Tennessee County Tax Statistics

March 2011





PROPERTY TAXES

COUNTY LOCAL OPTION SALES TAXES

COUNTY MOTOR VEHICLE TAX

HOTEL/MOTEL TAX

COUNTY MINERAL SEVERANCE TAX

ADEQUATE FACILITIES/ SCHOOL FACILITIES TAX

SUMMARY OF MAJOR COUNTY TAX RATES



Assistance Service

In cooperation with the Tennessee County Services Association and the County Officials Association of Tennessee

Tennessee County Tax Statistics

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

> 34rd Edition March 2011

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



COUNTY TECHNICAL ASSISTANCE SERVICE

February, 2011

Dear County Official:

The following text and tables represent our 34th 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 2011 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 2011 with the previous year. Fifteen counties increased property tax rates by amounts ranging from \$0.04 to \$0.65. The correspondent percentage increases ranged from just under 2 percent to nearly 49 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 \$7,886 on one cent of its property tax rate, to Shelby County generating more than \$1.9 million on one cent of its property tax rate.

For more detail regarding the county property tax, refer to the *County Property Tax Manual* published by the University of Tennessee County Technical Assistance Service (CTAS) and available on the CTAS Web site at www.ctas.tennessee.edu. Click on the link CTAS Reference Materials and it can be found under Major Publications and Presentations.

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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

	General	Other General Fund or Special Revenue	Highway/ Public Works	General Purpose School	School Transpor- tation Fund	Education Debt Service	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service	Capital Projects Funds	Solid Waste	Special/ Local Purpose	County Tax	Special School	Total Tax
Anderson															
inside Clinton	0.7163		0.0275	1.4400				0.15				0.0262	2.36		2.36
inside Oak Ridge	0.7163		0.0275	1.4400				0.02				0.0262	2.26		2.26
outside Clinton and Oak Ridge	0.7163		0.0275	1.4400				0.05	0.1100			0.0262	2.37		2.37
Bedford	1.11		0.04	1.02				0.10					2.27		2.27
Benton	96.0		0.11	1.64				0.23					2.94		2.94
Bledsoe	0.9189			0.6839		0.0420		0.1030			0.1130		1.8608		1.8608
Blount	99.0			1.00				0.38					2.04		2.04
Bradley						-									
inside Charleston	0.5173	0.0277	0.1263	0.8435			0.0017	0.2255				0.0500	1.7920		1.7920
inside Cleveland	0.5173	0.0277	0.1263	0.8435			0.0017	0.2255				0.0500	1.7920		1.7920
inside urban fringe fire district	0.5173	0.0277	0.1263	0.8435			0.0017	0.2255				0.4570	2.1990		2.1990
outside urban fringe	0.5173	0.0277	0.1263	0.8435			0.0017	0.2255				0.3856	2.1276		2.1276
Campbell	0.7225	0.0200	0.0775	0.4800				0.1100		0.0600	0.2800	0.0100	1.76		1.76
Cannon	1.225			0.895				0.04			0.16		2.32		2.32
Carroll															
Bruceton-Hollow Rock SSD	0.84		0.09		0.15			0.09			80'0		1.25	1.66	2.91
Huntingdon SSD	0.84		0.09		0.15			60.0			80.0		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		0.00		0.15			0.09			0.08		1.25	1.80	3.05
West Carroll SSD	0.84		0.00		0.15			0.00			0.08		1.25	1.56	2.81
outside special school districts	0.84		0.09		0.15			0.09			80:0		1.25		1.25
Carter	0.798		0.102	96.0				0.42					2.28		2.28
Cheatham	1.100		0.075	1.145		0.295		0.03		0.010	0.125		2.78		2.78
Chester	1.1002		0.0200	0.7544				0.0156					1.8902		1.8902
Claiborne	0.882		0.0100	1.1851				0.0600		0.1394	0.2035		2.48		2.48
Clay	1.57			1.12				0.03			0.38		3.10		3.10
Cocke	0.795	0.0550	0.1250	0.5350	0.2100			0.1300			0.2000		2.05		2.05
Coffee					}			Ī					Ē	=	
inside Manchester	0.8238			1.6496		0.0747		0.1091					2.6572		2.6572
inside Tullahoma	0.8238			1.6496				0.1091					2.5825		2.5825
outside cities	0.8238			1.6496		0.0747		0.1091	0.0011		0.1945	0.2800	3.1328		3.1328
Crockett	1.77			0.73	0.11			0.03					2.64		2.64
Cumberland	0.55			0.59				0.16			0.13		1.425		1.425
Davidson															
Urban Services District	2.21			1.17		0.15		0.53				0.0700	4.13		4.13
General Services	1 75			21 1		0.15		0.42				00200	3.56		3.56
3	2					5		2.5				0.00	900		9

