \$.01 to \$.59. The percentage increases ranged from slightly over .5% to nearly 26%.

Table 3 shows how much revenue one cent of the property tax generates in each county, if each county collected 100% of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$6,078 on one cent of its property tax rate, to Shelby County generating over \$1.5 million on one cent of its property tax rate.

For more detail regarding the county property tax, refer to the *County Property Tax Manual* and the *County Revenue Manual*, both published by the UT County Technical Assistance Service and available on the CTAS website at www.ctas.utk.edu.

¹ The legal authority for the property tax is the Tennessee Constitution, article II, § 28; T.C.A. Title 67, Chapter 5, Parts 1 through 28.

² T.C.A. § 67-5-101

Table 1
Property Tax Rate by Fund
FY 2005

	General Fund	Other General Fund or Special Revenue Fund	Highway/Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Anderson															
<i>inside Clinton*</i>	0.93			2.06				0.40					3.39		3.39
<i>inside Oak Ridge</i>	0.93			2.06				0.23					3.22		3.22
<i>outside Clinton and Oak Ridge*</i>	0.93			2.06				0.40	0.01				3.40		3.40
Bedford	1.13		0.05	1.29				0.02					2.49		2.49
Benton	0.84		0.12	1.91				0.15					3.02		3.02
Bledsoe	0.81			0.96		0.09		0.06			0.16		2.08		2.08
Blount	0.78			1.21				0.44					2.43		2.43
Bradley															
<i>inside Charleston</i>	0.55436	0.0283	0.14304	1.02658				0.42772					2.18		2.18
<i>inside Cleveland</i>	0.55436	0.0283	0.14304	1.02658				0.42772					2.18		2.18
<i>inside urban fringe fire district</i>	0.55436	0.0283	0.14304	1.02658				0.42772				0.51	2.69		2.69
<i>outside urban fringe</i>	0.55436	0.0283	0.14304	1.02658				0.42772				0.13	2.31		2.31
Campbell	0.94		0.09	0.81				0.12		0.08	0.40		2.44		2.44
Cannon	1.36			1.07				0.04			0.12		2.59		2.59
Carroll															
<i>Bruceton-Hollow Rock SSD</i>	0.65		0.09		0.17			0.07			0.08		1.06	1.99	3.05
<i>Huntingdon SSD</i>	0.65		0.09		0.17			0.07			0.08		1.06	1.65	2.71
<i>McKenzie SSD</i>	0.65		0.09		0.17			0.07			0.08		1.06	1.53	2.59
<i>South Carroll SSD</i>	0.65		0.09		0.17			0.07			0.08		1.06	1.41	2.47
<i>West Carroll SSD</i>	0.65		0.09		0.17			0.07			0.08		1.06	1.81	2.87
<i>outside special school districts</i>	0.65		0.09		0.17			0.07			0.08		1.06		1.06
Carter	0.85		0.08	1.25				0.38					2.56		2.56
Cheatham	0.90		0.09	1.27		0.67		0.05			0.15		3.13		3.13
Chester	0.9850		0.02	0.85			0.01			0.1550			2.02		2.02
Claiborne	0.53		0.01	1.34				0.05			0.20		2.13		2.13
Clay	1.07			1.36				0.04			0.42		2.89		2.89
Cocke	1.605		0.17	0.85	0.295			0.24					3.16		3.16
Coffee															
<i>inside Manchester</i>	0.98			1.40		0.08		0.18					2.64		2.64
<i>inside Tullahoma</i>	0.98			1.40				0.18					2.56		2.56
<i>outside cities</i>	0.98			1.40		0.08		0.18	0.17		0.21	0.29	3.31		3.31
Crockett	1.17			0.79	0.12			0.40					2.48		2.48
Cumberland	0.75			0.51				0.38					1.64		1.64
Davidson															
<i>Urban Services District</i>	2.58			1.27		0.20		0.53					4.58		4.58
<i>General Services District</i>	1.94			1.27		0.20		0.43					3.84		3.84
Decatur	0.59			0.85				0.12					1.56		1.56
DeKalb	0.5916			0.7921				0.05			0.1963		1.63		1.63

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Property Tax Rate by Fund
FY 2005

	General Fund	Other General Fund or Special Revenue Fund	Highway/Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Dickson	1.02		0.17	1.09				0.58					2.86		2.86
Dyer	0.545		0.318	1.118	0.252				0.347				2.58		2.58
Fayette	0.7764		0.1215	0.7204				0.1217					1.74		1.74
Fentress	1.18			0.42				0.11			0.17		1.88		1.88
Franklin															
<i>cities except Sewanee, Winchester, Tullahoma</i>	0.95		0.04	1.35				0.18			0.20		2.82		2.82
<i>Sewanee, Winchester, Tullahoma</i>	0.95		0.04	1.35				0.18					2.62		2.62
<i>outside cities</i>	0.95		0.04	1.35				0.18			0.20	0.11	2.93		2.93
Gibson															
<i>Gibson Co. SSD</i>	0.60		0.12					0.09					0.81	1.31	2.12
<i>Bradford SSD</i>	0.60		0.12					0.09					0.81	1.65	2.46
<i>Kenton SSD</i>	0.60		0.12					0.09					0.81	1.65	2.46
<i>Milan SSD</i>	0.60		0.12					0.09					0.81	2.01	2.82
<i>Trenton SSD</i>	0.60		0.12					0.09					0.81	1.75	2.56
Giles	1.25		0.20	1.76				0.40					3.61		3.61
Grainger	1.20		0.09	0.90				0.31			0.24	0.15	2.89		2.89
Greene															
<i>inside Greeneville</i>	0.67		0.16	0.72				0.08			0.07		1.70		1.70
<i>outside Greeneville</i>	0.67		0.16	0.72		0.25		0.08			0.07		1.95		1.95
Grundy	1.32			0.96				0.17			0.36		2.81		2.81
Hamblen															
<i>inside Morristown</i>	0.49			1.30				0.27					2.06		2.06
<i>outside Morristown</i>	0.49			1.30				0.27			0.30		2.36		2.36
Hamilton	1.4128		0.0148	1.6334									3.061		3.061
Hancock	0.82			0.85				0.05			0.30		2.02		2.02
Hardeman	0.86			1.56				0.09					2.51		2.51
Hardin	0.74		0.051	0.989				0.04					1.82		1.82
Hawkins	0.78		0.18	1.14	0.18	0.23		0.02					2.53		2.53
Haywood	0.80		0.14	1.09				0.08					2.11		2.11
Henderson	0.723		0.05	0.76	0.287			0.63			0.09		2.54		2.54
Henry															
<i>inside Paris SSD</i>	0.614		0.29	1.426				0.03			0.06		2.42	0.65	3.07
<i>outside Paris SSD</i>	0.614		0.29	1.426				0.03			0.06		2.42		2.42
Hickman	1.34		0.08	1.05				0.33					2.80		2.80

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Houston	1.79		0.01	0.67				0.21			0.22		2.90		2.90
Humphreys															
<i>inside Waverly, McEwen, or New Johnsonville</i>	0.56		0.095	0.91				0.345		0.055	0.185		2.15		2.15
<i>outside Waverly, McEwen, or New Johnsonville</i>	0.56	0.06	0.095	0.91				0.345		0.055	0.185		2.21		2.21
Jackson	1.21		0.12	1.07				0.09			0.25		2.74		2.74
Jefferson	0.74		0.18	0.76				0.16		0.04	0.18		2.06		2.06
Johnson	0.79			1.30				0.36		0.11	0.05		2.61		2.61
Knox	1.36			1.35				0.25					2.96		2.96
Lake	1.026		0.036	1.179				0.153			0.036		2.43		2.43
Lauderdale	0.99		0.205	0.93				0.205					2.33		2.33
Lawrence	1.08		0.26	1.02				0.390					2.75		2.75
Lewis	1.137		0.075	0.73				0.178					2.12		2.12
Lincoln	0.795		0.105	1.115				0.215					2.23		2.23
Loudon	0.67		0.03	0.90				0.15		0.03			1.78		1.78
Macon	1.46		0.14	1.07							0.03		2.70		2.70
Madison	0.96		0.12	0.80				0.515				0.065	2.46		2.46
Marion															
<i>inside Richard City SSD</i>	0.732			0.982				0.10					1.814	0.21	2.02
<i>outside Richard City SSD</i>	0.732			0.982				0.10	0.266				2.08		2.08
Marshall	0.85		0.07	1.95				0.27					3.14		3.14
Maury	0.69		0.16	1.53				0.35					2.73		2.73
McMinn	0.402		0.1487	0.9602						0.3890			1.90		1.90
McNairy	0.65		0.09	1.16				0.12					2.02		2.02
Meigs	1.22			0.78				0.29					2.29		2.29
Monroe															
<i>inside cities</i>	0.58		0.04	0.88				0.24			0.14		1.88		1.88
<i>outside cities</i>	0.58		0.04	0.88				0.24			0.17		1.91		1.91
Montgomery	1.02		0.14	1.12				0.82					3.10		3.10
Moore															
<i>inside Urban Services District</i>	1.02		0.02	1.34				0.02			0.05		2.45		2.45
<i>outside Urban Services District</i>	1.01		0.02	1.34				0.02			0.05		2.44		2.44

