Tennessee County Tax Statistics

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

> 33rd Edition February 2010

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



COUNTY TECHNICAL ASSISTANCE SERVICE

February 2010

Dear County Official:

The following text and tables represent our 33nd 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.

Nichael R. Barland

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 2010 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 2010 with the previous year. Fifteen counties increased property tax rates by amounts ranging from \$0.01 to \$0.28. The correspondent percentage increases ranged from slightly over .5 percent to nearly 18 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 \$6,731 on one cent of its property tax rate, to Shelby County generating more than \$1.8 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.

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¹ 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.

² T.C.A. § 67-5-101

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	General	Other General Fund or Special Revenue Fund	Highway/ Public Works Fund	General Purpose School Fund	School Transpor- tation Fund	Education Debt Service	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service	Capital Projects Funds	Solid Waste Purpose		County Tax	Special School District	Total Tax Rate
Anderson															
inside Clinton	0.79			1.71				0.18	0.13				2.81		2.81
inside Oak Ridge	0.79			1.71				0.18					2.68		2.68
outside Clinton and Oak Ridge	0.79			1.71				0.18	0.14				2.82		2.82
Bedford	1.11		0.04	1.02				0.10					2.27		2.27
Benton	0.76		0.11	1.75				0.32					2.94		2.94
Bledsoe	0.6889			0.6839		0.0420		0.3330			0.1130		1.8608		1.8608
Blount	0.77			0.95				0.51					2.23		2.23
inside Charleston	0.4570	7720.0	0.1263	0.8435			0.00170	0.2355				0.1003	1,7920		1.7920
inside Cleveland	0.4570	0.0277		0.8435			0.00170	0.2355				0.1003	1.7920		1.7920
inside urban fringe fire district	0.4570	0.0277	0.1263	0.8435			0.00170	0.2355				0.5073	2.1990		2.1990
outside urban fringe	0.4570	0.0277		0.8435			0.00170	0.2355				0.4359	2.1276		2.1276
Campbell	0.79	0.02		0.57				0.12		0.07	0.34		2.00		2.00
Cannon	1.29			0.85				0.04			0.14		2.32		2.32
Carroll									1						
Bruceton-Hollow Rock SSD	0.84		60.0		0.15			60.0			0.08		1.25	1.66	2.91
Huntingdon SSD	0.84		0.09		0.15			60.0			0.08		1.25	1.46	2.71
McKenzie SSD	0.84		0.00		0.15			0.00			0.08		1.25	1.36	2.61
South Carroll SSD	0.84		0.09		0.15			0.00			0.08		1.25	1.80	3.05
West Carroll SSD	0.84		0.09		0.15			0.09			0.08		1.25	1.56	2.81
outside special school districts	0.84		60.0		0.15			60:0			0.08		1.25		1.25
Carter	0.798		0.102	96.0				0.42					2.28		2.28
Cheatham	0.885		0.075	1.10		0.50		0.03		0.065	0.125		2.78		2.78
Chester	1.24		0.02	0.85								0.02	2.13		2.13
Claiborne	1.000		0.01	1.22				090:0			0.19		2.48		2.48
Cooke	10.1	200	125	71.1	30.0			0.03			0.30		3.10		3.10
Coffee	1.223	0.0		3	0.50			2					2.40		7:40
inside Manchester	77.0			1.62		0.08		0.07					2.54		2.54
inside Tullahoma	0.77			1.62				0.07					2.46		2.46
outside cities	0.77			1.62		0.08		0.07	0.12		0.21	0.28	3.15		3.15
Crockett	1.49			0.79	0.12			0.44					2.84		2.84
Cumberland	0.55			0.52				0.15			0.11		1.33		1.33
Davidson						}		•			j			-	
Urban Services District	2.21			1.17		0.15		0.53				0.0700	4.13		4.13
General Services	1 75			777		7		24.0				00200	23.0		0
Uistrict	1.75			1.1/		0.15		0.42				0.0700	3.56	_	3.56