General Fund															
tur Full Son O tte Son O tte O O Tte O O Tte O O O Tte O O O O O O O O O O O O O O O O O O O	_		Highway/		School	Education		General and	Rural	:		Special/		:	
tur son con con con con con con con		Special Revenue Fund	Public Works Fund	Purpose School Fund	Transpor- tation Fund	Debt Service Fund	School Capital Projects	Other Debt Service Funds	Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
11b 0. 1.5 0. 0. 0. 0. 0. 0. 0.	96.0			0.73				0.18			0.12		1.99		1.99
tte 0. ess din final fin	0.75		0.03	0.48				0.12		0.08			1.46		1.46
tte 0. ess din fin fies except wannee, inchester, 0. awannee, inchester, 0. awannee, inchester, 0. awannee, 0.	1.00		0.16	0.88				0.55			0.26		2.85		2.85
except 0. mee, ester, 0. mee, ester, 0. mree, 0. m	0.8033		0.2761	0.9707	0.2188			0.2313					2.50		2.50
except tee, ester, oma 0. ester, oma 0. ester, oma 0. ester, oma 0. nCo. SSD nd SSD nd SSD	0.7047		0.0688	0.6623				0.0423					1.4781		1.4781
except nee, nester, 0. nee, noma 0. nee, noma 0. nee, noma 0. n Co. SSD 0. ord SSD n. SSD n. SSD	1.29			0.31				0.20			0.19		1.99		1.99
i except innee, thester, horna 0. annee, horna 0. de cities 0. con Co. SSD on Co. SSD	٠								•				•	•	
homa 0. homa 0. hoster, 0. hoster, 0. de cities 0. on Co. SSD 0. ford SSD on SSD															
thester, homa 0. de cities 0. on Co. SSD ford SSD on SSD	0.8157	0.0300	0.0400	1.0379		0.21		0.10			0.1507		2.3843		2.3843
de cities 0. on Co. SSD ford SSD on SSD	0.8157	0.0300	0.0400	1.0379		0.21		0.10					2.2336		2.2336
on Co. SSD ford SSD on SSD	0.8157	0.0300	0.0400	1.0379		0.21		0.10			0.1507	0.0818	2.4661		2.4661
	0.74		0.12					0.08					0.94	1.80	2.74
	0.74		0.12					0.08					0.94	1.82	2.76
	0.74		0.12					0.08		\int			0.94	2.12	3.06
Milan SSD	0.74		0.12					0.08					0.94	1.84	2.78
Trenton SSD	0.74		0.12					0.08		Ī			0.94	2.13	3.07
Giles	96.0	0.18	0.24	1.41				0.28		Ī			3.07		3.07
Grainger	1.05	0.03	0.15	0.70				0.38			0.19		2.50		2.50
Greene	•	-	-			-	Ī	•					•		
	0.5043		0.1294	0.5564				0.0367			0.0618		1.3137		1.3137
de Greeneville	0.5043		0.1294	0.5564		0.1932		0.0367			0.0618	0.0251	1.5069		1.5069
Grundy	0.9900			0.7054				0.1300			0.2700		2.0954		2.0954
Morrison	97.0			20				70.0					7 67		161
u	0.46			0.91				0.27			0.21		1.85		1.85
	1.3816		0.0110	1.3726									2.7652		2.7652
Hancock	1.26			0.64				0.05			0.27		2.22		2.22
Hardeman	0.68			1.57				0.01					2.26		2.26
Hardin	0.651		0.059	0.927				0.033					1.67		1.67
Hawkins	0.85		0.155	1.04	0.17	0.40		0.09					2.705		2.705
Haywood 1.3	1.2173		0.1272	0.9901				0.0454					2.38		2.38
rson	1.00		0.05	0.68	0.25			0.48			0.09		2.55		2.55
Henry			•		•	-		•					•		
	0.5102		0.2601	1.2024				0.0251		Ī	0.0501		2.0479	0.5615	2.6094
e Paris SSD	0.5102		0.2601	1.2024				0.0251			0.0501		2.0479		2.0479
	1.3618		0.0655	0.9225				0.0486					2.3984		2.3984
Houston	1.55		0.01	0.53				0.05			0.18		2.29		2.29

