



Tennessee County TAX STATISTICS

FY 2016





County Technical Assistance Service INSTITUTE FOR PUBLIC SERVICE

May, 2016

Dear County Official:

The following text and tables represent our 38th edition of tax statistics for county governments in Tennessee. The information provided is the most current as of the date of publication; however, changes will no doubt take place due to the dynamic nature of county government.

Information on local litigation taxes is not included in our report. Most counties do levy these taxes in varying amounts and for a myriad of purposes. Its ease of passage (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. 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.

For this and other CTAS publications and information, you are invited to visit the CTAS website at ctas.tennessee.edu.

Sincerely,

Robin Roberts
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 2016 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 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 2016 with the previous year and is ranked by amount of rate increase. There are twenty-eight counties showing increases ranging from \$0.003 to \$0.519. In these counties, the percentage increase ranged from less than one percent to 25.24 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 \$8,818 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$2 million on one cent of its property tax rate.

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

¹The 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

Table 1
Property Tax Rate by Fund
FY 2016

County/Area	General Fund	Other General Fund or Special Revenue Fund	Highway / Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/ Local Purpose Fund	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
Anderson																
<i>inside Clinton</i>	0.7373	0.0282	0.0448	1.6105		0.1644		0.1063		0.0016	0.0658		2.7589			2.7589
<i>inside Oak Ridge</i>	0.7373	0.0282	0.0448	1.6105				0.1063		0.0016	0.0658		2.5945			2.5945
<i>outside Clinton and Oak Ridge</i>	0.7373	0.0282	0.0448	1.6105		0.1644		0.1063	0.0314	0.0016	0.0658		2.7903			2.7903
Bedford	1.11		0.04	1.02				0.1					2.27			2.27
Benton	1.2		0.09	1.517				0.078		0.065			2.95			2.95
Bledsoe	1.0069			0.7875		0.041		0.2505			0.1303		2.2162			2.2162
Blount	0.88			1.07			0.04	0.48					2.47			2.47
Bradley																
<i>inside Charleston</i>	0.5349	0.0277	0.1276	0.8609			0.0016	0.2674				0.052	1.8721			1.8721
<i>inside Cleveland</i>	0.5349	0.0277	0.1276	0.8609			0.0016	0.2674				0.052	1.8721			1.8721
<i>inside urban fringe fire district</i>	0.5349	0.0277	0.1276	0.8609			0.0016	0.2674				0.052	1.8721	0.344		2.2161
<i>outside urban fringe</i>	0.5349	0.0277	0.1276	0.8609			0.0016	0.2674				0.052	1.8721	0.4212		2.2933
Campbell	0.9565	0.0478	0.1075	0.5964				0.124		0.1786	0.2392		2.25			2.25
Cannon	1.41	0.2		0.88				0.03			0.16		2.68			2.68
Carroll																
<i>Bruceton-Hollow Rock SSD</i>	1.0554		0.08		0.14			0.12			0.09		1.4854		1.4786	2.964
<i>Huntingdon SSD</i>	1.0554		0.08		0.14			0.12			0.09		1.4854		1.0729	2.56
<i>McKenzie SSD</i>	1.0554		0.08		0.14			0.12			0.09		1.4854		1.277	2.7624
<i>South Carroll SSD</i>	1.0554		0.08		0.14			0.12			0.09		1.4854		1.5234	3.0088
<i>West Carroll SSD</i>	1.0554		0.08		0.14			0.12			0.09		1.4854		1.3486	2.834
<i>outside special school districts</i>	1.0554		0.08		0.14			0.12			0.09		1.4854			1.4854
Carter	1.015		0.130	1.060				0.245					2.45			2.45
Cheatham																
<i>inside Ashland City Rural Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.2496	3.1506			3.1506
<i>inside Harpeth Ridge Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.1585	3.0595			3.0595
<i>inside Henrietta Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.1504	3.0514			3.0514
<i>inside Kingston Springs</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.256	3.1570			3.1570
<i>inside Pegram Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.2458	3.1468			3.1468
<i>inside Pegram Rural Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.2347	3.1357			3.1357
<i>inside Pleasant View Rural Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.2396	3.1406			3.1406
<i>inside Two Rivers Fire District</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119	0.1811	3.0821			3.0821
<i>outside fire districts</i>	1.3018		0.075	1.085		0.1892		0.045		0.086	0.119		2.9010			2.9010
Chester	1.7302		0.02	0.7544				0.0156					2.5202			2.5202
Claiborne	0.9449		0.01	1.22				0.03		0.0195	0.2356	0.02	2.480			2.48
Clay	1.51			1.13				0.08			0.38		3.1			3.1

Table 1
Property Tax Rate by Fund
FY 2016

Cocke	0.9594	0.0162	0.2857	0.5767	0.2264			0.1994		0.1078	0.2156		2.5872			2.5872
Coffee																
<i>inside Manchester</i>	0.9918	0.05		1.6496			0.0751		0.1791				2.9456			2.9456
<i>inside Tullahoma</i>	0.9918	0.05		1.6496					0.1791				2.8705			2.8705
<i>outside cities</i>	0.9918	0.05		1.6496			0.0751		0.1791	0.1318		0.1855	0.28	3.5429		3.5429
Crockett	1.61			0.73	0.11				0.19				2.64			2.64
Cumberland	0.565			0.625					0.195			0.1125	1.4975			1.4975
Davidson																
<i>Urban Services District</i>	2.385			1.416			0.18		0.535				4.516			4.516
<i>General Services District</i>	1.905			1.416			0.18		0.423				3.924			3.924
Decatur	0.93			0.8					0.15			0.11	1.99			1.99
DeKalb	0.94		0.04	0.57					0.12		0.11		1.78			1.78
Dickson	1.26		0.11	0.88					0.65				2.9			2.9
Dyer	0.829		0.271	0.914	0.166				0.35				2.53			2.53
Fayette	0.8868		0.0964	0.6222									1.6054			1.6054
Fentress	1.4289			0.285					0.14			0.13	1.9839			1.9839
Franklin																
<i>cities except Sewanee; Winchester; Tullahoma</i>	0.8989	0.0313	0.0629	1.0491			0.1072		0.2068			0.2433	2.5995			2.5995
<i>Sewanee; Winchester; Tullahoma</i>	0.8989	0.0313	0.0629	1.0491			0.1072		0.2068				2.3562			2.3562
<i>outside cities</i>	0.8989	0.0313	0.0629	1.0491			0.1072		0.2068			0.2433	0.0741	2.6736		2.6736
Gibson																
<i>Gibson Co. SSD</i>	0.8184		0.13						0.02				0.9684	2.1515		3.1199
<i>Bradford SSD</i>	0.8184		0.13						0.02				0.9684	1.82		2.7884
<i>Kenton SSD</i>	0.8184		0.13						0.02				0.9684	2.1515		3.1199
<i>Milan SSD</i>	0.8184		0.13						0.02				0.9684	1.8774		2.8458
<i>Trenton SSD</i>	0.8184		0.13						0.02				0.9684	2.16		3.1284
Giles	1.1717		0.3864	1.1712					0.0418				2.7711			2.7711
Grainger	1.19		0.17	0.73					0.18			0.20	0.03	2.50		2.5
Greene																
<i>inside Greeneville</i>	0.6553		0.1549	0.7753					0.0483			0.0275	1.6613			1.6613
<i>outside Greeneville</i>	0.6553		0.1549	0.7753			0.2118		0.0483			0.0275	1.8731			1.8731
Grundy	1.5136			0.7147					0.13			0.18	2.5383			2.5383
Hamblen																
<i>inside Morristown</i>	0.49			0.96					0.31				1.76			1.76
<i>outside Morristown</i>	0.49			0.96					0.31			0.23	1.99			1.99
Hamilton	1.3816		0.011	1.3726									2.7652			2.7652
Hancock	1.21			0.64					0.10			0.27	2.22			2.22
Hardeman	1.05			1.5									2.55			2.55
Hardin	0.811		0.099	1.107					0.033			0.03	2.08			2.08
Hawkins	0.74		0.135	0.87	0.30	0.34			0.08				2.465			2.465
Haywood	1.2547	0	0.1181	0.9593					0.2279				2.56			2.56
Henderson	1.0435		0.055	0.6223	0.23				0.275			0.15	2.3758			2.3758
Henry																
<i>inside Paris SSD</i>	0.5162		0.2441	1.1939					0.0422			0.0657	2.0621	0.556		2.6181
<i>outside Paris SSD</i>	0.5162		0.2441	1.1939					0.0422			0.0657	2.0621			2.0621
Hickman	1.3837		0.07	0.85					0.2358				2.5395			2.5395
Houston	1.89		0.01	0.53								0.16	0.6	3.19		3.19
Humphreys																
<i>inside Waverly; McEwen; or New Johnsonville</i>	0.77		0.2	0.76					0.18		0.04	0.2	2.15			2.15

