

# Tennessee County Tax Statistics

The University of Tennessee  
County Technical Assistance Service  
an agency of the Institute for Public Service

31<sup>st</sup> Edition  
January 2008

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*CTAS promotes better county government through direct assistance to county officials  
and their associations.*



January 2008

Dear County Official:

The following text and tables represent our 31st 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 Web site at [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu).

Sincerely,

Michael R. Garland  
Executive Director

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## County Property Tax Rates by Fund<sup>1</sup>

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.<sup>2</sup>

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 2008 are shown in Table 1. Note that not all rates are levied countywide. These instances occur for a 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 2008 with the previous year. Thirty-four counties increased property tax rates by amounts ranging from \$0.04 to \$0.62. The percentage increases ranged from slightly under 2 percent to over 27 percent.

Table 3 shows how much revenue one cent of the property tax generates in each county, if each county collected 100 percent of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$6,421 on one cent of its property tax rate, to Shelby County generating more than \$1.7 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 University of Tennessee County Technical Assistance Service (CTAS) and available on the CTAS Web site at [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu).

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<sup>1</sup> The legal authority for the property tax is the Tennessee Constitution, article II, § 28; *Tennessee Code Annotated* (T.C.A.) Title 67, Chapter 5, Parts 1 through 28.

<sup>2</sup> T.C.A. § 67-5-101

**Table 1**  
**Property Tax Rate by Fund**  
**FY 2008**

	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
<b>Anderson</b>															
inside Clinton	0.78			1.71				0.32					2.81		2.81
inside Oak Ridge	0.78			1.71				0.19					2.68		2.68
outside Clinton and Oak Ridge	0.78			1.71				0.19	0.14				2.82		2.82
Bedford	1.09		0.04	1.02				0.12					2.27		2.27
Benton	0.76		0.11	1.75				0.32					2.94		2.94
Bledsoe	0.8300			0.8240		0.0507		0.10			0.10		1.9047		1.9047
Blount	0.77			0.95				0.51					2.23		2.23
<b>Bradley</b>															
inside Charleston	0.5147	0.0312	0.1427	0.9509				0.2786		0.1000			2.01810		2.02
inside Cleveland	0.5147	0.0312	0.1427	0.9509				0.2786		0.1000			2.01810		2.02
inside urban fringe fire district	0.5147	0.0312	0.1427	0.9509				0.2786		0.1000			2.01810		2.02
outside urban fringe	0.5147	0.0312	0.1427	0.9509			0.0019	0.2786		0.1000			2.02000		2.02
Campbell	0.79	0.02	0.09	0.59				0.09		0.07	0.35		2.00		2.00
Cannon	1.29			0.85				0.04			0.14		2.32		2.32
<b>Carroll</b>															
Bruceton-Hollow Rock SSD	0.63		0.08		0.15			0.07			0.07		1.00	1.66	2.66
Huntingdon SSD	0.63		0.08		0.15			0.07			0.07		1.00	1.46	2.46
McKenzie SSD	0.63		0.08		0.15			0.07			0.07		1.00	1.36	2.36
South Carroll SSD	0.63		0.08		0.15			0.07			0.07		1.00	1.41	2.41
West Carroll SSD	0.63		0.08		0.15			0.07			0.07		1.00	1.66	2.66
outside special school districts	0.63		0.08		0.15			0.07			0.07		1.00		1.00
Carter	0.731		0.099	0.96				0.31					2.10		2.10
Cheatham	0.82		0.08	1.12		0.50		0.03		0.10	0.13		2.78		2.78
Chester	1.0850		0.02	0.85							0.1550	0.01	2.12		2.12
Claiborne	1.000		0.01	1.22				0.060			0.19		2.48		2.48
Clay	0.84			1.12				0.03			0.38		2.37		2.37
Cocke	1.225		0.125	0.650	0.250			0.16				0.07	2.48		2.48
<b>Coffee</b>															
inside Manchester	0.81			1.54		0.08		0.02					2.45		2.45
inside Tullahoma	0.81			1.54				0.02					2.37		2.37
outside cities	0.81			1.54		0.08		0.02	0.12		0.21	0.28	3.06		3.06
Crockett	1.45			0.79	0.12			0.48					2.84		2.84
Cumberland	0.57			0.41				0.26					1.24		1.24
<b>Davidson</b>															
Urban Services District	2.62			1.33		0.17		0.57					4.69		4.69
General Services District	2.06			1.33		0.17		0.48					4.04		4.04
Decatur	0.69			0.75				0.12					1.56		1.56
DeKalb	0.62		0.03	0.57				0.29			0.19		1.70		1.70

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**Property Tax Rate by Fund**  
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	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	1.05		0.16	0.89				0.41		0.12			2.63		2.63
Dyer	0.545		0.318	1.118	0.252				0.347				2.58		2.58
Fayette	0.7038		0.0795	0.8013				0.1554					1.74		1.74
Fentress	0.88			0.26				0.07			0.13		1.34		1.34
Franklin															
cities except Sewanee, Winchester, Tullahoma	0.7457		0.0308	1.0379		0.13		0.07			0.1507		2.1651		2.1651
Sewanee, Winchester, Tullahoma	0.7457		0.0308	1.0379		0.13		0.07					2.0144		2.0144
outside cities	0.7457		0.0308	1.0379		0.13		0.07			0.1507	0.0818	2.2469		2.2469
Gibson															
Gibson Co. SSD	0.58		0.12					0.09					0.79	1.61	2.40
Bradford SSD	0.58		0.12					0.09					0.79	1.95	2.74
Kenton SSD	0.58		0.12					0.09					0.79	2.01	2.80
Milan SSD	0.58		0.12					0.09					0.79	2.01	2.80
Trenton SSD	0.58		0.12					0.09					0.79	2.04	2.83
Giles	1.08		0.20	1.46				0.33					3.07		3.07
Grainger	1.24		0.17	0.71				0.50			0.26	0.03	2.91		2.91
Greene															
Inside Greeneville	0.5925	0.0325	0.1675	0.72				0.0475			0.08		1.64		1.64
outside Greeneville	0.5925	0.0325	0.1675	0.72		0.31		0.0475			0.08		1.95		1.95
Grundy	1.32			0.96				0.17			0.36		2.81		2.81
Hamblen															
inside Morristown	0.54			1.16				0.24					1.94		1.94
outside Morristown	0.54			1.16				0.24			0.26		2.20		2.20
Hamilton	1.5759		0.0126	1.5655									3.154		3.154
Hancock	1.41			0.64							0.22		2.27		2.27
Hardeman	0.89			1.36				0.01					2.26		2.26
Hardin	0.651		0.059	0.927				0.033					1.67		1.67
Hawkins	0.76		0.15	1.04	0.17	0.40		0.09					2.61		2.61
Haywood	1.0173		0.1272	0.9901				0.0454					2.18		2.18
Henderson	0.74		0.05	0.68	0.25			0.48			0.09		2.29		2.29
Henry															
Inside Paris SSD	0.55		0.33	1.38				0.03			0.06		2.35	0.63	2.98
outside Paris SSD	0.55		0.33	1.38				0.03			0.06		2.35		2.35
Hickman	1.52		0.08	1.15				0.16					2.91		2.91