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Morgan	1.88		0.03	1.45				0.093			0.407		3.86		3.86
Obion															
<i>inside Union City</i>	0.28		0.10	1.28					0.05				1.71		1.71
<i>outside Union City</i>	0.28		0.10	1.28					0.54				2.20		2.20
Overton	1.00		0.05	0.60				0.20			0.09		1.94		1.94
Perry	1.10			0.90				0.08			0.23	0.07	2.38		2.38
Pickett	1.08			0.70				0.09			0.25		2.12		2.12
Polk	1.05			0.88				0.14					2.07		2.07
Putnam	0.81		0.10	0.9125				0.55			0.23		2.6025		2.6025
Rhea	0.85			0.46	0.25			0.21					1.77		1.77
Roane															
<i>inside Kingston, Midtown, Oliver Springs, and Rockwood</i>	0.69	0.055	0.115	1.515				0.07	0.38				2.825		2.825
<i>inside Harriman</i>	0.69	0.055	0.115	1.515				0.07	0.06				2.505		2.505
<i>inside city of Oak Ridge</i>	0.69	0.055	0.115	1.515				0.07					2.445		2.445
<i>outside Kingston, Midtown, Oliver Springs, Rockwood, Harriman, and Oak Ridge</i>	0.69	0.055	0.115	1.515				0.07	0.38			0.08	2.905		2.905
Robertson	0.88			1.32				0.38			0.08		2.66		2.66
Rutherford	0.595	0.015		1.44				0.72			0.03		2.80		2.80
Scott															
<i>inside Oneida SSD</i>	0.58			1.18				0.24					2.00	0.47	2.47
<i>outside Oneida SSD</i>	0.58			1.18				0.24	0.40				2.40		2.40
Sequatchie	0.88			1.44				0.21			0.18		2.71		2.71
Sevier	0.50	0.02	0.19	0.79				0.16					1.66		1.66
Shelby	1.31			2.03				0.70	0.05				4.09		4.09
Smith	0.75		0.04	0.90		0.14		0.16					1.99		1.99
Stewart	1.35		0.08	0.32				0.74		0.01		0.08	2.58		2.58
Sullivan	0.71	0.04	0.05	1.70				0.085	0.06		0.025		2.67		2.67
Sumner	0.53		0.02	1.51				0.53					2.59		2.59
Tipton	0.70		0.04	1.35				0.72			0.04		2.85		2.85
Trousdale															
<i>inside Hartsville**</i>													1.24		1.24
<i>outside Hartsville</i>	1.40			0.81		0.12		0.08			0.24		2.65		2.65

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Unicoi	1.045		0.025	1.00				0.42					2.49		2.49
Union	0.66	0.11	0.03	0.99				0.21					2.00		2.00
Van Buren	1.04	0.22		0.66							0.04		1.96		1.96
Warren	0.8900	0.1100	0.0950	0.70				0.4550			0.06		2.31		2.31
Washington	0.63		0.14	0.82				0.23			0.05		1.87		1.87
Wayne	0.69		0.02	0.93				0.13			0.22		1.99		1.99
Weakley	0.53		0.29	0.80				0.55					2.17		2.17
White	1.18			1.00				0.03					2.21		2.21
Williamson															
<i>5th and 9th districts inside city limits of Franklin and Franklin SSD</i>	0.60			1.55				0.34					2.49	0.99	3.48
<i>9th district outside Franklin city limits and Franklin SSD</i>	0.60		0.05	1.55				0.34			0.07		2.61	0.99	3.60
<i>inside cities of Brentwood, Fairview, Spring Hill, Thompson's Station, Nolensville</i>	0.60			1.55				0.34	0.23		0.07		2.79		2.79
<i>inside Franklin city limits - no Franklin SSD</i>	0.60			1.55				0.34	0.23				2.72		2.72
<i>outside jurisdictions above</i>	0.60		0.05	1.55				0.34	0.23		0.07		2.84		2.84
Wilson															
<i>inside Lebanon SSD</i>	0.87		0.17	1.46				0.23		0.07	0.17		2.97	0.43	3.40
<i>outside Lebanon SSD</i>	0.87		0.17	1.46				0.23		0.07	0.17		2.97		2.97

Notes on Special Revenue/Special Purpose Funds:

- Bradley County - special revenue fund is for public library; special purpose fund is for fire district
- Coffee County - industrial development
- Franklin County - rural fire
- Grainger County - parks and recreation
- Greene County - self-insurance
- Humphreys County - fire tax district
- Roane County - special revenue fund - \$.025 industrial/economic development; \$.03 recycling center
- Roane County - special purpose fund - solid waste
- Rutherford County - public works for Stormwater Phase II program
- Union County - ambulance fund
- Van Buren - \$.12 for ambulance service; \$.10 to volunteer fire department
- Warren County - ambulance service

*Anderson inside Clinton - other debt service is high school debt service fund at \$.17; general debt service rate is \$.23.

**Trousdale County and the city of Hartsville are a consolidated government; the tax rate inside Hartsville is not broken out by fund type.

Table 2
Property Tax Rate Comparisons from FY 2004 to FY 2005 Ranked by Rate Change

	FY 2004	FY 2005	Rate Change	Percentage Change
1 Grainger	\$2.30	\$2.89	\$0.59	25.7%
2 Morgan	\$3.34	\$3.86	\$0.52	15.6%
3 Meigs	\$1.83	\$2.29	\$0.46	25.1%
4 Henderson	\$2.13	\$2.54	\$0.41	19.2%
5 Stewart	\$2.18	\$2.58	\$0.40	18.3%
6 Giles	\$3.27	\$3.61	\$0.34	10.4%
7 Carter	\$2.22	\$2.56	\$0.34	15.3%
8 Sullivan	\$2.35	\$2.67	\$0.32	13.6%
9 Blount	\$2.15	\$2.43	\$0.28	13.0%
10 Lawrence	\$2.47	\$2.75	\$0.28	11.3%
11 Franklin	\$2.66	\$2.93	\$0.27	10.2%
12 Lewis	\$1.86	\$2.12	\$0.26	14.0%
13 Lauderdale	\$2.11	\$2.33	\$0.22	10.4%
14 Sevier	\$1.45	\$1.66	\$0.21	14.5%
15 Johnson	\$2.40	\$2.61	\$0.21	8.7%
16 Cumberland	\$1.44	\$1.64	\$0.20	13.9%
17 Union	\$1.80	\$2.00	\$0.20	11.1%
18 Montgomery	\$2.91	\$3.10	\$0.19	6.5%
19 Washington	\$1.69	\$1.87	\$0.18	10.7%
20 McNairy	\$1.85	\$2.02	\$0.17	9.2%
21 Hickman	\$2.64	\$2.80	\$0.16	6.1%
22 Bradley	\$2.18	\$2.31	\$0.13	6.0%
23 Moore	\$2.31	\$2.44	\$0.13	5.6%
24 Putnam	\$2.48	\$2.6025	\$0.12	4.9%
25 Hawkins	\$2.41	\$2.53	\$0.12	5.0%
26 Macon	\$2.59	\$2.70	\$0.11	4.2%
27 Campbell	\$2.34	\$2.44	\$0.10	4.3%
28 Coffee	\$3.21	\$3.31	\$0.10	3.1%
29 Henry	\$2.32	\$2.42	\$0.10	4.3%
30 Perry	\$2.28	\$2.38	\$0.10	4.4%
31 Benton	\$2.93	\$3.02	\$0.09	3.1%
32 Anderson	\$3.32	\$3.40	\$0.08	2.4%
33 Jefferson	\$2.00	\$2.06	\$0.06	3.0%
34 Sequatchie	\$2.66	\$2.71	\$0.05	1.9%
35 Cheatham	\$3.09	\$3.13	\$0.04	1.3%
36 Gibson	\$0.78	\$0.81	\$0.03	3.8%
37 Weakley	\$2.16	\$2.17	\$0.01	0.5%
38 Bedford	\$2.49	\$2.49	\$0.00	0.0%
39 Bledsoe	\$2.08	\$2.08	\$0.00	0.0%
40 Cannon	\$2.59	\$2.59	\$0.00	0.0%
41 Carroll	\$1.06	\$1.06	\$0.00	0.0%
42 Chester	\$2.02	\$2.02	\$0.00	0.0%
43 Claiborne	\$2.13	\$2.13	\$0.00	0.0%
44 Clay	\$2.89	\$2.89	\$0.00	0.0%
45 Cocke	\$3.16	\$3.16	\$0.00	0.0%
46 Crockett	\$2.48	\$2.48	\$0.00	0.0%
47 Davidson	\$4.58	\$4.58	\$0.00	0.0%
48 Decatur	\$1.56	\$1.56	\$0.00	0.0%
49 DeKalb	\$1.63	\$1.63	\$0.00	0.0%
50 Dickson	\$2.86	\$2.86	\$0.00	0.0%
51 Dyer	\$2.58	\$2.58	\$0.00	0.0%
52 Fayette	\$1.74	\$1.74	\$0.00	0.0%
53 Fentress	\$1.88	\$1.88	\$0.00	0.0%
54 Greene	\$1.95	\$1.95	\$0.00	0.0%
55 Grundy	\$2.81	\$2.81	\$0.00	0.0%

