



**County Technical Assistance Service**  
INSTITUTE FOR PUBLIC SERVICE

# Tennessee County TAX STATISTICS

*FY 2018*



November 2017

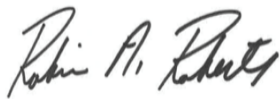
Dear County Official:

The following text and tables represent our 39th edition of tax statistics for county governments in Tennessee. The information provided is the most current as of publication; however, certain changes will no doubt take place shortly due to the dynamic nature of county government.

Information on local litigation taxes is not included in our report. Most counties do levy this tax in varying amounts and for a myriad of purposes. Its ease of passage (simple resolution) has made it a popular source of much needed revenues.

It is our legislative mandate to provide county officials with information useful in the operation of their offices. In this respect, we hope you find this report beneficial in analyzing revenue sources available to county government. If CTAS can provide other information relating to this report, please contact us at your convenience.

For this and other CTAS publications and information, you are invited to visit the CTAS web site at [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu).

A handwritten signature in black ink, reading "Robin A. Roberts". The signature is fluid and cursive, with the first name "Robin" and last name "Roberts" clearly legible.

Robin Roberts  
Executive  
Director

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

The county property tax is the most important source of revenue for county governments. The tax is levied on all real and personal property based on the classification and value of the property unless the property is exempt.<sup>2</sup>

Tax revenues may only be used for the purposes for which the tax is levied. The county legislative body sets the rate of the tax by a deadline dependent on the county's budget law. However, some counties do not adopt a budget until after the specified deadline, in which case operations continue under a continuation budget remaining in effect until a new budget is adopted.

Rates adopted by type of fund for fiscal year 2018 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 2018 with the previous year and is ranked by amount of rate increase. There are 22 counties showing increases ranging from \$0.001 to \$0.400. In these counties, the percentage increase ranged from less than one percent to 20.20%.

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 \$9,023 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](http://ctas.tennessee.edu). Click on e-Li where you can search for property tax information of interest related to county government.

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

<sup>2</sup> T.C.A. § 67-5-101

**Table 1**  
**Property Tax Rate by Fund**  
**FY 2018**

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>	0.7527	0.0282	0.0291	1.6105		0.1644		0.1063		0.0019	0.0658		2.7589			2.7589
<i>inside Oak Ridge</i>	0.7527	0.0282	0.0291	1.6105				0.1063		0.0019	0.0658		2.5945			2.5945
<i>outside Clinton and Oak Ridge</i>	0.7527	0.0282	0.0291	1.6105		0.1644		0.1063	0.0314	0.0019	0.0658		2.7903			2.7903
Bedford	1.1500		0.0800	0.9700				0.3600					2.5600			2.5600
Benton	1.2000		0.0900	1.5170				0.0780		0.0650			2.9500			2.9500
Bledsoe	0.9802			0.8153		0.0399		0.2438			0.1268		2.2060			2.2060
Blount	0.8800			1.0700			0.0400	0.4800					2.4700			2.4700
Bradley																
<i>inside Charleston</i>	0.4722		0.1100	0.7502				0.2690		0.0325		0.0221	1.6560			1.8721
<i>inside Cleveland</i>	0.4722		0.1100	0.7502				0.2690		0.0325		0.0221	1.6560			1.8721
<i>inside urban fringe fire district</i>	0.4722		0.1100	0.7502				0.2690		0.0325		0.0221	1.6560	0.3882		2.0442
<i>outside urban fringe</i>	0.4722		0.1100	0.7502				0.2690		0.0325		0.0221	1.6560	0.3984		2.0544
Campbell	0.9504	0.0472	0.0516	0.8001				0.1340		0.0841	0.1547	0.0279	2.2500			2.2500
Cannon	1.5300	0.1800		0.8500				0.1800			0.1500		2.8900			2.8900
Carroll																
<i>Bruceton-Hollow Rock SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.4786	3.0305
<i>Huntingdon SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.2282	2.7801
<i>McKenzie SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.277	2.8289
<i>South Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.5234	3.0753
<i>West Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.3486	2.9005
<i>outside special school districts</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519			1.5519
Carter	1.0000		0.1340	1.1210				0.2150					2.4700			2.4700
Cheatham																
<i>inside Ashland City Rural Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.2272		2.7578
<i>inside Harpeth Ridge Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.1467		2.7578
<i>inside Henrietta Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.1316		2.7578
<i>inside Kingston Springs</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.2297		2.7578
<i>inside Pegram Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.2297		2.7578
<i>inside Pegram Rural Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.2297		2.7578
<i>inside Pleasant View Rural Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.2116		2.7578
<i>inside Two Rivers Fire District</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578	0.1683		2.7578
<i>outside fire districts</i>	1.2607		0.0661	0.9567		0.1668		0.0656		0.1383	0.1036		2.7578			2.7578
Chester	1.702		0.0200	0.7441				0.0200					2.4861			2.4861
Claiborne	1.0726		0.0100	1.2200				0.0300		0.0195	0.2156	0.0100	2.5777			2.5777
Clay	1.5100			1.1200				0.1200			0.3500		3.1000			3.1000
Cocke	1.28	0.041	0.286	0.577	0.227			0.178		0.098	0.213		2.9			2.9

