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COUNTY TECHNICAL REPORT

TENNESSEE COUNTY TAX RATES

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TENNESSEE COUNTY PROPERTY TAX RATES
FOR 1974

As was required in 1973 by the amendment to Article 2, Section 28 of the State Constitution (implemented by Chapter 226, Public Acts of 1973), real property in Tennessee was taxed in 1974 according to its classification. Residential and farm property was assessed at 25% of appraised value; industrial and commercial property at 40% and public utilities at 55%.

County tax rates in 1974 range from a low of 1.34 per \$100 of assessed value in Macon County to a high of \$5.71 per \$100 of assessed value in Anderson County (outside Oak Ridge, Clinton and municipalities having garbage disposal). The average tax rate for 1974 is \$3.04 per \$100 while the median tax rate is \$2.92 per \$100. This constitutes a slight increase from the average 1973 tax rate of \$3.02 per \$100 and a median tax rate of \$2.86 per \$100.

There are today a total of 130 tax districts in Tennessee. This is a decrease of one from the 1973 figure of 131 which reflects the merger of the three tax districts in Scott County (1973) into the present two tax districts (1974).

Across the state tax rates increased from the 1973 rates in 58 tax districts located in 42 counties, decreased in 31 tax districts located in 27 counties and remained the same in 41 tax districts located in 30 counties. Increases ranged from one cent in four counties (Cannon, Decatur, Grundy and Wilson) to \$1.26 in McMinn County. The average increase was \$.31 while the median increase was \$.20. In tax districts which lowered their rates from a year ago, decreases ranged from two cents in Madison and Robertson Counties to \$2.90 in Stewart County. The average decrease was \$.42 while the median decrease was \$.18.

Table II includes the county property tax rates for 1974 along with comparisons of 1973 rates in the individual tax districts showing increases and decreases and certain statistical information relative to them.

Of the 17 tax districts, 12 showed an increase in 1974 over 1973 rates, 4 showed a decrease, and 1 remained the same. The average increase was 1.2% and the average decrease was 0.8%. The average rate for 1974 was \$1.12 per \$100 of assessed value and for 1973 it was \$1.10 per \$100.

County tax rates in 1974 ranged from a low of .85 to a high of 1.50. The average rate for 1974 was \$1.12 per \$100 of assessed value. The average rate for 1973 was \$1.10 per \$100. The average rate for 1974 was \$1.12 per \$100 and for 1973 it was \$1.10 per \$100. The average rate for 1974 was \$1.12 per \$100 and for 1973 it was \$1.10 per \$100. The average rate for 1974 was \$1.12 per \$100 and for 1973 it was \$1.10 per \$100.

There was a total of 17 tax districts in Tennessee. This is a decrease of one from the 1973 figure of 18 which reflects the merger of the three tax districts in the County (1973) into one tax district (1974).

Between 1973 and 1974, the average rate for 1973 was \$1.10 per \$100 and for 1974 it was \$1.12 per \$100. The average rate for 1973 was \$1.10 per \$100 and for 1974 it was \$1.12 per \$100. The average rate for 1973 was \$1.10 per \$100 and for 1974 it was \$1.12 per \$100. The average rate for 1973 was \$1.10 per \$100 and for 1974 it was \$1.12 per \$100. The average rate for 1973 was \$1.10 per \$100 and for 1974 it was \$1.12 per \$100.

LOCAL SALES TAX IN TENNESSEE COUNTIES

Any county by resolution of its quarterly court and public referendum can levy a county-wide local sales tax at a rate of up to one-half of the rate of the state sales tax which presently is set at 3.5 per cent. This would mean a county-wide local sales tax of up to 1.75 per cent on most sales. This local tax covers the same items as the state tax with the exception of electric power, natural or artificial gas and coal and fuel oil. There exists a maximum tax of \$7.50 per single article of personal property provided the maximum rate of 1.75 per cent is in effect within the county. This limitation is reduced to \$5.00 on single items if the local tax is set at one per cent.

The proceeds from the county-wide local sales tax are distributed as follows: one-half is distributed in the same manner as the county property tax for schools, including division with any city or special school district on an average daily attendance (ADA) basis; the other one-half is distributed on the basis of where the sale occurred. Collections in incorporated municipalities go to their general funds. Collections in unincorporated areas go to the county general fund. However, a county and city may enter into a contract providing for some other distribution of the half not allocated to schools.