Other General Fund or Hig Special P	Highwav/												
		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	Total Tax Rate
	0.090	0.76				0.25		090.0	0.16		1.78		1.78
50 0	060 0	92 0				0.25		0900	0.16		1.83		1 83
3	0.11	0.98				21:0			0.24		2.56		2.56
	0.19	0.62				0.25		0.05	0.15		2.05		2.05
		1.00				0.28		0.09	0.04		2.03		2.03
		1.08				0.31					2.36		2.36
	0.0314	1.0268				0.0911			0.0314		2.1165		2.1165
	0.250	0.945				0.295					2.85		2.85
	0.2404	0.9974				0.3536					2.7386		2.7386
0.0710	0.0642	0.7104				0.0100					1.9161		1.9161
	0.0844	0.8959				0.1728					1.7918		1.7918
						ŀ	•						
0.0150	0.0325	0.8800				0.0650		0.0325	0.0050		1.4448		1.4448
0.0150	0.0325	0.8800		0.1421		0.0650		0.0325	0.0050		1.5869		1.5869
	0.1238	0.9414							0.0460		2.2494		2.2494
0.0559	0.0880	0.6614			0.0509	0.124		0.18	0.0450	0.1269	2.15		2.15
		0.7877				0.0902					1.4650	0.1921	1.6571
		0.7877				0.0902	0.2036				1.6686		1.6686
	0.08	1.67				0.40		0.01			3.09		3.09
	0.1568	1.2390				0.3527		0.0400	0.1078		2.5970		2.5970
	0.1217	0.7861						0.3184			1.5553		1.5553
	0.09	0.99				0.27		f			2.09		2.09
		0.6216				0.2630					1.8251		1.8251
	0.03	0.59				0.24			0.12		1.58		1.58
	0.12	0.884			0.059	0.850		0.037			2.88		2.88
-	-											-	
	0.015	1.09				0.175			0.10		2.32		2.32
	0.015	1.09				0.175			0.10		2.23		2.23
	0.023	1.000				0.135			0.332		2.990		2.990
	0.07	1.18				0.01					1.51		1.51
	0.07	1.18				0.45					1.95		1.95
	0.05	0.56				0.11			0.10		1.80		1.80
이 이이 이			0.0842 0 0.0844 0 0.0325 0 0.0325 0 0.1238 0 0.0880 0 0.0880 0 0.0880 0 0.01568 1 0.015 0 0.03 0 0.015 0	0.0842 0 0.0844 0 0.0325 0 0.0325 0 0.1238 0 0.0880 0 0.0880 0 0.0880 0 0.01568 1 0.015 0 0.03 0 0.015 0	0.0842 0.7104 0.0844 0.8959 0.0325 0.8800 0.0325 0.8800 0.01238 0.9414 0.0880 0.6614 0.0880 0.6614 0.0880 0.6614 0.088 1.2390 0.1217 0.7861 0.09 0.99 0.0121 0.884 0.012 1.09 0.015 1.09 0.015 1.09 0.015 1.09	0.0842 0.7104 0.0844 0.8959 0.0325 0.8800 0.0325 0.8800 0.1238 0.9414 0.0880 0.6614 0.0881 0.0614 0.0882 0.0614 0.0883 0.0614 0.0884 0.09 0.012 0.884 0.015 1.09 0.015 1.09 0.015 1.00 0.023 1.00 0.023 1.18 0.05 0.56	0.0642 0.7104 0.00 0.0844 0.8959 0.01 0.0325 0.8800 0.1421 0.0 0.0325 0.8800 0.1421 0.0 0.01238 0.9414 0.0509 0 0.0880 0.6614 0.0509 0 0.0881 0.7877 0.0 0.0 0.099 0.99 0.0 0.0 0.09 0.09 0.0 0.0 0.012 0.084 0.059 0 0.012 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0 0 0.023 1.00 0 0 0.07 1.18 0 0 0.05 0.05 0 0	0.0642 0.7104 0.00 0.0844 0.8959 0.01 0.0325 0.8800 0.1421 0.0 0.0325 0.8800 0.1421 0.0 0.01238 0.9414 0.0509 0 0.0880 0.6614 0.0509 0 0.0881 0.7877 0.0 0.0 0.099 0.99 0.0 0.0 0.09 0.09 0.0 0.0 0.012 0.084 0.059 0 0.012 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0.059 0 0.015 1.09 0 0 0.023 1.00 0 0 0.07 1.18 0 0 0.05 0.05 0 0	0.0642 0.7104 0.0100 0.0844 0.8959 0.01728 0.0325 0.8800 0.1421 0.0650 0.0325 0.8800 0.1421 0.0650 0.128 0.9414 0.0650 0.124 0.0880 0.6614 0.0650 0.124 0.0881 0.6614 0.0600 0.0902 0.0881 0.7877 0.0902 0.2036 0.1277 0.7861 0.40 0.40 0.1277 0.7861 0.27 0.04 0.09 0.99 0.25 0.24 0.24 0.012 0.59 0.24 0.24 0.24 0.012 0.084 0.059 0.850 0.24 0.012 0.012 0.059 0.059 0.059 0.012 0.02 0.059 0.059 0.059 0.012 0.012 0.012 0.012 0.012 0.012 0.012 0.012 0.012 0.012 0.01	0.0642 0.7104 0.0100 0.0128 0.0844 0.8959 0.1728 0.0325 0.0325 0.8800 0.1421 0.0650 0.0325 0.0326 0.8800 0.1421 0.0650 0.0325 0.0380 0.8800 0.1421 0.0650 0.0325 0.1238 0.9414 0.0509 0.124 0.18 0.0880 0.6614 0.0509 0.124 0.18 0.08 1.67 0.0902 0.2036 0.01 0.08 1.67 0.0902 0.2036 0.01 0.1568 1.2390 0.0400 0.01 0.01 0.015 0.059 0.3527 0.0400 0.01 0.02 0.03 0.059 0.263 0.037 0.03 0.059 0.850 0.037 0.037 0.015 1.09 0.015 0.015 0.037 0.023 1.000 0.015 0.015 0.037 0.075 0.075	0.0642 0.7104 0.0100 0.0100 0.0844 0.8859 0.01421 0.0650 0.0325 0.0050 0.0325 0.8800 0.1421 0.0650 0.0325 0.0050 0.0326 0.8800 0.1421 0.0650 0.0325 0.0050 0.1238 0.9414 0.0509 0.124 0.18 0.0460 0.080 0.6614 0.0421 0.0460 0.0460 0.0460 0.08 1.67 0.7877 0.0902 0.2036 0.0178 0.09 1.67 0.0902 0.2036 0.0178 0.0460 0.09 0.99 0.027 0.040 0.0178 0.018 0.01 0.09 0.29 0.0260 0.018 0.012 0.01 0.09 0.08 0.08 0.040 0.012 0.01 0.09 0.08 0.08 0.040 0.012 0.01 0.01 0.01 0.012 0.012 0.010 0.02 <td>0.0642 0.7104 0.0100 0.0128 0.0250 0.0250 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0260 0.0325 0.0050 0.0260<</td> <td>0.0042 0.7104 0.0100 0.0100 1.9161 0.0844 0.8859 0.1728 0.0050 0.0325 0.0050 1.4448 0.0325 0.8800 0.1421 0.0650 0.0325 0.0050 1.4448 0.0326 0.8800 0.1421 0.0650 0.0325 0.0050 1.4448 0.128 0.9414 0.0509 0.124 0.0450 0.0450 1.4650 0.128 0.0414 0.0509 0.124 0.0450 0.126 1.4650 0.128 0.7877 0.0500 0.124 0.18 0.0450 1.4650 0.0168 1.57 0.7877 0.040 0.0178 1.4650 1.4650 0.026 0.158 0.257 0.040 0.1078 1.4650 1.4650 0.03 0.03 0.059 0.250 0.0178 1.4550 1.5840 0.04 0.05 0.050 0.263 0.0178 1.4550 1.5840 0.01 0.05 <t< td=""></t<></td>	0.0642 0.7104 0.0100 0.0128 0.0250 0.0250 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0325 0.0050 0.0260 0.0325 0.0050 0.0260<	0.0042 0.7104 0.0100 0.0100 1.9161 0.0844 0.8859 0.1728 0.0050 0.0325 0.0050 1.4448 0.0325 0.8800 0.1421 0.0650 0.0325 0.0050 1.4448 0.0326 0.8800 0.1421 0.0650 0.0325 0.0050 1.4448 0.128 0.9414 0.0509 0.124 0.0450 0.0450 1.4650 0.128 0.0414 0.0509 0.124 0.0450 0.126 1.4650 0.128 0.7877 0.0500 0.124 0.18 0.0450 1.4650 0.0168 1.57 0.7877 0.040 0.0178 1.4650 1.4650 0.026 0.158 0.257 0.040 0.1078 1.4650 1.4650 0.03 0.03 0.059 0.250 0.0178 1.4550 1.5840 0.04 0.05 0.050 0.263 0.0178 1.4550 1.5840 0.01 0.05 <t< td=""></t<>