Table 1
Property Tax Rate by Fund
FY 2016

<i>outside Waverly; McEwen; or New Johnsonville</i>	0.77		0.2	0.76				0.18		0.04	0.2	0.05	2.2			2.2
Jackson	1.41		0.11	1.02				0.02			0.29		2.85			2.85
Jefferson	0.87		0.20	0.89				0.22		0.02	0.15		2.35			2.35
Johnson	0.61			0.86				0.23		0.09	0.02		1.81			1.81
Knox	0.97			0.88				0.47					2.32			2.32
Lake	1.1193		0.0288	0.9553				0.1543			0.0588		2.3165			2.3165
Lauderdale	1.6588		0.2668	0.9628				0.0116					2.9			2.9
Lawrence	1.29		0.28	1				0.43			0.06		3.06			3.06
Lewis	1.5918		0.0398	0.635				0.0275					2.2941			2.2941
Lincoln	0.9958		0.1714	0.7883				0.1945		0.19			2.34			2.34
Loudon																
<i>inside Lenoir City</i>	0.47	0.013	0.0332	0.9263				0.069		0.01		0.0172	1.5387			1.5387
<i>outside Lenoir City</i>	0.47	0.013	0.0332	0.9263		0.32		0.069		0.01		0.0172	1.8587			1.8587
Macon	1.2923		0.1239	0.9303							0.0535		2.4			2.4
Madison	1.0333	0.0649	0.0844	0.343			0.1332	0.3265		0.1153	0.0494		2.15			2.15
Marion																
<i>inside Richard City SSD</i>	0.9871			0.7877				0.0902		0.1			1.965			1.965
<i>outside Richard City SSD</i>	0.9871			0.7877				0.0902	0.2036	0.1			2.1686			2.1686
Marshall	0.93		0.08	1.67			0.01	0.4		0.13			3.22			3.22
Maury	0.7159		0.1582	1.25				0.3347		0.0554	0.1058		2.62			2.62
McMinn	0.4022		0.1341	0.7485						0.3307			1.6155			1.6155
McNairy	0.79		0.09	0.99				0.22					2.09			2.09
Meigs	1.325			0.6378				0.1398			0.07		2.1726			2.1726
Monroe	0.9		0.0859	0.6336				0.3759			0.0988		2.0942			2.0942
Montgomery	1.255		0.1137	0.838	0.0559			0.745		0.0624			3.07			3.07
Moore																
<i>inside Urban Services District</i>	0.89		0.015	1.19				0.16		0.115	0.1		2.47			2.47
<i>outside Urban Services District</i>	0.85		0.015	1.19				0.16		0.115	0.1		2.43			2.43
Morgan	1.63		0.023	0.95				0.21			0.287		3.1			3.1
Obion																
<i>inside Union City</i>	0.3742		0.095	1.14				0.04					1.6492			1.6492
<i>outside Union City</i>	0.3742		0.095	1.14				0.395					2.0042			2.0042
Overton	1.37		0.1	0.57				0.11			0.1		2.25			2.25
Perry	1.24			0.82				0.07			0.27		2.4			2.4
Pickett	1.16			0.47				0.09			0.15		1.87			1.87
Polk	1.1545			0.73				0.3346			0.183		2.4021			2.4021
Putnam	0.835	0.085	0.1	0.925				0.65		0.02	0.19		2.805			2.805
Rhea	1.0467		0.03	0.4222	0.3545			0.2432					2.0966			2.0966
Roane																
<i>inside Kingston; Midtown; Oliver Springs; and Rockwood</i>	0.695	0.05	0.1	1.245			0.02	0.065	0.145	0.145	0.05		2.515			2.515
<i>inside Harriman</i>	0.695	0.05	0.1	1.245			0.02	0.065	0.145		0.05		2.37			2.37
<i>inside city of Oak Ridge</i>	0.695	0.05	0.1	1.245				0.065	0.145		0.05		2.35			2.35
<i>outside Kingston; Midtown; Oliver Springs; Rockwood; Harriman; and Oak Ridge</i>	0.695	0.11	0.1	1.245			0.02	0.065	0.145	0.145	0.05		2.575			2.575
Robertson	1.085			1.1				0.84			0.06		3.085			3.085
Rutherford	0.6395	0.0661	0.0126	1.3435				0.05	0.5683				2.68			2.68