Table 2
Property Tax Rate Comparisons from FY 2004 to FY 2005 Ranked by Rate Change

	FY 2004	FY 2005	Rate Change	Percentage Change
56 Hamblen	\$2.36	\$2.36	\$0.00	0.0%
57 Hamilton	\$3.0610	\$3.0610	\$0.00	0.0%
58 Hancock	\$2.02	\$2.02	\$0.00	0.0%
59 Hardeman	\$2.51	\$2.51	\$0.00	0.0%
60 Hardin	\$1.82	\$1.82	\$0.00	0.0%
61 Haywood	\$2.11	\$2.11	\$0.00	0.0%
62 Houston	\$2.90	\$2.90	\$0.00	0.0%
63 Humphreys	\$2.21	\$2.21	\$0.00	0.0%
64 Jackson	\$2.74	\$2.74	\$0.00	0.0%
65 Knox	\$2.96	\$2.96	\$0.00	0.0%
66 Lake	\$2.43	\$2.43	\$0.00	0.0%
67 Lincoln	\$2.23	\$2.23	\$0.00	0.0%
68 Loudon	\$1.78	\$1.78	\$0.00	0.0%
69 Madison	\$2.46	\$2.46	\$0.00	0.0%
70 Marion	\$2.08	\$2.08	\$0.00	0.0%
71 Marshall	\$3.14	\$3.14	\$0.00	0.0%
72 Maury	\$2.73	\$2.73	\$0.00	0.0%
73 McMinn	\$1.90	\$1.90	\$0.00	0.0%
74 Monroe	\$1.91	\$1.91	\$0.00	0.0%
75 Obion	\$2.20	\$2.20	\$0.00	0.0%
76 Overton	\$1.94	\$1.94	\$0.00	0.0%
77 Pickett	\$2.12	\$2.12	\$0.00	0.0%
78 Polk	\$2.07	\$2.07	\$0.00	0.0%
79 Rhea	\$1.77	\$1.77	\$0.00	0.0%
80 Roane	\$2.9050	\$2.9050	\$0.00	0.0%
81 Robertson	\$2.66	\$2.66	\$0.00	0.0%
82 Rutherford	\$2.80	\$2.80	\$0.00	0.0%
83 Scott	\$2.40	\$2.40	\$0.00	0.0%
84 Shelby	\$4.09	\$4.09	\$0.00	0.0%
85 Smith	\$1.99	\$1.99	\$0.00	0.0%
86 Sumner	\$2.59	\$2.59	\$0.00	0.0%
87 Tipton	\$2.85	\$2.85	\$0.00	0.0%
88 Trousdale	\$2.65	\$2.65	\$0.00	0.0%
89 Unicoi	\$2.49	\$2.49	\$0.00	0.0%
90 Van Buren	\$1.96	\$1.96	\$0.00	0.0%
91 Warren	\$2.31	\$2.31	\$0.00	0.0%
92 Wayne	\$1.99	\$1.99	\$0.00	0.0%
93 White	\$2.21	\$2.21	\$0.00	0.0%
94 Williamson	\$2.84	\$2.84	\$0.00	0.0%
95 Wilson	\$2.97	\$2.97	\$0.00	0.0%

Notes:

Reappraisals occurred in Chester, Crockett, Gibson, Lawrence, Marion, McNairy, Overton, Rhea, Trousdale, Warren, Washington, Wayne, and White counties; their FY 2004 tax rates have been adjusted to certified rates.

Table 3
Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate
2003

1 Anderson	\$97,464	53 Loudon	\$87,441
2 Bedford	\$54,363	54 Macon	\$22,022
3 Benton	\$16,734	55 Madison	\$141,583
4 Bledsoe	\$12,058	56 Marion	\$38,575
5 Blount	\$191,590	57 Marshall	\$42,955
6 Bradley	\$139,910	58 Maury	\$107,808
7 Campbell	\$43,701	59 McMinn	\$89,878
8 Cannon	\$14,656	60 McNairy	\$24,491
9 Carroll	\$27,803	61 Meigs	\$13,695
10 Carter	\$48,621	62 Monroe	\$59,509
11 Cheatham	\$48,873	63 Montgomery	\$176,255
12 Chester	\$15,048	64 Moore	\$11,593
13 Claiborne	\$35,276	65 Morgan	\$16,412
14 Clay	\$7,706	66 Obion	\$42,727
15 Coker	\$34,395	67 Overton	\$21,634
16 Coffee	\$66,249	68 Perry	\$11,711
17 Crockett	\$16,786	69 Pickett	\$6,732
18 Cumberland	\$86,101	70 Polk	\$20,508
19 Davidson	\$1,323,986	71 Putnam	\$96,851
20 Decatur	\$13,551	72 Rhea	\$33,732
21 DeKalb	\$30,959	73 Roane	\$69,490
22 Dickson	\$71,229	74 Robertson	\$87,549
23 Dyer	\$50,934	75 Rutherford	\$331,802
24 Fayette	\$53,652	76 Scott	\$22,433
25 Fentress	\$16,448	77 Sequatchie	\$14,463
26 Franklin	\$56,557	78 Sevier	\$228,559
27 Gibson	\$54,903	79 Shelby	\$1,501,891
28 Giles	\$34,499	80 Smith	\$25,350
29 Grainger	\$17,998	81 Stewart	\$15,887
30 Greene	\$93,770	82 Sullivan	\$253,753
31 Grundy	\$13,279	83 Sumner	\$243,539
32 Hamblen	\$95,954	84 Tipton	\$62,408
33 Hamilton	\$545,951	85 Trousdale	\$8,041
34 Hancock	\$6,860	86 Unicoi	\$21,107
35 Hardeman	\$27,221	87 Union	\$18,693
36 Hardin	\$39,727	88 Van Buren	\$7,313
37 Hawkins	\$67,069	89 Warren	\$46,908
38 Haywood	\$29,530	90 Washington	\$168,012
39 Henderson	\$28,651	91 Wayne	\$13,788
40 Henry	\$41,473	92 Weakley	\$36,836
41 Hickman	\$21,703	93 White	\$26,691
42 Houston	\$8,961	94 Williamson	\$420,834
43 Humphreys	\$30,188	95 Wilson	\$163,977
44 Jackson	\$10,633	Statewide	\$9,464,171
45 Jefferson	\$65,544		
46 Johnson	\$17,970		
47 Knox	\$657,260		
48 Lake	\$6,078		
49 Lauderdale	\$25,433		
50 Lawrence	\$44,516		
51 Lewis	\$12,417		
52 Lincoln	\$36,496		

Source: 2003 Tax Aggregate Report of Tennessee, State Board of Equalization.

County Local Option Sales Taxes¹

Any county by resolution of its legislative body can levy a sales tax on the same privileges subject to the state sales tax, however, no local sales tax or rate increase in the local sales tax can become effective until approved in an election in the county or city levying it (all counties now levy local option sales taxes). The same exemptions generally apply to the local option sales tax as apply to the state sales tax.

If the county has levied the maximum rate of 2.75%, no city in the county can levy a sales tax. If a county has a sales tax rate less than the maximum, a city may levy a rate up to the difference between the county rate and the maximum.

Additionally, the local option sales tax may only apply to single purchases of tangible personal property up to \$1,600. This limitation results in a “cap” on the local option sales tax that can be collected on taxable single articles. The cap is calculated as the base (the limitation on single purchases as adopted by the county) multiplied by the rate. For example, a county that has adopted the maximum base of \$1,600 with a rate in place of 2.25% would have a tax cap of \$36 on any single article of purchase.

The limit has been modified several times since the local option sales tax was authorized in 1963. The first base limit was a fixed \$5 cap on a single article. In 1968, the limit was increased to \$7.50. In 1983, the base limit was changed to allow the local option sales tax to be applied to up to \$667 of a single article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county legislative body) and the local option sales tax rate. Since 1983, the single article limit, or base, has been expanded three times: to \$889 in 1984; to \$1,100 in 1985; and to the current level of \$1,600 in 1990. In 2002, the General Assembly raised the state sales tax to 7% (the rate on non-prepared food items remained at 6%). At that time, the state also levied an additional 2.75% state sales tax on a single article purchase in excess of \$1,600 up to \$3,200. Therefore, on non-food purchases, the rate is 7% plus the local option rate on the first \$1,600 of a single item, a 9.75% state rate on the amount in excess of \$1,600 up to \$3,200, and 7% on the amount of the purchase in excess of \$3,200.

The required distribution of the county local option sales taxes revenues (regardless of the location of the sales) is 50% to education in the same manner as the property tax and 50% to the location where the sales occurred.²

Table 4 shows local option sales tax rates, bases, and caps, and the dates they went into effect. As of the publication of this document, the current rates are as follows: 33 counties are at 2.75%; 14 are at 2.50%; 39 counties are at 2.25%; 6 counties have rates of 2.00%; 1 is at 1.75%; and 2 are at 1.50%. Three counties have not yet adopted the maximum base of \$1,600 and remain at the 1968 level of \$7.50.