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<b>Houston</b>	1.85		0.01	0.67				0.21			0.16		2.90		2.90
<b>Humphreys</b>															
inside Waverly, McEwen, or New Johnsonville	0.64		0.095	0.86				0.15		0.095	0.18		2.02		2.02
outside Waverly, McEwen, or New Johnsonville	0.64	0.06	0.095	0.86				0.15		0.095	0.18		2.08		2.08
<b>Jackson</b>	1.15		0.11	1.02				0.09			0.24		2.61		2.61
<b>Jefferson</b>	0.90		0.16	0.66				0.16		0.05	0.14		2.07		2.07
<b>Johnson</b>	0.62			1.00				0.28		0.09	0.04		2.03		2.03
<b>Knox</b>	1.13			1.23				0.33					2.69		2.69
<b>Lake</b>	1.0744		0.036	1.179				0.1046			0.036		2.43		2.43
<b>Lauderdale</b>	1.305		0.275	0.930				0.340					2.85		2.85
<b>Lawrence</b>	1.24		0.27	1.12				0.39					3.02		3.02
<b>Lewis</b>	1.1300		0.0394	0.7125				0.1301		0.028			2.04		2.04
<b>Lincoln</b>	0.63878		0.084367	0.895900				0.172753					1.7918		1.7918
<b>Loudon</b>															
inside Lenoir City	0.700		0.030	0.880				0.095		0.025	0.010		1.74		1.74
outside Lenoir City	0.700		0.030	0.880				0.095	0.10	0.025	0.010		1.84		1.84
<b>Macon</b>	1.1966		0.1249	0.9023							0.0256		2.2494		2.2494
<b>Madison</b>	0.7625		0.0975	0.6800			0.085	0.48		0.05	0.0225	0.1325	2.31		2.31
<b>Marion</b>															
inside Richard City	0.6512			0.8734				0.089					1.614	0.21	1.82
SSD															
outside Richard City	0.6512			0.8734				0.089	0.2366				1.85		1.85
SSD	0.94		0.08	1.67				0.15					2.84		2.84
<b>Marshall</b>	0.665		0.140	1.225				0.320		0.04	0.110		2.50		2.50
<b>Maury</b>	0.4020		0.1487	0.9603						0.3890			1.900		1.900
<b>McMinn</b>	0.8450		0.100	1.14				0.315					2.40		2.40
<b>McNairy</b>	0.9405			0.6216				0.2630					1.8251		1.8251
<b>Meigs</b>															
<b>Monroe</b>															
inside cities	0.76		0.04	0.77				0.31			0.13		2.01		2.01
outside cities	0.76		0.04	0.77				0.31			0.15		2.03		2.03
<b>Montgomery</b>	0.97		0.13	1.02			0.068	0.897		0.055			3.14		3.14
<b>Moore</b>															
inside Urban															
Services District	0.92		0.015	1.08				0.125			0.07		2.21		2.21
outside Urban															
Services District	0.84		0.015	1.08				0.125			0.07		2.13		2.13



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<b>Morgan</b>	1.54		0.023	1.04				0.085			0.302		2.99		2.99
<b>Obion</b>															
<i>inside Union City</i>	0.25		0.16	1.28					0.02				1.71		1.71
<i>outside Union City</i>	0.25		0.16	1.28					0.51				2.20		2.20
<b>Overton</b>	0.94		0.04	0.59		0.15					0.08		1.80		1.80
<b>Perry</b>	1.47			0.96				0.17			0.30		2.90		2.90
<b>Pickett</b>	0.95			0.61				0.08			0.22		1.86		1.86
<b>Polk</b>	1.63			0.91				0.45					2.99		2.99
<b>Putnam</b>	0.82		0.09	0.87				0.53		0.02	0.21	0.03	2.57		2.57
<b>Rhea</b>	1.065			0.46	0.31			0.17					2.00		2.00
<b>Roane</b>															
<i>inside Kingston, Midtown, Oliver Springs, and Rockwood</i>	0.69	0.040	0.125	1.250		0.05		0.14	0.22		0.025		2.540		2.540
<i>inside Harriman</i>	0.69	0.040	0.125	1.250		0.05		0.14			0.025		2.320		2.320
<i>inside city of Oak Ridge</i>	0.69	0.040	0.125	1.250				0.14			0.025		2.270		2.270
<i>outside Kingston, Midtown, Oliver Springs, Rockwood, Harriman, and Oak Ridge</i>	0.69	0.070	0.125	1.250		0.05		0.14	0.22		0.085		2.630		2.630
<b>Robertson</b>	0.98			1.06				0.19			0.07		2.30		2.30
<b>Rutherford</b>	0.50		0.01	1.20			0.04	0.69					2.44		2.44
<b>Scott</b>															
<i>inside Oneida SSD</i>	0.59			1.16				0.36					2.11	0.80	2.91
<i>outside Oneida SSD</i>	0.59			1.16				0.36	0.56				2.67		2.67
<b>Sequatchie</b>	0.68			1.13				0.17			0.15		2.13		2.13
<b>Sevier</b>	0.44	0.02	0.16	0.79				0.13					1.54		1.54
<b>Shelby</b>	1.22			2.02				0.80	0.05				4.09		4.09
<b>Smith</b>	0.855		0.06	0.995		0.13		0.15					2.19		2.19
<b>Stewart</b>	1.35		0.09	0.32	0.08			0.73		0.01			2.58		2.58
<b>Sullivan</b>	0.673	0.038	0.047	1.587				0.081	0.080		0.024		2.53		2.53
<b>Sumner</b>	0.44		0.02	1.38				0.44					2.28		2.28
<b>Tipton</b>	0.80		0.080	1.35				0.62					2.85		2.85
<b>Trousdale</b>															
<i>inside Hartsville</i>	1.37												1.37		1.37
<i>outside Hartsville</i>	1.56			0.88		0.24		0.15			0.25		3.08		3.08