**Table 1
Property Tax Rate by Fund
FY 2016**

Scott																
<i>inside Oneida SSD</i>	1.044			0.86				0.09		0.09		0.51	2.594		0.27	2.864
<i>outside Oneida SSD</i>	1.044			0.86				0.09	0.29	0.09			2.374			2.374
Sequatchie	1.2653			1.0233				0.13			0.15		2.5686			2.5686
Sevier	0.535		0.19	0.965				0.16		0.03			1.88			1.88
Shelby	1.45			2.14				0.78					4.37			4.37
Smith	0.99		0.08	0.97			0.13	0.15					2.32			2.32
Stewart	1.33		0.09	0.31				0.7188					2.4488			2.4488
Sullivan	0.7715		0.0787	1.4708			0.0967	0.1377			0.0200		2.5754			2.5754
Sumner	0.5535		0.0149	1.4539				0.3542		0.1235			2.5			2.5
Tipton	0.84		0.07	1.15				0.36					2.42			2.42
Trousdale																
<i>inside Hartsville</i>	2.6999			0.93				0.09			0.2	0.32	4.2399			4.2399
<i>outside Hartsville</i>	1.56			0.93				0.09			0.2	0.32	3.1			3.1
Unicoi	1.2413		0.0536	0.7827				0.4968			0.1094		2.6838			2.6838
Union	0.92	0.135	0.09	0.75				0.21		0.065			2.17			2.17
Van Buren	1.05	0.1495		0.55				0.0454			0.035	0.1	1.9299			1.9299
Warren	0.8935	0.16	0.08	0.5726				0.22			0.04		1.9661			1.9661
Washington	0.6885		0.1470	0.7956				0.3237			0.0250		1.9798			1.9798
Wayne	0.685		0.015	0.71				0.37			0.29		2.07			2.07
Weakley	0.708		0.207	0.7				0.51			0.0052		2.1302			2.1302
White	1.19			0.75				0.11					2.05			2.05
Williamson																
<i>5th and 9th districts inside city limits of Franklin and Franklin SSD</i>	0.41			1.29				0.3					2		1.0541	3.0541
<i>9th district outside Franklin city limits and Franklin SSD</i>	0.41		0.05	1.29				0.3			0.06		2.11		1.0541	3.1641
<i>inside cities of Brentwood; Fairview; Spring Hill; Thompson's Station; Nolensville</i>	0.41			1.29				0.3	0.2		0.06		2.26			2.26
<i>inside Franklin city limits - no Franklin SSD</i>	0.41			1.29				0.3	0.2				2.2			2.2
<i>outside jurisdictions above</i>	0.41		0.05	1.29				0.3	0.2		0.06		2.31			2.31
Wilson																
<i>inside Lebanon SSD</i>	0.8408		0.1308	1.285				0.2074		0.0539	0.0525		2.5704		0.45	3.0204
<i>outside Lebanon SSD</i>	0.8408		0.1308	1.285				0.2074		0.0539	0.0525		2.5704			2.5704

Notes on special revenue/special purpose funds

Anderson County special revenue fund is for the public library.

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.

Bradley County special revenue fund is for the public library; special purpose fund inside Charleston and Cleveland is for community development fund.

Campbell County special revenue fund is \$.0175 for ambulance service and \$.0303 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.

Table 1
Property Tax Rate by Fund
FY 2016

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.

Lewis County special revenue fund is for sports and recreation.

Loudon County special revenue fund is for public library.

Putnam County special revenue fund is .0300 for industrial development and .0550 for sports and recreation.

Inside the city of Oak Ridge special revenue fund is \$.02 for ambulance service and .03 for the recycling center.

Roane County special revenue fund outside cities is \$.02 for ambulance service; \$.06 for fire services and animal control; and \$.03 for the recycling center.

Inside the city of Harriman special revenue fund is \$.02 for ambulance service and .03 for the recycling center.

Inside cities of Kingston; Oliver Springs; and Rockwood special revenue fund is \$.02 for ambulance service and .03 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.

Trousdale County and the city of Hartsville are a consolidated government; the tax rate inside Hartsville is not broken out by fund type.

Union County special revenue fund is for the ambulance fund.

Van Buren special revenue fund is \$.1495 for 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 for the Ag Center.

Table 2
Property Tax Comparisons from FY 2015 to FY 2016

	County	FY 2015	FY2016	Rate	Percentage
1	Roane	\$ 2.0561	\$ 2.5750	0.519	25.24%
2	Blount	\$ 2.1238	\$ 2.6200	0.496	23.36%
3	Union	\$ 1.7900	\$ 2.1700	0.380	21.23%
4	Lincoln	\$ 1.9600	\$ 2.3400	0.380	19.39%
5	Meigs	\$ 1.8726	\$ 2.1726	0.300	16.02%
6	Sevier	\$ 1.6300	\$ 1.8800	0.250	15.34%
7	Hardin	\$ 1.8200	\$ 2.0800	0.260	14.29%
8	Hamblen	\$ 1.7584	\$ 1.9900	0.232	13.17%
9	Campbell	\$ 1.9900	\$ 2.2500	0.260	13.07%
10	Overton	\$ 1.9900	\$ 2.2500	0.260	13.07%
11	Anderson	\$ 2.4945	\$ 2.7903	0.296	11.86%
12	Lawrence	\$ 2.7386	\$ 3.0600	0.321	11.74%
13	Sullivan	\$ 2.3054	\$ 2.5754	0.270	11.71%
14	White	\$ 1.8500	\$ 2.0500	0.200	10.81%
15	DeKalb	\$ 1.6200	\$ 1.7800	0.160	9.88%
16	Rutherford	\$ 2.4867	\$ 2.6800	0.193	7.77%
17	Haywood	\$ 2.3956	\$ 2.5600	0.164	6.86%
18	Cannon	\$ 2.5300	\$ 2.6800	0.150	5.93%
19	Scott	\$ 2.2540	\$ 2.3740	0.120	5.32%
20	Benton	\$ 2.8126	\$ 2.9500	0.137	4.89%
21	Lake	\$ 2.2165	\$ 2.3165	0.100	4.51%
22	Cheatham	\$ 2.7800	\$ 2.9010	0.121	4.35%
23	Robertson	\$ 2.9600	\$ 3.0850	0.125	4.22%
24	Gibson	\$ 0.9334	\$ 0.9684	0.035	3.75%
25	Montgomery	\$ 2.9747	\$ 3.0700	0.095	3.20%
26	Cumberland	\$ 1.4975	\$ 1.5275	0.030	2.00%
27	Dyer	\$ 2.5000	\$ 2.5300	0.030	1.20%
28	Tipton	\$ 2.4169	\$ 2.4200	0.003	0.13%
29	Bedford	\$ 2.2700	\$ 2.2700	0.000	0.00%
30	Bledsoe	\$ 2.2162	\$ 2.2162	0.000	0.00%
31	Carroll	\$ 1.4854	\$ 1.4854	0.000	0.00%
32	Carter	\$ 2.4500	\$ 2.4500	0.000	0.00%
33	Chester	\$ 2.5202	\$ 2.5202	0.000	0.00%
34	Claiborne	\$ 2.4800	\$ 2.4800	0.000	0.00%
35	Clay	\$ 3.1000	\$ 3.1000	0.000	0.00%
36	Cocke	\$ 2.5872	\$ 2.5872	0.000	0.00%
37	Coffee	\$ 3.5429	\$ 3.5429	0.000	0.00%
38	Crockett	\$ 2.6400	\$ 2.6400	0.000	0.00%
39	Davidson	\$ 4.5160	\$ 4.5160	0.000	0.00%
40	Decatur	\$ 1.9900	\$ 1.9900	0.000	0.00%
41	Dickson	\$ 2.9000	\$ 2.9000	0.000	0.00%
42	Fayette	\$ 1.6054	\$ 1.6054	0.000	0.00%
43	Fentress	\$ 1.9839	\$ 1.9839	0.000	0.00%
44	Franklin	\$ 2.6736	\$ 2.6736	0.000	0.00%
45	Giles	\$ 2.7711	\$ 2.7711	0.000	0.00%
46	Grainger	\$ 2.5000	\$ 2.5000	0.000	0.00%
47	Greene	\$ 1.8731	\$ 1.8731	0.000	0.00%
48	Grundy	\$ 2.5383	\$ 2.5383	0.000	0.00%
49	Hamilton	\$ 2.7652	\$ 2.7652	0.000	0.00%
50	Hancock	\$ 2.2200	\$ 2.2200	0.000	0.00%
51	Hardeman	\$ 2.5500	\$ 2.5500	0.000	0.00%
52	Hawkins	\$ 2.4650	\$ 2.4650	0.000	0.00%
53	Henderson	\$ 2.3758	\$ 2.3758	0.000	0.00%
54	Henry	\$ 2.0621	\$ 2.0621	0.000	0.00%