Highway General School Beht Capital School Charter Char			Other													
Fund of princip of pr		200	General Fund or Special	Highway/ Public		School Transpor-	Education Debt	School	General and Other Debt	Rural Debt	Capital	Operation Waste		yo I Man	Special	
0.70 0.73 0.73 0.74 0.75		Fund	Fund	Works	Fund	Fund	Service	Capital Projects	Service	Service	Projects Funds	Solid Waste Fund	rurpose Fund	County I ax Rate	School	Rate
1,056 0,008 0,49	Decatur	0.70			0.73				0.04			60.0		1.56		1.56
117 0.156 0.088	DeKalb	0.55		60.0	0.49				0.20			0.19		1.46		1.46
Continue	Dickson	1.17		0.16	0.88				0.64					2.85		2.85
0.7015	Dyer	0.8033		0.2761	0.9707	0.2188			0.0813					2.35		2.35
Name	Fayette	0.7015		0.0678	0.6520				0.0568					1.4781		1.4781
rocept 60,0400 1,0379 0,021 oe, siter, main 0,7257 0,0400 1,0379 0,21 main 0,7257 0,0400 1,0379 0,21 roco SSD 0,60 0,12 0,12 SSD 0,60 0,12 0,70 roco SSD 0,14 0,14 0,70 roco SSD 0,15 0,16 0,17 0,13 Receneville 0,54 0,16 0,17 0,14 roco SSD 0,12<	Fentress	0.88			0.28				90.0			0.12		1.34		1.34
xxxept xxxept<	Franklin															
ee, ssler, and the color of the co	cities except															
National Parison	Sewanee,															
Columbia Columbia	Winchester,	0 4054		0400	4 02 22		ç		0			7017		0.00		0.00
ee, system, and selections ee, system, and selections ee, system, and selections ee, system, and selections ee, conditions	l ullanoma	0.7257		0.0400	1.0379		0.21		0.10			0.1507		2.2643		2.2643
solities 0.7257 0.0400 1.0379 0.21 colities 0.7257 0.0400 1.0379 0.21 C.Co. SSD 0.60 0.12 0.12 ASSD 0.60 0.12 0.12 ASSD 0.60 0.12 0.12 SSD 0.60 0.12 0.12 ASSD 0.60 0.18 0.040 1.41 ASSD 0.60 0.18 0.040 1.41 0.15 ASSD 0.60 0.18 0.040 0.14 0.70 0.15 SSD 0.80 0.18 0.15 0.70 0.132 0.16 Greeneville 0.5043 0.1294 0.5564 0.1932 0.1932 Morristown 0.54 0.108 0.108 0.108 0.108 Nontistown 0.54 0.014 0.374 0.059 0.054 0.040 Nontistown 0.55 0.146 0.146 0.146 0.146 0.146	Sewanee,															
Co. SSD	Winchester,	0 7267		0000	1 0370		ç		6					2 4 1 2 6		0 4406
Co. SSD 0.60 0.12 0.0400 1.0379 0.21 0.0400 0.12 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.012 0.050 0.050 0.015 0.0504 0.0564 0.0564 0.05043 0.1294 0.5564 0.07054 0.0504 0.0504 0.07054 0.0505 0.0505	ulialiolila	0.720		0.0400	6.00.		0.2		2					2.1130		2.1130
Co. SSD 0.60 0.12	outside cities	0.7257		0.0400	1.0379		0.21		0.10			0.1507	0.0818	2.3461		2.3461
Co. SSD 0.60 0.12	Gibson	•				•	•		•	•		_		•	•	
rd SSD 0.60 0.12 6 SSD 0.60 0.12 6 SSD 0.60 0.12 6 SSD 0.60 0.12 6 n SSD 0.60 0.12 6 n SSD 0.60 0.12 6 n SSD 0.60 0.12 6 Greeneville 0.5043 0.1294 0.5564 0.1932 Greeneville 0.5043 0.1294 0.5564 0.1932 6 Morristown 0.54 0.1294 0.5564 0.1932 6 No organ 0.049 0.7054 0.7054 6 6 No organ 0.054 0.7054 0.7054 6 6 No organ 0.054 0.7054 0.7054 6 6 No organ 0.054 0.7054 0.7054 6 6 No organ 0.055 0.054 0.054 0.054 0.054 No organ 0.1272	Gibson Co. SSD	0.60		0.12										0.72	1.80	2.52
SSD 0.60 0.12	Bradford SSD	09.0		0.12										0.72	1.82	2.54
SSD 0.60 0.12 9 n SSD 0.60 0.12 41 9 Greeneville 0.80 0.18 0.40 1.41 9 Greeneville 0.5043 0.1294 0.5564 0.1932 9 Greeneville 0.5043 0.1294 0.5564 0.1932 9 Morristown 0.5900 0.1294 0.5564 0.1932 9 Morristown 0.54 1.08 0.746 9 9 Inamistown 0.54 1.08 0.64 9 9 Inamistown 0.54 1.08 0.64 9 9 Inamistown 0.55 0.010 1.326 9 9 9 Inamistown 0.55 0.010 1.326 9	Kenton SSD	09.0		0.12										0.72	2.12	2.84
n SSD 0.60 0.12 1.41 9	Milan SSD	09.0		0.12										0.72	1.84	2.56
Greeneville 0.5043 0.1294 0.5564 0.1932 Greeneville 0.5043 0.1294 0.5564 0.1932 Alforristown 0.54 0.0564 0.1932 In 0.0900 0.1294 0.5564 0.1932 In 0.54 0.0124 0.5564 0.1932 In 0.54 0.0140 1.08 0.079 In 0.79 0.0110 1.3726 0.64 In 0.79 0.059 0.054 0.064 In 0.79 0.059 0.057 0.064 In 0.75 0.059 0.057 0.064 In 0.055 0.057 0.064 0.064 In 0.055 0.056 0.068 0.055 In 0.055 0.056 0.068 0.055 In 0.055 0.056 0.065 0.066 In 0.055 0.3225 0.3225 0.3225 In 0.01118	Trenton SSD	09.0		0.12										0.72	1.89	2.61
Greeneville 0.5043 0.1294 0.5664 0.1932 0.1294 0.5664 0.1932 0.1118 0.0655 0.9225 0.9325 0.	Giles	0.80	0.18	0.40	1.41				0.28					3.07		3.07
Greeneville 0.5043 0.1294 0.5564 0.1332 6 Greeneville 0.5043 0.1294 0.5564 0.1932 Morristown 0.54 1.08 0.7054 A Morristown 0.54 1.08 0.04 1 26 0.0110 1.326 0.64 1 26 0.051 0.64 0.64 1 26 0.059 0.052 0.04 1 26 0.155 1.04 0.17 1 2773 0.1272 0.9801 0.05 1 2773 0.1272 0.08 0.05 1 2773 0.125 0.05 0.05 1 2773 0.05 0.05 0.05 1 2773 0.05 0.05 0.06 2 275 0.05 0.05 0.06 3 275 0.05 0.05 0.05 4 277 0.05 0.06 0.07 5 275 0.05 0.05 0.05 6 275 0.05 0.05 0.05 <td>Grainger</td> <td>1.115</td> <td></td> <td>0.15</td> <td>0.70</td> <td></td> <td></td> <td></td> <td>0.35</td> <td></td> <td></td> <td>0.20</td> <td>0.025</td> <td>2.540</td> <td></td> <td>2.540</td>	Grainger	1.115		0.15	0.70				0.35			0.20	0.025	2.540		2.540
Greeneville 0.5043 0.1294 0.5564 0.1932 o Greeneville 0.5043 0.1294 0.5564 0.1932 Morristown 0.54 1.08 7.08 I Morristown 0.54 1.08 7.08 I J.26 0.0110 1.376 0.64 I O.79 0.051 0.054 0.064 I O.651 0.0527 0.04 0.0 I O.85 0.155 1.04 0.17 0.40 I O.79 0.05 0.057 0.05 0.057 I O.75 0.125 1.04 0.15 0.05 I O.55 0.35 1.38 0.25 0.05 I O.75 0.055 0.055 0.055 0.055 0.055 I O.55 0.33 1.38 0.055 0.0225 0.055 0.055 I O.60 0.01 0.01 0.055 0.055 0.055 0.055 0.055	Greene															
Greeneville 0.5043 0.1294 0.5564 0.1932 Morristown 0.5900 0.1294 0.5564 0.1932 Morristown 0.54 1.08 6.64 0.108 1.3816 0.0110 1.376 6 6 1.26 0.79 0.014 0.34 6 6 1 0.79 0.051 0.054 0.057 6 6 1 0.85 0.052 0.027 0.40 6 6 1 0.054 0.055 0.057 0.06 0.05 6 6 1 0.055 0.055 0.057 0.06 0.05 0.06 6 6 1 0.056 0.057 0.06 0.05 0.05 0.05 6 6 1 0.056 0.056 0.066 0.056 0.055 0.055 0.055 0.055 0.055 0.055 0.055 0.055 0.055 0.055 0.055 0.055	inside Greeneville	0.5043		0.1294	0.5564				0.0367			0.0618	0.0251	1.3137		1.3137
Morristown 0.54 1.08 Morristown 0.54 1.08 1.3816 0.0110 1.3726 1 0.79 0.051 0 0.79 0.059 0.927 0 0.051 0.059 0.927 0.07 n 0.054 0.055 0.057 0.06 n 0.74 0.05 0.057 0.06 Paris SSD 0.55 0.33 1.38 0.055 Paris SSD 0.55 0.0655 0.9225 0.9225 1.1118 0.0655 0.9225 0.9225	outside Greeneville	0.5043		0.1294	0.5564		0.1932		0.0367			0.0618	0.0251	1.5069		1.5069
Morristown 0.54 1.08 1.08 Morristown 0.54 1.08 1.08 n 0.79 0.0110 1.3726 2.44 n 0.79 0.051 0.054 2.46 n 0.051 0.0527 0.027 0.07 n 0.27 0.055 0.057 0.07 paris SSD 0.55 0.33 1.38 paris SSD 0.55 0.033 1.38 1.60 0.01 0.01 0.053	Grundy	0.9900			0.7054				0.1300			0.2700		2.0954		2.0954
Morristown 0.54 1.08 1.08 Morristown 0.54 1.08 1.08 n 0.79 0.059 0.927 0.04 n 0.051 0.059 0.927 0.40 n 0.054 0.059 0.927 0.040 n 0.055 0.057 0.057 0.040 n 0.74 0.05 0.057 0.0901 Paris SSD 0.55 0.33 1.38 Paris SSD 0.55 0.033 1.38 1.101 0.055 0.9225 1.60 0.01 0.01 0.053	Hamblen	•				•	•		•	-		_		•	•	
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1.3816 0.0110 1.326 1.26 0.044 0.64 0 0.79 1.46 0.051 0.059 0.927 0.40 n 0.173 0.155 1.04 0.17 0.40 n 0.74 0.05 0.058 0.25 8 Paris SSD 0.55 0.33 1.38 8 Paris SSD 0.55 0.0655 0.9225 8 1.10 0.01 0.01 0.53 1.38	outside Morristown	0.54			1.08				0.32			0.26		2.20		2.20
n 1.26 0.64 n 0.79 1.46 0.051 0.059 0.927 0.85 0.155 1.04 0.17 0.40 n 0.74 0.05 0.05 0.68 0.25 Paris SSD 0.55 0.33 1.38 8 Paris SSD 0.55 0.0655 0.9225 8 1.1118 0.0655 0.9225 8 1.60 0.01 0.01 0.53 1	Hamilton	1.3816		0.0110	1.3726									2.7652		2.7652
n 0.79 1.46 0.051 0.059 0.927 0.040 n 0.173 0.175 0.040 0.05 n 0.74 0.055 0.058 0.25 Penis SSD 0.55 0.33 1.38 0.055 Penis SSD 0.55 0.0655 0.9225 0.01 1.108 0.0655 0.9225 0.01 0.01	Hancock	1.26			0.64				0.05			0.27		2.22		2.22
u.651 0.054 0.927 0.046 n 0.055 0.055 0.058 0.056 n 0.74 0.05 0.068 0.25 Penis SSD 0.55 0.33 1.38 8 Paris SSD 0.55 0.0655 0.9225 8 1.1118 0.0655 0.9225 8 1.60 0.01 0.53 1.38 8	Hardeman	0.79		0	1.46				0.01					2.26		2.26
n 0.85 0.155 1.04 0.17 0.40 n 0.1273 0.1272 0.9901 0.05 0.05 0.05 Paris SSD 0.55 0.33 1.38 0.055 0.0655 0.9225 1.00 0.01 0.01 0.53 0.9225 0.9225	Hardin	0.651		0.059	0.927				0.033					1.67		1.67
n 0.1272 0.9901 n 0.74 0.05 0.68 0.25 Paris SSD 0.55 0.33 1.38 8 Paris SSD 0.55 0.33 1.38 9 1.1118 0.0655 0.9225 9 1.60 0.01 0.53 1	Hawkins	0.85		0.155	1.04	0.17	0.40		0.09					2.705		2.705
n 0.74 0.05 0.68 0.25 Paris SSD 0.55 0.33 1.38 8 Paris SSD 0.65 0.33 1.38 8 1.1118 0.0655 0.9225 8 1.60 0.01 0.53 0.53	Haywood	1.2173		0.1272	0.9901				0.0454					2.38		2.38
Paris SSD 0.55 0.33 1.38 9 Paris SSD 0.65 0.33 1.38 1.1118 0.0655 0.9225 1.60 0.01 0.53	Henderson	0.74		0.05	0.68	0.25			0.48			0.09		2.29		2.29
Paris SSD 0.55 0.33 1.38 6 9 Paris SSD 0.65 0.33 1.38 6 1.1118 0.0655 0.9225 6 7 1.60 0.01 0.53 6 6	Henry	-				-	-									
Paris SSD 0.55 0.33 1.38 1.1118 0.0655 0.9225 1.60 0.01 0.53	inside Paris SSD	0.55		0.33	1.38				0.03			90.0		2.35	0.63	2.98
1.1118 0.0655 0.9225	outside Paris SSD	0.55		0.33	1.38				0.03			90.0		2.35		2.35
1.60 0.01 0.53	Hickman	1.1118		0.0655	0.9225				0.2986					2.3984		2.3984
	Houston	1.60		0.01	0.53				0.05			0.10		2.29		2.29