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**FY 2008**

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Unicor	0.875		0.020	0.83				0.315					2.04		2.04
Union	0.72	0.11	0.08	0.73				0.15					1.79		1.79
Van Buren	1.15	0.15		0.62				0.05			0.10	0.10	2.17		2.17
Warren	0.83	0.15	0.095	0.66				0.495			0.08		2.31		2.31
Washington	0.82		0.19	0.82				0.47			0.05		2.35		2.35
Wayne	0.95		0.02	0.93				0.13			0.22		2.25		2.25
Weakley	0.68		0.185	0.88				0.60		0.025			2.37		2.37
White	1.06			0.85				0.08					1.99		1.99
<b>Williamson</b>															
5th and 9th districts inside city limits of Franklin and Franklin SSD	0.49			1.20				0.34					2.03	1.10	3.13
9th district outside Franklin city limits and Franklin SSD	0.49		0.05	1.20				0.34			0.06		2.14	1.10	3.24
inside cities of Brentwood, Fairview, Spring Hill, Thompson's Station, Nolensville	0.49			1.20				0.34	0.17		0.06		2.26		2.26
inside Franklin city limits - no Franklin SSD	0.49			1.20				0.34	0.17				2.20		2.20
outside jurisdictions above	0.49		0.05	1.20				0.34	0.17		0.06		2.31		2.31
<b>Wilson</b>															
inside Lebanon SSD	0.8150		0.1420	1.2290				0.1305		0.0585	0.1050		2.480	0.39	2.870
outside Lebanon SSD	0.8150		0.1420	1.2290				0.1305		0.0585	0.1050		2.480		2.480

**Notes on Special Revenue/Special Purpose Funds:**

Bradley County special revenue fund is for the public library; special purpose fund is for the fire district.  
Campbell County special revenue fund is \$.01 for ambulance service  
Cocke County special purpose fund is \$.07 for economic development.  
Coffee County special revenue fund is for industrial development.  
Franklin County special revenue fund is for rural fire.  
Grainger County special revenue fund is for parks and recreation.  
Greene County special revenue fund is for self-insurance.  
Humphreys County special revenue fund is for the fire tax district.  
Putnam County special revenue fund is for industrial development.  
Roane County special revenue fund outside cities is \$.03 for urban services ; \$.02 for ambulance service; and \$.02 for industrial/economic development.  
ambulance service and industrial/economic development funds only inside cities.  
Rutherford County special revenue fund is for public works for the Stormwater Phase II program.  
Union County special revenue fund is for the ambulance fund  
Van Buren special revenue fund is \$.15 for the ambulance service and \$.10 for the volunteer fire department.  
Warren County special revenue fund is for the ambulance service.

**Table 2**  
**Property Tax Rate Comparisons from FY 2007 to FY 2008 Ranked by Rate Change**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>Rate Change</b>	<b>Percentage Change</b>
1 Grainger	\$2.29	\$2.91	\$0.62	27.1%
2 Perry	\$2.38	\$2.90	\$0.52	21.8%
3 Hancock	\$1.79	\$2.27	\$0.48	27.1%
4 Washington	\$2.00	\$2.35	\$0.35	17.5%
5 Union	\$1.4797	\$1.79	\$0.31	21.0%
6 Lauderdale	\$2.55	\$2.85	\$0.30	11.8%
7 Hardin	\$1.37	\$1.67	\$0.30	21.5%
8 Claiborne	\$2.2127	\$2.48	\$0.27	12.1%
9 Hamilton	\$2.894	\$3.1540	\$0.26	9.0%
10 Cannon	\$2.0664	\$2.32	\$0.25	12.3%
11 Hawkins	\$2.36	\$2.61	\$0.25	10.6%
12 Roane	\$2.38	\$2.63	\$0.25	10.5%
13 Marion	\$1.6093	\$1.8502	\$0.24	15.0%
14 Jefferson	\$1.83	\$2.07	\$0.24	13.1%
15 Cheatham	\$2.5643	\$2.78	\$0.22	8.4%
16 Weakley	\$2.17	\$2.37	\$0.20	9.2%
17 Sevier	\$1.34	\$1.54	\$0.20	14.9%
18 Benton	\$2.75	\$2.9400	\$0.19	6.9%
19 Crockett	\$2.69	\$2.84	\$0.15	5.6%
20 Coffee	\$2.93	\$3.06	\$0.13	4.4%
21 Putnam	\$2.4500	\$2.57	\$0.12	4.9%
22 Hickman	\$2.80	\$2.91	\$0.11	3.9%
23 Moore	\$2.02	\$2.13	\$0.11	5.4%
24 Monroe	\$1.93	\$2.03	\$0.10	5.2%
25 Hamblen	\$2.10	\$2.20	\$0.10	4.8%
26 Polk	\$2.89	\$2.99	\$0.10	3.5%
27 Chester	\$2.02	\$2.12	\$0.10	5.0%
28 Robertson	\$2.2244	\$2.30	\$0.08	3.4%
29 Carroll	\$0.9263	\$1.00	\$0.07	8.0%
30 Unicoi	\$1.9688	\$2.04	\$0.07	3.6%
31 Gibson	\$0.74	\$0.79	\$0.05	6.8%
32 Blount	\$2.18	\$2.23	\$0.05	2.3%
33 Henry	\$2.30	\$2.35	\$0.05	2.2%
34 White	\$1.9535	\$1.99	\$0.04	1.9%
35 Fentress	\$1.34	\$1.34	\$0.00	0.0%
36 Anderson	\$2.82	\$2.82	\$0.00	0.0%
37 Bedford	\$2.27	\$2.27	\$0.00	0.0%
38 Bledsoe	\$1.9047	\$1.9047	\$0.00	0.0%
39 Campbell	\$2.00	\$2.00	\$0.00	0.0%
40 Carter	\$2.10	\$2.10	\$0.00	0.0%
41 Clay	\$2.37	\$2.37	\$0.00	0.0%
42 Cocke	\$2.48	\$2.48	\$0.00	0.0%
43 Davidson	\$4.69	\$4.69	\$0.00	0.0%
44 Decatur	\$1.56	\$1.56	\$0.00	0.0%
45 Dyer	\$2.58	\$2.58	\$0.00	0.0%
46 Fayette	\$1.74	\$1.74	\$0.00	0.0%
47 Franklin	\$2.2469	\$2.2469	\$0.00	0.0%
48 Giles	\$3.07	\$3.07	\$0.00	0.0%
49 Greene	\$1.95	\$1.95	\$0.00	0.0%
50 Grundy	\$2.81	\$2.81	\$0.00	0.0%
51 Hardeman	\$2.26	\$2.26	\$0.00	0.0%
52 Haywood	\$2.18	\$2.18	\$0.00	0.0%
53 Henderson	\$2.29	\$2.29	\$0.00	0.0%
54 Houston	\$2.90	\$2.90	\$0.00	0.0%
55 Humphreys	\$2.08	\$2.08	\$0.00	0.0%