		Other													
		General Fund or Special	Highway/ Public		School Transpor-	Education Debt	School	General and Other Debt	Rural Debt	Capital				Special	
	General Fund	Revenue Fund	Works Fund	School Fund	tation Fund	Service Fund	Capital Projects	Service Funds	Service Fund	Projects Funds	Solid Waste Fund	Purpose Fund	County Tax Rate	School District	Total Tax Rate
Perry	1.0433	0.0573		0.8200				0.1344			0.2371		2.2921		2.2921
Pickett	0.74			0.47				90.0			0.15		1.42		1.42
Polk	1.1775			0.6625				0.3400					2.1800		2.1800
Putnam	0.93		0.09	0.94				0.54		0.02	0.20	0.03	2.75		2.75
Rhea	0.891787		0.030000	0.367908	0.247938			0.211967					1.749600		1.749600
Roane	ļ												Ē		
inside Kingston, Midtown, Oliver															
Springs, and Rockwood	0.6135	0.0322	0.1009	1.0091		0.0400		0.0969	0.1589	0.0323	0.0202		2.1040		2.1040
inside Harriman	0.6135	0.0322	0.1009	1.0091		0.0400		0.0969		0.0323	0.0202		1.9451		1.9451
inside city of Oak Ridge	0.6135	0.0322	0 1009	10001				6960 0		0.0323	0.000		1 9051		1 9051
	2	22000		-				2000		0.0020	2020:0		-		2
outside Kingston, Midtown, Oliver Springs, Rockwood, Harriman, and Oak															
Ridge	0.6135	0.0715	0.1009	1.0091		0.0400		0.0969	0.1589	0.0323	0.0674		2.1905		2.1905
Robertson	0.94			1.05				95.0			0.06		2.61		2.61
Rutherford	0.5540	0.0879	0.0000	1.1430			0.0451	0.6262					2.4652		2.4652
Scott					•								•	•	
inside Oneida SSD	0.535			0.810				0.550				0.380	2.275	0.270	2.545
outside Oneida SSD	0.535			0.810				0.550	0.325				2.220		2.220
Sequatchie	0.81			0.95				0.16			0.12		2.04		2.04
Sevier	0.44		0.16	0.79				0.13				0.02	1.54		1.54
Shelby	1.33			1.90				0.79	0.04				4.06		4.06
Smith	0.855		0.00	0.995		0.13		0.15					2.19		2.19
Stewart	1.20		0.09	0.25				0.71					2.25		2.25
Sullivan	0.5788		0.0596	1.3050			0.0674	0.0997			0.0202		2.1307		2.1307
Sumner	0.4413		0.0168	1.2031				0.3596					2.0208		2.0208
Tipton	0.77		0.070	1.11				0.39					2.34		2.34
Irousdale															
inside Hartsville	3.089												3.089		3.089
outside Hartsville	1.690			0.77		0.20		0.13			0.21		3.00		3.00
Unicoi	0.9400		0.03570	0.8450				0.4343			0.1750		2.4300		2.4300
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	1.0440	0.1025	0.0800	0.5730				0.1450			0.0510		1.9955		1.9955
Washington	0.6484		0.1484	0.6874				0.3906			0.0391		1.9139		1.9139
Wayne	0.6314		0.0150	0.6550				0.2000			0.1400		1.6414		1.6414
Weakley	0.55		0.160	0.74				0.5916		0.020			2.0616		2.0616
White	0.99			0.78				0.08	1	1			1.85		1.85

rable I Property Tax Rate by Fund EV 2011

	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	Special/ Local Solid Waste Purpose Fund Fund	Special/ Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Williamson															
5th and 9th districts inside city limits of Franklin and Franklin															
SSD	0.45			1.31				0.28					2.04	1.14	3.18
9th district outside Franklin city limits and Franklin SSD	0.45		0.05	1.31				0.28			0.06		2.15	1.14	3.29
inside cities of Brentwood, Fairview.															
Spring Hill, Thompson's Station, Nolensville	0.45			1.31				0.28	0.16		0.00		2.26		2.26
inside Franklin city limits - no Franklin SSD	0.45			1.31				0.28	0.16				2.20		2.20
outside jurisdictions above	0.45		0.05	1.31				0.28	0.16		0.06		2.31		2.31
Wilson															
inside Lebanon SSD	0.7361	2500.0	0.1279	1.2766				0.1981		0.0527	0.0356		2.4327	0.39	2.8227
outside Lebanon SSD	0.7361	29000	0.1279	1.2766				0.1981		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 \$.05 for community development;

special purpose fund outside urban fringe is \$.3356 for the fire district and \$.05 for community development.

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

Cocke County special revenue fund is \$.055 for economic development.

Coffee County special purpose fund is for industrial development.

Davidson County special purpose fund is for fire protection services.

Dickson County highway fund includes \$.11 for highway fund and \$.05 for the bridge fund.

Franklin County special revenue fund is for the library; local purpose tax 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 \$.0393 for urban services; \$.0161 for ambulance service; and \$.0161 for industrial/economic development. Putnam County special revenue fund is for industrial development.

Rutherford County special revenue fund is for ambulance services.

Scott County special purpose fund within Oneida SSD is Oneida Public Debt Service

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

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 \$.07 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 general debt service is for high school debt service at \$.10; the general debt service rate is \$.05. Trousdale County and the city of Hartsville are a consolidated government; the tax rate inside Hartsville is not broken out by fund type.