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<b>Coffee</b>																
<i>inside Manchester</i>	0.9918	0.0500		1.6496		0.0751		0.1456		0.0335			2.9456			2.9456
<i>inside Tullahoma</i>	0.9918	0.0500		1.6496				0.1456					2.8705			2.8705
<i>outside cities</i>	0.9918	0.0500		1.6496		0.0751		0.1456	0.1318		0.1855	0.2800	3.5429			3.5429
Crockett	1.7080			0.6747	0.1017			0.1556					2.6400			2.6400
Cumberland	0.5962			0.6159				0.2325			0.1207		1.5653			1.5653
<b>Davidson</b>																
<i>Urban Services District</i>	1.6720			0.9940		0.1260		0.3630					3.1550			3.1550
<i>General Services District</i>	1.3380			0.9940		0.1260		0.2970					2.7550			2.7550
Decatur	0.9500			0.8000				0.1700			0.0700		1.9900			1.9900
DeKalb	0.9635		0.0300	0.6100				0.1200		0.1100			1.8335			1.8335
Dickson	1.1900		0.1100	0.8100				0.5900					2.7000			2.7000
Dyer	0.9640		0.2710	0.9140	0.1660			0.3300					2.6450			2.6450
Fayette	0.8472		0.0771	0.583									1.5073			1.5073
Fentress	1.4300			0.2850				0.0300			0.1300		1.9839			1.9839
<b>Franklin</b>																
<i>cities except Sewanee; Winchester; Tullahoma</i>	0.9071	0.0311	0.0629	1.0411		0.1072		0.2068			0.2433		2.5995			2.5995
<i>Sewanee; Winchester; Tullahoma</i>	0.9071	0.0311	0.0629	1.0411		0.1072		0.2068					2.3562			2.3562
<i>outside cities</i>	0.9071	0.0311	0.0629	1.0411		0.1072		0.2068			0.2433	0.0741	2.6736			2.6736
<b>Gibson</b>																
<i>Gibson Co. SSD</i>	0.8634							0.1050					0.9684		2.1415	3.1099
<i>Bradford SSD</i>	0.8634							0.1050					0.9684		1.8200	2.7884
<i>Kenton SSD</i>	0.8634							0.1050					0.9684		2.5515	3.5199
<i>Milan SSD</i>	0.8634							0.1050					0.9684		1.8774	2.8458
<i>Trenton SSD</i>	0.8634							0.1050					0.9684		2.1600	3.1284
Giles	1.2053		0.3674	1.0755				0.1337		0.0428			2.8247			2.8247
Grainger	1.2100		0.1600	0.7000				0.1400			0.1800	0.0300	2.4200			2.4200
<b>Greene</b>																
<i>inside Greeneville</i>	0.5927			0.7753			0.05	0.1133		0.03	0.1525	0.0475	1.7613			1.7613
<i>outside Greeneville</i>	0.5927			0.7753		0.2118	0.05	0.1133		0.03	0.1525	0.0475	1.9731			1.9731
Grundy	1.4836			0.7147				0.0700			0.2700		2.5383			2.5383
<b>Hamblen</b>																
<i>inside Morristown</i>	0.6400			0.9200				0.3400					1.9000			1.9000
<i>outside Morristown</i>	0.6400			0.9200				0.3400			0.2300		2.1300			2.1300
Hamilton	1.3816		0.0110	1.3726									2.7652			2.7652
Hancock	1.2800			0.6400				0.0500			0.2500		2.2200			2.2200
Hardeman	1.0100			1.4600				0.08					2.5500			2.5500
Hardin	0.8110		0.0990	1.1070				0.0330			0.0300		2.0800			2.0800
Hawkins	0.8770		0.1387	0.8434	0.3032	0.2900		0.0800					2.5323			2.5323
Haywood	1.5697	0	0.1181	0.9593				0.2279					2.8750			2.8750
Henderson	1.044		0.0550	0.6400	0.2330			0.2062			0.1050		2.2832			2.2832