Table 5 shows countywide local option sales tax collections for fiscal year 2004 as reported by the Tennessee Department of Revenue in its *June 2004 Monthly Collections Report*. The collections figures can enable a simple calculation of potential additional local sales tax revenue that might be generated by increasing the existing rate if it is not currently at the maximum. For example, if the current rate is 2.25%, divide 2.75% by 2.25%. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25% rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate are therefore approximately \$2.44 million, or an additional \$440,000. Caution should be used in making budgetary plans based on collections information. Data should be the most current and any foreseeable adverse economic event should be considered. For additional detail on the local option sales tax, refer to the CTAS *County Revenue Manual* or *The Local Sales Tax Handbook*

¹ The legal authority for the local option sales tax is T.C.A. §§ 67-6-701 *et seq.*

² T.C.A. §67-6-712

for Local Officials, a joint publication by CTAS and MTAS. Both publications can be found on the CTAS website, www.ctas.utk.edu.

Table 4
Local Option Sales Tax Rates, Single Article Cap, and Effective Dates

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE	COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE
Anderson*	2.25%	May-87	\$1,600	\$36.00	May-87	Lauderdale	2.75%	Jan-95	\$1,600	\$44.00	Jan-95
Bedford	2.75%	Aug-01	\$1,600	\$44.00	Aug-01	Lawrence	2.75%	Mar-96	\$1,600	\$44.00	Mar-96
Benton	2.75%	Jan-97	\$1,600	\$44.00	Jan-97	Lewis	2.50%	Jul-97	\$1,600	\$40.00	Jul-97
Bledsoe	2.25%	Nov-77	\$1,600	\$36.00	Feb-91	Lincoln	2.50%	May-92	\$1,600	\$40.00	May-92
Blount	2.25%	Oct-80	\$1,600	\$36.00	Aug-83	Loudon*	2.00%	Jul-98	\$1,600	\$32.00	Jul-98
Bradley	2.25%	Jan-83	\$1,600	\$36.00	Oct-91	McMinn	2.00%	May-78	\$1,600	\$32.00	Aug-83
Campbell*	2.25%	Jul-84	\$1,600	\$36.00	Sep-83	McNairy	2.25%	Sep-79	\$1,600	\$36.00	Sep-83
Cannon	1.75%	Jan-76	\$1,600	\$28.00	Sep-83	Macon	2.25%	Jul-84	\$1,600	\$36.00	Oct-83
Carroll*	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Madison	2.75%	Jul-89	\$1,600	\$44.00	Oct-83
Carter	2.25%	Mar-83	\$1,600	\$36.00	Oct-88	Marion	2.25%	Jun-77	\$1,600	\$36.00	Oct-84
Cheatham*	2.25%	Jul-76	\$1,600	\$36.00	Oct-83	Marshall	2.25%	Nov-78	\$1,600	\$36.00	Dec-83
Chester	2.75%	Jun-95	\$1,600	\$44.00	Jun-95	Maury	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83	Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99	Monroe	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88	Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Coffee	2.00%	Aug-81	\$1,600	\$32.00	Aug-88	Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96	Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99	Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83	Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98	Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
DeKalb	1.50%	Jan-70	\$1,600	\$24.00	Dec-83	Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01	Polk	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01	Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Fayette	2.25%	Jan-82	\$1,600	\$36.00	Sep-83	Rhea	2.25%	Jan-83	\$1,600	\$36.00	May-88
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92	Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86	Robertson	2.25%	Jan-83	\$1,600	\$36.00	Jul-84
Gibson*	2.25%	Sep-83	\$1,600	\$36.00	Nov-83	Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Giles	2.50%	Jul-98	\$1,600	\$40.00	Jul-98	Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94	Sequatchie	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Greene	2.75%	May-00	\$1,600	\$44.00	May-00	Sevier	2.50%	Oct-91	\$1,600	\$40.00	Oct-91
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77	Shelby	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Hamblen	2.50%	Oct-86	\$300	\$7.50	Oct-86	Smith	2.75%	May-00	\$1,600	\$44.00	May-00
Hamilton	2.25%	Jul-04	\$1,600	\$36.00	Aug-83	Stewart	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83	Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02	Sumner	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Hardin	2.50%	Nov-97	\$1,600	\$40.00	Nov-97	Tipton	2.25%	May-78	\$1,600	\$36.00	Sep-83
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88	Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98	Unicoi	2.75%	Oct-94	\$1,600	\$44.00	Dec-04
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Union	2.25%	Oct-88	\$1,600	\$36.00	Oct-88
Henry	2.25%	Oct-83	\$1,600	\$36.00	Aug-88	Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83	Warren	2.75%	Apr-04	\$1,600	\$44.00	Aug-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86	Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Humphreys	2.25%	Aug-83	\$1,600	\$36.00	Jul-95	Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00	Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
Jefferson	2.25%	Nov-81	\$1,600	\$36.00	Sep-83	White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87	Williamson	2.25%	Apr-91	\$1,600	\$36.00	Apr-91
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83	Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97						

*Counties with asterisks have cities within them that tax at a higher rate, e.g. Anderson County has a 2.25% rate but two towns in Anderson County, Clinton and Lake City, have a 2.75% rate

Note: The source of this information is <http://www.state.tn.us/revenue/pubs/taxlist.pdf>. Any referenda scheduled after January 1, 2005 are not reflected here in this table. Please see the above Dept. of Revenue site for potential rate changes.

Table 5
Countywide Local Option Sales Tax Collections FY 2004

1 Anderson	\$16,358,082	49 Lauderdale	\$3,142,123
2 Bedford	\$7,416,913	50 Lawrence	\$7,467,423
3 Benton	\$2,622,431	51 Lewis	\$1,336,337
4 Bledsoe	\$642,108	52 Lincoln	\$4,868,579
5 Blount	\$24,539,012	53 Loudon	\$6,514,316
6 Bradley	\$17,818,087	54 Macon	\$2,622,413
7 Campbell	\$5,488,586	55 Madison	\$37,972,019
8 Cannon	\$658,205	56 Marion	\$4,749,092
9 Carroll	\$3,806,107	57 Marshall	\$3,926,011
10 Carter	\$5,688,478	58 Maury	\$14,195,392
11 Cheatham	\$3,847,993	59 McMinn	\$7,681,110
12 Chester	\$1,976,290	60 McNairy	\$2,671,051
13 Claiborne	\$2,696,724	61 Meigs	\$527,828
14 Clay	\$857,039	62 Monroe	\$6,310,128
15 Cocke	\$5,831,480	63 Montgomery	\$32,286,567
16 Coffee	\$11,661,907	64 Moore	\$382,648
17 Crockett	\$1,065,021	65 Morgan	\$931,930
18 Cumberland	\$12,788,942	66 Obion	\$7,727,150
19 Davidson	\$216,948,647	67 Overton	\$2,320,584
20 Decatur	\$1,716,299	68 Perry	\$731,318
21 DeKalb	\$1,370,292	69 Pickett	\$655,372
22 Dickson	\$12,260,949	70 Polk	\$1,225,516
23 Dyer	\$8,935,401	71 Putnam	\$21,381,905
24 Fayette	\$2,665,751	72 Rhea	\$3,864,090
25 Fentress	\$2,214,071	73 Roane	\$9,314,976
26 Franklin	\$5,347,385	74 Robertson	\$9,627,599
27 Gibson	\$6,797,513	75 Rutherford	\$58,724,420
28 Giles	\$4,579,449	76 Scott	\$2,869,627
29 Grainger	\$1,353,236	77 Sequatchie	\$1,307,770
30 Greene	\$12,396,566	78 Sevier	\$50,428,667
31 Grundy	\$1,007,193	79 Shelby	\$224,747,069
32 Hamblen	\$16,324,932	80 Smith	\$2,582,274
33 Hamilton	\$85,765,625	81 Stewart	\$1,101,237
34 Hancock	\$264,072	82 Sullivan	\$38,447,549
35 Hardeman	\$3,214,708	83 Sumner	\$19,982,614
36 Hardin	\$4,677,445	84 Tipton	\$5,571,412
37 Hawkins	\$6,623,663	85 Trousdale	\$580,524
38 Haywood	\$2,270,883	86 Unicoi	\$1,958,173
39 Henderson	\$5,178,380	87 Union	\$1,011,827
40 Henry	\$5,940,325	88 Van Buren	\$401,986
41 Hickman	\$1,817,783	89 Warren	\$7,042,610
42 Houston	\$773,104	90 Washington	\$33,374,996
43 Humphreys	\$2,818,673	91 Wayne	\$1,549,287
44 Jackson	\$817,915	92 Weakley	\$4,659,139
45 Jefferson	\$5,789,795	93 White	\$3,015,999
46 Johnson	\$983,138	94 Williamson	\$50,702,018
47 Knox	\$130,061,455	95 Wilson	\$17,441,889
48 Lake	\$614,301	Out-of-state*	\$202,403,008
		Statewide	\$1,601,629,924

Source: Tennessee Dept. of Revenue Monthly Collections Report June 2004

*Out-of-state includes mail order, internet, and telecommunications services sales tax revenue.