As of September, 1974, only eight counties had not levied a county-wide local sales tax. Four of these counties (Fentress, Lewis, Pickett and Scott) have no local sales tax other than state sales tax anywhere within the county while in the other four counties (Anderson, Morgan, Perry and Union) selected municipalities have levied a local sales tax.

Of the remaining 87 counties which do have a county-wide local sales tax, four (4) counties levy the maximum of 1.75 per cent, fifty-one

(51) counties levy a tax of 1.50 per cent and thirty-two (32) counties levy a tax of 1.00 per cent.

Table II includes a list of county-wide sales tax for all counties and percentage rates within these counties.

COUNTY-WIDE MOTOR VEHICLE TAX LEVIED IN COUNTIES OF TENNESSEE

Counties in Tennessee may deem it necessary to levy a privilege tax on motor vehicles. Such a tax is usually called a "wheel tax." With the exception of metropolitan Nashville and Davidson County the only method used to date by counties for the levy of a motor vehicle tax (wheel tax) has been by passage in the General Assembly of a private act with subsequent ratification by local authorities through either (1) a referendum of the people or (2) a two-thirds (2/3) vote of the county governing body.

Fifteen of the ninety-five counties of Tennessee presently levy a privilege tax on all motor-driven vehicles within the county which use the road system of the county exclusive of state or federal road systems. These counties have levied this tax through Private Acts of the Tennessee Legislature. In addition, Davidson County has enacted a regulatory fee on its motorists by passage of an ordinance through the Metropolitan Council. The amount of tax or regulatory fee levied by these sixteen counties ranges from \$5.00 in Crockett County to \$20.00 in Cheatham County while the effective dates vary from 1947 (Robertson County) to 1973 (Overton County).

Since the tax is levied on resident motorists within the county for the privilege of using the county roads, one might anticipate that revenues realized from this tax would be allocated to the county road fund for the building, repairing and general operation of the county road department. While this might seem to be a desirable expenditure, few counties, through the medium of private act legislation, have elected to allocate this additional county revenue to their road departments. In fact, only four (4) counties (Cheatham, Fayette, Robertson and Sumner) specifically allocate all or part of the proceeds to the county highway fund. Sumner County

earmarks all the proceeds to the highway fund, Cheatham and Fayette Counties allocate one-half (1/2) of the proceeds to their respective road funds, while Robertson County allocates 1/3 of its revenue realized from this tax to the road department.

The remaining counties take the proceeds from this privilege tax and allocate it for various uses such as debt retirement, education and ambulance services.

Table I lists the counties in Tennessee which have levied a privilege tax on motor-driven vehicles, the amount levied, the authority provided and a brief explanation of how the proceeds from this tax are spent.