	General	Other General Fund or Special Revenue Fund	Highway/ Public Works Fund	General Purpose School	School Transportation	Education Debt Service	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service	Capital Projects Funds	Special/ Local Solid Waste Purpose Find Find		County Tax	Special School District	Total Tax Rate
Humphreys															
inside Waverly, McEwen, or New Johnsonville	0.46		0.090	0.76				0.25		090.0	0.16		1.78		1.78
outside Waverly, McEwen, or New	0.46	000	060 0	92.0				20.02		090 0	910		7 83		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Jackson	1.23	8	0.11	0.98				2		200	0.24		2.56		2.56
Jefferson	0.97		0.23	0.74				0.16		0.05	0.17		2.29		2.29
Johnson	0.62			1.00				0.28		0.09	0.04		2.03		2.03
Knox	0.97			1.08				0.31					2.36		2.36
Lake	0.9358		0.0314	1.0268				0.0911			0.0314		2.1165		2.1165
Lauderdale	1.320		0.270	0.945			Ī	0.315					2.85		2.85
Lawrence	1.265		0.265	1.100				0.390		80600			3.020		3.020
Lewis	0.6387		0.0476	0.7363		1		0.1102		0.0200			1 7918		1 7918
Lincolli	0.0307		0.0044	0.0939				0.1720					0167.1		0187.1
inside Lenoir City	0.4298		0.0325	0.8100				0.0650		0.0325	0.0050		1.3748		1.3748
outside Lenoir City	0.4298		0.0325	0.8100				0.0650	0.2121	0.0325	0.0050		1.5869		1.5869
Macon	1.1998		0.1235	0.8903							0.0358		2.2494		2.2494
Madison	0.8475	0.0525	0.0975	0.6800			0.0550	0.415		0.03	0.0525	0.0800	2.31		2.31
Marion	j				j	-						}	•	•	
inside Richard City SSD	0.651			0.873				0.089					1.614	0.21	1.824
outside Richard City SSD	0.651			0.873				0.089	0.237				1.85		1.85
Marshall	0.93		0.08	1.67				0.40		0.01			3.09		3.09
Maury	0.715		0.160	1.245				0.350		0.07	0.110		2.65		2.65
McMinn	0.3291	Ī	0.1217	0.7861			Ī			0.3184			1.5553		1.5553
Meigs	0.85		0.10	1.14 0.6216				0.31					2.40		1 8251
Monroe															
inside cities	09'0		0.03	0.59				0.24			0.12		1.58		1.58
outside cities	09'0	_	0.03	0.59				0.24			0.12		1.58		1.58
Montgomery	0.93		0.12	0.88			0.06	0.840		0.047			2.88		2.88
Moore															
Services District	0.94		0.015	1.09				0.175			0.10		2.32		2.32
outside Urban Services District	0.85		0.015	1.09				0.175			0.10		2.23		2.23
Mordan	1.510		0.023	1.00				0.155			0.302		2.990		2.990
Obion						1									
inside Union City	0.2200		0.08	1.18				0.03					1.51		1.51
outside Union City	0.2200		0.08	1.18				0.47					1.95		1.95
Overton	1.02		0.04	0.59		0.13					0.10		1.88		1.88