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Table 2
Property Tax Rate Comparisons from FY 2010 to FY 2011

			_
			Rate
	FY 2010	FY 2011	Change
1 Fentress	\$1.3400	\$1.9900	\$0.6500
2 Coffee	\$2.6050	\$3.1328	\$0.5278
3 Decatur	\$1.5600	\$1.9900	\$0.4300
4 Benton	\$2.6344	\$2.9400	\$0.3056
5 Henderson	\$2.2900	\$2.5500	\$0.2600
6 Scott	\$1.9700	\$2.2200	\$0.2500
7 Stewart	\$2.0000	\$2.2500	\$0.2500
8 Gibson	\$0.7200	\$0.9400	\$0.2200
9 Trousdale	\$2.7849	\$3.0000	\$0.2151
10 Hamblen	\$1.6470	\$1.8500	\$0.2030
11 Rhea	\$1.5996	\$1.7496	\$0.1500
12 Dyer	\$2.3500	\$2.5000	\$0.1500
13 Jefferson	\$1.9279	\$2.0500	\$0.1221
14 Franklin	\$2.3461	\$2.4661	\$0.1200
15 Anderson	\$2.2619	\$2.3700	\$0.1081
16 Cumberland	\$1.3300	\$1.4250	\$0.0950
17 Unicoi	\$2.3750	\$2.4300	\$0.0550
18 Campbell	\$1.7077	\$1.7600	\$0.0523
19 Roane	\$2.1512	\$2.1905	\$0.0393
20 Pickett	\$1.4194	\$1.4200	\$0.0006
21 Bedford	\$2.2700	\$2.2700	\$0.0000
22 Bledsoe	\$1.8608	\$1.8608	\$0.0000
23 Blount	\$2.0400	\$2.0400	\$0.0000
24 Bradley	\$1.7920	\$1.7920	\$0.0000
25 Cannon	\$2.3200	\$2.3200	\$0.0000
26 Carroll	\$1.2500	\$1.2500	\$0.0000
27 Carter	\$2.2800	\$2.2800	\$0.0000
28 Cheatham	\$2.7800	\$2.7800	\$0.0000
29 Chester	\$1.8902	\$1.8902	\$0.0000
30 Claiborne	\$2.4800	\$2.4800	\$0.0000
31 Clay	\$3.1000	\$3.1000	\$0.0000
32 Cocke	\$2.0500	\$2.0500	\$0.0000
33 Davidson	\$4.1300	\$4.1300	\$0.0000
34 DeKalb	\$1.4600	\$1.4600	\$0.0000
35 Dickson	\$2.8500	\$2.8500	\$0.0000
36 Fayette	\$1.4781	\$1.4781	\$0.0000
37 Giles	\$3.0700	\$3.0700	\$0.0000
38 Greene	\$1.5069	\$1.5069	\$0.0000
39 Grundy	\$2.0954	\$2.0954	\$0.0000
40 Hamilton	\$2.7652	\$2.7652	\$0.0000
41 Hancock	\$2.2200	\$2.2200	\$0.0000
42 Hardeman	\$2.2600	\$2.2600	\$0.0000
43 Hardin	\$1.6700	\$1.6700	\$0.0000
44 Hawkins	\$2.7050	\$2.7050	\$0.0000
45 Haywood	\$2.3800	\$2.3800	\$0.0000
46 Henry	\$2.0479	\$2.0479	\$0.0000
47 Hickman	\$2.3984	\$2.3984	\$0.0000
48 Houston	\$2.2900	\$2.2900	\$0.0000
49 Humphreys	\$1.8300	\$1.8300	\$0.0000
50 Jackson	\$2.5600	\$2.5600	\$0.0000
51 Johnson	\$2.0300	\$2.0300	\$0.0000
52 Knox	\$2.3600	\$2.3600	\$0.0000
53 Lake	\$2.1165	\$2.1165	\$0.0000
54 Lauderdale	\$2.8500	\$2.8500	\$0.0000
55 Lawrence	\$2.7386	\$2.7386	\$0.0000

Table 2
Property Tax Rate Comparisons from FY 2010 to FY 2011

		1	Rate
	FY 2010	FY 2011	Change
56 Lewis	\$1.9161	\$1.9161	\$0.0000
57 Lincoln	\$1.7918	\$1.7918	\$0.0000
58 Loudon	\$1.5869	\$1.5869	\$0.0000
59 Macon	\$2.2494	\$2.2494	\$0.0000
60 Marion	\$1.6686	\$1.6686	\$0.0000
61 Marshall	\$3.0900	\$3.0900	\$0.0000
62 Maury	\$2.5970	\$2.5970	\$0.0000
63 McMinn	\$1.5553	\$1.5553	\$0.0000
64 McNairy	\$2.0900	\$2.0900	\$0.0000
65 Meigs	\$1.8251	\$1.8251	\$0.0000
66 Monroe	\$1.5800	\$1.5800	\$0.0000
67 Montgomery	\$2.8800	\$2.8800	\$0.0000
68 Moore	\$2.2300	\$2.2300	\$0.0000
69 Morgan	\$2.9900	\$2.9900	\$0.0000
70 Obion	\$1.9500	\$1.9500	\$0.0000
71 Overton	\$1.8000	\$1.8000	\$0.0000
72 Perry	\$2.2921	\$2.2921	\$0.0000
73 Polk	\$2.1800	\$2.1800	\$0.0000
74 Putnam	\$2.7500	\$2.7500	\$0.0000
75 Robertson	\$2.6100	\$2.6100	\$0.0000
76 Rutherford	\$2.4652	\$2.4652	\$0.0000
77 Sequatchie	\$2.0400	\$2.0400	\$0.0000
78 Sevier	\$1.5400	\$1.5400	\$0.0000
79 Shelby	\$4.0600	\$4.0600	\$0.0000
80 Smith	\$2.1900	\$2.1900	\$0.0000
81 Sullivan	\$2.1307	\$2.1307	\$0.0000
82 Sumner	\$2.0208	\$2.0208	\$0.0000
83 Tipton	\$2.3400	\$2.3400	\$0.0000
84 Union	\$1.7900	\$1.7900	\$0.0000
85 Van Buren	\$1.4304	\$1.4304	\$0.0000
86 Warren	\$1.9955	\$1.9955	\$0.0000
87 Washington	\$1.9139	\$1.9139	\$0.0000
88 Wayne	\$1.6414	\$1.6414	\$0.0000
89 Weakley	\$2.0616	\$2.0616	\$0.0000
90 White	\$1.8500	\$1.8500	\$0.0000
91 Williamson	\$2.3100	\$2.3100	\$0.0000
92 Wilson	\$2.4327	\$2.4327	\$0.0000
93 Crockett	\$2.6576	\$2.6400	-\$0.0176
94 Madison	\$2.1676	\$2.1500	-\$0.0176
95 Grainger	\$2.5400	\$2.5000	-\$0.0400

Notes:

Reappraisals occurred in Anderson, Benton, Blount, Campbell, Chester, Cocke, Coffee, Crockett, Hamblen, Henry, Jefferson, Lawrence, Lewis, Madison, Marion, Maury, McNairy, Overton, Roane, Rutherford, Trousdale, Warren, Wayne, and White counties. For comparison purposes, rates for FY 2010 are certified rates.