County Motor Vehicle Tax¹

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a 2/3 vote of the county legislative body at two consecutive regular county legislative body meetings; by passage of a resolution by the county legislative body by a regular majority with approval and referendum provided for in the resolution; and, by private act. Even a resolution that does not provide for a referendum is subject to a referendum if a petition signed by registered voters amounting to 10% of the votes cast in the last gubernatorial election (10% of the total registered voters in Shelby County) is filed with the county election commission within 30 days of final passage.

The rates are set forth in the resolutions or private acts. The distribution may be designated for any county purpose specified by the resolution or private act.

As of the date of this publication, 54 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$70.00, as shown in Table 6. Thirteen counties have rates of \$20.00 or less; 33 counties have rates from \$25.00 up to \$41.25; 8 counties have rates of \$45.00 or greater.

Table 7 provides the number of motor vehicle registrations in each county and may be used to estimate potential revenues generated from the imposition or increase in the motor vehicle registration tax. These data include, however, vehicles exempt by statute from taxation and should be adjusted accordingly.

¹ The legal authority for the county motor vehicle tax is T.C.A. § 5-8-102.

Table 6
County Motor Vehicle Tax Rates
FY 2005

1 Anderson	N/A
2 Bedford	N/A
3 Benton	N/A
4 Bledsoe	N/A
5 Blount	N/A
6 Bradley	N/A
7 Campbell	\$35.00
8 Cannon	\$10.00
9 Carroll	\$10.00
10 Carter	N/A
11 Cheatham	\$50.00
12 Chester	\$15.00
13 Claiborne	\$25.00
14 Clay	\$25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$70.00
18 Cumberland	N/A
19 Davidson	\$35.00
20 Decatur	N/A
21 DeKalb	N/A
22 Dickson	\$30.00
23 Dyer	\$40.00
24 Fayette	\$25.00
25 Fentress	\$25.00
26 Franklin	N/A
27 Gibson	\$25.00
28 Giles	N/A
29 Grainger	N/A
30 Greene	\$20.00
31 Grundy	N/A
32 Hamblen	\$27.00
33 Hamilton	N/A
34 Hancock	\$20.00
35 Hardeman	\$20.00
36 Hardin	\$11.00
37 Hawkins	\$27.00
38 Haywood	\$30.50
39 Henderson	\$20.00
40 Henry	\$33.50
41 Hickman	\$30.50
42 Houston	\$45.00
43 Humphreys	N/A
44 Jackson	\$15.00
45 Jefferson	\$25.00
46 Johnson	\$20.00
47 Knox	\$36.00
48 Lake	\$52.00

49 Lauderdale	\$55.00
50 Lawrence	\$25.00
51 Lewis	\$20.00
52 Lincoln	\$25.00
53 Loudon	N/A
54 Macon	\$40.00
55 Madison	N/A
56 Marion	N/A
57 Marshall	\$50.00
58 Maury	\$25.00
59 McMinn	N/A
60 McNairy	\$20.00
61 Meigs	N/A
62 Monroe	\$25.00
63 Montgomery	\$30.00
64 Moore	N/A
65 Morgan	N/A
66 Obion	\$40.00
67 Overton	\$30.00
68 Perry	N/A
69 Pickett	N/A
70 Polk	N/A
71 Putnam	N/A
72 Rhea	N/A
73 Roane	N/A
74 Robertson	\$35.00
75 Rutherford	\$40.00
76 Scott	N/A
77 Sequatchie	N/A
78 Sevier	N/A
79 Shelby	\$50.00
80 Smith	N/A
81 Stewart	\$35.00
82 Sullivan	N/A
83 Sumner	\$50.00
84 Tipton	\$30.00
85 Trousdale	\$40.00
86 Unicoi	N/A
87 Union	N/A
88 Van Buren	N/A
89 Warren	\$30.00
90 Washington	N/A
91 Wayne	\$41.25
92 Weakley	\$20.00
93 White	N/A
94 Williamson	\$25.00
95 Wilson	\$25.00

Table 7
Motor Vehicle Registrations
2004

1 Anderson	74,876	51 Lewis	11,070
2 Bedford	43,007	52 Lincoln	31,435
3 Benton	17,979	53 Loudon	42,600
4 Bledsoe	11,018	54 Macon	19,506
5 Blount	122,477	55 Madison	87,375
6 Bradley	88,233	56 Marion	29,018
7 Campbell	33,537	57 Marshall	25,967
8 Cannon	12,166	58 Maury	66,704
9 Carroll	26,806	59 McMinn	50,290
10 Carter	50,702	60 McNairy	23,238
11 Cheatham	34,600	61 Meigs	10,992
12 Chester	13,857	62 Monroe	34,721
13 Claiborne	33,090	63 Montgomery	120,828
14 Clay	8,556	64 Moore	6,249
15 Cocke	35,371	65 Morgan	17,293
16 Coffee	50,682	66 Obion	29,654
17 Crockett	10,728	67 Overton	17,496
18 Cumberland	50,455	68 Perry	8,621
19 Davidson	576,430	69 Pickett	5,751
20 Decatur	13,440	70 Polk	16,867
21 DeKalb	19,846	71 Putnam	66,440
22 Dickson	41,210	72 Rhea	29,213
23 Dyer	31,616	73 Roane	45,783
24 Fayette	29,991	74 Robertson	53,497
25 Fentress	15,474	75 Rutherford	150,986
26 Franklin	38,684	76 Scott	20,250
27 Gibson	41,712	77 Sequatchie	17,164
28 Giles	29,123	78 Sevier	71,601
29 Grainger	19,864	79 Shelby	650,859
30 Greene	74,775	80 Smith	16,457
31 Grundy	14,472	81 Stewart	12,496
32 Hamblen	55,976	82 Sullivan	153,396
33 Hamilton	375,611	83 Sumner	114,605
34 Hancock	6,018	84 Tipton	49,595
35 Hardeman	22,325	85 Trousdale	7,894
36 Hardin	25,895	86 Unicoi	20,303
37 Hawkins	49,190	87 Union	16,169
38 Haywood	14,975	88 Van Buren	5,223
39 Henderson	23,241	89 Warren	35,536
40 Henry	30,600	90 Washington	106,844
41 Hickman	20,190	91 Wayne	14,487
42 Houston	7,076	92 Weakley	28,454
43 Humphreys	18,889	93 White	24,349
44 Jackson	9,331	94 Williamson	126,132
45 Jefferson	42,100	95 Wilson	80,811
46 Johnson	17,253	Statewide	5,391,177
47 Knox	374,040		
48 Lake	4,285		
49 Lauderdale	18,855		
50 Lawrence	36,331		

Source: Tennessee Dept. of Safety, Motor Vehicle Division

Hotel/Motel Tax

Sixty-nine counties levy the hotel/motel tax, which is authorized by private act on the privilege of occupancy of hotel and motel rooms. (Davidson County is the exception as it has utilized a general law that applies only to metropolitan governments.) Rates vary according to the terms of the private act. Currently, rates are imposed ranging from 2% to 7% of the price of the lodgings, with 51 counties at 5%. The distribution of the tax is set forth in the private act. The rates and distributions are shown in Table 8.

Since May 12, 1988, any private act which authorizes a city or county (Rutherford, Shelby and Williamson Counties excepted) to levy a tax on the privilege of occupancy of a hotel must limit the application of the tax as follows:

1. A city shall only levy such tax on occupancy of hotels located within its municipal boundaries;
2. A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
3. A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality that has levied a tax on such occupancy prior to the adoption of such tax by the county.¹

These limitations only apply prospectively and all private acts levying taxes on the privilege of occupancy of hotels enacted prior to May 12, 1988, shall remain in full force and effect. Note that home rule municipalities have separate general law authority to levy hotel/motel taxes. As these taxes are not levied by private act, the limitations listed above do not apply to hotel/motel taxes levied by a home rule municipality.