	General	Other General Fund or Special Revenue Fund	Highway/ Public Works Fund	General Purpose School Fund	School Transpor- tation 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
Perry	1.0433	0.0573		0.8200				0.1344			0.2371		2.2921		2.2921
Pickett	0.7250			0.4655				0.0610			0.1679		1.4194		1.4194
Polk	1.16			0.67				0.35					2.18		2.18
Putnam	0.93		60'0	0.94				0.54		0.02	0.20	0.03	2.75		2.75
Rhea	0.851787			0.367908	0.247938			0.131967					1.599600		1.599600
Roane															
inside Kingston, Midtown, Oliver															
Springs, and Rockwood	0.78	0.040	0.125	1.250		0.05		0.14	0.20		0.025		2.610		2.610
inside Harriman	0.78	0.040	0.125	1.250		0.05		0.14			0.025		2.410		2.410
inside city of Oak Ridge	0.78	0.040	0.125	1.250				0.14			0.025	_	2.360		2.360
outside Kingston, Midtown, Oliver															
Springs, Rockwood, Harriman, and Oak Ridge	0.78	0.090	0.125	1.250		0.05		0.14	0.20		0.085		2.720		2.720
Robertson	0.89			1.06				09:0			0.06		2.61		2.61
Rutherford	0.5725	0.0975	0.0100	1.2650			0.0500	0.7400					2.7350		2.7350
Scott															
inside Oneida SSD	0.53			0.85				0.18					1.56	0.65	2.21
outside Oneida SSD	0.53			0.85				0.18	0.41				1.97		1.97
Sequatchie	0.81			0.95				0.16	Ī		0.12		2.04		2.04
Sevier	0.44		0.16	0.79				0.13				0.05	1.54		1.54
Shelby	1.23		0	1.98				0.81	0.04				4.06		4.06
Stewart	1.02		0.00	0.995		0.15		0.13					2.19		2.19
Sullivan	0.5988		0.0396	1.3365			0.0674	0.0682			0.0202		2.1307		2.1307
Sumner	0.4204		0.0177	1.2131				0.3696					2.0208		2.0208
Tipton	0.75		0.070	1.11				0.41					2.34		2.34
Ilousdale	7												100		7
mside Hartsville	1.37			200		700		7			30.0		1.37		1.37
Unicoi	1.73		0.035	0.9		0.24		0.13			0.23		3.20		3.20
Union	0.72	0.11	0.08	0.73				0.15					1.79		1.79
Van Buren	0.7900	0.0700		0.4154				0.0100			0.0450	0.10	1.4304		1.4304
Warren	1.00	0.12	0.095	99.0				0.375			90.0		2.31		2.31
Washington	0.6484		0.1484	0.6874				0.3906			0.0391		1.9139		1.9139
Wayne	0.87		0.02	0.88				0.29	Ī		0.19		2.25		2.25
Weakley	0.57		0.160	0.74				0.5716	Ī	0.020			2.0616		2.0616
White	1.06			0.85				0.08					1.99		1.99

Property Tax Rate by Fund

	General	Other General Fund or Special Revenue	Highway/ Public Works	General Purpose School	School Transpor- tation	Education Debt Service	School Capital	General and Other Debt Service		Capital Projects	Special/ Local Solid Waste Purpose County Tax	Special/ Local Purpose		Special	Total Tax
	Fund	Fund	Fund	Fund	Fund	Fund	Projects	Funds	Fund	Funds	Fund	Fund		District	Rate
Williamson															
5th and 9th districts															
Inside city limits of Franklin and Franklin															
SSD	0.49			1.20				0.34					2.03	1.14	3.17
9th district outside															
Franklin city limits								,							
and Franklin SSD	0.49		0.05	1.20				0.34			90.0		2.14	1.14	3.28
inside cities of															
Brentwood, Fairview,															
Spring Hill,															
Thompson's Station,															
Nolensville	0.49			1.20				0.34	0.17		90.0		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		90.0		2.31		2.31
Wilson															
inside Lebanon SSD	0.7337	0.0300	0.1279	1.3263				0.1265		0.0527	0.0356		2.4327	0.39	2.823
outside Lebanon															
SSD	0.7337	0.0300	0.1279	1.3263	_			0.1265		0.0527	0.0356		2.4327		2.4327

Notes on Special Revenue/Special Purpose Funds:

Bradley County special revenue fund is for the public library; special purpose fund inside Charleston and Cleveland is for community development fund. special purpose fund inside urban fringe is \$.4070 for the fire district and \$.1003 for community development;

special purpose fund outside urban fringe is \$.3356 for the fire district and \$.1003 for community development.

Campbell County special revenue fund is \$.01 for ambulance service and \$.01 for economic development.

Chester County special purpose fund is for technology school.

Cocke County special revenue fund is \$.07 for economic development.

Coffee County special purpose fund is for industrial development.

Dickson County highway fund includes \$.11 for highway fund and \$.05 for the bridge fund. Davidson County special purpose fund is for fire protection services.

Franklin County special revenue fund is for rural fire.

Giles County special revenue fund is for ambulance service.

Grainger County special purpose fund is for parks and recreation.

Greene County special purpose fund is for self-insurance.

Humphreys County special revenue fund is for the fire tax district.

Madison County local purpose tax is for solid waste operations; special revenue fund is for juvenile services.

Perry County special revenue fund is for ambulance service.

Roane County special revenue fund outside cities is \$.05 for urban services; \$.02 for ambulance service; and \$.02 for industrial/economic development. Putnam County special revenue fund is for industrial development.

ambulance service and industrial/economic development funds only inside cities.

Rutherford County special revenue fund is for ambulance services.

Sevier County special purpose fund is for short-lived capital assets. Union County special revenue fund is for the ambulance fund.

Van Buren special revenue fund is \$.13 for the ambulance service; local purpose tax of \$.10 is for the volunteer fire department.

Warren County special revenue fund is for the ambulance service.

Wilson County special revenue fund is a rainy day fund.

Other notes:

Anderson inside Clinton other debt service is for high school debt service at \$.13; the general debt service rate is \$.18.