TABLE I

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTY-WIDE MOTOR-VEHICLE TAX

AUTHORITY, AMOUNT, EXPENDITURES
AS OF SEPTEMBER, 1974

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Cheatham	\$10.00	Chapter 209, Private Acts 1972	The proceeds of the tax levied upon the motor-driven vehicles of residents of Cheatham County are deposited in the General Purpose School Fund of the county and are used exclusively for public education.
Cheatham	\$10.00	Chapter 72, Private Acts 1971	The proceeds are used exclusively for the purpose of rock and gravel to be used on rural roads of the county, provided that no part be used for the purchase of machinery or for labor upon such roads.
Chester	\$10.00	Chapter 234, Private Acts 1972	The proceeds of the tax levied upon the motor-driven vehicles of residents of Chester County are not specifically allocated for any purpose in this private act. However, it is apparent that the legislative intent of this act was to provide supplemental support of a county-wide ambulance service.
Crockett	\$ 5.00	Chapter 203, Private Acts 1963	The proceeds of the Crockett County motor-driven vehicles wheel tax is deposited in the general county road fund and used exclusively for county purposes.
Davidson	\$15.00	Ordinance passed by Metro Council, 1969	The proceeds from the regulatory fee levied on motor-driven vehicles in Nashville-Davidson County are deposited in the General Fund of the county and used to defray expenses in several categories.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Montgomery	\$10.00	Chapter 283, Private Acts 1967	The proceeds of the tax levied is deposited in the General Purpose School Fund and used exclusively for educational purposes.
Overton	\$10.00	Chapter 119, Private Acts 1973	The proceeds of the tax are deposited in the general funds of the county and used for the county's school building or expansion program.
Robertson	\$10.00	Chapter 92, Private Acts 1971	The proceeds of the tax are deposited in the County Debt Service Fund and used exclusively for retirement of the county's bonded debt.
Robertson	\$ 5.00	Chapter 265, Private Acts 1947	The proceeds of the tax are used exclusively for the purpose of rock and gravel to be used on rural roads in the county, but no part shall be used for machinery or labor on these roads.
Rutherford	\$10.00	Chapter 329, Private Acts 1970	The proceeds of the tax are deposited into the cost debt service account and used for retiring principal and interest on high school bonds authorized during the calendar year 1970.
Sumner	\$ 5.00	Chapter 22, Private Acts 1965	The proceeds of the tax are deposited into the general road fund of the county and used exclusively for county road purposes, including raising the salaries of the employees who work on the county roads.
Tipton	\$10.00	Chapter 19, Private Acts 1961 as amended	At least one-half (1/2) of proceeds used exclusively for educational purposes and allocated to school systems within the county on the basis of the average daily attendance for the current year. The remainder of the proceeds is deposited in the county general account. The quarterly county court makes the initial allocation.
Williamson	\$15.00	Chapter 208, Private Acts 1970	The proceeds become part of the county general fund. However, the quarterly county court is empowered to appropriate any part or all of the anticipated revenue for the use of the county highway department.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Dyer	\$10.00	Chapter 120, Private Acts 1969	The proceeds of the Dyer County privilege tax levied upon automobiles is used exclusively for educational purposes and divided as follows: 85% used exclusively for education and allocated among the school systems of the county on the basis of the average daily attendance for the current school year; 15% allocated to the Dyer County Board of Education and used for transportation.
Fayette	\$10.00	Chapter 287, Private Acts 1972	The proceeds of the Fayette County Wheel Tax are divided into two (2) parts. One-half of the amount collected is applied, to the extent necessary, to annual deficits incurred in the operation of any hospital operated by Fayette County and the surplus of this portion reverts to and becomes part of the general fund of Fayette County. The remaining one-half of monies collected become a part of the county road and bridge fund.
Haywood	\$10.00	Chapter 324, Private Acts 1961	The proceeds of the tax imposed on motor-driven vehicles are used exclusively for educational purposes and are part of the General Purpose School Fund.
Lake	\$ 5.00	Chapter 44, Private Acts 1961	The proceeds of the tax imposed on motor-driven vehicles are used exclusively for salaries of teachers, principals, superintendent, and other employees of the Lake County Board of Education.
Lauderdale	\$10.00	Chapter 2, Private Acts 1969	The proceeds of the tax imposed is used one-half (1/2) for educational purposes, and one-half (1/2) for county general purposes.



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TABLE II

TENNESSEE COUNTY LOCAL MOTOR VEHICLE
SALES AND PROPERTY TAX RATES
1974

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Anderson	\$ --	*See			
Outside Units Listed Below:		Note 1	\$5.71	\$ --	\$5.71
Inside Clinton	--	--	5.32	--	5.32
Inside Oak Ridge	--	--	4.64	--	4.64
Outside Municipalities	--	--			
Having Garbage Disposal	--	--	5.71	--	5.71
Bedford	--	.0175	2.87	--	2.87
Benton	--	.01	4.27	--	4.27
Bledsoe	--	.01	3.10	--	3.10
Blount	--	.015	2.00	--	2.00
Bradley	--	.015			
Outside Cleveland	--	--	2.35	--	2.35
Inside Cleveland	--	--	2.30	--	2.30
Campbell	--	.015	4.95	--	4.95
Cannon	--	.01	4.10	--	4.10
Carroll	--	.01			
Outside Special School	--	--	1.70	--	1.70
District					
Inside Special School					
District					
Atwood	--	--	1.70	2.00	3.70
Bruceton-Hollow Rock	--	--	1.70	1.80	3.50
Huntingdon	--	--	1.70	1.35	3.05
Lavinia	--	--	1.70	.20	1.90
McKenzie	--	--	1.70	3.85	5.55
McLemoresville	--	--	1.70	.10	1.80
South Carroll	--	--	1.70	1.10	2.80
Trezevant	--	--	1.70	1.15	2.85