¹ T.C.A. § 67-4-1425

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2005

		Rate	Distribution
1	Anderson	5%	general fund
2	Bedford	N/A	N/A
3	Benton	5%	general fund
4	Bledsoe	N/A	N/A
5	Blount	4%	general fund; tourism
6	Bradley	5%	general fund; tourism
7	Campbell	5%	discretionary
8	Cannon	N/A	N/A
9	Carroll	N/A	N/A
10	Carter	5%	general fund; tourism
11	Cheatham	5%	general fund
12	Chester	4%	general fund
13	Claiborne	3%	general fund
14	Clay	N/A	N/A
15	Cocke	3%	general fund
16	Coffee	N/A	N/A
17	Crockett	5%	general fund
18	Cumberland	5%	debt service fund or county commission discretion
19	Davidson	4%	USD general fund; tourism
20	Decatur	5%	discretionary
21	DeKalb	5%	general fund
22	Dickson	5%	economic development
23	Dyer	N/A	N/A
24	Fayette	5%	general fund
25	Fentress	5%	general fund
26	Franklin	5%	rural fire protection
27	Gibson	4%	general fund for industrial development
28	Giles	5%	general fund for courthouse maintenance/renovation
29	Grainger	N/A	N/A
30	Greene	7%	tourism; economic development; debt service; capital projects; arts
31	Grundy	N/A	N/A
32	Hamblen	5%	parks
33	Hamilton	4%	hotel/motel fund
34	Hancock	N/A	N/A
35	Hardeman	5%	general fund
36	Hardin	5%	general fund
37	Hawkins	N/A	N/A
38	Haywood	5%	city of Brownsville; general fund
39	Henderson	5%	general fund; fire department
40	Henry	5%	general fund
41	Hickman	5%	general fund
42	Houston	5%	general fund
43	Humphreys	5%	general fund
44	Jackson	N/A	N/A
45	Jefferson	4%	general fund
46	Johnson	5%	general fund
47	Knox	5%	tourism; general fund; city of Knoxville
48	Lake	5%	general fund
49	Lauderdale	5%	general fund
50	Lawrence	2%	general fund for economic development
51	Lewis	5%	general fund
52	Lincoln	5%	general fund; tourism
53	Loudon	5%	general fund
54	Macon	N/A	N/A
55	Madison	5%	city of Jackson; community economic development commission; general fund
56	Marion	5%	education
57	Marshall	5%	general fund
58	Mauy	5%	industrial development; tourism; beautification and recreation
59	McMinn	5%	tourism; economic development
60	McNairy	N/A	N/A
61	Meigs	5%	general fund
62	Monroe	5%	industrial development; tourism
63	Montgomery	3%	tourism; general fund; city of Clarksville
64	Moore	3%	general fund
65	Morgan	N/A	N/A
66	Obion	5%	general fund for Reelfoot Lake tourism
67	Overton	N/A	N/A

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2005

		Rate	Distribution
68	Perry	5%	discretionary
69	Pickett	N/A	N/A
70	Polk	N/A	N/A
71	Putnam	6%	debt service fund; Chamber of Commerce; recreation
72	Rhea	2%	tourism; economic development
73	Roane	5%	industrial/economic development
74	Robertson	5%	tourism, economic development grants to cities; industrial development
75	Rutherford	3%	general fund for tourism; debt service fund; county commission discretion
76	Scott	5%	general fund
77	Sequatchie	2%	general fund
78	Sevier	N/A	N/A
79	Shelby	5%	convention center; convention and visitors bureau; arena
80	Smith	N/A	N/A
81	Stewart	N/A	N/A
82	Sullivan	N/A	N/A
83	Sumner	5%	general fund
84	Tipton	5%	general fund for industrial development
85	Trousdale	N/A	N/A
86	Unicoi	5%	general fund
87	Union	N/A	N/A
88	Van Buren	7%	general fund; education capital outlay fund; city of Spencer
89	Warren	5%	debt service
90	Washington	N/A	N/A
91	Wayne	N/A	N/A
92	Weakley	5%	general fund
93	White	5%	general fund
94	Williamson	4%	general fund
95	Wilson	3%	general fund; county commission discretion

County Mineral Severance Tax

By a 2/3 vote, counties may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county at a rate of up to \$.15 per ton. Prior to 1984, the county mineral severance tax could be authorized by private act only. Private acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed \$.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.¹

As shown in Table 9, 66 counties impose county mineral severance taxes. Of those 66, 56 counties allocate the proceeds to the county highway fund, 9 counties allocate the proceeds to the county general fund with one designating the funds for roads, and one county allocates the proceeds to education. Sixty-three counties impose the maximum rate of \$.15; two counties are at \$.10; and one county is at \$.05.

¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 9
Mineral Severance Tax Rates and Distribution
FY 2005

	Rate	Distribution
1 Anderson*	\$0.15	highway fund
2 Bedford	\$0.15	highway fund
3 Benton*	\$0.10	highway fund
4 Bledsoe	\$0.15	highway fund
5 Blount	\$0.15	highway fund
6 Bradley	N/A	N/A
7 Campbell	\$0.15	highway fund
8 Cannon	\$0.10	highway fund
9 Carroll	\$0.15	highway fund
10 Carter	\$0.15	highway fund
11 Cheatham	\$0.15	highway fund
12 Chester	N/A	N/A
13 Claiborne	\$0.15	highway fund
14 Clay	\$0.15	highway fund
15 Cocke	\$0.15	highway fund
16 Coffee	\$0.15	highway fund
17 Crockett	N/A	N/A
18 Cumberland	\$0.15	highway fund
19 Davidson	\$0.15	general fund for roads
20 Decatur	\$0.15	general fund
21 DeKalb	\$0.15	highway fund
22 Dickson	N/A	N/A
23 Dyer	N/A	N/A
24 Fayette	\$0.15	highway fund
25 Fentress	\$0.15	highway fund
26 Franklin	\$0.15	highway fund
27 Gibson	N/A	N/A
28 Giles	\$0.15	general fund
29 Grainger	N/A	N/A
30 Greene	\$0.15	general fund
31 Grundy	N/A	N/A
32 Hamblen	N/A	N/A
33 Hamilton	N/A	N/A
34 Hancock	N/A	N/A
35 Hardeman	N/A	N/A
36 Hardin	\$0.15	highway fund
37 Hawkins	\$0.15	highway fund
38 Haywood	\$0.15	highway fund
39 Henderson	N/A	N/A
40 Henry	N/A	N/A
41 Hickman	\$0.15	highway fund
42 Houston	N/A	N/A
43 Humphreys	\$0.05	general fund
44 Jackson	\$0.15	highway fund
45 Jefferson	N/A	N/A
46 Johnson	\$0.15	highway fund
47 Knox	N/A	N/A
48 Lake	N/A	N/A
49 Lauderdale	N/A	N/A
50 Lawrence	\$0.15	highway fund
51 Lewis	N/A	N/A
52 Lincoln	\$0.15	highway fund
53 Loudon	\$0.15	highway fund
54 Macon	N/A	N/A
55 Madison	\$0.15	highway fund
56 Marion	\$0.15	highway fund
57 Marshall	\$0.15	highway fund
58 Maury	\$0.15	highway fund
59 McMinn	\$0.15	highway fund
60 McNairy	\$0.15	highway fund
61 Meigs	\$0.15	highway fund
62 Monroe	\$0.15	highway fund
63 Montgomery	\$0.15	highway fund
64 Moore	\$0.15	highway fund

**Table 9
Mineral Severance Tax Rates and Distribution
FY 2005**

	Rate	Distribution
65 Morgan	N/A	N/A
66 Obion	\$0.15	highway fund
67 Overton	\$0.15	highway fund
68 Perry	\$0.15	highway fund
69 Pickett	N/A	N/A
70 Polk	N/A	N/A
71 Putnam	\$0.15	highway fund
72 Rhea	\$0.15	highway fund
73 Roane	\$0.15	highway fund
74 Robertson	\$0.15	highway fund
75 Rutherford	\$0.15	general fund
76 Scott	N/A	N/A
77 Sequatchie	N/A	N/A
78 Sevier	N/A	N/A
79 Shelby	\$0.15	highway fund
80 Smith	\$0.15	highway fund
81 Stewart	\$0.15	highway fund
82 Sullivan	\$0.15	highway fund
83 Sumner	\$0.15	highway fund
84 Tipton	N/A	N/A
85 Trousdale	\$0.15	highway fund
86 Unicoi	\$0.15	general fund
87 Union	\$0.15	highway fund
88 Van Buren	\$0.15	highway fund
89 Warren	\$0.15	highway fund
90 Washington	N/A	N/A
91 Wayne*	\$0.15	education
92 Weakley	\$0.15	general fund
93 White	\$0.15	highway fund
94 Williamson	\$0.15	general fund
95 Wilson	\$0.15	highway fund

*A severance tax is also applied to pulpwood severance in Anderson, Benton, and Wayne counties by private act. In these counties, the mineral severance tax is authorized under T.C.A. 67-7-201 and is therefore allocated to the highway fund. The pulpwood severance tax in Anderson is allocated to the general fund with first priority given to the school system. In Benton and Wayne counties the pulpwood severance tax is allocated to the general fund. Pursuant to T.C.A. 67-1-111, no other city or county may levy a pulpwood severance tax unless authorized by general law rather than private act.

Adequate Facilities/Development Tax

In recent years local governments, especially those in counties experiencing heavy growth, have looked for ways by which those benefiting from the growth could also pay for the increased governmental costs resulting from that growth. There are three main methods by which a local government may make an assessment against property the owner wishes to develop: special assessments, impact fees, and privilege taxes.

Special Assessments These are charges levied against specific parcels of property to recoup part or all of the costs of improvements which directly benefit that property: “The differences between a special assessment and a tax are (1) a special assessment can be levied only on land for special purposes; (2) a special assessment is based wholly on lands benefited.” *West Tennessee Flood Control & Soil Conservation Dist. V. Wyatt*, 247 S.W.2d 56 (Tenn. 1952). Counties are authorized to levy special assessments by the County Powers Act.¹

Impact Fees These fees are a means by which a local government may regulate new development. The intent of the fee is to place the financial burden of new growth on areas in which the growth has occurred. The level of the fee must be related to the costs resulting from the new development, and revenues generated by the fee should be earmarked for investment in the growth areas. There is no specific statutory authority under general law for counties to impose impact fees; therefore, they may be imposed only by private act.