Table 2
Property Tax Comparisons from FY 2015 to FY 2016

55	Hickman	\$ 2.5395	\$ 2.5395	0.000	0.00%
56	Houston	\$ 3.1900	\$ 3.1900	0.000	0.00%
57	Jackson	\$ 2.8500	\$ 2.8500	0.000	0.00%
58	Jefferson	\$ 2.3500	\$ 2.3500	0.000	0.00%
59	Johnson	\$ 1.8100	\$ 1.8100	0.000	0.00%
60	Knox	\$ 2.3200	\$ 2.3200	0.000	0.00%
61	Lauderdale	\$ 2.9000	\$ 2.9000	0.000	0.00%
62	Lewis	\$ 2.2941	\$ 2.2941	0.000	0.00%
63	Loudon	\$ 1.8587	\$ 1.8587	0.000	0.00%
64	Madison	\$ 2.1500	\$ 2.1500	0.000	0.00%
65	Marion	\$ 2.1686	\$ 2.1686	0.000	0.00%
66	Marshall	\$ 3.2200	\$ 3.2200	0.000	0.00%
67	Maury	\$ 2.6200	\$ 2.6200	0.000	0.00%
68	McMinn	\$ 1.6155	\$ 1.6155	0.000	0.00%
69	McNairy	\$ 2.0900	\$ 2.0900	0.000	0.00%
70	Monroe	\$ 2.0942	\$ 2.0942	0.000	0.00%
71	Moore	\$ 2.4300	\$ 2.4300	0.000	0.00%
72	Morgan	\$ 3.1000	\$ 3.1000	0.000	0.00%
73	Obion	\$ 2.0042	\$ 2.0042	0.000	0.00%
74	Pickett	\$ 1.8700	\$ 1.8700	0.000	0.00%
75	Polk	\$ 2.4021	\$ 2.4021	0.000	0.00%
76	Putnam	\$ 2.8050	\$ 2.8050	0.000	0.00%
77	Rhea	\$ 2.0966	\$ 2.0966	0.000	0.00%
78	Sequatchie	\$ 2.5686	\$ 2.5686	0.000	0.00%
79	Shelby	\$ 4.3700	\$ 4.3700	0.000	0.00%
80	Smith	\$ 2.3200	\$ 2.3200	0.000	0.00%
81	Stewart	\$ 2.4488	\$ 2.4488	0.000	0.00%
82	Sumner	\$ 2.5000	\$ 2.5000	0.000	0.00%
83	Unicoi	\$ 2.6838	\$ 2.6838	0.000	0.00%
84	Van Buren	\$ 1.9299	\$ 1.9299	0.000	0.00%
85	Warren	\$ 1.9661	\$ 1.9661	0.000	0.00%
86	Washington	\$ 1.9798	\$ 1.9798	0.000	0.00%
87	Wayne	\$ 2.0700	\$ 2.0700	0.000	0.00%
88	Weakley	\$ 2.1302	\$ 2.1302	0.000	0.00%
89	Williamson	\$ 2.3100	\$ 2.3100	0.000	0.00%
90	Wilson	\$ 2.5704	\$ 2.5704	0.000	0.00%
91	Macon	\$ 2.4001	\$ 2.4000	-0.000	-0.00%
92	Bradley	\$ 2.2933	\$ 2.2923	-0.001	-0.04%
93	Perry	\$ 2.4021	\$ 2.4000	-0.002	-0.09%
94	Trousdale	\$ 3.1200	\$ 3.1000	-0.020	-0.64%
95	Humphreys	\$ 2.2200	\$ 2.2000	-0.020	-0.90%

Notes:

Reappraisals occurred in Anderson, Benton, Blount, Carroll, Cocke, Hamblen, Henry, Lewis, Overton, Perry, Roane, Stewart, Van Buren, Warren, and White counties. For comparison purposes, rates for FY 2015 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
2015

	County	Revenue		County	Revenue
1	Anderson	\$ 164,826	49	Lauderdale	\$ 34,601
2	Bedford	\$ 81,897	50	Lawrence	\$ 59,221
3	Benton	\$ 24,198	51	Lewis	\$ 17,162
4	Bledsoe	\$ 20,500	52	Lincoln	\$ 57,395
5	Blount	\$ 331,794	53	Loudon	\$ 169,462
6	Bradley	\$ 203,407	54	Macon	\$ 33,617
7	Campbell	\$ 75,025	55	Madison	\$ 208,672
8	Cannon	\$ 21,748	56	Marion	\$ 66,734
9	Carroll	\$ 37,040	57	Marshall	\$ 54,385
10	Carter	\$ 84,903	58	Maury	\$ 173,494
11	Cheatham	\$ 73,723	59	Mcminn	\$ 111,586
12	Chester	\$ 22,699	60	Mcnairy	\$ 40,154
13	Claiborne	\$ 53,332	61	Meigs	\$ 21,794
14	Clay	\$ 11,269	62	Monroe	\$ 102,875
15	Cocke	\$ 63,103	63	Montgomery	\$ 355,399
16	Coffee	\$ 101,952	64	Moore	\$ 22,898
17	Crockett	\$ 21,962	65	Morgan	\$ 28,321
18	Cumberland	\$ 143,778	66	Obion	\$ 60,382
19	Davidson	\$ 2,029,633	67	Overton	\$ 32,791
20	Decatur	\$ 22,769	68	Perry	\$ 16,630
21	Dekalb	\$ 47,790	69	Pickett	\$ 12,489
22	Dickson	\$ 97,731	70	Polk	\$ 31,557
23	Dyer	\$ 65,854	71	Putnam	\$ 144,073
24	Fayette	\$ 95,280	72	Rhea	\$ 62,856
25	Fentress	\$ 30,630	73	Roane	\$ 130,209
26	Franklin	\$ 89,813	74	Robertson	\$ 136,658
27	Gibson	\$ 76,734	75	Rutherford	\$ 605,001
28	Giles	\$ 54,708	76	Scott	\$ 33,287
29	Grainger	\$ 35,233	77	Sequatchie	\$ 28,056
30	Greene	\$ 129,745	78	Sevier	\$ 358,989
31	Grundy	\$ 21,639	79	Shelby	\$ 1,787,813
32	Hamblen	\$ 145,733	80	Smith	\$ 34,654
33	Hamilton	\$ 870,074	81	Stewart	\$ 27,973
34	Hancock	\$ 10,122	82	Sullivan	\$ 370,294
35	Hardeman	\$ 36,782	83	Sumner	\$ 417,211
36	Hardin	\$ 70,025	84	Tipton	\$ 97,037
37	Hawkins	\$ 104,549	85	Trousdale	\$ 13,320
38	Haywood	\$ 40,234	86	Unicoi	\$ 31,685
39	Henderson	\$ 40,322	87	Union	\$ 33,292
40	Henry	\$ 56,782	88	Van Buren	\$ 15,421
41	Hickman	\$ 37,000	89	Warren	\$ 69,318
42	Houston	\$ 12,919	90	Washington	\$ 291,953
43	Humphreys	\$ 44,233	91	Wayne	\$ 27,075
44	Jackson	\$ 16,922	92	Weakley	\$ 49,013
45	Jefferson	\$ 114,522	93	White	\$ 41,096
46	Johnson	\$ 31,517	94	Williamson	\$ 887,854
47	Knox	\$ 1,103,786	95	Wilson	\$ 320,004
48	Lake	\$ 8,818		Statewide	\$ 14,804,815