TENNESSEE COUNTY LOCAL MOTOR VEHICLE SALES AND
PROPERTY TAX RATES -1974- (CONTINUED)

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Carter	\$ --	.015	\$3.36	\$ --	\$3.36
Cheatham	20.00	.015	4.15	--	4.15
Chester	10.00	.015	2.29	--	2.29
Claiborne	--	.015	4.25	--	4.25
Clay	--	.01	2.90	--	2.90
Cocke	--	.01			
Outside Newport	--	--	3.60	--	3.60
Inside Newport	--	--	3.36	--	3.36
Coffee	--	.015			
Outside Units Below:	--	--	2.25	--	2.25
Inside Manchester	--	--	2.21	--	2.21
Inside Tullahoma	--	--	1.76	--	1.76
Crockett	5.00	.01			
Outside Special School District	--	--	1.65	--	1.65
Inside Special School District:	--	--			
Crockett Mills	--	--	1.65	.16	1.81
Gadsden	--	--	1.65	.15	1.80
Cumberland	--	.01	3.89	--	3.89
Davidson - Metro	15.00	.015			
General Services	--	--	4.11	--	4.11
Urban Services	--	--	6.00	--	6.00
Decatur	--	.015	2.86	--	2.86
DeKalb	--	.015	2.55	--	2.55
Dickson	--	.015	3.80	--	3.80
Dyer	10.00	.015	2.50	--	2.50
Fayette	10.00	.015	1.82	--	1.82
Fentress	--	--	3.00	--	3.00
Franklin	--	.015	2.75	--	2.75
Gibson	--	.01	2.10	--	2.10

TENNESSEE COUNTY LOCAL MOTOR VEHICLE SALES AND
PROPERTY TAX RATES -1974- (CONTINUED)

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Giles	\$ --	.01	\$3.30	\$ --	\$3.30
Grainger	--	.01	2.76	--	2.76
Greene	--	.015			
Outside Greenville	--	--	2.85	--	2.85
Inside Greenville	--	--	1.87	--	1.87
Grundy	--	.01	3.90	--	3.90
Hamblen	--	.015			
Outside Morristown	--	--	2.46	--	2.46
Inside Morristown	--	--	1.78	--	1.78
Hamilton	--	.0175			
Outside Municipalities	--	--	3.25	--	3.25
Inside Chattanooga	--	--	2.96	--	2.96
Inside Other Municipalities	--	--	3.20	--	3.20
Hancock	--	.01	3.62	--	3.62
Hardeman	--	.015	2.18	--	2.18
Hardin	--	.015	2.57	--	2.57
Hawkins	--	.01			
Outside Rogersville	--	--	4.56	--	4.56
Inside Rogersville	--	--	3.84	--	3.84
Haywood	10.00	.015	2.14	--	2.14
Henderson	--	.015	2.75	--	2.75
Henry	--	.015			
Outside Special School District	--	--	3.43	--	3.43
Inside Paris Special School District	--	--	3.43	.65	4.08
Hickman	--	.01	2.50	--	2.50
Houston	--	.015	2.90	--	2.90
Humphreys	--	.015	1.75	--	1.75
Jackson	--	.01	3.50	--	3.50

TENNESSEE COUNTY LOCAL MOTOR VEHICLE SALES AND
PROPERTY TAX RATES -1974- (CONTINUED)