Adequate Facilities Taxes These are privilege taxes levied upon the privilege of construction or development of property. The primary difference between an impact fee and an adequate facilities tax is one of intent: the purpose of a tax is to raise revenue, but the purpose of a fee is the regulation of some activity under the government’s police power. *Memphis Retail Liquor Dealer’s Ass’n Inc. v. City of Memphis*, 547 S.W.2d 244 (Tenn. 1977). As with impact fees, there is no general law statutory authorization for local governments to impose adequate facilities taxes, so they require a private act. Of the three types of revenue generation discussed in this section, this form of taxation has generated the most attention in recent years. A number of private acts authorizing adequate facilities taxes have been passed in the last few years, primarily for counties in high-growth areas in middle Tennessee.

The issue of whether a program is a tax or fee becomes significant in determining the level of scrutiny with which courts will look at the program. Since taxes are not regulatory actions, they do not have to meet the same standards as impact fee programs. Since it is relatively easy for local governments in Tennessee to obtain enabling legislation through private acts, adequate facilities taxes may be easier for local governments to initiate here than in other states where local governments have been more prone to resort to impact fee programs. The revenues from these taxes go into the fund or funds designated by the private act. While they may often be designated for expenditure on expanding capital facilities for public works, it is neither required nor, as a rule, desirable to earmark them for spending only in the areas where they were collected.

Currently, there are 13 counties that impose adequate facilities or development taxes. The counties are listed in Table 10, along with the rates, how the rates are imposed, and the purposes for which the proceeds are allocated.

¹ T.C.A. §5-1-118

Table 10
Adequate Facilities/Development Taxes and Fees and Distribution

Cheatham	Development Tax	\$1,875 paid by developer upon approval of plat	\$500 parks and recreation \$750 general fund \$2,500 education debt
		\$1,875 paid upon issuance of building permit	
	Adequate Facilities Tax	\$.50 per residential square foot	
Dickson	Adequate Facilities Tax	\$.50 per heated residential square foot	education capital projects
		\$.25 per heated commercial square foot	
		\$.15 per temperature controlled industrial square foot	
Fayette	Adequate Facilities Tax	maximum of \$1.00 per residential/nonresidential square foot	capital projects fund
Hickman	Adequate Facilities Tax	\$1.00 per residential square foot with \$1,500 minimum	capital projects fund
		\$.25 per commercial square foot with \$1,500 minimum	
Macon	Development/Impact Fee	\$1.00 per residential square foot	capital projects
		\$.25 per commercial square foot	
Marshall	Adequate Facilities Tax	\$.70 per residential square foot	capital projects fund
		\$.30 per commercial square foot	
Maury	Adequate Facilities Tax	\$.50 per residential square foot	local purpose fund
		\$.30 per commercial square foot	
Montgomery	Adequate Facilities Tax	\$250 per residential lot plus \$250 per unit increasing 6% annually to a maximum of \$1,000 combined	education, capital projects, education debt service
Robertson	Adequate Facilities Tax	\$1.50 per residential square foot	education debt
		\$.30 per commercial square foot	
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	capital improvements debt
		\$750 paid upon issuance of building permit	
Sumner	Adequate Facilities Tax	\$.70 per residential square foot	education capital projects
		\$.40 per commercial square foot	
Williamson	Privilege Tax	\$1.00 per residential square foot	schools recreation
		\$.44 per commercial square foot	fire services highways
	within cities	\$.68 per residential square foot	schools recreation
Wilson	Adequate Facilities Tax	\$1,000 minimum per residential unit imposed at issuance of building permit or equivalent to building permit fee in jurisdiction	capital projects

Local Litigation Tax

The local litigation tax may be levied on all original suits filed in General Sessions, Circuit, Chancery and other special courts in each county. In 1981, after the General Assembly passed 1981 Public Chapter 488 which imposed a state litigation tax, the State Attorney General opined¹ that counties may, by resolution of the county legislative body, levy a litigation tax in the same manner and in an amount not to exceed the amount of the state litigation tax. The state litigation taxes which may be matched are found in *Tennessee Code Annotated*, §§ 67-4-602 *et seq.* and 16-15-5007. Additionally, *Tennessee Code Annotated*, § 16-15-5006, authorizes counties to levy a local litigation tax for the purpose of funding general sessions judges' salaries. While most other litigation taxes may be levied by a resolution passed by a simple majority, the tax authorized by § 16-15-5006 requires a resolution approved by two-thirds of the county legislative body. Since 1981, the litigation tax laws have been amended from time to time to increase the rate levied by the state or to add additional taxes onto the existing tax. Generally, counties are able to match these increases as well.

Almost all counties have levied a local litigation tax, either by a private act of the General Assembly or by resolution of the County Commission. Generally, the county tax may be levied in an amount not to exceed \$23.75 in civil cases in courts of record, \$23.75 in civil cases in general sessions courts, \$29.50 in criminal cases in courts of record, and \$35.50 in criminal cases in general sessions courts. Additionally, Chapter 502 of Public Acts of 1999 amended § 67-4-602 to authorize an additional \$1.00 state litigation tax in all criminal cases arising out of any violation of Title 55, Chapter 8 (most traffic violations), or for violation of any ordinance governing use of a metered parking space. Counties could "match" this tax as well, which would bring the maximum local litigation tax for *only those criminal cases arising out of these types of traffic and parking violations* to \$30.50 in cases in courts of record and \$36.50 in cases in general sessions courts. Remember, these maximum amounts do not include state litigation taxes which are collected and remitted to the state.

With a few exceptions, revenue from county litigation taxes may be used for any specific purpose authorized by the county legislative body or may be deposited in the county general fund and used for general purposes. The \$6.00 portion of the tax authorized by § 16-15-5006 for general sessions cases must be allocated to the county general fund to aid in defraying the costs of paying general sessions judges salaries. If the \$6.00 does not raise sufficient revenues to pay the salary of the general session judge(s), the amount may be increased in order to do so.

In 1999, the General Assembly also authorized an additional "local option" litigation tax in the amount of \$1.00. The tax must be levied by a 2/3 vote of the county legislative body. Revenue from this tax must be used exclusively to support a victim/offender mediation center; or alternatively, in those counties where such a center does not exist, the revenue is deposited into a separately designated account and held until such time as a victim/offender mediation center is established.² As this is a local option litigation tax, and not a state litigation tax, it cannot be "matched" by a county litigation tax in the same amount.

In 2000, the General Assembly passed Public Chapter 886 to authorize counties to levy an additional local privilege tax on litigation in all civil and criminal cases instituted in the county, not including those instituted in municipal court. The new tax may be levied by a resolution passed by a two-thirds vote of the county legislative body. The additional tax cannot exceed \$10 per case. As it originally passed, the law provided that proceeds from this tax must be used exclusively for purposes of jail or workhouse construction, re-construction or upgrading, or to retire debt issued for those purposes. Chapter 225 of the Public Acts of 2001 amended the law to add "courthouse renovation" as an authorized use of the revenue generated from this particular litigation tax. The law contains a sunset provision that causes the tax levy to cease once the costs of the project have been paid or the debt for the project has been retired.

Also in 2001, the legislature amended litigation tax laws to make a change in how they are

¹ See Op. Tenn. Atty Gen. 81-598 (dated November 9, 1981). A subsequent unpublished opinion, Opinion U88-109 (September 28, 1988) affirmed the earlier opinion.

² T.C.A. § 16-20-106

collected in criminal cases. Pursuant to 2001 Public Chapter 454, litigation taxes in criminal cases are levied for each criminal charge, upon conviction or by order, rather than being levied once per each case. This allows for the collection of multiple litigation taxes in a criminal case where there are multiple charges brought against a defendant.

For more information on how a litigation tax may be levied or for assistance in revising or amending private acts or resolutions that levy such taxes, contact your CTAS county government consultant.

COUNTY LITIGATION TAX RATES*

COURT	Maximum County Litigation Taxes as of July 1, 2001
Courts of Record - Civil	\$23.75 (state amount under T.C.A. § 67-4-602)
Courts of Record -Criminal**	\$29.50 (state amount under T.C.A. § 67-4-602)
General Sessions - Civil	\$23.75*** (state amount [\$16.75] under T.C.A. § 67-4-602; + \$6.00 authorized by T.C.A.§ 16-15-5006; + \$1.00 under T.C.A. 16-15-5007)
General Sessions - Criminal**	\$35.50*** (state amount under T.C.A. § 67-4-602 plus \$6.00 authorized by T.C.A. § 16-15-5006)

*This chart does not attempt to show variations in tax rates that only apply to specific counties by narrow population classification. It also does not take into account any local option taxes such as the \$10.00 for jail or courthouse renovation or the \$1.00 for victim/offender mediation centers.