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 is set at 5.25 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 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: 49 counties are at 2.75 percent; 11 are at 2.50 percent; 28 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 2015 as reported by the Tennessee Department of Revenue in its *June 2015 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

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

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 Web site, www.ctas.tennessee.edu and click on e-Li, the CTAS electronic library and type in “local option sales tax” in the search box under “Ask e-Li.” Additional information can be found at <http://tn.gov/revenue/statistics/index.shtml> where the Tennessee Dept. of Revenue has up-to-date information on local option sales tax rates at <http://tn.gov/revenue/pubs/taxlist.pdf> along with monthly collections reports.

Table 5
Countywide Local Option Sales Tax Collections FY 2015

1	Anderson	21,832,120.80	50	Lawrence	8,999,286.47
2	Bedford	9,920,737.74	51	Lewis	2,163,992.42
3	Benton	3,526,107.76	52	Lincoln	6,124,601.85
4	Bledsoe	770,507.46	53	Loudon	9,048,875.53
5	Blount	38,510,657.49	54	Macon	3,344,806.66
6	Bradley	28,225,145.47	55	Madison	43,999,611.62
7	Campbell	6,550,368.20	56	Marion	7,421,371.96
8	Cannon	954,978.39	57	Marshall	5,753,955.27
9	Carroll	4,418,240.81	58	Maury	20,973,945.37
10	Carter	9,798,550.87	59	McMinn	9,284,877.24
11	Cheatham	6,020,294.36	60	McNairy	3,537,301.96
12	Chester	2,018,759.35	61	Meigs	786,376.72
13	Claiborne	3,596,097.43	62	Monroe	8,463,442.49
14	Clay	966,783.73	63	Montgomery	51,140,357.50
15	Cocke	8,105,919.09	64	Moore	669,269.10
16	Coffee	18,959,563.12	65	Morgan	1,284,676.13
17	Crockett	1,526,018.85	66	Obion	8,003,666.22
18	Cumberland	15,549,445.38	67	Overton	2,851,208.99
19	Davidson	304,643,369.44	68	Perry	923,957.27
20	Decatur	1,925,090.41	69	Pickett	784,142.72
21	DeKalb	3,198,795.02	70	Polk	1,612,553.94
22	Dickson	15,374,777.83	71	Putnam	30,617,932.90
23	Dyer	10,532,618.07	72	Rhea	6,767,676.04
24	Fayette	5,293,836.99	73	Roane	12,123,323.56
25	Fentress	3,001,933.09	74	Robertson	16,358,468.90
26	Franklin	7,195,616.63	75	Rutherford	101,111,912.26
27	Gibson	9,758,997.53	76	Scott	3,119,920.27
28	Giles	6,438,555.90	77	Sequatchie	2,174,218.01
29	Grainger	1,727,121.02	78	Sevier	81,807,146.63
30	Greene	15,067,889.51	79	Shelby	268,806,961.38
31	Grundy	1,200,906.22	80	Smith	3,598,399.01
32	Hamblen	20,556,677.56	81	Stewart	1,499,875.81
33	Hamilton	112,857,671.90	82	Sullivan	46,305,592.36
34	Hancock	362,839.03	83	Sumner	36,662,430.55
35	Hardeman	3,419,058.19	84	Tipton	8,907,126.82
36	Hardin	6,641,669.69	85	Trousdale	838,716.42
37	Hawkins	8,015,314.31	86	Unicoi	2,951,520.77
38	Haywood	2,876,867.77	87	Union	1,517,286.53
39	Henderson	6,359,659.78	88	Van Buren	461,038.38
40	Henry	7,440,719.23	89	Warren	9,099,788.98
41	Hickman	2,274,700.46	90	Washington	42,773,756.19
42	Houston	936,111.25	91	Wayne	1,761,922.24
43	Humphreys	4,164,357.65	92	Weakley	5,887,839.73
44	Jackson	802,957.27	93	White	3,697,689.98
45	Jefferson	9,898,361.08	94	Williamson	84,832,934.82
46	Johnson	1,171,565.67	95	Wilson	35,412,427.73
47	Knox	165,264,050.68		Out of state*	348,229,322.14
48	Lake	711,432.96		Total	2,278,290,275.70
49	Lauderdale	3,428,951.42			

Source: Tennessee Department of Revenue Monthly Collections Report June 2015

*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, 59 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$110.00, as shown in Table 6. Thirty-six 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.