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Jefferson	\$ --	.015			
Outside Municipalities	--	--	\$2.85	\$ --	\$2.85
Inside Municipalities	--	--	2.92	--	2.92
Johnson	--	.015	4.32	--	4.32
Knox	--	.015			
Outside Municipalities	--	--	3.57	--	3.57
Inside Municipalities	--	--	3.41	--	3.41
Lake	5.00	.01	2.18	--	2.18
Lauderdale	10.00	.015	2.00	--	2.00
Lawrence	--	.015	2.90	--	2.90
Lewis	--	--	2.20	--	2.20
Lincoln	--	.015	3.14	--	3.14
Loudon	--	.015	3.96	--	3.96
McMinn	--	.01	5.25	--	5.25
McNairy	--	.01	2.02	--	2.02
Macon	--	.015	1.34	--	1.34
Madison	--	.015	1.88	--	1.88
Marion	--	.015			
Outside Richard City					
Special School District	--	--	3.33	--	3.33
Inside Richard City					
Special School District	--	--	3.33	.35	3.68
Marshall	--	.015	3.00	--	3.00
Maury	--	.01	2.48	--	2.48
Meigs	--	.01	2.30	--	2.30
Monroe	--	.015	3.70	--	3.70
Montgomery	10.00	.015	3.00	--	3.00
Moore	--	.015	2.63	--	2.63

TENNESSEE COUNTY LOCAL MOTOR VEHICLE SALES
AND PROPERTY TAX RATES -1974- (CONTINUED)

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Morgan	\$ --	See Note 2	\$3.85	\$ --	\$3.85
Obion	--	.015			
Outside Union City	--	--	1.75	--	1.75
Inside Union City	--	--	1.57	--	1.57
Overton	10.00	.0175	2.52	--	2.52
Perry	--	See Note 3	3.20	--	3.20
Pickett	--	--	2.25	--	2.25
Polk	--	.01	2.95	--	2.95
Putnam	--	.015	2.80	--	2.80
Rhea	--	.01	3.03	--	3.03
Roane	--	.01	4.73	--	4.73
Robertson	15.00	.01	3.68	--	3.68
Rutherford	10.00	.015	1.85	--	1.85
Scott	--	--			
Outside Oneida School District	--	--	3.75	--	3.75
Inside Oneida School District	--	--	2.73	--	2.73
Sequatchie	--	.01	3.19	--	3.19
Sevier	--	.015	1.80	--	1.80
Shelby	--	.015	4.00	--	4.00
Smith	--	.01	2.20	--	2.20
Stewart	--	.0175	2.00	--	2.00
Sullivan	--	.015	3.14	--	3.14
Sumner	5.00	.015			
Outside Municipalities	--	--	3.44	--	3.44
Inside Municipalities	--	--	3.14	--	3.14
Tipton	10.00	.01	2.90	--	2.90

TENNESSEE COUNTY LOCAL MOTOR VEHICLE SALES
AND PROPERTY TAX RATES -1974- (CONTINUED)

Counties	County-Wide Motor Vehicle Tax	County- Wide Local Sales Tax*	Total County Tax Rate	Special School District Tax Rate	Combined Tax Rate
Trousdale	\$ --	.015	\$2.00	\$ --	\$2.00
Unicoi	--	.015	4.35	--	4.35
Union	--	See Note 4	4.54	--	4.54
Van Buren	--	.015	2.10	--	2.10
Warren	--	.01	2.59	--	2.59
Washington	--	.01	3.10	--	3.10
Wayne	--	.01	2.00	--	2.00
Weakley	--	.01	3.37	--	3.37
White	--	.015	2.50	--	2.50
Williamson	15.00	.015			
Outside Areas Below:	--	--	4.00	--	4.00
Franklin Special School District					
Outside Franklin	--	--	3.60	1.30	4.90
Inside Franklin	--	--	3.10	1.30	4.40
Inside Cities of Brentwood & Fairview	--	--	3.50	--	3.50
Wilson	--	.015			
Outside Special School District	--	--	2.80	--	2.80
Inside 10th Special School District	--	--	2.53	.70	3.23
Inside 16th Special School District	--	--	2.53	.20	2.73

*Tennessee Department of Revenue - Sales Tax Division, July 1, 1974.

NOTES:

1. Anderson County does not levy a county-wide sales tax; however, the cities of Clinton, Lake City and Oliver Springs within Anderson County levy a local sales tax of 1%.
2. Morgan County does not levy a county-wide sales tax; however, the cities of Oliver Springs and Wartburg within Morgan County levy a local sales tax of 1%.
3. Perry County does not levy a county-wide sales tax; however, the cities of Linden and Lobelville within Perry County levy a local sales tax of 1%.
4. Union County does not levy a county-wide sales tax; however, the cities of Luttrell and Maynardville within Union County levy a local sales tax of 1%.