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

Table 3
Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate 2009

1 Anderson	\$	133,520
2 Bedford	\$	78,324
3 Benton	\$	20,406
4 Bledsoe	\$	19,573
5 Blount	\$	284,682
6 Bradley	\$	203,334
7 Campbell	\$	65,232
8 Cannon	\$	21,388
9 Carroll	\$	33,801
10 Carter	\$	71,643
11 Cheatham	\$	71,631
12 Chester	\$	18,472
13 Claiborne	\$ \$	51,145
14 Clay	\$	10,634
15 Cocke	\$	50,061
16 Coffee	\$	88,434
17 Crockett	\$	19,425
18 Cumberland	\$	139,616
19 Davidson	\$	1,917,069
20 Decatur	\$	20,980
21 DeKalb	\$	46,923
22 Dickson	\$	
	\$ \$	96,234
23 Dyer		63,176
24 Fayette	\$	96,730
25 Fentress	\$	28,935
26 Franklin	\$	86,076
27 Gibson	\$	73,276
28 Giles	\$ \$	47,001
29 Grainger	\$	33,756
30 Greene	\$	135,763
31 Grundy	\$	20,840
32 Hamblen	\$	120,619
33 Hamilton	\$	839,993
34 Hancock	\$	9,506
35 Hardeman	\$	34,587
36 Hardin	\$	62,133
37 Hawkins	\$	85,508
38 Haywood	\$	36,423
39 Henderson	\$	35,432
40 Henry	\$	47,933
41 Hickman	\$	34,476
42 Houston	\$	12,558
43 Humphreys	\$	39,705
44 Jackson	\$	16,361
45 Jefferson	\$	97,773
46 Johnson	\$	27,534
47 Knox	\$	1,020,304
48 Lake	\$	7,886
49 Lauderdale	\$ \$	30,637
50 Lawrence	- э \$	51,138
		15,379
51 Lewis 52 Lincoln	\$	
raz Lincoln	\$	52,617

53 Loudon	\$ 172,559
54 Macon	\$ 31,906
55 Madison	\$ 183,960
56 Marion	\$ 57,012
57 Marshall	\$ 55,055
58 Maury	\$ 157,518
59 McMinn	\$ 120,150
60 McNairy	\$ 33,083
61 Meigs	\$ 21,218
62 Monroe	\$ 99,597
63 Montgomery	\$ 304,712
64 Moore	\$ 18,707
65 Morgan	\$ 24,730
66 Obion	\$ 51,926
67 Overton	\$ 29,563
68 Perry	\$ 16,042
69 Pickett	\$ 11,818
70 Polk	\$ 33,792
71 Putnam	\$ 129,199
72 Rhea	\$ 60,795
73 Roane	\$ 103,866
74 Robertson	\$ 129,949
75 Rutherford	\$ 537,137
76 Scott	\$ 32,531
77 Sequatchie	\$ 28,092
78 Sevier	\$ 366,004
79 Shelby	\$ 1,945,860
80 Smith	\$ 29,897
81 Stewart	\$ 25,834
82 Sullivan	\$ 360,393
83 Sumner	\$ 405,932
84 Tipton	\$ 96,251
85 Trousdale	\$ 10,652
86 Unicoi	\$ 32,159
87 Union	\$ 32,054
88 Van Buren	\$ 15,200
89 Warren	\$ 55,322
90 Washington	\$ 294,360
91 Wayne	\$ 19,643
92 Weakley	\$ 46,179
93 White	\$ 36,003
94 Williamson	\$ 730,675
95 Wilson	\$ 300,716
Statewide	\$13,974,638

Source: 2009 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: 44 counties are at 2.75 percent; 12 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 Technical Advisory Service. Both publications can be found on the CTAS Web site, *www.ctas.tennessee.edu*.

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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

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	2.75%	Oct-09	\$1,600	\$44.00	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 February 2011 are not reflected in this table. Please see the above Department of Revenue site for later information on rates

Table 5
Countywide Local Option Sales Tax Collections FY 2010

1 Anderson	\$21,127,175
2 Bedford	\$8,388,659
3 Benton	\$3,044,025
4 Bledsoe	\$638,088
5 Blount	\$26,057,247
6 Bradley	\$23,150,356
7 Campbell	\$5,931,719
8 Cannon	\$751,980
9 Carroll	\$3,975,395
10 Carter	\$8,946,009
11 Cheatham	\$5,005,666
12 Chester	\$1,871,023
13 Claiborne	\$3,120,724
14 Clay	\$873,004
15 Cocke	\$7,039,519
16 Coffee	\$16,259,262
17 Crockett	\$1,231,186
18 Cumberland	\$13,713,683
19 Davidson	\$226,599,455
	\$1,700,384
20 Decatur	\$3,022,039
21 DeKalb	
22 Dickson	\$12,864,435
23 Dyer	\$9,245,421
24 Fayette	\$3,790,118
25 Fentress	\$2,667,276
26 Franklin	\$5,652,314
27 Gibson	\$8,348,690
28 Giles	\$5,858,038
29 Grainger	\$1,561,749
30 Greene	\$13,203,542
31 Grundy	\$1,066,322
32 Hamblen	\$17,753,906
33 Hamilton	\$95,964,885
34 Hancock	\$326,897
35 Hardeman	\$3,298,434
36 Hardin	\$6,259,111
37 Hawkins	\$6,643,536
38 Haywood	\$2,537,242
39 Henderson	\$5,595,182
40 Henry	\$6,712,210
41 Hickman	\$2,068,905
42 Houston	\$826,678
43 Humphreys	\$3,178,724
44 Jackson	\$717,253
45 Jefferson	\$8,263,493
46 Johnson	\$1,119,517
47 Knox	\$139,648,687
48 Lake	\$657,524
49 Lauderdale	\$3,237,207

