Tennessee County Tax Statistics

April 2014





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



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



COUNTY TECHNICAL ASSISTANCE SERVICE

March, 2014

Dear County Official:

The following text and tables represent our 36th 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 re all 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 2014 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 resi dents 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 1 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 2014 with the previous year and is ranked by amount of rate increase. There are twenty-two counties showing increases ranged from \$.01 to \$.41. In these counties, the percentage increase ranged from less than one percent to 23 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 illust rates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$7,951 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$1.9 million on one cent of its property tax rate.

For more detail regarding the county property tax, go the CTAS website at www.ctas.tennessee.edu. Click on CTAS Reference Materials on the left and it will take you to e-Li, the CTAS e-Library reference site where you can conduct a search on the property tax, or any other item of interest related to county government.

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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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		Other General Fund or Special	Highway/ Public	General Purpose	School Transpor-	Education Debt	School	General and Other Debt	Rural Debt	Capital		Special/ Local		Special	
	General Fund	Revenue Fund	Works Fund	School Fund	tation Fund	Service Fund	Capital Projects	Service Funds	Service Fund	Projects Funds	Solid Waste Purpose Fund Fund	Purpose Fund	County Tax Rate	School District	Total Tax Rate
Anderson															
inside Clinton	0.6915	0.0262	0.0275	1.4400		0.1530		0.10			0.0619		2.500		2.500
inside Oak Ridge	0.6915	0.0262	0.0275	1.4400				0.10			0.0619		2.347		2.347
outside Clinton and Oak Ridge	0.6915	0.0262	0.0275	1.4400		0.1530		0.10	0.029		0.0619		2.5291		2.5291
Bedford	1.11		0.04	1.02				0.10					2.27		2.27
Benton	1.09		0.095	1.64				090.0		0.055			2.94		2.94
Bledsoe	1.0069			0.7875		0.0410		0.2505			0.1303		2.2162		2.2162
Blount	0.64			1.08				0.43					2.15		2.15
Bradley															
inside Charleston	0.5269	0.0282	0.1287	0.8593			0.0017	0.2297				0.0509	1.8254		1.8254
inside Cleveland	0.5269	0.0282	0.1287	0.8593			0.0017	0.2297				0.0509	1.8254		1.8254
fire district	0.5269	0.0282	0.1287	0.8593			0.0017	0.2297				0.4721	2.2466		2.2466
outside urban fringe	0.5269	0.0282	0.1287	0.8593			0.0017	0.2297				0.3949	2.1694		2.1694
Campbell	0.7125	0.0100	0.0800	0.5325				0.1100		0.0600	0.2425	0.0125	1.7600		1.7600
Cannon	1.28	0.20		0.88				0.03			0.14		2.53		2.53
Carroll															
Bruceton-Hollow Rock SSD	1.17		60.0		0.15			0.14			0.10		1.65	1.53	3.18
Huntingdon SSD	1.17		0.09		0.15			0.14			0.10		1.65	1.34	2.99
McKenzie SSD	1.17		0.09		0.15			0.14			0.10		1.65	1.32	2.97
South Carroll SSD	1.17		0.09		0.15			0.14			0.10		1.65	1.65	3.30
West Carroll SSD	1.17		0.09		0.15			0.14			0.10		1.65	1.44	3.09
outside special school districts	1.17		0.00		0.15			0.14			0.10		1.65		1.65
Carter	1.015		0.130	1.040				0.145					2.330		2.330
Cheatham															2.7800
inside Ashland City Rural Fire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.2496	3.0296		3.0296
inside Harpeth Ridge			0	4		0		0		000	0	7			
rire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.1585	2.9385		2.9385
District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.1504	2.9304		2.9304
inside Kingston Springs	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.2560	3.0360		3.0360
inside Pegram Fire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.2458	3.0258		3.0258
inside Pegram Rural Fire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.2347	3.0147		3.0147
inside Pleasant View Rural Fire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.2396	3.0196		3.0196
inside Two Rivers															
Fire District	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240	0.1811	2.9611		2.9611
outside fire districts	1.1938		0.0750	1.1450		0.1392		0.0450		0.0580	0.1240		2.7800		2.7800
Chester	1.7302		0.0200	0.7544				0.0156		1			2.5202		2.5202
Clariborne	0.9761		0.0100	1.2200	l			0.0100		0.0177	0.2262	0.0200	2.4800		2.4800
Cocke	0.850	0.010	0.295	0.535	0.210			0.205		0.095	0.200		2.40		3.10
						1		1				1			

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	General Fund	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	Special/ Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Coffee															
inside Manchester	0.7038	0.0500		1.6496		0.0747		0.1791					2.6572		2.6572
inside Tullahoma	0.7038	0.0500		1.6496				0.1791					2.5825		2.5825
outside cities	0.7038	0.0500		1.6496		0.0747		0.1791	0.1311		0.1845	0.2800	3.2528		3.2528
Crockett	1.61			0.73	0.11			0.19					2.64		2.64
Cumberland	0.5650			0.6250				0.1950			0.1125		1.4975		1.4975
Davidson															
Urban Services District	2.385			1 416		0 180		0.535					4.516		4 516
General Services						3									
District	1.905			1.416		0.180		0.423			0		3.924		3.924
Decatur	0.90		o o	0.73				0.18		0	0.12		1.99		98.1
DeKalb	0.83		0.03	0.55				0.12		60.0			1.62		1.62
Dickson	1.26		0.11					0.65			-		2.90		2.90
Dyer	0.8233		0.2760		0.1688			0.3213					2.50		2.50
Fayette	0.8603		0.0737	0.6714									1.6054		1.6054
Fentress	1.4289			0.2850				0.1400			0.1300		1.9839		1.9839
Franklin					ŀ	ŀ		•			ļ		İ		
cities except Sewanee,															
Winchester, Tullahoma	0.9714	0.0322	0.0629	1.0765		0.1599		0.1423			0.1543		2.5995		2.5995
Sewanee,															
Winchester, Tullahoma	0.9714	0.0322	0.0629	1.0765		0.1599		0.1423					2.4452		2.4452
outside cities	0.9714	0.0322	0.0629			0.1599		0.1423			0.1543	0.0741	2.6736		2.6736
Gibson					•	-							•		
Gibson Co. SSD	0.76		0.12					0.06					0.9400	1.80	2.74
Bradford SSD	0.76		0.12					0.06					0.9400	1.82	2.76
Kenton SSD	0.76		0.12					90.06					0.9400		3.15
Milan SSD	0.76		0.12					0.06					0.9400	1.84	2.78
Trenton SSD	0.76		0.12					0.00					0.9400	2.13	3.07
Giles	1.1737		0.3644	1.1912				0.0418					2.7711		2.7711
Grainger	1.11	0.03	0.17	0.73				0.25			0.21		2.50		2.50
inside Greeneville	0 5992		0.1549	0.7753				0.0403			0.0641	0.0275	1 6613		1 6613
outside Greeneville	0.5992		0.1549			0.2118		0.0403			0.0641	0.0275	1.8731		1.8731
Grundy	1.4900			0.7054				0.1300			0.1800		2.5054		2.5054
Hamblen															
inside Morristown	0.46			0.89				0.29					1.64		1.64
outside Morristown	0.46			0.89				0.29			0.21		1.85		1.85
Hamilton	1.3816		0.0110	1.3726									2.7652		2.7652
Hancock	1.21			0.64				0.10			0.27		2.22		2.22
Hardeman	1.05		,	1.50									2.55		2.55
Hardin	0.741		0.099	0.947				0.033					1.82		1.82
Hawkins	0.74		0.135		0.15	0.34		0.08					2.345		2.345
Haywood	1.1303		0.1181	0.9193	00200			0.2279			0.4500		2.3950		2.3950
nelidel soli	1.0433		0.0000		0.2300			0.27.50			0.1300		6.3730		2.3730