RANKING OF 1974 PROPERTY TAX RATES
IN TENNESSEE COUNTIES

<u>Tax District</u>	<u>1974 Tax Rate</u>
1. Macon	\$1.34
2. Obion (Inside Union City)*	1.57
3. Crockett (Outside Special School District)*	1.65
4. Carroll (Outside Special School District)	1.70
5. Humphreys*	1.75
6. Obion (Outside Union City)*	1.75
7. Coffee (Inside Tullahoma)	1.76
8. Hamblen (Inside Morristown)	1.78
9. Carroll (Inside McMoresville Special School District)	1.80
10. Crockett (Inside Gadsden Special School District)*	1.80
11. Sevier*	1.80
12. Crockett (Inside Crockett Mills Special School District)*	1.81
13. Fayette*	1.82
14. Rutherford	1.85
15. Greene (Inside Greenville)*	1.87
16. Madison	1.88
17. Carroll (Inside Lavinia Special School District)	1.90
18. Wayne	2.00
19. Lauderdale*	2.00
20. Trousdale	2.00
21. Blount	2.00
22. Stewart	2.00
23. McNairy	2.02
24. Gibson	2.10
25. Van Buren	2.10
26. Haywood	2.14
27. Hardeman	2.18
28. Lake	2.18
29. Lewis*	2.20
30. Smith	2.20
31. Coffee (Inside Manchester)	2.21
32. Pickett	2.25
33. Coffee (Outside Tullahoma and Manchester)	2.25
34. Chester	2.29
35. Meigs	2.30
36. Bradley (Inside Cleveland)*	2.30
37. Bradley (Outside Cleveland)*	2.35
38. Hamblen (Outside Morristown)	2.46
39. Maury*	2.48
40. Dyer*	2.50
41. Hickman	2.50
42. White*	2.50
43. Overton	2.52
44. DeKalb	2.55
45. Hardin*	2.57
46. Warren	2.59
47. Moore	2.63
48. Wilson (Inside 16th Special School District)	2.73

RANKING OF 1974 PROPERTY TAX RATES
IN TENNESSEE COUNTIES (CONTINUED)

<u>Tax District</u>	<u>1974 Tax Rate</u>
49. Scott (Inside Oneida Special School District)	\$2.73
50. Henderson	2.75
51. Franklin	2.75
52. Grainger	2.76
53. Carroll (Inside South Carroll Special School District)	2.80
54. Wilson (Outside Special School District)	2.80
55. Putnam	2.80
56. Carroll (Inside Trezevant Special School District)	2.85
57. Greene (Outside Greenville)*	2.85
58. Jefferson (Outside Municipalities)	2.85
59. Decatur	2.86
60. Bedford*	2.87
61. Clay*	2.90
62. Lawrence*	2.90
63. Tipton*	2.90
64. Houston	2.90
65. Jefferson (Inside Municipalities)	2.92
66. Polk	2.95
67. Hamilton (Inside Chattanooga)*	2.96
68. Fentress	3.00
69. Marshall	3.00
70. Montgomery	3.00
71. Rhea	3.03
72. Carroll (Inside Huntingdon Special School District)	3.05
73. Bledsoe	3.10
74. Washington*	3.10
75. Sullivan	3.14
76. Lincoln	3.14
77. Sumner (Inside Municipalities)	3.14
78. Sequatchie	3.19
79. Hamilton (Inside Municipalities except Chattanooga)*	3.20
80. Perry	3.20
81. Wilson (Inside 10th Special School District)	3.23
82. Hamilton (Outside Municipalities)*	3.25
83. Giles	3.30
84. Marion (Outside Richard City Special School District)	3.33
85. Cocke (Inside Newport)	3.36
86. Carter	3.36
87. Weakley	3.37
88. Knox (Inside Municipalities)*	3.41
89. Henry (Outside Paris Special School District)	3.43
90. Sumner (Outside Municipalities)*	3.44
91. Jackson	3.50
92. Carroll (Inside Bruceton-Hollow Rock Special School District)	3.50
93. Williamson (Inside Fairview)	3.50
94. Williamson (Inside Brentwood)	3.50
95. Knox (Outside Municipalities)*	3.57
96. Cocke (Outside Newport)*	3.60
97. Hancock*	3.62
98. Robertson	3.68
99. Marion (Inside Richard City Special School District)	3.68
100. Carroll (Inside Atwood Special School District)	3.70
101. Monroe*	3.70