50 Lawrence	\$7,950,439
51 Lewis	\$1,822,021
52 Lincoln	\$5,663,392
53 Loudon	\$7,333,465
54 Macon	\$2,859,994
55 Madison	\$38,914,582
	\$6,419,309
56 Marion	\$4,483,886
57 Marshall	
58 Maury 59 McMinn	\$16,730,166 \$7,867,057
60 McNairy	\$2,998,630
61 Meigs	\$702,865
62 Monroe	\$6,631,186
63 Montgomery	\$41,775,692
64 Moore	\$531,400
65 Morgan	\$1,201,153
66 Obion	\$7,437,569
67 Overton	\$2,459,820
68 Perry	\$770,663
69 Pickett	\$651,360
70 Polk	\$1,482,340
71 Putnam	\$25,704,084
72 Rhea	\$5,542,047
73 Roane	\$13,878,046
74 Robertson	\$13,097,916
75 Rutherford	\$72,821,866
76 Scott	\$2,914,544
77 Sequatchie	\$1,770,774
78 Sevier	\$62,854,554
79 Shelby	\$222,628,650
80 Smith	\$3,012,876
81 Stewart	\$1,244,514
82 Sullivan	\$40,189,784
83 Sumner	\$26,955,553
84 Tipton	\$7,058,931
85 Trousdale	\$669,853
86 Unicoi	\$2,593,747
87 Union	\$1,481,354
88 Van Buren	\$443,426
89 Warren	\$7,791,569
90 Washington	\$37,563,704
91 Wayne	\$1,630,504
92 Weakley	\$5,015,205
93 White	\$3,376,800
94 Williamson	\$60,936,276
95 Wilson	\$24,555,388
Out of state*	\$264,076,351
Total	\$1,828,009,196
Total	ψ1,020,000,190

Source: Tennessee Department of Revenue Monthly Collections Report June 2010 *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 2011

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	\$45.00
8 Cannon	\$50.25
9 Carroll	\$55.00
10 Carter	W/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	\$50.00
21 DeKalb	N/A
22 Dickson	\$60.00
23 Dyer	\$60.15
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	
	\$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
94 Williamson	\$25.00
95 Wilson	\$25.00

Source: CTAS county government consultants

Table 7 Motor Vehicle Registrations 2010

1 Anderson	91,342
2 Bedford	49,604
3 Benton	18,896
4 Bledsoe	
	13,846
5 Blount	136,080
6 Bradley	97,755
7 Campbell	37,252
8 Cannon	13,740
9 Carroll	26,029
10 Carter	56,986
11 Cheatham	43,969
12 Chester	14,213
13 Claiborne	33,392
14 Clay	8,700
15 Cocke	38,194
16 Coffee	58,173
17 Crockett	12,670
18 Cumberland	61,172
19 Davidson	627,841
20 Decatur	13,042
21 DeKalb	21,092
22 Dickson	45,152
23 Dyer	32,654
24 Fayette	39,602
25 Fentress	18,537
26 Franklin	41,974
27 Gibson	44,379
28 Giles	32,849
29 Grainger	26,673
30 Greene	86,298
31 Grundy	15,433
32 Hamblen	60,578
33 Hamilton	379,112
34 Hancock	6,590
35 Hardeman	21,993
36 Hardin	26,332
37 Hawkins	52,008
38 Haywood	15,220
39 Henderson	25,951
40 Henry	33,531
41 Hickman	22,575
42 Houston	8,090
43 Humphreys	22,357
44 Jackson	11,893
45 Jefferson	60,000
46 Johnson	18,846
47 Knox	399,805
48 Lake	4,114
49 Lauderdale	20,235
50 Lawrence	41,495
20 2401100	11,100

51 Lewis	11,889
52 Lincoln	34,782
53 Loudon	57,565
54 Macon	20,790
55 Madison	88,316
56 Marion	33,780
57 Marshall	29,375
58 Maury	80,313
59 McMinn	53,031
60 McNairy	26,366
61 Meigs	13,461
62 Monroe	41,915
63 Montgomery	151,705
64 Moore	6,884
65 Morgan	19,741
66 Obion	30,024
67 Overton	20,902
68 Perry	9,342
69 Pickett	6,261
70 Polk	18,000
71 Putnam	75,050
72 Rhea	31,593
73 Roane	52,907
74 Robertson	63,787
75 Rutherford	209,901
76 Scott	22,805
77 Sequatchie	17,906
78 Sevier	87,404
79 Shelby	682,581
80 Smith	19,013
81 Stewart	13,599
82 Sullivan	165,994
83 Sumner	135,472
84 Tipton	55,127
85 Trousdale	8,520
86 Unicoi	20,020
87 Union	19,528
88 Van Buren	5,887
89 Warren	38,104
90 Washington	119,970
91 Wayne	15,625
92 Weakley	29,534
93 White	28,469
94 Williamson	158,755
95 Wilson	106,982
Statewide	6,027,239
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Source: Tennessee Department of Safety, Motor Vehicle Division

Hotel/Motel Tax

Seventy-two 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:

- 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 2011

			FY 2011		
		Rate	Distribution		
1	Anderson	5%	general fund		
2	Bedford	N/A	N/A		
3	Benton	5%	general fund		
	Bledsoe	N/A	N/A		
	Blount	4%	general fund; tourism		
	Bradley	5%	general fund; tourism		
	Campbell	5%	discretionary		
	Cannon	N/A	N/A		
	Carroll				
		N/A	N/A		
	Carter	5%	general fund; tourism		
	Cheatham	5%	general fund		
	Chester	4%	general fund		
13	Claiborne	3%	general fund		
14	Clay	2.5%	general fund		
15	Cocke	3%	general fund		
16	Coffee	N/A	N/A		
17	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%	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		
	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		
55	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	5%	tourism; economic development		
		N/A	N/A		
	McNairy				
	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		
	Overton	N/A	N/A		
			+		