**Table 2**  
**Property Tax Rate Comparisons from FY 2007 to FY 2008 Ranked by Rate Change**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>Rate Change</b>	<b>Percentage Change</b>
56 Jackson	\$2.61	\$2.61	\$0.00	0.0%
57 Johnson	\$2.03	\$2.03	\$0.00	0.0%
58 Knox	\$2.69	\$2.69	\$0.00	0.0%
59 Lake	\$2.43	\$2.43	\$0.00	0.0%
60 Lawrence	\$3.02	\$3.02	\$0.00	0.0%
61 Lewis	\$2.04	\$2.04	\$0.00	0.0%
62 Lincoln	\$1.7918	\$1.7918	\$0.00	0.0%
63 Loudon	\$1.84	\$1.84	\$0.00	0.0%
64 Macon	\$2.2494	\$2.2494	\$0.00	0.0%
65 Madison	\$2.31	\$2.31	\$0.00	0.0%
66 Maury	\$2.50	\$2.50	\$0.00	0.0%
67 McMinn	\$1.90	\$1.90	\$0.00	0.0%
68 McNairy	\$2.40	\$2.40	\$0.00	0.0%
69 Meigs	\$1.8251	\$1.8251	\$0.00	0.0%
70 Montgomery	\$3.14	\$3.14	\$0.00	0.0%
71 Morgan	\$2.99	\$2.99	\$0.00	0.0%
72 Obion	\$2.20	\$2.20	\$0.00	0.0%
73 Overton	\$1.80	\$1.80	\$0.00	0.0%
74 Pickett	\$1.86	\$1.86	\$0.00	0.0%
75 Rhea	\$2.00	\$2.00	\$0.00	0.0%
76 Rutherford	\$2.44	\$2.44	\$0.00	0.0%
77 Scott	\$2.67	\$2.67	\$0.00	0.0%
78 Sequatchie	\$2.13	\$2.13	\$0.00	0.0%
79 Shelby	\$4.09	\$4.09	\$0.00	0.0%
80 Smith	\$2.19	\$2.19	\$0.00	0.0%
81 Stewart	\$2.58	\$2.58	\$0.00	0.0%
82 Sullivan	\$2.53	\$2.53	\$0.00	0.0%
83 Sumner	\$2.28	\$2.28	\$0.00	0.0%
84 Tipton	\$2.85	\$2.85	\$0.00	0.0%
85 Trousdale	\$3.08	\$3.08	\$0.00	0.0%
86 Van Buren	\$2.17	\$2.17	\$0.00	0.0%
87 Warren	\$2.31	\$2.31	\$0.00	0.0%
88 Wayne	\$2.25	\$2.25	\$0.00	0.0%
89 Williamson	\$2.31	\$2.31	\$0.00	0.0%
90 Wilson	\$2.48	\$2.48	\$0.00	0.0%
91 Cumberland	\$1.24	\$1.24	\$0.00	-0.1%
92 Marshall	\$2.84	\$2.84	\$0.00	0.0%
93 Dickson	\$2.63	\$2.63	\$0.00	-0.2%
94 Bradley	\$2.14	\$2.02	-\$0.12	-5.6%
95 DeKalb	\$1.90	\$1.70	-\$0.20	-10.5%

**Notes:**

Reappraisals occurred in Cannon, Carroll, Cheatham, Claiborne, Cumberland, Dickson, Fentress, Franklin, Hancock, Hardeman, Hardin, Haywood, Lincoln, Macon, Marion, Marshall, Overton, Robertson, Unicoi, Union, and White counties. Thus, rates for FY 2007 are certified rates.

Rates are county rates outside cities and urban and special districts.