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<b>Henry</b>																
<i>inside Paris SSD</i>	0.5462		0.2441	0.7879				0.0422			0.0657		1.6861		0.4060	2.0921
<i>outside Paris SSD</i>	0.5462		0.2441	0.7879				0.0422			0.0657		1.6861			1.6861
Hickman	1.9095		0.0700	0.8300				0.1300					2.9395			2.9395
Houston	1.8600		0.0100	0.5300							0.1900	0.6000	3.1900			3.1900
<b>Humphreys</b>																
<i>inside Waverly; McEwen; or New Johnsonville</i>	0.64006		0.21252	0.79464				0.12012		0.03696	0.18480		1.98910			1.98910
<i>outside Waverly; McEwen; or New Johnsonville</i>	0.64006		0.21252	0.79464				0.12012		0.03696	0.18480	0.04370	2.03280			2.03280
Jackson	1.3722		0.1100	1.0100				0.0200			0.2800		2.7922			2.7922
Jefferson	0.8000		0.2000	0.8700				0.2200		0.1100	0.1500		2.3500			2.3500
Johnson	0.8900			0.8700				0.2000		0.0900			2.0500			2.0500
Knox	0.9700			0.8800				0.4700					2.3200			2.3200
Lake	1.5779		0.0304	1.0104				0.0491			0.0822		2.7500			2.7500
Lauderdale	1.7423		0.2314	0.9629				0.0375					2.9741			2.9741
Lawrence	1.3058	0.0648	0.2652	0.9298		0.0648		0.3050			0.0235		2.9589			2.9589
Lewis	1.5303		0.0394	0.7244									2.2941			2.2941
Lincoln	0.9958		0.1714	0.7883				0.1945		0.1900			2.3400			2.3400
<b>Loudon</b>																
<i>inside Lenoir City</i>	0.5152	0.0181	0.0319	0.8620				0.0661		0.0261			1.5194			1.5194
<i>outside Lenoir City</i>	0.5152	0.0181	0.0319	0.8620		0.2841		0.0661		0.0261			1.8035			1.8035
Macon	1.3624		0.1336	0.9717							0.0523		2.5200			2.5200
Madison	1.1510	0.0599	0.0825	0.1720			0.0600	0.4449		0.1353	0.0444	0.3000	2.4500			2.4500
<b>Marion</b>																
<i>inside Richard City SSD</i>	0.9371			0.7877				0.0902		0.1500			1.9650			1.9650
<i>outside Richard City SSD</i>	0.9371			0.7877				0.0902	0.2036	0.1500			2.1686			2.1686
Marshall	0.9000		0.0700	1.3800				0.2200		0.1917			2.7617			2.7617
Maury	0.4759		0.1582	1.1300				0.8497		0.0954	0.1058		2.8150			2.8150
McMinn	0.4638		0.1341	0.7469						0.2707			1.6155			1.6155
McNairy	0.8688		0.0837	0.9080				0.1859					2.0464			2.0464
Meigs	1.2083			0.5816				0.1275			0.0639		1.9813			1.9813
Monroe	0.8900		0.1054	0.6340				0.3760			0.0888		2.0942			2.0942
Montgomery	1.1473		0.1115	0.7785	0.0548			0.9155		0.0624			3.0700			3.0700
<b>Moore</b>																
<i>inside Urban Services District</i>	0.9700	0.0400	0.01500	1.1900				0.3100		0.0650	0.1000		2.6900			2.6900
<i>outside Urban Services District</i>	0.9700		0.0150	1.1900				0.3100		0.0650	0.1000		2.6500			2.6500
Morgan	1.7400		0.0240	0.9700				0.1300			0.2960		3.1600			3.1600
<b>Obion</b>																
<i>inside Union City</i>	0.4042		0.09500	1.1200				0.0300					1.6492			1.6492
<i>outside Union City</i>	0.4042		0.09500	1.1200				0.3850					2.0042			2.0042
Overton	1.3700		0.1000	0.5700				0.1100			0.1000		2.2500			2.2500