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 2016**

1	Anderson	N/A	49	Lauderdale	\$65.00
2	Bedford	N/A	50	Lawrence	\$25.00
3	Benton	N/A	51	Lewis	\$20.00
4	Bledsoe	N/A	52	Lincoln	\$75.00
5	Blount	N/A	53	Loudon	N/A
6	Bradley	N/A	54	Macon	\$65.00/\$45.00
7	Campbell	\$75.00	55	Madison	N/A
8	Cannon	\$50.25	56	Marion	N/A
9	Carroll	\$55.00	57	Marshall	\$50.00
10	Carter	N/A	58	Maury	\$25.00
11	Cheatham	\$51.00	59	McMinn	N/A
12	Chester	\$65.35	60	McNairy	N/A
13	Claiborne	\$25.00	61	Meigs	N/A
14	Clay	\$25.00	62	Monroe	\$25.00
15	Cocke	N/A	63	Montgomery	\$30.50
16	Coffee	N/A	64	Moore	N/A
17	Crockett	\$73.50	65	Morgan	N/A
18	Cumberland	N/A	66	Obion	\$40.00
19	Davidson	\$55.00	67	Overton	\$30.50
20	Decatur	\$110.00	68	Perry	N/A
21	DeKalb	N/A	69	Pickett	\$10.00
22	Dickson	\$60.00	70	Polk	N/A
23	Dyer	\$60.15	71	Putnam	N/A
24	Fayette	\$71.00	72	Rhea	N/A
25	Fentress	\$25.00	73	Roane	N/A
26	Franklin	N/A	74	Robertson	\$85.25
27	Gibson	\$35.75	75	Rutherford	\$52.50
28	Giles	N/A	76	Scott	\$30.00
29	Grainger	N/A	77	Sequatchie	N/A
30	Greene	\$55.00	78	Sevier	N/A
31	Grundy	N/A	79	Shelby	\$50.00
32	Hamblen	\$27.00	80	Smith	\$65.00
33	Hamilton	N/A	81	Stewart	\$35.00
34	Hancock	\$20.00	82	Sullivan	N/A
35	Hardeman	\$80.00	83	Sumner	\$51.00
36	Hardin	\$47.00	84	Tipton	\$61.00
37	Hawkins	\$27.00	85	Trousdale	\$40.00
38	Haywood	\$90.00	86	Unicoi	N/A
39	Henderson	\$60.00	87	Union	\$30.00
40	Henry	\$15.50	88	Van Buren	N/A
41	Hickman	\$50.50	89	Warren	\$30.00
42	Houston	\$45.50	90	Washington	N/A
43	Humphreys	N/A	91	Wayne	\$61.00
44	Jackson	\$41.00	92	Weakley	\$40.00
45	Jefferson	\$50.00/\$30.00	93	White	\$42.00
46	Johnson	\$40.00	94	Williamson	\$25.75
47	Knox	\$36.00	95	Wilson	\$25.00
48	Lake	\$75.00/\$37.75			

Source: <http://tn.gov/revenue/vehicle/countyclerks.shtml>
 Note: counties with two rates show are vehicles and motorcycles.

**Table 7
Motor Vehicle Registrations
2015**

1	Anderson	97,689	51	Lewis	12,962
2	Bedford	59,818	52	Lincoln	37,537
3	Benton	20,342	53	Loudon	60,817
4	Bledsoe	15,081	54	McMinn	61,644
5	Blount	169,668	55	McNairy	29,592
6	Bradley	108,034	56	Macon	25,295
7	Campbell	41,057	57	Madison	98,460
8	Cannon	16,246	58	Marion	37,146
9	Carroll	28,032	59	Marshall	33,700
10	Carter	61,582	60	Maury	93,005
11	Cheatham	51,056	61	Meigs	15,394
12	Chester	15,696	62	Monroe	49,325
13	Claiborne	36,958	63	Montgomery	186,871
14	Clay	9,379	64	Moore	7,560
15	Cocke	36,569	65	Morgan	22,008
16	Coffee	65,153	66	Obion	32,269
17	Crockett	14,531	67	Overton	24,030
18	Cumberland	69,668	68	Perry	10,249
19	Davidson	698,837	69	Pickett	7,284
20	Decatur	13,412	70	Polk	19,676
21	DeKalb	22,113	71	Putnam	86,604
22	Dickson	54,013	72	Rhea	37,789
23	Dyer	35,097	73	Roane	56,054
24	Fayette	44,623	74	Robertson	75,265
25	Fentress	21,168	75	Rutherford	260,858
26	Franklin	45,586	76	Scott	23,153
27	Gibson	47,716	77	Sequatchie	22,201
28	Giles	36,079	78	Sevier	112,766
29	Grainger	30,585	79	Shelby	773,777
30	Greene	105,429	80	Smith	22,184
31	Grundy	16,638	81	Stewart	15,025
32	Hamblen	66,079	82	Sullivan	176,277
33	Hamilton	671,416	83	Sumner	162,843
34	Hancock	7,205	84	Tipton	59,257
35	Hardeman	23,405	85	Trousdale	9,989
36	Hardin	29,159	86	Unicoi	20,903
37	Hawkins	60,525	87	Union	18,868
38	Haywood	16,466	88	Van Buren	6,442
39	Henderson	28,927	89	Warren	42,243
40	Henry	36,901	90	Washington	135,733
41	Hickman	25,315	91	Wayne	17,421
42	Houston	9,025	92	Weakley	31,829
43	Humphreys	24,688	93	White	29,778
44	Jackson	12,253	94	Williamson	198,991
45	Jefferson	85,069	95	Wilson	131,996
46	Johnson	20,663		Statewide	7,134,147
47	Knox	462,484			
48	Lake	4,458			
49	Lauderdale	22,343			
50	Lawrence	46,841			

**Total Registrations
as of February 28, 2016**

Source: TN Department of Revenue. Total registrations as of February 28, 2016. Nothing has been eliminated from these tallies. Includes permanent vehicle registrations, 18-wheeler trailer plates, as well as all apportioned license plates.

Hotel/Motel Tax

Seventy-seven 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 8 percent of the price of the lodgings. The distribution of the tax is set forth in the private act. The rates and distributions are shown in Table 8.

Since May 12, 1988, any private act which authorizes a city or county (Dickson, Rutherford, Shelby, and Williamson counties excepted) to levy a tax on the privilege of occupancy of a hotel must limit the application of the tax as follows:

1. A city shall only levy such tax on occupancy of hotels located within its municipal boundaries;
2. A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
3. A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality that has levied a tax on such occupancy prior to the adoption of such tax by the county.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.

¹ T.C.A. § 67-4-1425

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2016

		Rate	Distribution
1	Anderson	5%	tourism fund; economic development
2	Bedford	N/A	N/A
3	Benton	5%	general fund
4	Bledsoe	N/A	N/A
5	Blount	4%	general fund; tourism
6	Bradley	5%	general fund; tourism
7	Campbell	5%	discretionary
8	Cannon	5%	general fund; tourism
9	Carroll	N/A	N/A
10	Carter	5%	general fund; tourism
11	Cheatham	5%	general fund
12	Chester	4%	general fund
13	Claiborne	3%	general fund
14	Clay	2.5%	general fund
15	Cocke	3%	general fund
16	Coffee	N/A	N/A
17	Crockett	5%	general fund
18	Cumberland	7.5%	debt service fund or county commission discretion
19	Davidson	4%	USD general fund; tourism
20	Decatur	5%	discretionary
21	DeKalb	5%	general fund
22	Dickson	5%	economic development
23	Dyer	N/A	N/A
24	Fayette	5%	general fund
25	Fentress	5%	general fund
26	Franklin	7%	rural fire protection
27	Gibson	4%	general fund for industrial development
28	Giles	5%	general fund for courthouse maintenance/renovation
29	Grainger	N/A	N/A
30	Greene	7%	tourism; economic development; debt service; capital projects; arts
31	Grundy	N/A	N/A
32	Hamblen	5%	parks
33	Hamilton	4%	hotel/motel fund
34	Hancock	N/A	N/A
35	Hardeman	5%	general fund
36	Hardin	5%	general fund
37	Hawkins	N/A	N/A