Table 8 Hotel/Motel Tax Rates and Distribution FY 2011

	F1 2011				
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	7%	industrial development board			
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	5%	tourist-related activities			
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, 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, 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 2011

	1 1 2011	
	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
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
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
		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
	\$0.05	
43 Humphreys		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
	\$0.15	highway fund
63 Montgomery		
64 Moore	\$0.15	highway fund

Table 9
Mineral Severance Tax Rates and Distribution
FY 2011

	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 initially 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, Loudon, and Trousdale 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

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¹ T.C.A. § 67-4-2901

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

Bedford	School Facilities Tax	\$1.00 per residential square foot	education capital projects;	
		\$1,875 paid by developer upon approval of plat		
Cheatham	Development Tax	\$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		
		\$.50 per heated residential square foot		
Dickson	Adequate Facilities Tax	\$.25 per heated commercial square foot	education capital projects	
		\$.15 per temperature controlled industrial square foot		
Fayette	Adequate Facilities Tax	maximum of \$1.00 per residential/nonresidential square foot	capital projects fund	
Hickman	Adoquata Facilities Toy	\$1.00 per residential square foot with \$1,500 minimum	conital projects fund	
піскіпап	Adequate Facilities Tax	\$.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	
Mason	Development/Impect Fee	\$1.00 per residential square foot	acuital projects	
Macon	Development/Impact Fee	\$.25 per commercial square foot	capital projects	
Maraball	Adamsta Facilities To-	\$.70 per residential square foot	conital projects from	
Marshall	Adequate Facilities Tax	\$.30 per commercial square foot	capital projects fund	
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	
Robertson	Adequate Fusinites Tux	\$.30 per commercial square foot	caadation adst	
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	canital improvements: debt	
Ratheriora	Development Tax	\$750 paid upon issuance of building permit	- capital improvements; debt	
Sumner	Adequate Facilities Tax	\$.70 per residential square foot	education capital projects	
Summer	Adequate Facilities Tax	\$.40 per commercial square foot	education capital projects	
Trousdale	School Facilities Tax	\$1.00 per residential square foot	education debt service	
Melli-man Britis T		\$1.00 per residential square foot		
Williamson	Filvilege lax	\$.34 per commercial square foot	fire services; highways	
	within cities	\$1.00 per residential square foot	schools; recreation	
		\$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 2011. 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 2011

		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
12	Chester	\$2.13	2.75%	\$ 65.35	4%	N/A
	Claiborne	\$2.48	2.25%	\$ 25.00	3%	\$ 0.15
14	Clay	\$3.10	2.75%	\$ 25.00	3%	\$ 0.15
15	Cocke	\$2.48	2.75%	N/A	3%	\$ 0.15
16	Coffee	\$3.15	2.75%	N/A	N/A	\$ 0.15
17	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
20	Decatur	\$1.56	2.50%	\$ 30.00	5%	\$ 0.15
21	DeKalb	\$1.46	2.75%	N/A	5%	\$ 0.15
22	Dickson	\$2.85	2.75%	\$ 60.00	5%	N/A
23	Dyer	\$2.35	2.75%	\$ 60.15	N/A	N/A
24	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
	Gibson	\$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
30		\$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	4%	N/A
	Johnson	\$2.03	1.50%	\$ 30.00	5%	\$ 0.15
	Knox	\$2.36	2.25%	\$ 36.00	5%	N/A
	Lake	\$2.12	2.75%	\$ 62.00	5%	N/A
	Lauderdale	\$2.85	2.75%	\$ 65.00	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 2011

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
51 l	Lewis	\$2.04	2.50%	\$ 20.00	5%	N/A
52 l	Lincoln	\$1.7918	2.50%	\$ 25.00	5%	\$ 0.15
53 l	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 1	Maury	\$2.65	2.25%	\$ 25.00	5%	\$ 0.15
59 1	McMinn	\$1.56	2.00%	N/A	5%	\$ 0.15
60 1	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 I	Perry	\$2.29	2.50%	N/A	5%	\$ 0.10
69 I	Pickett	\$1.42	2.75%	\$ 10.00	N/A	N/A
70 I	Polk	\$2.18	2.25%	N/A	3%	N/A
71 l	Putnam	\$2.7500	2.75%	N/A	6%	\$ 0.15
72 l	Rhea	\$1.60	2.75%	N/A	2%	\$ 0.15
73 F	Roane	\$2.720	2.50%	N/A	5%	\$ 0.15
74 F	Robertson	\$2.61	2.75%	\$ 85.25	7%	\$ 0.15
75 F	Rutherford	\$2.74	2.75%	\$ 52.50	3%	\$ 0.15
76 5	Scott	\$1.97	2.25%	N/A	5%	N/A
77 3	Sequatchie	\$2.04	2.25%	N/A	2%	N/A
78 3	Sevier	\$1.54	2.75%	N/A	N/A	N/A
79 3	Shelby	\$4.06	2.25%	\$ 50.00	5%	\$ 0.15
80 8	Smith	\$2.19	2.75%	\$ 65.00	N/A	\$ 0.15
81 8	Stewart	\$2.00	2.25%	\$ 35.00	N/A	\$ 0.15
82 8	Sullivan	\$2.13	2.25%	N/A	N/A	\$ 0.15
	Sumner	\$2.02	2.25%	\$ 51.00	5%	\$ 0.15
84	Tipton	\$2.34	2.25%	\$ 60.00	5%	N/A
85	Trousdale	\$3.28	2.25%	\$ 40.00	N/A	\$ 0.15
86 l	Unicoi	\$2.38	2.75%	N/A	5%	\$ 0.15
87 l	Union	\$1.79	2.25%	N/A	5%	\$ 0.15
88	Van Buren	\$1.43	2.75%	N/A	7%	\$ 0.15
89 \	Warren	\$2.31	2.75%	\$ 30.00	5%	\$ 0.15
90 \	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