**Table 3**  
**Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate**  
**2006**

1 Anderson	\$	124,873	53 Loudon	\$	119,027
2 Bedford	\$	74,650	54 Macon	\$	25,961
3 Benton	\$	19,405	55 Madison	\$	169,545
4 Bledsoe	\$	16,169	56 Marion	\$	46,078
5 Blount	\$	263,900	57 Marshall	\$	45,281
6 Bradley	\$	168,503	58 Maury	\$	139,481
7 Campbell	\$	59,154	59 McMinn	\$	92,079
8 Cannon	\$	15,762	60 McNairy	\$	30,868
9 Carroll	\$	28,423	61 Meigs	\$	18,684
10 Carter	\$	68,711	62 Monroe	\$	73,678
11 Cheatham	\$	53,654	63 Montgomery	\$	229,052
12 Chester	\$	17,090	64 Moore	\$	15,948
13 Claiborne	\$	38,427	65 Morgan	\$	23,168
14 Clay	\$	10,075	66 Obion	\$	44,278
15 Cocke	\$	46,555	67 Overton	\$	23,570
16 Coffee	\$	83,337	68 Perry	\$	12,678
17 Crockett	\$	18,191	69 Pickett	\$	8,592
18 Cumberland	\$	94,204	70 Polk	\$	22,771
19 Davidson	\$	1,582,100	71 Putnam	\$	118,330
20 Decatur	\$	14,771	72 Rhea	\$	43,478
21 DeKalb	\$	37,886	73 Roane	\$	95,456
22 Dickson	\$	75,115	74 Robertson	\$	98,007
23 Dyer	\$	53,578	75 Rutherford	\$	458,395
24 Fayette	\$	65,902	76 Scott	\$	23,769
25 Fentress	\$	18,894	77 Sequatchie	\$	21,556
26 Franklin	\$	60,602	78 Sevier	\$	320,034
27 Gibson	\$	61,989	79 Shelby	\$	1,746,645
28 Giles	\$	44,845	80 Smith	\$	28,285
29 Grainger	\$	24,706	81 Stewart	\$	18,518
30 Greene	\$	100,275	82 Sullivan	\$	288,537
31 Grundy	\$	14,217	83 Sumner	\$	314,360
32 Hamblen	\$	117,524	84 Tipton	\$	70,625
33 Hamilton	\$	681,626	85 Trousdale	\$	9,492
34 Hancock	\$	7,132	86 Unicoi	\$	24,193
35 Hardeman	\$	27,954	87 Union	\$	21,496
36 Hardin	\$	42,700	88 Van Buren	\$	8,278
37 Hawkins	\$	81,137	89 Warren	\$	52,764
38 Haywood	\$	31,649	90 Washington	\$	209,093
39 Henderson	\$	34,365	91 Wayne	\$	18,629
40 Henry	\$	45,591	92 Weakley	\$	38,461
41 Hickman	\$	27,979	93 White	\$	29,302
42 Houston	\$	9,427	94 Williamson	\$	616,380
43 Humphreys	\$	33,162	95 Wilson	\$	229,757
44 Jackson	\$	13,248	Statewide	\$	11,612,707
45 Jefferson	\$	90,559			
46 Johnson	\$	24,698			
47 Knox	\$	805,299			
48 Lake	\$	6,421			
49 Lauderdale	\$	29,108			
50 Lawrence	\$	48,984			
51 Lewis	\$	14,521			
52 Lincoln	\$	39,081			

Source: 2006 Tax Aggregate Report of Tennessee, State Board of Equalization.

## County Local Option Sales Taxes<sup>1</sup>

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 percent, 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 percent 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 percent (the rate on non-prepared food items remained at 6 percent). At that time, the state also levied an additional 2.75 percent 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 percent plus the local option rate on the first \$1,600 of a single item, a 9.75 percent state rate on the amount in excess of \$1,600 up to \$3,200, and 7 percent 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 percent to education in the same manner as the property tax and 50 percent to the location where the sales occurred.<sup>2</sup>

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: 38 counties are at 2.75 percent; 14 are at 2.50 percent; 36 counties are at 2.25 percent; 5 counties have rates of 2.00 percent; 1 is at 1.75 percent; and 1 is at 1.50 percent. 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 2007 as reported by the Tennessee Department of Revenue in its *June 2007 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 percent, divide 2.75 percent by 2.25 percent. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25 percent 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 for Local Officials*, a joint publication by CTAS and Municipal

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

<sup>2</sup> T.C.A. §67-6-712

Technical Advisory Service. Both publications can be found on the CTAS Web site, [www.ctas.tennessee.edu](http://www.ctas.tennessee.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	2.75%	Jul-06	\$1,600	\$44.00	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	2.75%	May-06	\$1,600	\$44.00	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	Mauzy	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	2.75%	Apr-07	\$1,600	\$44.00	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	2.75%	Jul-07	\$1,600	\$44.00	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*	2.75%	Aug-07	\$1,600	\$44.00	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%	Feb-05	\$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. Cheatham County has a 2.25% rate but three cities in Cheatham County, Ashland City, Kingston Springs, and Pegram 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 2008 are not reflected in this table. Please see the above Department of Revenue site for potential rate changes.