Frousdale 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 2009 to FY 2010

		1	Rate
	FY 2009	FY 2010	Change
1 Bledsoe	\$1.5808	\$1.8608	\$0.28
2 Carroll	\$1.00	\$1.25	\$0.25
3 Haywood	\$2.18	\$2.38	\$0.20
4 Trousdale	\$3.08	\$3.28	\$0.20
5 Dickson	\$2.66	\$2.85	\$0.19
6 Rutherford	\$2.56	\$2.7350	\$0.18
7 Maury	\$2.50	\$2.65	\$0.15
8 Loudon	\$1.46	\$1.5869	\$0.13
9 Unicoi	\$2.2550	\$2.3750	\$0.12
10 Hawkins	\$2.61	\$2.705	\$0.12
11 Roane	\$2.63	\$2.72	\$0.09
12 Cumberland	\$1.24	\$1.33	\$0.09
13 Moore	\$2.16	\$2.23	\$0.09
14 Carter	\$2.22	\$2.28	\$0.07
15 Chester	\$2.12	\$2.13	\$0.00
16 Hancock	\$2.27	\$2.22	-\$0.05
17 Anderson	\$2.82	\$2.82	\$0.00
18 Bedford	\$2.02	\$2.27	\$0.00
19 Benton	\$2.27	\$2.27	\$0.00
20 Blount	\$2.94	\$2.23	
	\$1.79	\$1.79	\$0.00
21 Bradley	\$1.79		\$0.00
22 Campbell		\$2.00	\$0.00
23 Cannon	\$2.32	\$2.32	\$0.00
24 Cheatham	\$2.78	\$2.78	\$0.00
25 Claiborne	\$2.48	\$2.48	\$0.00
26 Clay	\$3.10	\$3.10	\$0.00
27 Cocke	\$2.48	\$2.48	\$0.00
28 Coffee	\$3.15	\$3.15	\$0.00
29 Crockett	\$2.84	\$2.84	\$0.00
30 Davidson	\$4.13	\$4.13	\$0.00
31 Decatur	\$1.56	\$1.56	\$0.00
32 DeKalb	\$1.46	\$1.46	\$0.00
33 Dyer	\$2.35	\$2.35	\$0.00
34 Fayette	\$1.4781	\$1.4781	\$0.00
35 Fentress	\$1.34	\$1.34	\$0.00
36 Franklin	\$2.3461	\$2.3461	\$0.00
37 Gibson	\$0.72	\$0.72	\$0.00
38 Giles	\$3.07	\$3.07	\$0.00
39 Grainger	\$2.54	\$2.54	\$0.00
40 Greene	\$1.5069	\$1.5069	\$0.00
41 Grundy	\$2.0954	\$2.0954	\$0.00
42 Hamblen	\$2.20	\$2.20	\$0.00
43 Hamilton	\$2.7652	\$2.7652	\$0.00
44 Hardeman	\$2.26	\$2.26	\$0.00
45 Hardin	\$1.67	\$1.67	\$0.00
46 Henderson	\$2.29	\$2.29	\$0.00
47 Henry	\$2.35	\$2.35	\$0.00
48 Hickman	\$2.3984	\$2.3984	\$0.00
49 Houston	\$2.29	\$2.29	\$0.00
50 Humphreys	\$1.83	\$1.83	\$0.00
51 Jackson	\$2.56	\$2.56	\$0.00
52 Jefferson	\$2.29	\$2.29	\$0.00
53 Johnson	\$2.03	\$2.03	\$0.00
54 Knox	\$2.36	\$2.36	\$0.00
55 Lake	\$2.1165	\$2.1165	\$0.00

Table 2
Property Tax Rate Comparisons from FY 2009 to FY 2010

			Rate
	FY 2009	FY 2010	Change
56 Lauderdale	\$2.85	\$2.85	\$0.00
57 Lawrence	\$3.02	\$3.02	\$0.00
58 Lewis	\$2.04	\$2.04	\$0.00
59 Lincoln	\$1.7918	\$1.7918	\$0.00
60 Macon	\$2.2494	\$2.2494	\$0.00
61 Madison	\$2.31	\$2.31	\$0.00
62 Marion	\$1.85	\$1.85	\$0.00
63 Marshall	\$3.09	\$3.09	\$0.00
64 McMinn	\$1.5553	\$1.5553	\$0.00
65 McNairy	\$2.40	\$2.40	\$0.00
66 Meigs	\$1.8251	\$1.8251	\$0.00
67 Monroe	\$1.58	\$1.58	\$0.00
68 Montgomery	\$2.88	\$2.88	\$0.00
69 Morgan	\$2.99	\$2.99	\$0.00
70 Obion	\$1.95	\$1.95	\$0.00
71 Overton	\$1.88	\$1.88	\$0.00
72 Perry	\$2.2921	\$2.2921	\$0.00
73 Pickett	\$1.4194	\$1.4194	\$0.00
74 Polk	\$2.18	\$2.18	\$0.00
75 Putnam	\$2.75	\$2.75	\$0.00
76 Rhea	\$1.5996	\$1.5996	\$0.00
77 Robertson	\$2.61	\$2.61	\$0.00
78 Scott	\$1.97	\$1.97	\$0.00
79 Sequatchie	\$2.04	\$2.04	\$0.00
80 Sevier	\$1.54	\$1.54	\$0.00
81 Shelby	\$4.06	\$4.06	\$0.00
82 Smith	\$2.19	\$2.19	\$0.00
83 Stewart	\$2.00	\$2.00	\$0.00
84 Sullivan	\$2.1307	\$2.1307	\$0.00
85 Sumner	\$2.0208	\$2.0208	\$0.00
86 Tipton	\$2.34	\$2.34	\$0.00
87 Union	\$1.79	\$1.79	\$0.00
88 Van Buren	\$1.4304	\$1.4304	\$0.00
89 Warren	\$2.31	\$2.31	\$0.00
90 Washington	\$1.9139	\$1.9139	\$0.00
91 Wayne	\$2.25	\$2.25	\$0.00
92 Weakley	\$2.0616	\$2.0616	\$0.00
93 White	\$1.99	\$1.99	\$0.00
94 Williamson	\$2.31	\$2.31	\$0.00
95 Wilson	\$2.4327	\$2.4327	\$0.00

Notes:

Reappraisals occurred in Bradley, Davidson, Fayette, Gibson, Hamilton, Hickman, Knox, Lake, Loudon, Montgomery, Perry, Rhea, Shelby, Stewart, Sullivan, Sumner, Van Buren, and Washington counties. For comparison purposes, rates for FY 2009 are certified rates.

Rates are county rates outside cities and urban and special districts. Davidson is USD rate.

Table 3
Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate
2008

1 Anderson	\$	131,440
2 Bedford	\$	77,162
3 Benton	\$	20,063
4 Bledsoe	\$	19,582
5 Blount	\$	286,205
6 Bradley	\$	175,915
7 Campbell	\$	63,916
8 Cannon	\$	21,235
9 Carroll	\$	33,846
10 Carter	\$	70,661
11 Cheatham	\$	70,096
12 Chester	\$ \$	18,350
13 Claiborne	\$	51,259
14 Clay	\$	10,458
15 Cocke	\$	49,795
16 Coffee	\$	86,580
17 Crockett	\$	18,992
18 Cumberland	\$	135,630
19 Davidson	\$	1,647,941
20 Decatur	\$	20,415
21 DeKalb	\$	46,451
22 Dickson		
	\$ \$	95,194
23 Dyer		62,955
24 Fayette	\$	79,190
25 Fentress	\$	28,573
26 Franklin	\$	84,650
27 Gibson	\$	63,949
28 Giles	\$ \$	46,199
29 Grainger	\$	33,348
30 Greene	\$	133,925
31 Grundy	\$	20,148
32 Hamblen	\$	119,783
33 Hamilton	\$	720,763
34 Hancock	\$	9,693
35 Hardeman	\$	34,270
36 Hardin	\$	60,522
37 Hawkins	\$	82,959
38 Haywood	\$	36,454
39 Henderson	\$	34,870
40 Henry	\$	47,649
41 Hickman	\$	28,130
42 Houston	\$	12,374
43 Humphreys	\$	38,660
44 Jackson	\$	16,209
45 Jefferson	\$	97,325
46 Johnson	\$	26,114
47 Knox	\$	873,854
48 Lake	- э \$	·
-	\$ \$	6,731
49 Lauderdale		30,292
50 Lawrence	\$	50,173
51 Lewis	\$	15,064
52 Lincoln	\$	52,015