RANKING OF 1974 PROPERTY TAX RATES
IN TENNESSEE COUNTIES (CONTINUED)

<u>Tax District</u>	<u>1974 Tax Rate</u>
102. Scott (Outside Oneida Special School District)	\$3.75
103. Scott (Outside Special School District & Municipalities)	3.75
104. Dickson	3.80
105. Hawkins (Inside Rogersville)	3.84
106. Morgan	3.85
107. Cumberland	3.89
108. Grundy	3.90
109. Loudon*	3.96
110. Williamson (Outside Special School District, Fairview & Brentwood)*	4.00
111. Shelby*	4.00
112. Henry (Inside Paris Special School District)	4.08
113. Cannon	4.10
114. Davidson*	4.11
115. Cheatham	4.15
116. Claiborne	4.25
117. Benton	4.27
118. Johnson	4.32
119. Unicoi	4.35
120. Williamson (9th Special School District Inside Franklin)	4.40
121. Union	4.54
122. Hawkins (Outside Rogersville)	4.56
123. Anderson (Inside Oak Ridge)*	4.64
124. Roane	4.73
125. Williamson (9th Special School District Outside Franklin)*	4.90
126. Campbell*	4.95
127. McMinn	5.25
128. Anderson (Inside Clinton)*	5.32
129. Carroll (Inside McKenzie Special School District)	5.55
130. Anderson (Outside Oak Ridge, Clinton & Municipalities Having Garbage Disposal)*	5.71

An asterisk () after the tax district indicates no change in the tax rate from the 1973 tax rate.

1974 TENNESSEE COUNTY PROPERTY TAX RATES REDUCED
FROM 1973

COUNTY	1974 TAX RATE	1973 TAX RATE	AMOUNT OF DECREASE	PERCENT OF DECREASE
Stewart	\$2.00	\$4.90	\$2.90	59.18
Meigs	2.30	4.25	1.95	45.88
Rutherford	1.85	3.32	1.47	44.28
Macon	1.34	2.60	1.26	48.46
Scott (Inside Oneida Special School District)	2.73	3.41	.68	19.94
Smith	2.20	2.85	.65	22.81
McNairy	2.02	2.58	.56	21.71
Blount	2.00	2.50	.50	20.00
Montgomery	3.00	3.35	.35	10.45
Lake	2.18	2.43	.25	10.29
Scott (Outside Oneida Special School District)	3.75	3.96	.21	5.30
Polk	2.95	3.16	.21	6.65
Sequatchie	3.19	3.40	.21	6.18
Rhea	3.03	3.22	.19	5.90
Hamblen (Inside Morristown)	1.78	1.96	.18	9.18
Hamblen (Outside Morristown)	2.46	2.64	.18	6.82
Roane	4.73	4.90	.17	3.47
Putnam	2.80	2.96	.16	5.41
Perry	3.20	3.35	.15	4.48
Trousdale	2.00	2.15	.15	6.98
Cocke (Inside Newport)	3.36	3.46	.10	2.89
Sumner (Inside Municipal- ities)	3.14	3.24	.10	3.09
Van Buren	2.10	2.20	.10	4.55
Benton	4.27	4.34	.07	1.61

1974 TENNESSEE COUNTY PROPERTY TAX RATES REDUCED
FROM 1973 - continued

COUNTY	1974 TAX RATE	1973 TAX RATE	AMOUNT OF DECREASE	PERCENT OF DECREASE
Williamson (9th Special School District	\$4.40	\$4.45	\$.05	1.12
Williamson (Inside Fairview)	3.50	3.55	.05	1.41
Williamson (Inside Brent- wood)	3.50	3.55	.05	1.41
Houston	2.90	2.95	.05	1.69
Overton	2.52	2.55	.03	1.18
Madison	1.88	1.90	.02	1.05
Robertson	3.68	3.70	.02	.54