**Table 5**  
**Countywide Local Option Sales Tax Collections FY 2007**

1 Anderson	\$19,703,715	49 Lauderdale	\$3,313,499
2 Bedford	\$8,975,498	50 Lawrence	\$7,927,486
3 Benton	\$3,058,788	51 Lewis	\$1,680,571
4 Bledsoe	\$689,710	52 Lincoln	\$5,535,596
5 Blount	\$28,713,808	53 Loudon	\$7,694,054
6 Bradley	\$20,470,152	54 Macon	\$3,065,512
7 Campbell	\$6,316,180	55 Madison	\$40,928,841
8 Cannon	\$788,788	56 Marion	\$6,589,965
9 Carroll	\$4,055,500	57 Marshall	\$4,815,383
10 Carter	\$7,764,681	58 Maury	\$17,092,377
11 Cheatham	\$5,293,229	59 McMinn	\$8,961,221
12 Chester	\$2,082,405	60 McNairy	\$3,157,111
13 Claiborne	\$3,167,207	61 Meigs	\$584,779
14 Clay	\$926,941	62 Monroe	\$7,511,327
15 Cocke	\$7,382,851	63 Montgomery	\$40,617,193
16 Coffee	\$13,077,955	64 Moore	\$476,925
17 Crockett	\$1,131,029	65 Morgan	\$1,111,140
18 Cumberland	\$15,094,778	66 Obion	\$7,617,431
19 Davidson	\$256,539,470	67 Overton	\$2,528,401
20 Decatur	\$1,819,113	68 Perry	\$731,999
21 DeKalb	\$1,558,073	69 Pickett	\$717,741
22 Dickson	\$13,881,307	70 Polk	\$1,420,871
23 Dyer	\$9,625,868	71 Putnam	\$26,456,288
24 Fayette	\$3,225,191	72 Rhea	\$4,364,039
25 Fentress	\$2,636,690	73 Roane	\$11,901,401
26 Franklin	\$6,034,906	74 Robertson	\$11,193,054
27 Gibson	\$8,359,250	75 Rutherford	\$73,830,845
28 Giles	\$5,462,268	76 Scott	\$3,039,670
29 Grainger	\$1,582,870	77 Sequatchie	\$1,689,890
30 Greene	\$14,294,854	78 Sevier	\$62,429,709
31 Grundy	\$1,124,249	79 Shelby	\$244,372,695
32 Hamblen	\$18,131,791	80 Smith	\$2,632,921
33 Hamilton	\$100,243,475	81 Stewart	\$1,312,282
34 Hancock	\$320,565	82 Sullivan	\$43,600,257
35 Hardeman	\$3,333,920	83 Sumner	\$27,284,211
36 Hardin	\$5,456,558	84 Tipton	\$6,700,168
37 Hawkins	\$6,988,534	85 Trousdale	\$647,289
38 Haywood	\$2,526,693	86 Unicoi	\$2,656,936
39 Henderson	\$5,656,873	87 Union	\$1,336,578
40 Henry	\$6,865,055	88 Van Buren	\$451,543
41 Hickman	\$2,003,342	89 Warren	\$8,709,248
42 Houston	\$801,170	90 Washington	\$38,130,264
43 Humphreys	\$3,182,400	91 Wayne	\$1,602,076
44 Jackson	\$760,222	92 Weakley	\$5,201,203
45 Jefferson	\$7,064,102	93 White	\$3,500,988
46 Johnson	\$1,131,166	94 Williamson	\$67,070,399
47 Knox	\$154,681,471	95 Wilson	\$24,778,786
48 Lake	\$668,940	Out-of-state*	\$244,728,931
		Statewide	\$1,888,354,695

Source: Tennessee Department of Revenue Monthly Collections Report June 2007

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

## **County Motor Vehicle Tax<sup>1</sup>**

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a two-thirds 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 percent of the votes cast in the last gubernatorial election (10 percent 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, 57 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$80.25, as shown in Table 6. Twenty-eight of these counties have rates of \$40.00 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.

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

**Table 6**  
**County Motor Vehicle Tax Rates**  
**FY 2008**

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	\$50.25
9 Carroll	\$30.00
10 Carter	N/A
11 Cheatham	\$50.00
12 Chester	\$65.00
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	\$55.00
20 Decatur	\$30.00
21 DeKalb	N/A
22 Dickson	\$60.00
23 Dyer	\$58.00
24 Fayette	\$50.00
25 Fentress	\$25.00
26 Franklin	N/A
27 Gibson	\$35.00
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	\$40.00
36 Hardin	\$47.00
37 Hawkins	\$27.00
38 Haywood	\$60.50
39 Henderson	\$20.00
40 Henry	\$33.50
41 Hickman	\$50.00
42 Houston	\$45.00
43 Humphreys	N/A
44 Jackson	\$15.00
45 Jefferson	\$25.00
46 Johnson	\$30.00
47 Knox	\$36.00
48 Lake	\$62.00

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	\$49.00
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	\$10.00
70 Polk	N/A
71 Putnam	N/A
72 Rhea	N/A
73 Roane	N/A
74 Robertson	\$80.25
75 Rutherford	\$52.50
76 Scott	N/A
77 Sequatchie	N/A
78 Sevier	N/A
79 Shelby	\$50.00
80 Smith	\$50.00
81 Stewart	\$35.00
82 Sullivan	N/A
83 Sumner	\$50.00
84 Tipton	\$60.00
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	\$40.00
92 Weakley	\$40.00
93 White	N/A
94 Williamson	\$25.00
95 Wilson	\$25.00

**Table 7**  
**Motor Vehicle Registrations**  
**2007**

1 Anderson	87,257	51 Lewis	12,566
2 Bedford	49,987	52 Lincoln	35,982
3 Benton	19,445	53 Loudon	54,445
4 Bledsoe	14,789	54 Macon	23,266
5 Blount	138,245	55 Madison	94,216
6 Bradley	102,062	56 Marion	34,780
7 Campbell	38,794	57 Marshall	30,571
8 Cannon	14,607	58 Maury	80,027
9 Carroll	28,382	59 McMinn	56,437
10 Carter	58,805	60 McNairy	26,883
11 Cheatham	43,839	61 Meigs	12,910
12 Chester	14,482	62 Monroe	42,229
13 Claiborne	35,269	63 Montgomery	147,424
14 Clay	9,260	64 Moore	6,895
15 Cocke	39,118	65 Morgan	19,688
16 Coffee	57,978	66 Obion	31,311
17 Crockett	12,773	67 Overton	20,829
18 Cumberland	59,905	68 Perry	9,759
19 Davidson	652,310	69 Pickett	6,765
20 Decatur	13,273	70 Polk	18,472
21 DeKalb	21,982	71 Putnam	78,843
22 Dickson	47,543	72 Rhea	32,435
23 Dyer	34,631	73 Roane	52,950
24 Fayette	37,698	74 Robertson	66,388
25 Fentress	18,721	75 Rutherford	208,143
26 Franklin	43,461	76 Scott	23,390
27 Gibson	45,811	77 Sequatchie	17,662
28 Giles	33,984	78 Sevier	94,229
29 Grainger	26,605	79 Shelby	747,428
30 Greene	90,230	80 Smith	19,620
31 Grundy	16,659	81 Stewart	13,678
32 Hamblen	63,886	82 Sullivan	172,079
33 Hamilton	389,072	83 Sumner	136,105
34 Hancock	6,746	84 Tipton	55,701
35 Hardeman	25,426	85 Trousdale	9,309
36 Hardin	27,345	86 Unicoi	22,044
37 Hawkins	54,973	87 Union	21,556
38 Haywood	16,275	88 Van Buren	6,036
39 Henderson	27,669	89 Warren	41,959
40 Henry	34,447	90 Washington	121,150
41 Hickman	23,655	91 Wayne	15,979
42 Houston	8,290	92 Weakley	30,537
43 Humphreys	22,324	93 White	28,671
44 Jackson	11,685	94 Williamson	157,203
45 Jefferson	55,420	95 Wilson	103,235
46 Johnson	20,083	Statewide	6,221,978
47 Knox	416,425		
48 Lake	4,454		
49 Lauderdale	21,448		
50 Lawrence	42,665		

## **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 percent to 7 percent of the price of the lodgings. 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 (Dickson, 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.<sup>1</sup>

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.