								<u> </u>				ľ			
		Other General Fund or	Highway/		School	Education		General and	Rural			Special/			
	General Fund	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 Purpose Fund Fund		County Tax Rate	Special School District	Total Tax Rate
Henry															
inside Paris SSD	0.5700		0.2600	1.2720				0.0450			0.0500		2.1970	0.5615	2.7585
outside Paris SSD	0.5700		0.2600	1.2720				0.0450			0.0500		2.1970		2.1970
Hickman	1.4300		0.0655	0.8700				0.2445					2.6100		2.6100
Houston	1.90		0.01	0.53				0.02			0.13		2.59		2.59
Humphreys			İ		ŀ	·		ŀ	•				•	•	
inside Waverly, McEwen, or New				Î				0		0	Ċ				
Johnsonville outside Waverly.	0.72		0.17	0.76				0.28		0.02	0.20		2.15		2.15
McEwen, or New Johnsonville	0.72	0.05	0.17	0.76				0.28		0.02	0.20		2.20		2.20
Jackson	1.41		0.11	1.02				0.02			0.29		2.85		2.85
Jefferson	0.80		0.19	0.77				0.19		0.05	0.15		2.15		2.15
Johnson	0.59			0.86				0.23		0.10	0.03		1.81		1.81
Knox	0.97			1.08				0.31					2.36		2.36
Lake	1.0358		0.0314	1.0268				0.0911			0.0314		2.2165		2.2165
Lauderdale	1.5123		0.2416	0.9576				0.1885					2.9000		2.9000
Lawrence	1.1372		0.2804	0.9974				0.3236					2.7386		2.7386
Lewis	1.1475	0.0529	0.0424	0.6733				-					1.9161		1.9161
Lincoln	0.7958		0.1814	0.9800				0.0028					1.9600		1.9600
London															4
inside Lenoir City	0.4789	0.0130	0.0327	0.9121				0.0690		0.0333			1.5390		1.5390
outside Lenoir City	0.4789	0.0130	0.0327	0.9121		0.3597		0.0690		0.0333			1.8987		1.8987
Macon	1.3269		0.1211	0.8973						1	0.0548		2.4001		2.4001
Madison	1.0188	0.0434	0.0885	0.4498			0.0818	0.3692		0.0550	0.0445		2.15		2.15
Marion														-	
inside Richard City SSD	1.0371			0.7877				0.0902		0.0500			1.9650	0.1921	2.1571
outside Richard City	7200 7			77.02.0				000	0000	0000			0 4000		000
Marchall	1.0371		000	1,677		1	0	0.0902	0.2030	0.0000			2.1060		2.22
Maury	0 7096		0.00	1 2390			0.0	0.3318		0.13	0.0553		2.5970		2.22
McMinn	0.3974		0.1341	0.7533						0.3307			1.6155		1.6155
McNairy	92.0		60.0	0.99				0.25					2.09		2.09
Meigs	1.0950			0.6378				0.1398					1.8726		1.8726
Monroe	0.8592		0.0859	0.6336				0.3759			0.1396		2.0942		2.0942
Montgomery	0.93		0.12	0.968	0.059			1.026		0.037			3.14		3.14
Moore															
inside Urban Services District	0.890		0.015	1.190				0.260		0.015	0.100		2.470		2.470
outside Urban	0 850		0.015	1 1 90				080		0.015	0 100		2 430		2 430
Morgan	1.650		0.0.0	0.050				0.200		5	0.100		2,100		2,100
Morgan	0.00		0.023	0.830				0.100			0.317		3.100		3.100
inside Union City	0.3742		0.0750	1 1600				00000					1 6402		1 6402
Outside I Injon City	0.3742		0.0750					0.3950					2 0042		20000
Overton	1 17		0.07			T		0.3330			0.10		1 99		1 99
Overton	1		0.0	5.0				-			2		66.		66.1

		Other General Fund or Special	Highway/ Public		School Transpor-	Education Debt	School	General and Other Debt	Rural	Capital		Special/ Local		Special	
	General Fund	Revenue Fund	Works Fund		tation Fund	Service Fund	Capital Projects	Service Funds	Service Fund	Projects Funds	Solid Waste Purpose Fund Fund	Purpose Fund	County Tax Rate	School District	Total Tax Rate
Perry	1.2406			0.8200				0.0744			0.2671		2.4021		2.4021
Pickett	0.94			0.47				0.11			0.15		1.67		1.67
Polk	1.3375			0.7300				0.3346					2.4021		2.4021
Putnam	0.8350	0.0850	0.1000	0.9250				0.6500		0.02	0.1900		2.8050		2.8050
Rhea	0.891787		0.030000	0.367908	0.247938			0.211967					1.74960		1.74960
Roane															
inside Kingston, Midtown Oliver															
Springs, and Rockwood	635	0.030	2000	1		0000	070	0 140	0 140	0.030			2 130		2 130
inside Harriman	0.635	0.030	0.095	1.000		0.020	0.040	0.140		0.030			1.990		1.990
inside city of Oak Ridge	0.635	0:030	0.095	1.000			0.040	0.140		0.030			1.970		1.970
outside Kingston, Midtown, Oliver Springs, Rockwood, Harriman, and Oak			!												
Kidge	0.635	090.0	C60.0	1.000		0.020	0.040	0.140	0.140	0.030	0.030		2.180		2.180
Puthorford	0.30	0.0570	0.0420	1 1030			0 0454	0.00			0.00		2.50		2 5652
Scott	0.07.00	0.0378	0.0	1.1930			0.040.0	0.0002					7000.7		7:00:7
inside Oneida SSD	0.8867			0.8600				0.1400		0.0700		0.2242	2.1809	0.3156	2.4965
outside Oneida SSD	0.8867			0.8600				0.1400	0.2973	0.0700			2.2540		2.2540
Sequatchie	0.8953			0.9633				0.1600			0.1200		2.1386		2.1386
Sevier	0.465		0.170	0.835				0.140				0.020	1.63		1.63
Shelby	1.45	Ī		2.14				0.79	0.04				4.42		4.42
Smith	0.92		90.0	0.97		0.13		0.15					2.23		2.23
Stewart	1.33		0.09	1 2700			79900	0.74			0000		2.47		2.47
Sumner	0.4513		0.0168	1.2131			0.0007	0.2200		0.1196	0.0200		2.0208		2.0208
Tipton	0.81		0.070	1.11				0.35					2.34		2.34
Trousdale															
inside Hartsville	4.2599												4.2599		4.2599
outside Hartsville	1.4400			0.8900				0.1500			0.2100	0.4300	3.1200		3.1200
Unicoi	1.1763		0.0486	0.8127				0.5168			0.1294		2.6838		2.6838
Union	0.530	0.125	0.080	0.730				0.305		0.020			1.790		1.790
Van Buren	1.0100	0.1400		0.5254				0.0200			0.0350	0.10	1.8304		1.8304
Warren	1.0905	0.0800	0.0800	0.5600				0.1450			0.0400		1.9955		1.9955
Washington	0.6545		0.1484	0.7690				0.3129			0.0291		1.9139		1.9139
Wayne	0.6850		0.0150	0.7100				0.3700			0.2900		2.0700		2.0700
Weakley	0.6400		0.2150	0.7200				0.5500			0.0052		2.1302		2.1302
White	0.99			0.78				0.08					1.85		1.85