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Perry	1.3900			0.8200							0.2400		2.4500			2.4500
Pickett	1.1600			0.4700				0.0900			0.1500		1.8700			1.8700
Polk	1.3384			0.7161				0.3046			0.1630		2.5221			2.5221
Putnam	0.8450	0.0400	0.1100	0.9250				0.6050		0.0200	0.1800		2.7300			2.7300
Rhea	1.1467		0.0300	0.4222	0.3545			0.2432					2.1966			2.1966
<b>Roane</b>																
<i>inside Kingston; Midtown; Oliver Springs; and Rockwood</i>	0.7050	0.0100	0.1000	1.2250		0.0200	0.0850	0.1450	0.1450	0.0500	0.0300		2.5150			2.5150
<i>inside Harriman</i>	0.7050	0.0100	0.1000	1.2250		0.0200	0.0850	0.1450		0.0500	0.0300		2.3700			2.3700
<i>inside city of Oak Ridge</i>	0.7050	0.0100	0.1000	1.2250			0.0850	0.1450		0.0500	0.0300		2.3500			2.3500
<i>outside Kingston; Midtown; Oliver Springs; Rockwood; Harriman; and Oak Ridge</i>	0.7050	0.0100	0.1000	1.2250		0.0200	0.0850	0.1450	0.1450	0.0500	0.0300	0.0600	2.5750			2.5750
Robertson	1.1850			1.1000				0.7400			0.0600		3.0850			3.0850
Rutherford	0.6195	0.0661	0.0126	1.2835			0.0600	0.6383					2.6800			2.6800
<b>Scott</b>																
<i>inside Oneida SSD</i>	1.1200			0.8530				0.1911		0.0140			2.1781		0.7750	2.9531
<i>outside Oneida SSD</i>	1.1200			0.8530			0.009	0.1911	0.2770	0.0140			2.4641			2.4641
Sequatchie	1.2030			0.9730				0.0951		0.0190	0.1521		2.4422			2.4422
Sevier	0.5400		0.1850	0.9450				0.1600		0.0300			1.8600			1.8600
Shelby	1.4300			1.9900				0.6900					4.1100			4.1100
Smith	0.8540		0.0750	0.8950		0.1170		0.1990					2.1400			2.3200
Stewart	1.4800		0.0900	0.3100				0.6688					2.5488			2.5488
Sullivan	0.7900		0.0750	1.3530				0.2200		0.0930	0.019		2.5500			2.5500
Sumner	0.5535		0.0149	1.4539				0.1176		0.3601			2.5000			2.5000
Tipton	0.7800		0.0700	1.1500				0.3600			0.0600		2.4200			2.4200
<b>Trousdale</b>																
<i>inside Hartsville</i>	2.5160	0.2900	0.0590	0.7050				0.2500			0.1900		4.0100			4.0100
<i>outside Hartsville</i>	1.4360	0.2900	0.0590	0.7050				0.2500			0.1900		2.9300			2.9300
Unicoi	1.1963		0.0736	0.7677				0.5168			0.1294		2.6838			2.6838
Union	0.9072	0.1331	0.0888	0.7396				0.2071		0.0641			2.1399			2.1399
Van Buren	1.0500	0.1495		0.5500				0.0454			0.0350	0.1000	1.9299			1.9299
Warren	0.8935	0.1400	0.0800	0.5726				0.1900			0.0900		1.9661			1.9661
Washington	0.7385		0.1570	0.8256				0.3237		0.3100	0.0250		2.3798			2.3798
Wayne	0.9100			0.6800				0.3900		0.0300	0.2800	0.0100	2.3000			2.3000
Weakley	0.7106		0.2070	0.7000				0.5100			0.0026		2.1302			2.1302
White	1.1900			0.7500				0.1100					2.0500			2.0500