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<sup>1</sup> T.C.A. § 67-4-1425

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2008**

		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	8%	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	5%	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	7%	general fund
58	Maurry	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 2008**

		Rate	Distribution
68	Perry	5%	discretionary
69	Pickett	N/A	N/A
70	Polk	3%	general fund; debt service; economic development
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 two-thirds 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 \$0.15 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 \$0.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.<sup>1</sup>

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, nine 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-two counties impose the maximum rate of \$0.15; three counties are at \$0.10; and one county is at \$0.05.

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<sup>1</sup> T.C.A. §§ 67-7-201 through 67-7-221



**Table 9**  
**Mineral Severance Tax Rates and Distribution**  
**FY 2008**

	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	highway 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 2006**

	Rate	Distribution
65 Morgan	N/A	N/A
66 Obion	\$0.15	highway fund
67 Overton	\$0.15	highway fund
68 Perry	\$0.10	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 County 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 and School Facilities Taxes**

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.

After June 20, 2006, statutory provisions for the authorization of the adequate facilities tax changed. Current Tennessee law now only authorize the imposition of the adequate facilities tax if the county meets certain criteria: the county must have experienced a growth rate of 20 percent or more in total population from the 1990 to the 2000 federal census period, or between future federal decennial censuses; or, the county must experience a 9 percent or more increase over the period from 2000 to 2004, or any future subsequent four-year period, according to the U.S. Census Bureau population estimates.

Furthermore, the counties meeting the new criteria may only impose an amount per square foot of new residential construction only, up to \$1.00 per square foot. Counties may not increase the rate of the tax for four years after the effective date of the levy or the last increase, and the rate increase may not exceed 10 percent.

Finally, the change was designed to help fund only school facilities. Therefore, counties must adopt a capital improvement plan for which the proceeds of the tax must be allocated to school capital outlay.

At the date of this publication, Bedford and Loudon counties are the only counties that have adopted the school facilities tax. Counties that adopted adequate facilities taxes before this legislation went into effect are not prevented from imposing the taxes that were granted by private act, nor are they prevented from using the proceeds of these taxes for use on public facilities other than school facilities. The counties that impose adequate facilities and school facilities taxes are listed in Table 10, along with the rates, how the rates are imposed, and the purposes for which the proceeds are allocated.<sup>1</sup>

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<sup>1</sup> T.C.A. § 67-4-2901

**Table 10**  
**Adequate/School Facilities/Development Taxes and Fees and Distribution**

Bedford	School Facilities Tax	maximum of \$1.00 per heated/cooled residential square foot	education capital projects; education debt service
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	
Loudon	School Facilities Tax	\$1.00 per residential square foot	education capital projects
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

## **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 2008. 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 CTAS central office in Nashville. This and an array of publications can be found on the CTAS Web site at <http://www.ctas.tennessee.edu>.

**Table 11**  
**Summary of Tax Rates for Major County Taxes**  
**FY 2008**

		<b>Property Tax Rates</b>	<b>Local Option Sales Tax Rates</b>	<b>Motor Vehicle Tax Rates</b>	<b>Hotel/ Motel Tax Rates</b>	<b>Mineral Severance</b>
1	Anderson	\$2.82	2.75%	N/A	5%	\$ 0.15
2	Bedford	\$2.27	2.75%	N/A	N/A	\$ 0.15
3	Benton	\$2.94	2.75%	N/A	5%	\$ 0.10
4	Bledsoe	\$1.9047	2.25%	N/A	N/A	\$ 0.15
5	Blount	\$2.23	2.25%	N/A	4%	\$ 0.15
6	Bradley	\$2.02	2.25%	N/A	5%	N/A
7	Campbell	\$2.00	2.25%	\$ 35.00	5%	\$ 0.15
8	Cannon	\$2.32	1.75%	\$ 50.00	N/A	\$ 0.10
9	Carroll	\$1.00	2.75%	\$ 30.00	N/A	\$ 0.15
10	Carter	\$2.10	2.25%	N/A	5%	\$ 0.15
11	Cheatham	\$2.78	2.25%	\$ 50.00	5%	\$ 0.15
12	Chester	\$2.12	2.75%	\$ 65.00	4%	N/A
13	Claiborne	\$2.48	2.25%	\$ 25.00	3%	\$ 0.15
14	Clay	\$2.37	2.75%	\$ 25.00	N/A	\$ 0.15
15	Cocke	\$2.48	2.75%	N/A	3%	\$ 0.15
16	Coffee	\$3.06	2.75%	N/A	N/A	\$ 0.15
17	Crockett	\$2.84	2.75%	\$ 70.00	5%	N/A
18	Cumberland	\$1.24	2.75%	N/A	5%	\$ 0.15
19	Davidson	\$4.69	2.25%	\$ 55.00	4%	\$ 0.15
20	Decatur	\$1.56	2.50%	\$ 30.00	5%	\$ 0.15
21	DeKalb	\$1.70	2.75%	N/A	5%	\$ 0.15
22	Dickson	\$2.63	2.75%	\$ 60.00	5%	N/A
23	Dyer	\$2.58	2.75%	\$ 58.00	N/A	N/A
24	Fayette	\$1.74	2.25%	\$ 50.00	5%	\$ 0.15
25	Fentress	\$1.34	2.50%	\$ 25.00	5%	\$ 0.15
26	Franklin	\$2.2469	2.25%	N/A	5%	\$ 0.15
27	Gibson	\$0.79	2.25%	\$ 35.00	4%	N/A
28	Giles	\$3.07	2.50%	N/A	5%	\$ 0.15
29	Grainger	\$2.91	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	\$2.20	2.50%	\$ 27.00	5%	N/A
33	Hamilton	\$3.154	2.25%	N/A	4%	N/A
34	Hancock	\$2.27	2.00%	\$ 20.00	N/A	N/A
35	Hardeman	\$2.26	2.75%	\$ 30.00	5%	N/A
36	Hardin	\$1.67	2.50%	\$ 47.00	5%	\$ 0.15
37	Hawkins	\$2.61	2.75%	\$ 27.00	N/A	\$ 0.15
38	Haywood	\$2.18	2.75%	\$ 60.50	5%	\$ 0.15
39	Henderson	\$2.29	2.75%	\$ 20.00	5%	N/A
40	Henry	\$2.35	2.25%	\$ 33.50	5%	N/A
41	Hickman	\$2.91	2.75%	\$ 50.00	5%	\$ 0.15
42	Houston	\$2.90	2.75%	\$ 45.00	5%	N/A
43	Humphreys	\$2.08	2.25%	N/A	5%	\$ 0.05
44	Jackson	\$2.61	2.75%	\$ 15.00	N/A	\$ 0.15
45	Jefferson	\$2.07	2.25%	\$ 25.00	8%	N/A
46	Johnson	\$2.03	1.50%	\$ 30.00	5%	\$ 0.15
47	Knox	\$2.69	2.25%	\$ 36.00	5%	N/A
48	Lake	\$2.43	2.75%	\$ 62.00	5%	N/A
49	Lauderdale	\$2.85	2.75%	\$ 55.00	5%	N/A
50	Lawrence	\$3.02	2.75%	\$ 25.00	5%	\$ 0.15