Property Tax Rate by Fund

		Other General													
		Fund or Special	Highway/ Public	General	School Transpor-	Education Debt	School	General and Other Debt	Rural	Capital		Special/ Local		Special	
	General Fund	Revenue	Works	School	tation Fund	Service	Capital Projects	Service Funds	Service	Projects Funds	Solid Waste Fund	Purpose	Projects Solid Waste Purpose County Tax Fund Fund Rate	School District	Total Tax Rate
Williamson															
5th and 9th districts															
inside city limits of															
Franklin and Franklin															
SSD	0.41			1.29				0:30					2.00	0.9775	2.9775
9th district outside															
Franklin city limits															
and Franklin SSD	0.41		0.05	1.29				0.30			90.0		2.11	0.9775	3.0875
inside cities of															
Brentwood, Fairview,															
Spring Hill,															
Thompson's Station,															
Nolensville	0.41			1.29				0:30	0.20		90.0		2.26		2.26
inside Franklin city															
limits - no Franklin															
SSD	0.41			1.29				0:30	0.20				2.20		2.20
outside jurisdictions															
above	0.41		0.05	1.29				0:30	0.20		0.06		2.31		2.31
Wilson															
inside Lebanon SSD	0.8042	0.0200	0.1315	1.3121				0.2095		0.0542	0.0389		2.5704	0.4500	3.0204
outside Lebanon															
SSD	0.8042	0.0200	0.1315	1.3121				0.2095		0.0542	0.0389		2.5704		2.5704

Notes on Special Revenue/Special Purpose Funds:

Anderson County special revenue fund is for the public library.

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 \$.4212 for the fire district and \$.0509 for community development. Special purpose fund outside urban fringe is \$.344 for the fire district and \$.0509 for community development.

Campbell County special revenue fund is \$.01 for ambulance service and \$.0125 for economic development.

Cannon County special revenue fund is for ambulance service.

Cheatham County special purpose funds for fire districts.

Claiborne special purpose fund is for industrial development.

Cocke County special revenue fund is \$.01 for economic development.

Coffee County special purpose fund outside cities is for industrial development; special revenue fund is for ambulance service.

Franklin County special revenue fund is for the library; local purpose tax outside cities is for rural fire.

Grainger County special purpose fund is for parks and recreation.

Humphreys County special revenue fund is for the fire tax district. Greene County special purpose fund is for self-insurance.

Lewis County special revenue fund is for sports and recreation.

Loudon County special revenue fund is for public library.

Madison County local purpose tax is for solid waste operations; special revenue fund is for juvenile services.
Putnam County special revenue fund is .0300 for industrial development and .0550 for sports and recreation.
Roane County special revenue fund outside cities is \$.01 for ambulance service; \$.02 for fire services and animal control; and, \$.02 for the recycling center.

Inside cities of Kingston, Oliver Springs, and Rockwood special revenue fund is \$.01 for ambulance service and .02 for the recycling center. Inside the city of Harriman, special revenue fund is \$.01 for ambulance service and .02 for the recycling center.

Inside the city of Oak Ridge, special revenue fund is \$.01 for ambulance service and .02 for the recycling center.

Rutherford County special revenue fund is for ambulance service.

Scott County special purpose fund within Oneida SSD is Oneida Public Debt Service Sevier County special purpose fund is for short-lived capital assets.

Union County special revenue fund is for the ambulance fund.

Wilson County special revenue fund is for the Ag Center

Van Buren special revenue fund is \$.14 for ambulance service; local purpose tax of \$.10 is for the volunteer fire department Warren County special revenue fund is for the ambulance service. Irousdale 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 2013 to FY 2014