53 Loudon	\$ 136,681
54 Macon	\$ 31,627
55 Madison	\$ 179,165
56 Marion	\$ 57,010
57 Marshall	\$ 54,624
58 Maury	\$ 154,108
59 McMinn	\$ 119,310
60 McNairy	\$ 32,597
61 Meigs	\$ 20,277
62 Monroe	\$ 98,563
63 Montgomery	\$ 254,650
64 Moore	\$ 18,100
65 Morgan	\$ 24,556
66 Obion	\$ 51,531
67 Overton	\$ 29,316
68 Perry	\$ 12,493
69 Pickett	\$ 11,758
70 Polk	\$ 33,287
71 Putnam	\$ 125,162
72 Rhea	\$ 47,480
73 Roane	\$ 101,200
74 Robertson	\$ 128,168
75 Rutherford	\$ 512,856
76 Scott	\$ 32,972
77 Sequatchie	\$ 27,659
78 Sevier	\$ 354,867
79 Shelby	\$ 1,816,266
80 Smith	\$ 29,540
81 Stewart	\$ 19,464
82 Sullivan	\$ 295,947
83 Sumner	\$ 349,850
84 Tipton	\$ 95,240
85 Trousdale	\$ 10,466
86 Unicoi	\$ 30,865
87 Union	\$ 31,098
88 Van Buren	\$ 9,843
89 Warren	\$ 54,679
90 Washington	\$ 223,006
91 Wayne	\$ 19,463
92 Weakley	\$ 45,874
93 White	\$ 35,621
94 Williamson	\$ 696,331
95 Wilson	\$ 287,735
Statewide	\$12,799,330

Source: 2008 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 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.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: 43 counties are at 2.75 percent; 13 are at 2.50 percent; 32 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 2009 as reported by the Tennessee Department of Revenue in its *June 2009 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

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

Technical Advisory Service. Both publications can be found on the CTAS Web site, 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	2.75%	Jul-09	\$1,600	\$44.00	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	2.75%	Jan-09	\$1,600	\$44.00	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	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	2.75%	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	2.75%	Oct-08	\$1,600	\$44.00	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	2.75%	Jul-09	\$300	\$8.25	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	2.75%	Oct-08	\$1,600	\$44.00	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						<u>.</u>

^{*}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 2010 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 2009

1 Anderson	\$20,865,431
2 Bedford	\$8,518,855
3 Benton	\$3,192,711
4 Bledsoe	\$696,017
5 Blount	\$27,940,346
6 Bradley	\$20,085,216
7 Campbell	\$6,053,644
8 Cannon	\$758,930
9 Carroll	\$4,147,419
10 Carter	\$8,690,796
11 Cheatham	\$5,246,561
12 Chester	\$1,975,616
13 Claiborne	\$3,142,050
14 Clay	\$900,644
15 Cocke	\$7,097,224
16 Coffee	\$16,688,775
17 Crockett	\$1,186,696
18 Cumberland	\$1,166,696
19 Davidson	\$237,452,309
	\$1,718,947
20 Decatur 21 DeKalb	\$2,905,384
22 Dickson	\$13,163,537
23 Dyer	\$9,471,008
24 Fayette	\$4,020,799
25 Fentress	\$2,682,007
26 Franklin	\$5,669,269
27 Gibson	\$8,579,393
28 Giles	\$5,644,520
29 Grainger	\$1,570,427
30 Greene	\$13,561,329
31 Grundy	\$1,129,184
32 Hamblen	\$18,154,506
33 Hamilton	\$97,071,580
34 Hancock	\$325,891
35 Hardeman	\$3,344,402
36 Hardin	\$6,283,993
37 Hawkins	\$6,850,962
38 Haywood	\$2,546,542
39 Henderson	\$5,663,720
40 Henry	\$6,798,671
41 Hickman	\$2,068,107
42 Houston	\$805,733
43 Humphreys	\$3,082,887
44 Jackson	\$844,720
45 Jefferson	\$8,063,258
46 Johnson	\$1,200,390
47 Knox	\$143,614,878
48 Lake	\$654,176
49 Lauderdale	\$3,388,011
43 Lauderdale	ψο,οσο,υττ

51 Lewis \$1,833,772 52 Lincoln \$5,731,283 53 Loudon \$7,511,384 54 Macon \$3,019,581 55 Madison \$39,416,997 56 Marion \$6,530,635 57 Marshall \$4,652,918 58 Maury \$17,346,168 59 McMinn \$8,489,528 60 McNairy \$3,262,420 61 Meigs \$704,920 62 Monroe \$6,673,126 63 Montgomery \$40,225,439 64 Moore \$521,396 65 Morgan \$1,255,331 66 Obion \$8,131,585 67 Overton \$2,455,332 68 Perry \$734,236 69 Pickett \$684,704 70 Polk \$1,534,594 71 Putnam \$25,655,789 72 Rhea \$5,138,807 73 Roane \$12,690,275 74 Robertson \$13,606,383 75 Rutherford \$75,174,141 76 Scott \$2,970,456 77 Sequatchie \$1,836,605 78 Sevier		#0.000.004
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94 Williamson \$61,482,529 95 Wilson \$24,774,754	-	
95 Wilson \$24,774,754		
0.4 -4 -4-4-*		
		\$265,370,331
Total \$1,862,799,683	rotai	\$1,862,799,683

Source: Tennessee Department of Revenue Monthly Collections Report June 2009 *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 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, 58 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$85.25, as shown in Table 6. Twenty-nine 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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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 2010

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	\$55.00
10 Carter	N/A
11 Cheatham	\$50.00
12 Chester	\$65.35
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	\$60.15
24 Fayette	\$50.00
25 Fentress	\$25.00
26 Franklin	Ψ <u>2</u> 3.00
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	\$80.00
36 Hardin	\$47.00
37 Hawkins	\$27.00
38 Haywood	\$61.00
39 Henderson	\$83.00
40 Henry	\$34.00
41 Hickman	\$50.00
42 Houston	\$45.00
43 Humphreys	N/A
44 Jackson	\$15.50
45 Jefferson	\$25.00
46 Johnson	\$30.00
47 Knox	\$36.00
	•
48 Lake	\$62.00

49 Lauderdale	\$65.00
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	\$30.50
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	\$85.25
75 Rutherford	\$52.50
76 Scott	N/A
77 Sequatchie	N/A
78 Sevier	N/A
79 Shelby	\$50.00
80 Smith	\$65.00
81 Stewart	\$35.00
82 Sullivan	N/A
83 Sumner	\$51.00
84 Tipton	\$60.00
85 Trousdale	\$40.00
86 Unicoi	N/A
87 Union	\$30.00
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

Table 7 Motor Vehicle Registrations 2009

1 Anderson	86,787
2 Bedford	49,695
3 Benton	18,952
4 Bledsoe	14,346
5 Blount	135,617
6 Bradley	97,678
7 Campbell	37,587
8 Cannon	14,013
9 Carroll	27,062
10 Carter	57,253
11 Cheatham	43,311
12 Chester	14,123
13 Claiborne	33,291
14 Clay	8,745
15 Cocke	37,713
16 Coffee	57,376
17 Crockett	12,391
18 Cumberland	60,107
19 Davidson	643,340
20 Decatur	12,978
21 DeKalb	21,147
22 Dickson	45,624
23 Dyer	32,465
24 Fayette	38,445
25 Fentress	18,647
26 Franklin	42,040
27 Gibson	44,163
28 Giles	33,201
29 Grainger	25,982
30 Greene	87,010
31 Grundy	15,748
32 Hamblen	61,530
33 Hamilton	382,307
34 Hancock	6,434
35 Hardeman	22,428
36 Hardin	26,540
37 Hawkins	52,339
38 Haywood	15,129
39 Henderson	26,523
40 Henry	33,045
41 Hickman	22,978
42 Houston	8,035
43 Humphreys	22,042
44 Jackson	12,062
45 Jefferson	57,469
46 Johnson	19,000
47 Knox	396,844
48 Lake	4,151
49 Lauderdale	20,427
50 Lawrence	40,466
	,