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2016

38	Haywood	5%	city of Brownsville; general fund
39	Henderson	5%	general fund; fire department
40	Henry	5%	general fund
41	Hickman	5%	general fund
42	Houston	5%	general fund
43	Humphreys	5%	general fund
44	Jackson	N/A	N/A
45	Jefferson	4%	general fund
46	Johnson	5%	general fund
47	Knox	5%	tourism; general fund; city of Knoxville
48	Lake	7.5%	general fund
49	Lauderdale	5%	general fund
50	Lawrence	5%	general fund for economic development
51	Lewis	5%	general fund
52	Lincoln	5%	general fund; tourism
53	Loudon	5%	general fund
54	Macon	N/A	N/A
55	Madison	5%	city of Jackson; community economic development commission; general fund
56	Marion	5%	education
57	Marshall	7%	general fund
58	Maurry	5%	industrial development; tourism; beautification and recreation
59	McMinn	5%	tourism; economic development
60	McNairy	N/A	N/A
61	Meigs	5%	general fund
62	Monroe	5%	industrial development; tourism
63	Montgomery	3%	tourism; general fund; city of Clarksville
64	Moore	3%	general fund
65	Morgan	N/A	N/A
66	Obion	5%	general fund for Reelfoot Lake tourism
67	Overton	5%	tourism
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	2.5%	general fund for tourism; debt service fund; county commission discretion

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2016

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%	general fund
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, 68 counties impose county mineral severance taxes. Of those 68, 58 counties allocate the proceeds to the county highway fund, eight counties allocate the proceeds to the county general fund with one designating the funds for roads from the general fund, one county allocates the proceeds to education and one to debt service. Sixty-three counties impose the maximum rate of \$0.15; one county is at \$.14; three counties are at \$0.10; and one county is at \$0.05.

¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 9
Mineral Severance Tax Rates and Distribution
FY 2016

	County	Rate	Distribution
1	Anderson	\$0.15	highway fund
2	Bedford	\$0.15	highway fund
3	Benton	\$0.10	highway fund
4	Bledsoe	\$0.15	highway fund
5	Blount	\$0.15	highway fund
6	Bradley	N/A	N/A
7	Campbell	\$0.15	highway fund
8	Cannon	\$0.10	highway fund
9	Carroll	\$0.15	highway fund
10	Carter	\$0.15	highway fund
11	Cheatham	\$0.15	highway fund
12	Chester	N/A	N/A
13	Claiborne	\$0.15	highway fund
14	Clay	\$0.15	highway fund
15	Cocke	\$0.15	highway fund
16	Coffee	\$0.15	highway fund
17	Crockett	N/A	N/A
18	Cumberland	\$0.15	highway fund
19	Davidson	\$0.15	general fund for roads
20	Decatur	\$0.15	general fund
21	DeKalb	\$0.15	highway fund
22	Dickson	\$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
30	Greene	\$0.15	highway fund
31	Grundy	N/A	N/A
32	Hamblen	\$0.15	highway fund
33	Hamilton	N/A	N/A
34	Hancock	N/A	N/A
35	Hardeman	N/A	N/A
36	Hardin	\$0.15	highway fund
37	Hawkins	\$0.15	highway fund
38	Haywood	\$0.15	highway fund
39	Henderson	N/A	N/A
40	Henry	N/A	N/A
41	Hickman	\$0.15	highway fund
42	Houston	N/A	N/A
43	Humphreys	\$0.05	general fund
44	Jackson	\$0.15	highway fund
45	Jefferson	N/A	N/A
46	Johnson	\$0.15	highway fund
47	Knox	N/A	N/A
48	Lake	N/A	N/A
49	Lauderdale	N/A	N/A
50	Lawrence	\$0.15	highway fund
51	Lewis	N/A	N/A
52	Lincoln	\$0.15	highway fund
53	Loudon	\$0.15	highway fund
54	Macon	N/A	N/A
55	Madison	\$0.15	highway fund

Table 9
Mineral Severance Tax Rates and Distribution
FY 2016

	County	Rate	Distribution
56	Marion	\$0.15	highway fund
57	Marshall	\$0.15	highway fund
58	Maury	\$0.15	highway fund
59	McMinn	\$0.15	highway fund
60	McNairy	\$0.15	highway fund
61	Meigs	\$0.15	highway fund
62	Monroe	\$0.15	highway fund
63	Montgomery	\$0.15	highway fund
64	Moore	\$0.15	highway fund
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 which those benefiting from the growth could also pay for the increased governmental costs resulting from that growth.

After June 20, 2006, statutory provisions for the authorization of the adequate facilities tax changed. Current Tennessee law now only authorizes the imposition of the adequate facilities tax if the county meets certain criteria: the county must have experienced a growth rate of 20 percent or more in total population between the last two federal decennial censuses 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, 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

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
Cheatham	Development Tax	\$1,875 paid by developer upon approval of plat	\$500 parks and recreation \$750 general fund; \$2,500 education debt
		\$1,875 paid upon issuance of building permit	
	Adequate Facilities Tax	\$1.00 per residential square foot	
Dickson	Adequate Facilities Tax	\$0.50 per heated residential square foot	education capital projects
		\$0.25 per heated commercial square foot	
		\$0.15 per temperature controlled industrial square foot	
Fayette	Adequate Facilities Tax	maximum of \$1.00 per residential/nonresidential square foot	capital projects fund
Hickman	Adequate Facilities Tax	\$1.00 per residential square foot with \$1,500 minimum	capital projects fund
		\$0.25 per commercial square foot with \$1,500 minimum	
Jefferson	School Facilities Tax	\$1.00 per residential square foot	education capital projects
Loudon	School Facilities Tax	\$1.00 per residential square foot	education capital projects
Macon	Development/Impact Fee	\$1.00 per residential square foot	capital projects
		\$0.25 per commercial square foot	
Marshall	Adequate Facilities Tax	\$0.70 per residential square foot	capital projects fund
		\$0.30 per commercial square foot	
Maury	Adequate Facilities Tax	\$0.50 per residential square foot	local purpose fund
		\$0.30 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
		\$0.30 per commercial square foot	
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	capital improvements; debt
		\$750 paid upon issuance of building permit	
Sumner	Adequate Facilities Tax	\$0.70 per residential square foot	education capital projects
		\$0.40 per commercial square foot	
Trousdale	School Facilities Tax	\$1.00 per residential square foot	education debt service
Williamson	Privilege Tax	\$1.00 per residential square foot	schools
		\$0.34 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 2016. 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 website, ctas.tennessee.edu and click on e-Li 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 by calling (615) 532-3555.