**Table 1**  
**Property Tax Rate by Fund**  
**FY 2018**

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
<b>Williamson</b>																
5th and 9th districts inside city limits of Franklin and Franklin SSD	0.3800			1.2100				0.2700					1.8600		0.8290	2.6890
Franklin city limits and Franklin SSD	0.3800		0.0200	1.2100				0.2700			0.0600		1.9400		0.8290	2.7690
inside cities of Brentwood; Fairview; Spring Hill; Thompson's Station; Nolensville	0.3800			1.2100				0.2700	0.2100		0.0600		2.1300			2.1300
inside Franklin city limits - no Franklin SSD	0.3800			1.2100				0.2700	0.2100				2.0700			2.0700
outside jurisdictions above	0.3800		0.0200	1.2100				0.2700	0.2100		0.0600		2.1500			2.1500
<b>Wilson</b>																
inside Lebanon SSD	0.8790		0.1104	1.1745				0.2560		0.0455	0.0535		2.5189		0.4500	2.9689
outside Lebanon SSD	0.8790		0.1104	1.1745				0.2560		0.0455	0.0535		2.5189			2.5189

*Notes on special revenue/special purpose funds*

Anderson Anderson County special revenue fund is for the public library.

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

Cannon Cannon County special revenue fund is for ambulance service.

Cheatham Cheatham County special purpose funds for fire districts.

Claiborne Claiborne special purpose fund is for industrial development.

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

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

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

Grainger Grainger County special purpose fund is for parks and recreation.

Greene Greene County special purpose fund is for self-insurance.

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

Lewis Lewis County special revenue fund is for sports and recreation.

Loudon Loudon County special revenue fund is for public library.

Madison Madison County special revenue fund is for juvenile services. Madison County special purpose fund is for local purpose taxes.

Putnam Putnam County special revenue fund is .02 for industrial development and .04 for sports and recreation.

Roane 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 Rutherford County special revenue fund is for ambulance service.

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

Sevier Sevier County special purpose fund is for short-lived capital assets.

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

Union Union County special revenue fund is for the ambulance fund.

Van Buren Van Buren special revenue fund is \$.1495 for ambulance service; local purpose tax of \$.10 is for the volunteer fire

Warren Warren County special revenue fund is for the ambulance service.

Wilson Wilson County special revenue fund is for the Ag Center.