		1	Rate	Doroontogo
	FY 2013	FY 2014	Change	Percentage Change
1 Grundy	\$ 2.0954	\$ 2.5054	\$0.41	19.6%
2 Obion	\$ 1.6381	\$ 2.0042	\$0.41	22.3%
3 Loudon	\$ 1.5390	\$ 1.8987	\$0.36	23.4%
4 Bradley	\$ 1.8254	\$ 2.1694	\$0.34	18.8%
5 Scott	\$ 1.9567	\$ 2.2540	\$0.30	15.2%
6 Greene	\$ 1.6613	\$ 1.8731	\$0.21	12.7%
7 Hickman	\$ 2.4000	\$ 2.6100	\$0.21	8.8%
8 Lauderdale	\$ 2.6974	\$ 2.9000	\$0.20	7.5%
9 Carter	\$ 2.1500	\$ 2.3300	\$0.18	8.4%
10 Shelby	\$ 4.2580	\$ 4.4200	\$0.16	3.8%
11 Van Buren	\$ 1.6704	\$ 1.8304	\$0.16	9.6%
12 Bledsoe	\$ 2.0662	\$ 2.2162	\$0.15	7.3%
13 Hardeman	\$ 2.4384	\$ 2.5500	\$0.11	4.6%
14 Perry	\$ 2.2921	\$ 2.4021	\$0.11	4.8%
15 Jefferson	\$ 2.0500	\$ 2.1500	\$0.10	4.9%
16 Rutherford	\$ 2.4652	\$ 2.5652	\$0.10	4.1%
17 Moore	\$ 2.3300	\$ 2.4300	\$0.10	4.3%
18 Cannon	\$ 2.4803	\$ 2.4300	\$0.05	2.0%
19 Johnson	\$ 1.7700	\$ 1.8100	\$0.04	2.3%
20 Knox	\$ 2.3239	\$ 2.3600	\$0.04	1.6%
21 Macon	\$ 2.3685	\$ 2.4001	\$0.04	1.3%
22 Hardin	\$ 1.8087	\$ 1.8200	\$0.03	0.6%
23 Madison	\$ 2.1500	\$ 2.1510	\$0.00	0.05%
24 Bedford	\$ 2.1300	\$ 2.1310	\$0.00	0.00%
25 Benton	\$ 2.2700	\$ 2.2700	\$0.00	0.00%
26 Blount	\$ 2.1500	\$ 2.3400	\$0.00	0.00%
27 Campbell	\$ 1.7600	\$ 1.7600	\$0.00	0.00%
28 Carroll	\$ 1.7600	\$ 1.7600	\$0.00	0.00%
29 Chester	\$ 2.5202	\$ 1.0300	\$0.00	0.00%
30 Claiborne	\$ 2.4800	\$ 2.3202	\$0.00	0.00%
31 Clay	\$ 3.1000	\$ 2.4800	\$0.00	0.00%
32 Cocke	\$ 2.4000	\$ 2.4000	\$0.00	0.00%
33 Coffee	\$ 3.2528	\$ 3.2528		0.00%
34 Crockett	\$ 2.6400	\$ 2.6400	\$0.00 \$0.00	0.00%
35 Cumberland	\$ 1.4975	\$ 2.0400	\$0.00	0.00%
36 Davidson	\$ 4.5160	\$ 4.5160	\$0.00	0.00%
37 Decatur	\$ 1.9900	\$ 4.5100	\$0.00	0.00%
	· ·			
38 DeKalb 39 Dyer	\$ 1.6200 \$ 2.5000		\$0.00	0.00% 0.00%
40 Fayette	\$ 1.6054	\$ 2.5000 \$ 1.6054	\$0.00	0.00%
	1		\$0.00	0.00%
41 Fentress	+	\$ 1.9839 \$ 2.6736	\$0.00 \$0.00	0.00%
42 Franklin 43 Gibson	\$ 2.6736 \$ 0.9400			0.00%
44 Giles	\$ 0.9400	\$ 0.9400 \$ 2.7711	\$0.00 \$0.00	0.00%
45 Grainger	\$ 2.7711	\$ 2.7711	\$0.00	0.00%
	\$ 2.5000	\$ 2.5000	\$0.00	
46 Hamblen	\$ 1.8500		•	0.00% 0.00%
47 Hancock 48 Hawkins	\$ 2.2200	\$ 2.2200 \$ 2.3450	\$0.00	0.00%
49 Haywood	\$ 2.3450	\$ 2.3450	\$0.00 \$0.00	0.00%
50 Henderson	\$ 2.3758	\$ 2.3950		0.00%
	\$ 2.3730	\$ 2.3750	\$0.00	
51 Henry			\$0.00	0.00%
52 Houston	\$ 2.5900	\$ 2.5900	\$0.00	0.00%
53 Humphreys	\$ 2.2000	\$ 2.2000	\$0.00	0.00%
54 Jackson	\$ 2.8500	\$ 2.8500	\$0.00	0.00%
55 Lake	\$ 2.2165	\$ 2.2165	\$0.00	0.00%
56 Lawrence	\$ 2.7386	\$ 2.7386	\$0.00	0.00%
57 Lewis	\$ 1.9161	\$ 1.9161	\$0.00	0.00%

Table 2
Property Tax Rate Comparisons from FY 2013 to FY 2014

			Rate	Percentage
	FY 2013	FY 2014	Change	Change
58 Marion	\$ 2.1686	\$ 2.1686	\$0.00	0.00%
59 Marshall	\$ 3.2200	\$ 3.2200	\$0.00	0.00%
60 Maury	\$ 2.5970	\$ 2.5970	\$0.00	0.00%
61 McMinn	\$ 1.6155	\$ 1.6155	\$0.00	0.00%
62 McNairy	\$ 2.0900	\$ 2.0900	\$0.00	0.00%
63 Meigs	\$ 1.8726	\$ 1.8726	\$0.00	0.00%
64 Monroe	\$ 2.0942	\$ 2.0942	\$0.00	0.00%
65 Montgomery	\$ 3.1400	\$ 3.1400	\$0.00	0.00%
66 Morgan	\$ 3.1000	\$ 3.1000	\$0.00	0.00%
67 Overton	\$ 1.9900	\$ 1.9900	\$0.00	0.00%
68 Polk	\$ 2.4021	\$ 2.4021	\$0.00	0.00%
69 Putnam	\$ 2.8050	\$ 2.8050	\$0.00	0.00%
70 Rhea	\$ 1.7496	\$ 1.7496	\$0.00	0.00%
71 Roane	\$ 2.1800	\$ 2.1800	\$0.00	0.00%
72 Sequatchie	\$ 2.1386	\$ 2.1386	\$0.00	0.00%
73 Sevier	\$ 1.6300	\$ 1.6300	\$0.00	0.00%
74 Smith	\$ 2.2300	\$ 2.2300	\$0.00	0.00%
75 Stewart	\$ 2.4700	\$ 2.4700	\$0.00	0.00%
76 Sullivan	\$ 2.3054	\$ 2.3054	\$0.00	0.00%
77 Sumner	\$ 2.0208	\$ 2.0208	\$0.00	0.00%
78 Tipton	\$ 2.3400	\$ 2.3400	\$0.00	0.00%
79 Trousdale	\$ 3.1200	\$ 3.1200	\$0.00	0.00%
80 Unicoi	\$ 2.6838	\$ 2.6838	\$0.00	0.00%
81 Union	\$ 1.7900	\$ 1.7900	\$0.00	0.00%
82 Warren	\$ 1.9955	\$ 1.9955	\$0.00	0.00%
83 Washington	\$ 1.9139	\$ 1.9139	\$0.00	0.00%
84 Wayne	\$ 2.0700	\$ 2.0700	\$0.00	0.00%
85 Weakley	\$ 2.1302	\$ 2.1302	\$0.00	0.00%
86 White	\$ 1.8500	\$ 1.8500	\$0.00	0.00%
87 Williamson	\$ 2.3100	\$ 2.3100	\$0.00	0.00%
88 Wilson	\$ 2.5704	\$ 2.5704	\$0.00	0.00%
89 Lincoln	\$ 1.9623	\$ 1.9600	\$0.00	-0.12%
90 Anderson	\$ 2.5320	\$ 2.5291	\$0.00	-0.11%
91 Robertson	\$ 2.9638	\$ 2.9600	\$0.00	-0.13%
92 Hamilton	\$ 2.7721	\$ 2.7652	-\$0.01	-0.25%
93 Cheatham	\$ 2.7887	\$ 2.7800	-\$0.01	-0.31%
94 Dickson	\$ 2.9335	\$ 2.9000	-\$0.03	-1.1%
95 Pickett	\$ 1.7283	\$ 1.6700	-\$0.06	-3.4%

Notes:

Reappraisals occurred in Bradley, Cannon, Cheatham, Davidson, Dickson, Fayette, Fentress, Greene, Hamilton, Hardeman, Hardin, Haywood, Knox, Lincoln, Loudon, Macon, McMinn, Monroe, Obion, Pickett, Polk, Robertson, Scott, Shelby, Sullivan, and Weakley counties. For comparison purposes, rates for FY 2013 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 2013

1 Anderson	\$	162,136
2 Bedford	\$	80,621
3 Benton	\$	23,673
4 Bledsoe	\$	20,350
5 Blount	\$	316,643
6 Bradley	\$	206,432
7 Campbell	\$	78,699
8 Cannon	\$	21,924
9 Carroll	\$ \$ \$	37,013
10 Carter	\$	83,304
11 Cheatham	\$	72,758
12 Chester	\$	21,996
13 Claiborne	\$	51,437
14 Clay	\$	11,193
15 Cocke	\$ \$ \$ \$	62,594
16 Coffee	\$	98,339
17 Crockett	\$	21,371
18 Cumberland	Ψ Φ	139,590
19 Davidson	\$	1,909,376
20 Decatur	\$ \$	
	<u>Ф</u>	21,468
21 DeKalb	\$	46,180
22 Dickson	\$	97,728
23 Dyer	\$	62,666
24 Fayette	\$	100,823
25 Fentress	\$	30,124
26 Franklin	\$	86,664
27 Gibson	\$	73,465
28 Giles	\$	53,438
29 Grainger	\$	34,620
30 Greene	\$	138,988
31 Grundy	\$	21,447
32 Hamblen	\$ \$	144,832
33 Hamilton	\$	848,481
34 Hancock	\$	9,908
35 Hardeman	\$ \$	35,383
36 Hardin	\$	65,163
37 Hawkins	\$	102,584
38 Haywood	\$	36,992
39 Henderson	\$	39,588
40 Henry	\$	56,020
41 Hickman	\$	35,148
42 Houston	\$	12,667
43 Humphreys	\$	40,848
44 Jackson	\$	16,338
45 Jefferson	\$	118,640
46 Johnson	\$	31,600
47 Knox	\$	1,057,731
48 Lake	\$ \$	7,951
49 Lauderdale	\$ \$	
	\$ \$	32,922 58,225
50 Lawrence		
51 Lewis	\$	16,929
52 Lincoln	\$	54,538
53 Loudon	\$	176,202
54 Macon	\$	32,138

53 Loudon	\$	176,202
54 Macon	\$	32,138 202,210
55 Madison	\$	202,210
56 Marion	\$	65,282
57 Marshall	\$	53,666
58 Maury	\$	166,967
59 McMinn	\$	114,246
60 McNairy	\$	39,252
61 Meigs	\$	21,432
62 Monroe	\$	102,378
63 Montgomery	\$	328,914
64 Moore	\$	21,108
65 Morgan	\$	27,646
66 Obion	\$	53,198
67 Overton	\$	31,899
68 Perry	\$	15,825
69 Pickett	\$	12,684
70 Polk	\$	34,363
71 Putnam	\$	138,756
72 Rhea	\$	60,027
73 Roane	\$	129,739
74 Robertson	\$	133,306
75 Rutherford	\$	591,873
76 Scott	\$	33,409
77 Sequatchie	\$	
78 Sevier	\$	27,646 356,216
79 Shelby	\$	1,860,635
80 Smith	\$	33,177
81 Stewart	\$	26,283
82 Sullivan	\$	359,115
83 Sumner	\$	416,060
84 Tipton	\$	98,271
85 Trousdale	\$	12,877
86 Unicoi	\$	32,034
87 Union	\$	32,856
88 Van Buren	\$	15,191
89 Warren	\$	
90 Washington	\$	66,010 297,154
91 Wayne	\$	26,718
92 Weakley	\$	46,811
93 White	\$	40,747
94 Williamson	\$	834,783
95 Wilson	<u>φ</u> \$	307,348
Statewide		307,348
Statewide	4	71-7,700,000

Source: 2012 Tax Aggregate Report of Tennessee, State Board of Equalization.

County Local Option Sales Taxes¹

Any county by resol ution of its legisl ative 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 sal es 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 opti on 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 \$6 67 of a sin gle article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county le gislative 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 is set at 5.25 percent). At that time, the state also levi ed 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 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: 46 counties are at 2.75 percent; 12 are at 2.50 percent; 30 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; two remain at the level of \$7.50 and one at \$8.25.

Table 5 shows countywide local option sales tax collections for fiscal year 2013 as reported by the Tennessee Department of Revenue in its June 2013 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 no t 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 mil lion, 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 tion sales tax, refer to the additional detail on the local op CTAS Web site. www.ctas.tennessee.edu and click on e-Li, the CTAS electronic library and type in "local option sales tax" in the sea rch box unde r "Ask e-Li ." Additional information can b e found at http://tn.gov/revenue/statistics/index.shtml where the Tennessee Dept. of Revenue has up-todate information on local option sales tax rates at http://tn.gov/revenue/pubs/taxlist.pdf along with monthly collections reports.

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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

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	2.75%	May-12	\$1,600	\$44.00	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	2.75%	Oct-11	\$1,600	\$44.00	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						_

^{*}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 December 2012 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 2013

1 Anderson	\$21,020,530
2 Bedford	\$9,125,925
3 Benton	\$3,215,000
4 Bledsoe	\$697,666
5 Blount	
	\$30,223,699 \$26,891,124
6 Bradley 7 Campbell	\$6,247,850
8 Cannon	\$849,285
9 Carroll 10 Carter	\$4,189,836 \$9,147,044
11 Cheatham	\$5,385,488
12 Chester	\$2,001,230
13 Claiborne	\$3,340,738
14 Clay 15 Cocke	\$894,333 \$7,567,353
16 Coffee	\$17,635,672
17 Crockett	
18 Cumberland	\$1,382,244
10 Cumberiand	\$14,878,990 \$266,097,961
19 Davidson	
20 Decatur 21 DeKalb	\$1,948,218 \$3,016,196
	' ' '
22 Dickson	\$14,196,317
23 Dyer	\$9,909,699
24 Fayette 25 Fentress	\$4,778,587 \$2,681,826
	\$6,569,022
26 Franklin	
27 Gibson	\$9,071,159
28 Giles	\$6,159,869
29 Grainger 30 Greene	\$1,592,288 \$14,095,492
31 Grundy	\$1,129,587
32 Hamblen 33 Hamilton	\$19,481,812 \$106,598,193
34 Hancock 35 Hardeman	\$331,924 \$3,345,022
36 Hardin	
	\$6,472,683
37 Hawkins	\$7,407,431 \$2,552,125
38 Haywood 39 Henderson	\$6,194,376
40 Henry	\$6,937,818
41 Hickman	\$2,086,282 \$902,237
42 Houston	\$3,747,112
43 Humphreys	\$3,747,112
44 Jackson	
45 Jefferson	\$9,035,131
46 Johnson 47 Knox	\$1,134,385 \$1,55,050,073
48 Lake	\$155,950,973 \$734,630
	\$734,639 \$3,351,380
49 Lauderdale	\$3,351,380