**1974 TENNESSEE COUNTY PROPERTY TAX RATES INCREASED
FROM 1973**

<u>County</u>	<u>1974</u>	<u>1973</u>	<u>Amount of Increase</u>	<u>Per Cent of Increase</u>
McMinn	\$5.25	\$3.99	\$1.26	31.58
Morgan	3.85	2.90	.95	32.75
Hawkins (Outside Rogersville)	4.56	3.72	.84	22.58
Hawkins (Inside Rogersville)	3.84	3.02	.82	27.15
Claiborne	4.25	3.54	.71	20.06
Carter	3.36	2.65	.71	26.79
Fentress	3.00	2.30	.70	30.43
Jefferson (Inside Municipalities)	2.92	2.25	.67	29.78
Jefferson (Outside Municipalities)	2.85	2.20	.65	29.55
Weakley	3.37	2.73	.64	23.44
Sullivan	3.14	2.53	.61	24.11
Giles	3.30	2.15	.55	20.00
Cheatham	4.15	3.70	.45	12.16
Unicoi	4.35	3.90	.45	11.54
Dickson	3.80	3.35	.45	13.43
Scott (Outside Oneida Special School District)	3.75	3.31	.44	13.29
Grainger	2.76	2.32	.44	18.97
Marion (Outside Richard City Special School District)	3.33	2.90	.43	14.83
Marion (Inside Richard City Special School District)	3.68	3.25	.43	13.23
Henderson	2.75	2.40	.35	14.58
Coffee (In Manchester)	2.21	1.90	.31	16.32
Henry (Inside Paris Special School District)	4.08	3.81	.27	7.09
Jackson	3.50	3.25	.25	7.69

1974 TENNESSEE COUNTY PROPERTY TAX RATES
INCREASED FROM 1973 (CONTINUED)

<u>County</u>	<u>1974</u>	<u>1973</u>	<u>Amount of Increase</u>	<u>Per Cent of Increase</u>
Hardeman	\$2.18	\$1.93	\$.25	12.95
Hickman	2.50	2.25	.25	11.11
Cumberland	3.89	3.66	.23	6.28
Henry (Outside Paris Special School District)	3.43	3.21	.22	6.85
Bledsoe	3.10	2.88	.22	7.64
DeKalb	2.55	2.35	.20	8.51
Moore	2.63	2.44	.19	7.79
Lincoln	3.14	2.95	.19	6.64
Warren	2.59	2.41	.18	7.47
Franklin	2.75	2.59	.16	6.18
Chester	2.29	2.14	.15	7.01
Wayne	2.00	1.85	.15	8.11
Marshall	3.00	2.86	.14	4.90
Gibson	2.10	1.96 1/2	.13 1/2	6.87
Pickett	2.25	2.12	.13	6.13
Coffee (Outside Manchester & Tullahoma)	2.25	2.12	.13	6.13
Coffee (Inside Tullahoma)	1.76	1.64	.12	7.32
Johnson	4.32	4.20	.12	2.86
Carroll (Outside Special School Districts)	1.70	1.60	.10	6.25
Carroll (In McMoresville Special School District)	1.80	1.70	.10	5.88
Carroll (In Lavinia Special School District)	1.90	1.80	.10	5.56
Carroll (In South Carroll Special School District)	2.80	2.70	.10	3.70
Carroll (In Trezevant Special School District)	2.85	2.75	.10	3.64
Carroll (In Huntingdon Special School District)	3.05	2.95	.10	3.39

1974 TENNESSEE COUNTY PROPERTY TAX RATES
INCREASED FROM 1973 (CONTINUED)

<u>County</u>	<u>1974</u>	<u>1973</u>	<u>Amount of Increase</u>	<u>Per Cent of Increase</u>
Carroll (In Bruceton-Hollow Rock Special School District)	\$3.50	\$3.40	\$.10	2.94
Carroll (In Atwood Special School District)	3.70	3.60	.10	2.78
Carroll (In McKenzie Special School District)	5.55	5.45	.10	1.83
Union	4.54	4.44	.10	2.25
Haywood	2.14	2.04	.10	4.90
Cannon	4.10	4.05	.05	1.23
Grundy	3.90	3.89	.01	.26
Decatur	2.86	2.85	.01	.35
Wilson (Outside Special School District)	2.80	2.79	.01	.36
Wilson (Inside 16th Special School District)	2.73	2.72	.01	.37
Wilson (Inside 10th Special School District)	3.23	3.22	.01	.31