51 Lewis	12,075
52 Lincoln	34,586
53 Loudon	56,608
54 Macon	22,634
55 Madison	89,412
56 Marion	33,756
57 Marshall	29,846
58 Maury	79,894
59 McMinn	53,558
60 McNairy	26,152
61 Meigs	13,038
62 Monroe	41,510
63 Montgomery	144,520
64 Moore	6,881
65 Morgan	19,414
66 Obion	30,243
67 Overton	20,925
68 Perry	9,398
69 Pickett	6,346
70 Polk	18,155
71 Putnam	76,045
72 Rhea	31,464
73 Roane	51,090
74 Robertson	63,822
75 Rutherford	211,934
76 Scott	22,773
77 Sequatchie	17,893
78 Sevier	90,957
79 Shelby	710,465
80 Smith	19,270
81 Stewart	13,296
82 Sullivan	166,780
83 Sumner	134,191
84 Tipton	54,089
85 Trousdale	8,766
86 Unicoi	20,671
87 Union	20,982
88 Van Buren	5,932
89 Warren	38,479
90 Washington	118,626
91 Wayne	15,552
92 Weakley	29,571
93 White	28,300
94 Williamson	157,487
95 Wilson	105,578
Statewide	6,059,550
Glatewide	0,000,000

Source: Tennessee Department of Safety, Motor Vehicle Division

Hotel/Motel Tax

Seventy-one 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;
- 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.

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¹ T.C.A. § 67-4-1425

Table 8 Hotel/Motel Tax Rates and Distribution FY 2010

			FY 2010
		Rate	Distribution
	Anderson	5%	general fund
	Bedford	N/A	N/A
	Benton	5%	general fund
	Bledsoe	N/A	N/A
	Blount	4%	general fund; tourism
	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
	Clay	2.5%	general fund
	Cocke	3%	general fund
	Coffee	N/A	N/A
	Crockett	5%	general fund
	Cumberland	5%	debt service fund or county commission discretion
	Davidson	4%	USD general fund; tourism
	Decatur	5%	discretionary
	DeKalb	5%	general fund
	Dickson	5%	economic developent
	Dyer	N/A	N/A
	Fayette	5%	general fund
	Fentress	5%	· · · · · · · · · · · · · · · · · · ·
	Franklin		general fund
		5%	rural fire protection
	Gibson	4%	general fund for industrial development
	Giles	5%	general fund for courthouse maintenance/renovation
	Grainger	N/A	N/A
	Greene	7%	tourism; economic development; debt service; capital projects; arts
	Grundy	N/A	N/A
	Hamblen	5%	parks
	Hamilton	4%	hotel/motel fund
	Hancock	N/A	N/A
	Hardeman	5%	general fund
	Hardin	5%	general fund
	Hawkins	N/A	N/A
	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
	Jackson	N/A	N/A
	Jefferson	4%	general fund
	Johnson	5%	general fund
	Knox	5%	tourism; general fund; city of Knoxville
	Lake	5%	general fund
	Lauderdale	5%	general fund
	Lawrence	5%	general fund for economic development
	Lewis	5%	general fund
	Lincoln	5%	general fund; tourism
	Loudon	5%	general fund
	Macon	N/A	N/A
	Madison	5%	city of Jackson; community economic development commission; general fund
	Marion	5%	education
	Marshall	7%	general fund
	Maury	5%	industrial development; tourism; beautification and recreation
	McMinn		tourism; economic development
		5%	
	McNairy	N/A	N/A
	Meigs	5%	general fund
	Monroe	5%	industrial development; tourism
	Montgomery	3%	tourism; general fund; city of Clarksville
	Moore	3%	general fund
	Morgan	N/A	N/A
	Obion	5%	general fund for Reelfoot Lake tourism
67	Overton	N/A	N/A

Table 8 Hotel/Motel Tax Rates and Distribution FY 2010

F12010				
		Rate	Distribution	
	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.¹

As shown in Table 9, 67 counties impose county mineral severance taxes. Of those 67, 57 counties allocate the proceeds to the county highway fund, eight counties allocate the proceeds to the county general fund with one designating the funds for roads, one county allocates the proceeds to education and one to debt service. Sixty-three 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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¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 9
Mineral Severance Tax Rates and Distribution
FY 2010

	F1 2010	
	Rate	Distribution
1 Anderson*	\$0.15	highway fund
2 Bedford		highway fund
	\$0.15	nignway lund
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
10 Cumbenanu	φ0.13	
19 Davidson	\$0.15	general fund for
		roads
20 Decatur	\$0.15	general fund
21 DeKalb	\$0.15	highway fund
22 Dickson	\$0.15	debt service
		N/A
23 Dyer	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
		highway fund
58 Maury	\$0.15	
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 2010

	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 authorizes 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, Jefferson, and Loudon counties 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.¹

¹ 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 \$1,875 paid upon issuance of building permit	\$500 parks and recreation \$750 general fund \$2,500 education debt	
	Adequate Facilities Tax	\$1.00 per residential square foot	,,	
Dickson	Adequate Facilities Tax	\$.50 per heated residential square foot \$.25 per heated commercial square foot \$.15 per temperature controlled industrial square foot	education capital projects	
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 \$.25 per commercial square foot with \$1,500 minimum	capital projects fund	
Jefferson	School Facilities Tax	\$1.00 per residential square foot	education capital projects	
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	
maoon		\$.25 per commercial square foot	oupital projecto	
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 \$.30 per commercial square foot	local purpose fund	
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	
Rutherford	Development Tax	\$.30 per commercial square foot \$750 paid by developer upon approval of plat \$750 paid upon issuance of building permit	capital improvements debt	
		\$.70 per residential square foot	education	
Sumner	Adequate Facilities Tax	\$.40 per commercial square foot	capital projects	
Williamaan	Data dia ara Tarr	\$1.00 per residential square foot	schools	
Williamson	Privilege Tax	\$.34 per commercial square foot	fire services highways	
	within cities	\$1.00 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 opined 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. 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. The state litigation taxes which may be matched are found in T.C.A. § 67-4-602.

In addition to matching the state tax, T.C.A. § 16-15-5006, authorizes counties to levy a local litigation tax of \$6.00 in general sessions cases for the purpose of funding general sessions judges' salaries. The \$6.00 portion of the tax authorized by T.C.A. § 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. 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.3

In 2008, the general assembly passed Public Chapter 1187 to revise T.C.A. § 67-4-601(b) in order 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 cannot exceed \$50 per case. The law provides that the proceeds from this tax must be used exclusively for purposes of jail or workhouse construction, re-construction or upgrading, or to retire debt, including principal and interest and related expenses, on such construction, re-construction or upgrading, or for courthouse renovation, except that up to \$25 of the \$50 maximum may be used for courthouse security. 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.

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.

The state litigation taxes which may be matched by counties via the local litigation tax are not applicable to juvenile court cases.