50 L	\$8,485,027
50 Lawrence	
51 Lewis	\$1,971,133
52 Lincoln	\$5,877,580
53 Loudon	\$8,335,130
54 Macon	\$3,067,975
55 Madison	\$42,195,269
56 Marion	\$6,818,591
57 Marshall	\$5,019,447
58 Maury	\$18,720,366
59 McMinn	\$8,994,163
60 McNairy	\$3,129,398
61 Meigs	\$719,424
62 Monroe	\$7,483,392
63 Montgomery	\$47,413,184
64 Moore	\$628,732
65 Morgan	\$1,185,793
66 Obion	\$7,544,615
67 Overton	\$2,655,644
68 Perry	\$837,126
69 Pickett	\$703,062
70 Polk	\$1,700,423
71 Putnam	\$27,931,533
72 Rhea	\$6,198,781
73 Roane	\$13,811,128
74 Robertson	\$14,168,287
75 Rutherford	\$87,754,308
76 Scott	\$2,952,785
77 Sequatchie	\$1,943,113
78 Sevier	\$72,972,541
79 Shelby	\$250,106,783
80 Smith	\$3,117,582
81 Stewart	\$1,386,872 \$43,340,530
82 Sullivan	\$43,310,530
83 Sumner	\$32,138,587
84 Tipton	\$7,617,515
85 Trousdale	\$691,471
86 Unicoi	\$2,774,381
87 Union	\$1,395,030
88 Van Buren	\$409,519
89 Warren	\$8,351,438
90 Washington	\$40,966,454
91 Wayne	\$1,575,332
92 Weakley	\$5,315,441
93 White	\$3,683,752
94 Williamson	\$75,075,206
95 Wilson	\$30,262,643
Out of state*	\$307,955,735
Total	\$2,070,304,935

Source: Tennessee Department of Revenue Monthly Collections Report June 2013 *Out of state includes mail order, internet, and telecommunications services sales tax revenue.

County Motor Vehicle Tax¹

Counties may levy a tax on motor ve hicles (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 maj ority with approval and referendum provided for in the resolution; an d, 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 fo rth in the resolut ions 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, 60 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$90.00, as shown in Table 6. Thirty-five 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 esti mate potential revenues generated from the imposition or in crease in the motor vehicle registration tax. These d ata 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 2014

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	N/A
11 Cheatham	\$51.00
12 Chester	\$65.35
13 Claiborne	\$25.00
14 Clay	\$25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$73.50
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	\$71.00
25 Fentress	\$25.00
26 Franklin	N/A
27 Gibson	\$35.75
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	\$90.00
39 Henderson	\$60.00
40 Henry	\$15.50
41 Hickman	\$50.50
42 Houston	\$45.50
43 Humphreys	N/A
44 Jackson	\$41.00
45 Jefferson	\$25.00
46 Johnson	\$40.00
47 Knox	\$36.00
48 Lake	\$75.00/\$37.50

49 Lauderdale \$65.00 50 Lawrence \$25.00 51 Lewis \$20.00 52 Lincoln \$75.00 53 Loudon N/A 54 Macon \$65.00/\$45.00 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 \$30.50 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 \$30.00 77 Sequatchie N/A 79 Shelby<		
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84 Tipton \$61.00 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 \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75	82 Sullivan	
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 \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75	83 Sumner	\$51.00
86 Unicoi N/A 87 Union \$30.00 88 Van Buren N/A 89 Warren \$30.00 90 Washington N/A 91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75	84 Tipton	
87 Union \$30.00 88 Van Buren N/A 89 Warren \$30.00 90 Washington N/A 91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75		
88 Van Buren N/A 89 Warren \$30.00 90 Washington N/A 91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75		
89 Warren \$30.00 90 Washington N/A 91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75		
90 Washington N/A 91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75		
91 Wayne \$41.25 92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75		
92 Weakley \$40.00 93 White \$42.00 94 Williamson \$25.75	90 Washington	N/A
93 White \$42.00 94 Williamson \$25.75		
93 White \$42.00 94 Williamson \$25.75	92 Weakley	
94 Williamson \$25.75	93 White	
95 Wilson \$25.00	94 Williamson	\$25.75
	95 Wilson	

Note: counties with two rates show are vehicles and motorcycles.

Table 7 Motor Vehicle Registrations 2013

1 Anderson	92,099
2 Bedford	52,537
3 Benton	19,285
4 Bledsoe	15,322
5 Blount	183,609
6 Bradley	99,157
7 Campbell	36,980
8 Cannon	14,737
9 Carroll	26,637
10 Carter	56.711
11 Cheatham	56,711 47,211
12 Chester	14,683
13 Claiborne	34,380
14 Clay	8,512
15 Cocke	38,554
16 Coffee	59,373
17 Crockett	13,647
18 Cumberland	64,384
19 Davidson	630 278
20 Decatur	630,278 12,737
21 DeKalb	21,395
22 Dickson	48,703
23 Dyer	32,564
24 Fayette	40,068
25 Fentress	20,009
26 Franklin	43,035
27 Gibson	44,697
28 Giles	32,866
29 Grainger	28,071
30 Greene	96,799
31 Grundy	16,187
32 Hamblen	61,007
33 Hamilton	587,359
34 Hancock	6,740
35 Hardeman	22,489
36 Hardin	27,220
37 Hawkins	56 042
38 Haywood	56,042 15,202
39 Henderson	26,467
40 Henry	34,334
41 Hickman	22,873
42 Houston	8,437
43 Humphreys	22,723
44 Jackson	11,446
45 Jefferson	72,379
46 Johnson	18,549
47 Knox	424,934
48 Lake	4,153
49 Lauderdale	20,892
50 Lawrence	42,502

51 Lewis	12,055
52 Lincoln	34,485
53 Loudon	63,132
54 Macon	23,298
55 Madison	92,986
56 Marion	34,716
57 Marshall	31,914
58 Maury	84,444
59 McMinn	55,598
60 McNairy	27,627
61 Meigs	14,299
62 Monroe	45,242
63 Montgomery	170 /22
64 Moore	170,423 7,389
	7,309
65 Morgan	20,353
66 Obion	31,151 22,137
67 Overton	22,137
68 Perry	9,587
69 Pickett	6,473
70 Polk	18,722
71 Putnam	78,640
72 Rhea	34,027
73 Roane	54,023 67,116
74 Robertson	67,116
75 Rutherford	232,938
76 Scott	21,790
77 Sequatchie	20,573
78 Sevier	99,614
79 Shelby	730,136
80 Smith	20,127
81 Stewart	13,765
82 Sullivan	167,884
83 Sumner	146,328
84 Tipton	57,448
85 Trousdale	8,978
86 Unicoi	20,077
87 Union	18,245
88 Van Buren	5,967
89 Warren	39,508
90 Washington	124,528
91 Wayne	16,077
92 Weakley	29,634
93 White	29,327
94 Williamson	178,514
95 Wilson	117,275
Statewide	6,569,545
	, ,

Source: Tennessee Department of Safety, Motor Vehicle Division

Hotel/Motel Tax

Seventy-five 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 7.5 percent of the price of the lodgin gs. The distribution of the tax is set forth in the private a ct. The rates and distributions are shown in Table 8.