**Table 11**  
**Summary of Tax Rates for Major County Taxes**  
**FY 2008**

		<b>Property Tax Rates</b>	<b>Local Option Sales Tax Rates</b>	<b>Motor Vehicle Tax Rates</b>	<b>Hotel/ Motel Tax Rates</b>	<b>Mineral Severance</b>
51	Lewis	\$2.04	2.50%	\$ 20.00	5%	N/A
52	Lincoln	\$1.7918	2.50%	\$ 25.00	5%	\$ 0.15
53	Loudon	\$1.84	2.00%	N/A	5%	\$ 0.15
54	Macon	\$2.2494	2.25%	\$ 40.00	N/A	N/A
55	Madison	\$2.31	2.75%	N/A	5%	\$ 0.15
56	Marion	\$1.85	2.75%	N/A	5%	\$ 0.15
57	Marshall	\$2.84	2.25%	\$ 50.00	7%	\$ 0.15
58	Maury	\$2.50	2.25%	\$ 25.00	5%	\$ 0.15
59	McMinn	\$1.90	2.00%	N/A	5%	\$ 0.15
60	McNairy	\$2.40	2.25%	\$ 20.00	N/A	\$ 0.15
61	Meigs	\$1.8251	2.00%	N/A	5%	\$ 0.15
62	Monroe	\$2.03	2.25%	\$ 25.00	5%	\$ 0.15
63	Montgomery	\$3.14	2.50%	\$ 30.00	3%	\$ 0.15
64	Moore	\$2.13	2.50%	N/A	3%	\$ 0.15
65	Morgan	\$2.99	2.00%	N/A	N/A	N/A
66	Obion	\$2.20	2.75%	\$ 40.00	5%	\$ 0.15
67	Overton	\$1.80	2.50%	\$ 30.00	N/A	\$ 0.15
68	Perry	\$2.90	2.50%	N/A	5%	\$ 0.10
69	Pickett	\$1.86	2.75%	N/A	N/A	N/A
70	Polk	\$2.99	2.25%	N/A	3%	N/A
71	Putnam	\$2.5700	2.75%	N/A	6%	\$ 0.15
72	Rhea	\$2.00	2.25%	N/A	2%	\$ 0.15
73	Roane	\$2.630	2.50%	N/A	5%	\$ 0.15
74	Robertson	\$2.30	2.75%	\$ 35.00	5%	\$ 0.15
75	Rutherford	\$2.44	2.75%	\$ 40.00	3%	\$ 0.15
76	Scott	\$2.67	2.25%	N/A	5%	N/A
77	Sequatchie	\$2.13	2.25%	N/A	2%	N/A
78	Sevier	\$1.54	2.50%	N/A	N/A	N/A
79	Shelby	\$4.09	2.25%	\$ 50.00	5%	\$ 0.15
80	Smith	\$2.19	2.75%	N/A	N/A	\$ 0.15
81	Stewart	\$2.58	2.25%	\$ 35.00	N/A	\$ 0.15
82	Sullivan	\$2.53	2.25%	N/A	N/A	\$ 0.15
83	Sumner	\$2.28	2.25%	\$ 50.00	5%	\$ 0.15
84	Tipton	\$2.85	2.25%	\$ 60.00	5%	N/A
85	Trousdale	\$3.08	2.25%	\$ 40.00	N/A	\$ 0.15
86	Unicoi	\$2.04	2.75%	N/A	5%	\$ 0.15
87	Union	\$1.79	2.25%	N/A	N/A	\$ 0.15
88	Van Buren	\$2.17	2.75%	N/A	7%	\$ 0.15
89	Warren	\$2.31	2.75%	\$ 30.00	5%	\$ 0.15
90	Washington	\$2.35	2.50%	N/A	N/A	N/A
91	Wayne	\$2.25	2.75%	\$ 41.25	N/A	\$ 0.15
92	Weakley	\$2.37	2.75%	\$ 40.00	5%	\$ 0.15
93	White	\$1.99	2.25%	N/A	5%	\$ 0.15
94	Williamson	\$2.31	2.25%	\$ 25.00	4%	\$ 0.15
95	Wilson	\$2.48	2.25%	\$ 25.00	3%	\$ 0.15