² 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. ³ T.C.A. § 16-20-106

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 2010. 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 2010

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
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	\$1.8608	2.25%	N/A	N/A	\$ 0.15
5	Blount	\$2.23	2.25%	N/A	4%	\$ 0.15
6	Bradley	\$1.79	2.75%	N/A	5%	N/A
7	Campbell	\$2.00	2.25%	\$ 35.00	5%	\$ 0.15
8	Cannon	\$2.32	1.75%	\$ 50.25	N/A	\$ 0.10
9	Carroll	\$1.25	2.75%	\$ 55.00	N/A	\$ 0.15
10	Carter	\$2.28	2.75%	N/A	5%	\$ 0.15
11	Cheatham	\$2.78	2.25%	\$ 50.00	5%	\$ 0.15
	Chester	\$2.13	2.75%	\$ 65.35	4%	N/A
13	Claiborne	\$2.48	2.25%	\$ 25.00	3%	\$ 0.15
	Clay	\$3.10	2.75%	\$ 25.00	2.5%	\$ 0.15
	Cocke	\$2.48	2.75%	N/A	3%	\$ 0.15
16	Coffee	\$3.15	2.75%	N/A	N/A	\$ 0.15
	Crockett	\$2.84	2.75%	\$ 70.00	5%	N/A
18	Cumberland	\$1.33	2.75%	N/A	5%	\$ 0.15
19	Davidson	\$4.13	2.25%	\$ 55.00	4%	\$ 0.15
	Decatur	\$1.56	2.50%	\$ 30.00	5%	\$ 0.15
	DeKalb	\$1.46	2.75%	N/A	5%	\$ 0.15
	Dickson	\$2.85	2.75%	\$ 60.00	5%	N/A
	Dyer	\$2.35	2.75%	\$ 60.15	N/A	N/A
	Fayette	\$1.48	2.25%	\$ 50.00	5%	\$ 0.15
25	Fentress	\$1.34	2.50%	\$ 25.00	5%	\$ 0.15
	Franklin	\$2.3461	2.25%	N/A	5%	\$ 0.15
		\$0.72	2.25%	\$ 35.00	4%	N/A
	Giles	\$3.07	2.50%	N/A	5%	\$ 0.15
	Grainger	\$2.54	2.75%	N/A	N/A	N/A
	Greene	\$1.51	2.75%	\$ 20.00	7%	\$ 0.15
	Grundy	\$2.10	2.25%	N/A	N/A	N/A
-	Hamblen	\$2.20	2.75%	\$ 27.00	5%	N/A
	Hamilton	\$2.765	2.25%	N/A	4%	N/A
-	Hancock	\$2.22	2.00%	\$ 20.00	N/A	N/A
-	Hardeman	\$2.26	2.75%	\$ 80.00	5%	N/A
	Hardin	\$1.67	2.50%	\$ 47.00	5%	\$ 0.15
	Hawkins	\$2.71	2.75%	\$ 27.00	N/A	\$ 0.15
	Haywood	\$2.38	2.75%	\$ 61.00	5%	\$ 0.15
-	Henderson	\$2.29	2.75%	\$ 83.00	5%	N/A
	Henry	\$2.35	2.25%	\$ 34.00	5%	N/A
-	Hickman	\$2.40	2.75%	\$ 50.00	5%	\$ 0.15
	Houston	\$2.29	2.75%	\$ 45.00	5%	N/A
	Humphreys	\$1.83	2.25%	N/A	5%	\$ 0.05
	Jackson	\$2.56	2.75%	\$ 15.50	N/A	\$ 0.15
	Jefferson	\$2.29	2.75%	\$ 25.00	8%	N/A
_	Johnson	\$2.03	1.50%	\$ 30.00 \$ 36.00	5% 5%	\$ 0.15 N/A
	Knox	\$2.36 \$2.12	2.25%		5% 5%	
-	Lake	\$2.12	2.75%		5% 5%	N/A N/A
	Lauderdale Lawrence	\$2.85 \$3.02	2.75% 2.75%	\$ 65.00 \$ 25.00	5%	N/A \$ 0.15

Table 11 Summary of Tax Rates for Major County Taxes FY 2010

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
51	Lewis	\$2.04	2.50%	\$ 20.00	5%	N/A
52	Lincoln	\$1.7918	2.50%	\$ 25.00	5%	\$ 0.15
53	Loudon	\$1.59	2.00%	N/A	5%	\$ 0.15
54	Macon	\$2.2494	2.25%	\$ 50.00	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	\$3.09	2.25%	\$ 50.00	7%	\$ 0.15
58	Maury	\$2.65	2.25%	\$ 25.00	5%	\$ 0.15
59	McMinn	\$1.56	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	\$1.58	2.25%	\$ 25.00	5%	\$ 0.15
63	Montgomery	\$2.88	2.50%	\$ 30.00	3%	\$ 0.15
64	Moore	\$2.23	2.50%	N/A	3%	\$ 0.15
65	Morgan	\$2.99	2.00%	N/A	N/A	N/A
66	Obion	\$1.95	2.75%	\$ 40.00	5%	\$ 0.15
67	Overton	\$1.88	2.50%	\$ 30.50	N/A	\$ 0.15
68	Perry	\$2.29	2.50%	N/A	5%	\$ 0.10
69	Pickett	\$1.42	2.75%	\$ 10.00	N/A	N/A
70	Polk	\$2.18	2.25%	N/A	3%	N/A
71	Putnam	\$2.7500	2.75%	N/A	6%	\$ 0.15
	Rhea	\$1.60	2.75%	N/A	2%	\$ 0.15
73	Roane	\$2.720	2.50%	N/A	5%	\$ 0.15
74	Robertson	\$2.61	2.75%	\$ 85.25	5%	\$ 0.15
75	Rutherford	\$2.74	2.75%	\$ 52.50	3%	\$ 0.15
76	Scott	\$1.97	2.25%	N/A	5%	N/A
77	Sequatchie	\$2.04	2.25%	N/A	2%	N/A
	Sevier	\$1.54	2.50%	N/A	N/A	N/A
	Shelby	\$4.06	2.25%	\$ 50.00	5%	\$ 0.15
	Smith	\$2.19	2.75%	\$ 65.00	N/A	\$ 0.15
	Stewart	\$2.00	2.25%	\$ 35.00	N/A	\$ 0.15
	Sullivan	\$2.13	2.25%	N/A	N/A	\$ 0.15
	Sumner	\$2.02	2.25%	\$ 51.00	5%	\$ 0.15
	Tipton	\$2.34	2.25%	\$ 60.00	5%	N/A
	Trousdale	\$3.28	2.25%	\$ 40.00	N/A	\$ 0.15
	Unicoi	\$2.38	2.75%	N/A	5%	\$ 0.15
	Union	\$1.79	2.25%	N/A	N/A	\$ 0.15
	Van Buren	\$1.43	2.75%	N/A	7%	\$ 0.15
	Warren	\$2.31	2.75%	\$ 30.00	5%	\$ 0.15
	Washington	\$1.91	2.50%	N/A	N/A	N/A
	Wayne	\$2.25	2.75%	\$ 40.00	N/A	\$ 0.15
	Weakley	\$2.06	2.75%	\$ 40.00	5%	\$ 0.15
	White	\$1.99	2.25%	N/A	5%	\$ 0.15
	Williamson	\$2.31	2.25%	\$ 25.00	4%	\$ 0.15
95	Wilson	\$2.43	2.25%	\$ 25.00	3%	\$ 0.15