**Summary of Major County Tax Rates
FY 2016**

	County	Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	2.7903	2.75	N/A	\$0.05	\$0.15
2	Bedford	2.2700	2.75	N/A	N/A	\$0.15
3	Benton	2.9500	2.75	N/A	\$0.05	\$0.10
4	Bledsoe	2.2162	2.25	N/A	N/A	\$0.15
5	Blount	2.6200	2.75	N/A	\$0.04	\$0.15
6	Bradley	2.4021	2.75	N/A	\$0.05	N/A
7	Campbell	2.2500	2.25	\$75.00	\$0.05	\$0.15
8	Cannon	2.6800	1.75	\$50.25	\$0.05	\$0.10
9	Carroll	1.4854	2.75	\$55.00	N/A	\$0.15
10	Carter	2.4500	2.75	N/A	\$0.05	\$0.15
11	Cheatham	2.9010	2.25	\$51.00	\$0.05	\$0.15
12	Chester	2.5202	2.75	\$65.35	\$0.04	N/A
13	Claiborne	2.4800	2.25	\$25.00	\$0.03	\$0.15
14	Clay	3.1000	2.75	\$25.00	\$0.03	\$0.15
15	Cocke	2.5872	2.75	N/A	\$0.03	\$0.15
16	Coffee	3.5429	2.75	N/A	N/A	\$0.15
17	Crockett	2.6400	2.75	\$73.50	\$0.05	N/A
18	Cumberland	1.5275	2.75	N/A	\$0.08	\$0.15
19	Davidson	4.5160	2.25	\$55.00	\$0.04	\$0.15
20	Decatur	1.9900	2.50	\$110.00	\$0.05	\$0.15
21	DeKalb	1.7800	2.75	N/A	\$0.05	\$0.15
22	Dickson	2.9000	2.75	\$60.00	\$0.05	\$0.15
23	Dyer	2.5300	2.75	\$60.15	N/A	N/A
24	Fayette	1.6054	2.25	\$71.00	\$0.05	\$0.15
25	Fentress	1.9839	2.50	\$25.00	\$0.05	\$0.15
26	Franklin	2.6736	2.25	N/A	\$0.07	\$0.15
27	Gibson	0.9684	2.75	\$35.75	\$0.04	N/A
28	Giles	2.7711	2.50	N/A	\$0.05	\$0.15
29	Grainger	2.5000	2.75	N/A	N/A	\$0.14
30	Greene	1.8731	2.75	\$55.00	\$0.07	\$0.15
31	Grundy	2.5383	2.25	N/A	N/A	N/A
32	Hamblen	1.9900	2.75	\$27.00	\$0.05	\$0.15
33	Hamilton	2.7652	2.25	N/A	\$0.04	N/A
34	Hancock	2.2200	2.00	\$20.00	N/A	N/A

**Summary of Major County Tax Rates
FY 2016**

	County	Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
35	Hardeman	2.5500	2.75	\$80.00	\$0.05	N/A
36	Hardin	2.0800	2.75	\$47.00	\$0.05	\$0.15
37	Hawkins	2.4650	2.75	\$27.00	N/A	\$0.15
38	Haywood	2.5600	2.75	\$90.00	\$0.05	\$0.15
39	Henderson	2.3758	2.75	\$60.00	\$0.05	N/A
40	Henry	2.0621	2.75	\$15.50	\$0.05	N/A
41	Hickman	2.5395	2.75	\$50.50	\$0.05	\$0.15
42	Houston	3.1900	2.75	\$45.50	\$0.05	N/A
43	Humphreys	2.2000	2.75	N/A	\$0.05	\$0.05
44	Jackson	2.8500	2.75	\$41.00	N/A	\$0.15
45	Jefferson	2.3500	2.75	\$50.00/\$30.00	\$0.04	N/A
46	Johnson	1.8100	1.50	\$40.00	\$0.05	\$0.15
47	Knox	2.3200	2.25	\$36.00	\$0.05	N/A
48	Lake	2.3165	2.75	\$75.00/\$37.75	\$0.08	N/A
49	Lauderdale	2.9000	2.75	\$65.00	\$0.05	N/A
50	Lawrence	3.0600	2.75	\$25.00	\$0.05	\$0.15
51	Lewis	2.2941	2.50	\$20.00	\$0.05	N/A
52	Lincoln	2.3400	2.50	\$75.00	\$0.05	\$0.15
53	Loudon	1.8587	2.00	N/A	\$0.05	\$0.15
54	Macon	2.4000	2.25	\$65.00/\$45.00	N/A	N/A
55	Madison	2.1500	2.75	N/A	\$0.05	\$0.15
56	Marion	2.1686	2.75	N/A	\$0.05	\$0.15
57	Marshall	3.2200	2.25	\$50.00	\$0.07	\$0.15
58	Mauzy	2.6200	2.25	\$25.00	\$0.05	\$0.15
59	McMinn	1.6155	2.00	N/A	\$0.05	\$0.15
60	McNairy	2.0900	2.25	N/A	N/A	\$0.15
61	Meigs	2.1726	2.00	N/A	\$0.05	\$0.15
62	Monroe	2.0942	2.25	\$25.00	\$0.05	\$0.15
63	Montgomery	3.0700	2.50	\$30.50	\$0.03	\$0.15
64	Moore	2.4300	2.50	N/A	\$0.03	\$0.15
65	Morgan	3.1000	2.00	N/A	N/A	N/A
66	Obion	2.0042	2.75	\$40.00	\$0.05	\$0.15
67	Overton	2.2500	2.50	\$30.50	\$0.05	\$0.15
68	Perry	2.4000	2.50	N/A	\$0.05	\$0.10

**Summary of Major County Tax Rates
FY 2016**

	County	Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
69	Pickett	1.8700	2.75	\$10.00	N/A	N/A
70	Polk	2.4021	2.75	N/A	\$0.03	N/A
71	Putnam	2.8050	2.75	N/A	\$0.06	\$0.15
72	Rhea	2.0966	2.75	N/A	\$0.02	\$0.15
73	Roane	2.5750	2.50	N/A	\$0.05	\$0.15
74	Robertson	3.0850	2.75	\$85.25	\$0.07	\$0.15
75	Rutherford	2.6800	2.75	\$52.50	\$0.03	\$0.15
76	Scott	2.3740	2.25	\$30.00	\$0.05	N/A
77	Sequatchie	2.5686	2.25	N/A	\$0.02	N/A
78	Sevier	1.8800	2.75	N/A	\$0.03	N/A
79	Shelby	4.3700	2.25	\$50.00	\$0.05	\$0.15
80	Smith	2.3200	2.75	\$65.00	N/A	\$0.15
81	Stewart	2.4488	2.25	\$35.00	\$0.05	N/A
82	Sullivan	2.5754	2.25	N/A	N/A	\$0.15
83	Sumner	2.5000	2.25	\$51.00	\$0.05	\$0.15
84	Tipton	2.4200	2.25	\$61.00	\$0.05	N/A
85	Trousdale	3.1000	2.25	\$40.00	N/A	\$0.15
86	Unicoi	2.6838	2.75	N/A	\$0.05	\$0.15
87	Union	2.1700	2.25	\$30.00	\$0.05	\$0.15
88	Van Buren	1.9299	2.75	N/A	\$0.07	\$0.15
89	Warren	1.9661	2.75	\$30.00	\$0.05	\$0.15
90	Washington	1.9798	2.50	N/A	N/A	N/A
91	Wayne	2.0700	2.75	\$61.00	N/A	\$0.15
92	Weakley	2.1302	2.75	\$40.00	\$0.05	\$0.15
93	White	2.0500	2.25	\$42.00	\$0.05	\$0.15
94	Williamson	2.3100	2.25	\$25.75	\$0.04	\$0.15
95	Wilson	2.5704	2.25	\$25.00	\$0.03	\$0.15



County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

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