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

¹ T.C.A. § 67-4-1425

Table 8 Hotel/Motel Tax Rates and Distribution FY 2014

	Ī	Data	FY 2014 Distribution
		Rate	
	Anderson	5%	tourism fund; economic development
	Bedford	N/A	N/A general fund
	Benton Bledsoe	5% N/A	yenerariunu N/A
	Blount	1N/A 4%	general fund; tourism
	Bradley	5%	general fund; tourism
	Campbell	5%	discretionary
	Campbell	5%	general fund; tourism
	Carroll	N/A	N/A
	Carter	5%	general fund; tourism
	Cheatham	5%	general fund
	Chester	4%	general fund
	Claiborne	3%	general fund
	Clay	2.5%	general fund
	Cocke	3%	general fund
	Coffee	N/A	N/A
	Crockett	5%	general fund
	Cumberland	7.5%	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
24	Fayette	5%	general fund
	Fentress	5%	general fund
	Franklin	7%	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
33	Hamilton	4%	hotel/motel fund
34	Hancock	N/A	N/A
35	Hardeman	5%	general fund
36	Hardin	5%	general fund
37	Hawkins	N/A	N/A
	Haywood	5%	city of Brownsville; general fund
39	Henderson	5%	general fund; fire department
40	Henry	5%	general fund
	Hickman	5%	general fund
42	Houston	5%	general fund
	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	7.5%	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 city of Jackson; community economic development commission; general fund
	Madison	5%	education
	Marion	5%	education general fund
	Marshall	7%	general fund industrial development; tourism; beautification and recreation
28	Maury McMinn	5% 5%	tourism; economic development
		5%	N/A
	McNairy Moigs	N/A 5%	general fund
	Meigs Monroe		industrial development; tourism
		5% 3%	tourism; general fund; city of Clarksville
64	Montgomery Moore	3%	general fund
	Morgan	3% N/A	yenerariunu N/A
66	Obion	5%	general fund for Reelfoot Lake tourism
	Overton	5%	tourism
	Perry	5%	discretionary
60	Pickett	N/A	N/A
03	i ionott	IN/A	TV/T\

Table 8 Hotel/Motel Tax Rates and Distribution FY 2014

	Deta Distribution					
	Rate Distribution					
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	2.5%	general fund for tourism; debt service fund; county commission discretion			
76	Scott	5%	general fund			
77	Sequatchie	2%	general fund			
78	Sevier	3%	N/A			
79	Shelby	5%	convention center; convention and visitors bureau; arena			
80	Smith	N/A	N/A			
81	Stewart	5%	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			
	Washington	N/A	N/A			
	Wayne	N/A	N/A			
	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 ge neral fund with one designating the funds for roads from the general fund, one county allocates the proceeds to education and one to debt service. Sixty-two counties impose the maximum rate of \$0.15; o ne county is at \$.14; 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 2014

	7 7 2014	
	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		highway fund
	\$0.10	
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
		general fund for roads
19 Davidson	\$0.15	general fund
20 Decatur	\$0.15	
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	\$0.14	highway fund
		highway fund
30 Greene	\$0.15	N/A
31 Grundy	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
		general fund
43 Humphreys	\$0.05	
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
		highway fund
53 Loudon	\$0.15	N/A
54 Macon	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
33 Mortally	ψυ. 10	<u> </u>

Table 9
Mineral Severance Tax Rates and Distribution
FY 2014

	Rate	Distribution
61 Meigs	\$0.15	highway fund
62 Monroe	\$0.15	highway fund
63 Montgomery	\$0.15	highway fund
64 Moore	\$0.15	highway fund
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	N/A	N/A
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

Note: 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 whi ch those benefiting from the growth could also pay for the increased governmental costs resulting from that growth.

After June 20, 2006, statutory provisi ons for the authorization of the adequate facilities tax changed. Cu rrent Tennessee law now only authorizes the imposition of the ad equate 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 a mount 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 allo cated to school capital outlay.

At the date of this publication, Bedford, Jefferson, Loudon, and Trousdale counties have adopted the school facilities tax. Co unties 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	\$1.00 per residential square foot	education capital projects; education debt service	
Development Tox		\$1,875 paid by developer upon approval of plat	\$500 parks and recreation \$750	
Cheatham	Development Tax	\$1,875 paid upon issuance of building permit	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	Adaguata 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/Impact Fee	\$1.00 per residential square foot	capital projects	
Macon	Development/impact ree	\$.25 per commercial square foot		
Morobell	A la consta Espellitiva Espe	\$.70 per residential square foot	conital projects from	
Marshall	Adequate Facilities Tax	\$.30 per commercial square foot	capital projects fund	
Maury Adequate Facilities Tax		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	
		\$.30 per commercial square foot		
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	capital improvements; debt	
	201010p011	\$750 paid upon issuance of building permit		
Sumner	Adequate Facilities Tax	\$.70 per residential square foot	education capital projects	
Guilliei	Adequate I domines Tax	\$.40 per commercial square foot	caudation dapital projects	
Trousdale	School Facilities Tax	School Facilities Tax \$1.00 per residential square foot		
Williamson	Privilege Tax	\$1.00 per residential square foot	schools	
•••iiiiaiii5Uii	Trivilege lax	\$.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	

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 2014. Any referenda occurring after the date of this publication will not be reflected until next year.

For additional detail on these and any other local or state revenues pertinent to counties, refer to the CTAS Web site, <u>www.ctas.tennessee.edu</u> and click on e-Li, the CTAS electronic library and type in the subject in the search box under "Ask e-Li."