**This amount is for cases other than violations of Title 55, Chapter 8 (most traffic violations), or for violations of any ordinance governing use of a metered parking space. Counties could add an additional \$1.00 to those violations bringing the amounts to \$30.50 in cases in courts of record and \$36.50 in cases in general sessions courts.

***This amount may be increased if the \$6.00 tax does not raise sufficient revenues to pay the salary of the general sessions judge(s).

Summary of Major County Tax Rates

Table 11 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2005. Any referenda occurring after the date of this publication will not be reflected until next year. Additional information on these and other local and state revenues are available in the *County Revenue Manual* published by the UT County Technical Assistance Service. Technical assistance on financial and other issues is also available by contacting the CTAS consultant for your county. General questions regarding this publication should be directed to the UT CTAS central office in Nashville. This and an array of publications can be found on the CTAS website at <http://www.ctas.utk.edu>.

Table 11
Summary of Tax Rates for Major County Taxes
FY 2005

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	\$3.40	2.25%	N/A	5%	\$ 0.15
2	Bedford	\$2.49	2.75%	N/A	N/A	\$ 0.15
3	Benton	\$3.02	2.75%	N/A	5%	\$ 0.10
4	Bledsoe	\$2.08	2.25%	N/A	N/A	\$ 0.15
5	Blount	\$2.43	2.25%	N/A	4%	\$ 0.15
6	Bradley	\$2.31	2.25%	N/A	5%	N/A
7	Campbell	\$2.44	2.25%	\$ 35.00	5%	\$ 0.15
8	Cannon	\$2.59	1.75%	\$ 10.00	N/A	\$ 0.10
9	Carroll	\$1.06	2.75%	\$ 10.00	N/A	\$ 0.15
10	Carter	\$2.56	2.25%	N/A	5%	\$ 0.15
11	Cheatham	\$3.13	2.25%	\$ 50.00	5%	\$ 0.15
12	Chester	\$2.02	2.75%	\$ 15.00	4%	N/A
13	Claiborne	\$2.13	2.25%	\$ 25.00	3%	\$ 0.15
14	Clay	\$2.89	2.75%	\$ 25.00	N/A	\$ 0.15
15	Cocke	\$3.16	2.75%	N/A	3%	\$ 0.15
16	Coffee	\$3.31	2.00%	N/A	N/A	\$ 0.15
17	Crockett	\$2.48	2.75%	\$ 70.00	5%	N/A
18	Cumberland	\$1.64	2.75%	N/A	5%	\$ 0.15
19	Davidson	\$4.58	2.25%	\$ 35.00	4%	\$ 0.15
20	Decatur	\$1.56	2.50%	N/A	5%	\$ 0.15
21	DeKalb	\$1.63	1.50%	N/A	5%	\$ 0.15
22	Dickson	\$2.86	2.75%	\$ 30.00	5%	N/A
23	Dyer	\$2.58	2.75%	\$ 40.00	N/A	N/A
24	Fayette	\$1.74	2.25%	\$ 25.00	5%	\$ 0.15
25	Fentress	\$1.88	2.50%	\$ 25.00	5%	\$ 0.15
26	Franklin	\$2.93	2.25%	N/A	5%	\$ 0.15
27	Gibson	\$0.81	2.25%	\$ 25.00	4%	N/A
28	Giles	\$3.61	2.50%	N/A	5%	\$ 0.15
29	Grainger	\$2.89	2.75%	N/A	N/A	N/A
30	Greene	\$1.95	2.75%	\$ 20.00	7%	\$ 0.15
31	Grundy	\$2.81	2.25%	N/A	N/A	N/A
32	Hamblen	\$2.36	2.50%	\$ 27.00	5%	N/A
33	Hamilton	\$3.061	2.25%	N/A	4%	N/A
34	Hancock	\$2.02	2.00%	\$ 20.00	N/A	N/A
35	Hardeman	\$2.51	2.75%	\$ 20.00	5%	N/A
36	Hardin	\$1.82	2.50%	\$ 11.00	5%	\$ 0.15
37	Hawkins	\$2.53	2.75%	\$ 27.00	N/A	\$ 0.15
38	Haywood	\$2.11	2.75%	\$ 30.50	5%	\$ 0.15
39	Henderson	\$2.54	2.75%	\$ 20.00	5%	N/A
40	Henry	\$2.42	2.25%	\$ 33.50	5%	N/A
41	Hickman	\$2.80	2.75%	\$ 30.50	5%	\$ 0.15
42	Houston	\$2.90	2.75%	\$ 45.00	5%	N/A
43	Humphreys	\$2.21	2.25%	N/A	5%	\$ 0.05
44	Jackson	\$2.74	2.75%	\$ 15.00	N/A	\$ 0.15
45	Jefferson	\$2.06	2.25%	\$ 25.00	4%	N/A
46	Johnson	\$2.61	1.50%	\$ 20.00	5%	\$ 0.15
47	Knox	\$2.96	2.25%	\$ 36.00	5%	N/A
48	Lake	\$2.43	2.75%	\$ 52.00	5%	N/A
49	Lauderdale	\$2.33	2.75%	\$ 55.00	5%	N/A
50	Lawrence	\$2.75	2.75%	\$ 25.00	2%	\$ 0.15

Table 11
Summary of Tax Rates for Major County Taxes
FY 2005

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
51	Lewis	\$2.12	2.50%	\$ 20.00	5%	N/A
52	Lincoln	\$2.23	2.50%	\$ 25.00	5%	\$ 0.15
53	Loudon	\$1.78	2.00%	N/A	5%	\$ 0.15
54	Macon	\$2.70	2.25%	\$ 40.00	N/A	N/A
55	Madison	\$2.46	2.75%	N/A	5%	\$ 0.15
56	Marion	\$2.08	2.25%	N/A	5%	\$ 0.15
57	Marshall	\$3.14	2.25%	\$ 50.00	5%	\$ 0.15
58	Mauzy	\$2.73	2.25%	\$ 25.00	5%	\$ 0.15
59	McMinn	\$1.90	2.00%	N/A	5%	\$ 0.15
60	McNairy	\$2.02	2.25%	\$ 20.00	N/A	\$ 0.15
61	Meigs	\$2.29	2.00%	N/A	5%	\$ 0.15
62	Monroe	\$1.91	2.25%	\$ 25.00	5%	\$ 0.15
63	Montgomery	\$3.10	2.50%	\$ 30.00	3%	\$ 0.15
64	Moore	\$2.44	2.50%	N/A	3%	\$ 0.15
65	Morgan	\$3.86	2.00%	N/A	N/A	N/A
66	Obion	\$2.20	2.75%	\$ 40.00	5%	\$ 0.15
67	Overton	\$1.94	2.50%	\$ 30.00	N/A	\$ 0.15
68	Perry	\$2.38	2.50%	N/A	5%	\$ 0.15
69	Pickett	\$2.12	2.75%	N/A	N/A	N/A
70	Polk	\$2.07	2.25%	N/A	N/A	N/A
71	Putnam	\$2.6025	2.75%	N/A	6%	\$ 0.15
72	Rhea	\$1.77	2.25%	N/A	2%	\$ 0.15
73	Roane	\$2.905	2.50%	N/A	5%	\$ 0.15
74	Robertson	\$2.66	2.25%	\$ 35.00	5%	\$ 0.15
75	Rutherford	\$2.80	2.75%	\$ 40.00	3%	\$ 0.15
76	Scott	\$2.40	2.25%	N/A	5%	N/A
77	Sequatchie	\$2.71	2.25%	N/A	2%	N/A
78	Sevier	\$1.66	2.50%	N/A	N/A	N/A
79	Shelby	\$4.09	2.25%	\$ 50.00	5%	\$ 0.15
80	Smith	\$1.99	2.75%	N/A	N/A	\$ 0.15
81	Stewart	\$2.58	2.25%	\$ 35.00	N/A	\$ 0.15
82	Sullivan	\$2.67	2.25%	N/A	N/A	\$ 0.15
83	Sumner	\$2.59	2.25%	\$ 50.00	5%	\$ 0.15
84	Tipton	\$2.85	2.25%	\$ 30.00	5%	N/A
85	Trousdale	\$2.65	2.25%	\$ 40.00	N/A	\$ 0.15
86	Unicoi	\$2.49	2.75%	N/A	5%	\$ 0.15
87	Union	\$2.00	2.25%	N/A	N/A	\$ 0.15
88	Van Buren	\$1.96	2.75%	N/A	7%	\$ 0.15
89	Warren	\$2.31	2.75%	\$ 30.00	5%	\$ 0.15
90	Washington	\$1.87	2.50%	N/A	N/A	N/A
91	Wayne	\$1.99	2.75%	\$ 41.25	N/A	\$ 0.15
92	Weakley	\$2.17	2.75%	\$ 20.00	5%	\$ 0.15
93	White	\$2.21	2.25%	N/A	5%	\$ 0.15
94	Williamson	\$2.84	2.25%	\$ 25.00	4%	\$ 0.15
95	Wilson	\$2.97	2.25%	\$ 25.00	3%	\$ 0.15