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 publication is 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 2014

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	\$2.5291	2.75%	N/A	5%	\$0.15
2	Bedford	\$2.2700	2.75%	N/A	N/A	\$0.15
3	Benton	\$2.9400	2.75%	N/A	5%	\$0.10
4	Bledsoe	\$2.2162	2.25%	N/A	N/A	\$0.15
5	Blount	\$2.1500	2.25%	N/A	4%	\$0.15
6	Bradley	\$2.1694	2.75%	N/A	5%	N/A
7	Campbell	\$1.7600	2.25%	\$45.00	5%	\$0.15
8	Cannon	\$2.5300	1.75%	\$50.25	5%	\$0.10
9	Carroll	\$1.6500	2.75%	\$55.00	N/A	\$0.15
10	Carter	\$2.3300	2.75%	N/A	5%	\$0.15
11	Cheatham	\$2.7800	2.25%	\$51.00	5%	\$0.15
12	Chester	\$2.5202	2.75%	\$65.35	4%	N/A
13	Claiborne	\$2.4800	2.25%	\$25.00	3%	\$0.15
14	Clay	\$3.1000	2.75%	\$25.00	2.5%	\$0.15
15	Cocke	\$2.4000	2.75%	N/A	3%	\$0.15
16	Coffee	\$3.2528	2.75%	N/A	N/A	\$0.15
17	Crockett	\$2.6400	2.75%	\$73.50	5%	N/A
18	Cumberland	\$1.4975	2.75%	N/A	7.5%	\$0.15
19	Davidson	\$4.5160	2.25%	\$55.00	4%	\$0.15
20	Decatur	\$1.9900	2.50%	\$50.00	5%	\$0.15
21	DeKalb	\$1.6200	2.75%	N/A	5%	\$0.15
22	Dickson	\$2.9000	2.75%	\$60.00	5%	\$0.15
23	Dyer	\$2.5000	2.75%	\$60.15	N/A	N/A
24	Fayette	\$1.6054	2.25%	\$71.00	5%	\$0.15
25	Fentress	\$1.9839	2.50%	\$25.00	5%	\$0.15
26	Franklin	\$2.6736	2.25%	N/A	7%	\$0.15
27	Gibson	\$0.9400	2.75%	\$35.75	4%	N/A
28	Giles	\$2.7711	2.50%	N/A	5%	\$0.15
	Grainger	\$2.5000	2.75%	N/A	N/A	\$0.14
	Greene	\$1.8731	2.75%	\$20.00	7%	\$0.15
	Grundy	\$2.5054	2.25%	N/A	N/A	N/A
	Hamblen	\$1.8500	2.75%	\$27.00	5%	N/A
33	Hamilton	\$2.7652	2.25%	N/A	4%	N/A
_	Hancock	\$2.2200	2.00%	\$20.00	N/A	N/A
	Hardeman	\$2.5500	2.75%	\$80.00	5%	N/A
_	Hardin	\$1.8200	2.50%	\$47.00	5%	\$0.15
	Hawkins	\$2.3450	2.75%	\$27.00	N/A	\$0.15
	Haywood	\$2.3956	2.75%	\$90.00	5%	\$0.15
	Henderson	\$2.3758	2.75%	\$60.00	5%	N/A
	Henry	\$2.1970	2.25%	\$15.50	5%	N/A
	Hickman	\$2.6100	2.75%	\$50.50	5%	\$0.15
	Houston	\$2.5900	2.75%	\$45.50	5%	N/A
	Humphreys	\$2.2000	2.75%	N/A	5%	\$0.05
	Jackson*	\$2.8500	2.75%	\$41.00	N/A	\$0.15
	Jefferson	\$2.1500	2.75%	\$25.00	4%	N/A
	Johnson	\$1.8100	1.50%	\$40.00	5%	\$0.15
	Knox	\$2.3600	2.25%	\$36.00	5%	N/A
_	Lake	\$2.2165	2.75%	\$75.00/\$37.50	7.5%	N/A
	Lauderdale	\$2.9000	2.75%	\$65.00	5%	N/A
50	Lawrence	\$2.7386	2.75%	\$25.00	5%	\$0.15

Table 11 Summary of Tax Rates for Major County Taxes FY 2014

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
51	Lewis	\$1.9161	2.50%	\$20.00	5%	N/A
52	Lincoln	\$1.9600	2.50%	\$25.00	5%	\$0.15
53	Loudon	\$1.8987	2.00%	N/A	5%	\$0.15
54	Macon	\$2.4001	2.25%	\$65.00/\$45.00	N/A	N/A
55	Madison	\$2.1510	2.75%	N/A	5%	\$0.15
56	Marion	\$2.1686	2.75%	N/A	5%	\$0.15
57	Marshall	\$3.2200	2.25%	\$50.00	7%	\$0.15
58	Maury	\$2.5970	2.25%	\$25.00	5%	\$0.15
59	McMinn	\$1.6155	2.00%	N/A	5%	\$0.15
60	McNairy	\$2.0900	2.25%	\$20.00	N/A	\$0.15
61	Meigs	\$1.8726	2.00%	N/A	5%	\$0.15
62	Monroe	\$2.0942	2.25%	\$25.00	5%	\$0.15
63	Montgomery	\$3.1400	2.50%	\$30.50	3%	\$0.15
64	Moore	\$2.4300	2.50%	N/A	3%	\$0.15
65	Morgan	\$3.1000	2.00%	\$40.00	N/A	N/A
66	Obion	\$2.0042	2.75%	\$40.00	5%	\$0.15
67	Overton	\$1.9900	2.50%	\$30.50	5%	\$0.15
68	Perry	\$2.4021	2.50%	N/A	5%	\$0.10
69	Pickett	\$1.6700	2.75%	\$10.00	N/A	N/A
70	Polk	\$2.4021	2.25%	N/A	3%	N/A
71	Putnam	\$2.8050	2.75%	N/A	6%	\$0.15
72	Rhea	\$1.7496	2.75%	N/A	2%	\$0.15
73	Roane	\$2.1800	2.50%	N/A	5%	\$0.15
74	Robertson	\$2.9600	2.75%	\$85.25	7%	\$0.15
75	Rutherford	\$2.5652	2.75%	\$52.50	2.5%	\$0.15
76	Scott	\$2.2540	2.25%	\$30.00	5%	N/A
77	Sequatchie	\$2.1386	2.25%	N/A	2%	N/A
78	Sevier	\$1.6300	2.75%	N/A	3%	N/A
79	Shelby	\$4.4200	2.25%	\$50.00	5%	\$0.15
80	Smith	\$2.2300	2.75%	\$65.00	N/A	\$0.15
81	Stewart	\$2.4700	2.25%	\$35.00	5%	N/A
82	Sullivan	\$2.3054	2.25%	N/A	N/A	\$0.15
83	Sumner	\$2.0208	2.25%	\$51.00	5%	\$0.15
84	Tipton	\$2.3400	2.25%	\$61.00	5%	N/A
85	Trousdale	\$3.1200	2.25%	\$40.00	N/A	\$0.15
86	Unicoi	\$2.6838	2.75%	N/A	5%	\$0.15
87	Union	\$1.7900	2.25%	\$30.00	5%	\$0.15
88	Van Buren	\$1.8304	2.75%	N/A	7%	\$0.15
89	Warren	\$1.9955	2.75%	\$30.00	5%	\$0.15
90	Washington	\$1.9139	2.50%	N/A	N/A	N/A
91	Wayne	\$2.0700	2.75%	\$41.25	N/A	\$0.15
92	Weakley	\$2.1302	2.75%	\$40.00	5%	\$0.15
93	White	\$1.8500	2.25%	\$42.00	5%	\$0.15
94	Williamson	\$2.3100	2.25%	\$25.75	4%	\$0.15
95	Wilson	\$2.5704	2.25%	\$25.00	5%	\$0.15