County	FY 2017	FY2018	Change	Change
1 Washington	\$ 1.9798	\$ 2.3798	0.400	20.20%
2 Madison	\$ 2.1500	\$ 2.4500	0.300	13.95%
3 Lake	\$ 2.4500	\$ 2.7500	0.300	12.24%
4 Wayne	\$ 2.0500	\$ 2.3000	0.250	12.20%
5 Cocke	\$ 2.5872	\$ 2.9000	0.313	12.09%
6 Cheatham	\$ 2.4634	\$ 2.7578	0.294	11.95%
7 Moore	\$ 2.4300	\$ 2.6500	0.220	9.05%
8 Haywood	\$ 2.6500	\$ 2.8750	0.225	8.49%
9 Greene	\$ 1.8731	\$ 1.9731	0.100	5.34%
10 Cannon	\$ 2.7500	\$ 2.8900	0.140	5.09%
11 Macon	\$ 2.4000	\$ 2.5200	0.120	5.00%
12 Polk	\$ 2.4021	\$ 2.5221	0.120	5.00%
13 Cumberland	\$ 1.4975	\$ 1.5653	0.068	4.53%
14 Claiborne	\$ 2.4800	\$ 2.5777	0.098	3.94%
15 Scott	\$ 2.3740	\$ 2.4640	0.090	3.79%
16 Giles	\$ 2.9711	\$ 3.0620	0.091	3.06%
17 McNairy	\$ 2.0064	\$ 2.0464	0.040	1.99%
18 Bedford	\$ 2.5200	\$ 2.5600	0.040	1.59%
19 Henry	\$ 2.0621	\$ 2.0921	0.030	1.45%
20 Carter	\$ 2.4500	\$ 2.4700	0.020	0.82%
21 Anderson	\$ 2.7903	\$ 2.7903	0.000	0.00%
22 Benton	\$ 2.9500	\$ 2.9500	0.000	0.00%
23 Blount	\$ 2.4700	\$ 2.4700	0.000	0.00%
24 Campbell	\$ 2.2500	\$ 2.2500	0.000	0.00%
25 Carroll	\$ 1.5519	\$ 1.5519	0.000	0.00%
26 Chester	\$ 2.4861	\$ 2.4861	0.000	0.00%
27 Clay	\$ 3.1000	\$ 3.1000	0.000	0.00%
28 Crockett	\$ 2.6400	\$ 2.6400	0.000	0.00%
29 Decatur	\$ 1.9900	\$ 1.9900	0.000	0.00%
30 DeKalb	\$ 1.8335	\$ 1.8335	0.000	0.00%
31 Dickson	\$ 2.7000	\$ 2.7000	0.000	0.00%
32 Dyer	\$ 2.6450	\$ 2.6450	0.000	0.00%
33 Fentress	\$ 1.9839	\$ 1.9839	0.000	0.00%
34 Franklin	\$ 2.6736	\$ 2.6736	0.000	0.00%
35 Gibson	\$ 0.9684	\$ 0.9684	0.000	0.00%
36 Grainger	\$ 2.4200	\$ 2.4200	0.000	0.00%
37 Grundy	\$ 2.5383	\$ 2.5383	0.000	0.00%
38 Hamilton	\$ 2.7652	\$ 2.7652	0.000	0.00%
39 Hancock	\$ 2.2200	\$ 2.2200	0.000	0.00%
40 Hardeman	\$ 2.5500	\$ 2.5500	0.000	0.00%
41 Hardin	\$ 2.0800	\$ 2.0800	0.000	0.00%
42 Hawkins	\$ 2.5323	\$ 2.5323	0.000	0.00%
43 Hickman	\$ 2.9395	\$ 2.9395	0.000	0.00%
44 Houston	\$ 3.1900	\$ 3.1900	0.000	0.00%
45 Jefferson	\$ 2.3500	\$ 2.3500	0.000	0.00%
46 Johnson	\$ 2.0500	\$ 2.0500	0.000	0.00%
47 Lauderdale	\$ 2.9741	\$ 2.9741	0.000	0.00%
48 Lawrence	\$ 2.9589	\$ 2.9589	0.000	0.00%
49 Lewis	\$ 2.2941	\$ 2.2941	0.000	0.00%
50 Lincoln	\$ 2.3400	\$ 2.3400	0.000	0.00%
51 Marion	\$ 2.1686	\$ 2.1686	0.000	0.00%
52 Maury	\$ 2.8150	\$ 2.8150	0.000	0.00%
53 McMinn	\$ 1.6155	\$ 1.6155	0.000	0.00%
54 Meigs	\$ 1.9813	\$ 1.9813	0.000	0.00%
55 Monroe	\$ 2.0942	\$ 2.0942	0.000	0.00%
56 Montgomery	\$ 3.0700	\$ 3.0700	0.000	0.00%
57 Morgan	\$ 3.1600	\$ 3.1600	0.000	0.00%

County	FY 2017	FY2018	Change	Change
58 Obion	\$ 2.0042	\$ 2.0042	0.000	0.00%
59 Overton	\$ 2.2500	\$ 2.2500	0.000	0.00%
60 Perry	\$ 2.4500	\$ 2.4500	0.000	0.00%
61 Pickett	\$ 1.8700	\$ 1.8700	0.000	0.00%
62 Putnam	\$ 2.7300	\$ 2.7300	0.000	0.00%
63 Rhea	\$ 2.1966	\$ 2.1966	0.000	0.00%
64 Roane	\$ 2.5750	\$ 2.5750	0.000	0.00%
65 Robertson	\$ 3.0850	\$ 3.0850	0.000	0.00%
66 Rutherford	\$ 2.6800	\$ 2.6800	0.000	0.00%
67 Sevier	\$ 1.8600	\$ 1.8600	0.000	0.00%
68 Stewart	\$ 2.5488	\$ 2.5488	0.000	0.00%
69 Sumner	\$ 2.5000	\$ 2.5000	0.000	0.00%
70 Tipton	\$ 2.4200	\$ 2.4200	0.000	0.00%
71 Trousdale	\$ 2.9300	\$ 2.9300	0.000	0.00%
72 Unicoi	\$ 2.6838	\$ 2.6838	0.000	0.00%
73 Van Buren	\$ 1.9299	\$ 1.9299	0.000	0.00%
74 Warren	\$ 1.9661	\$ 1.9661	0.000	0.00%
75 Weakley	\$ 2.1302	\$ 2.1302	0.000	0.00%
76 White	\$ 2.0500	\$ 2.0500	0.000	0.00%
77 Williamson	\$ 2.1500	\$ 2.1500	0.000	0.00%
78 Wilson	\$ 2.5189	\$ 2.5189	0.000	0.00%
79 Jackson	\$ 2.7922	\$ 2.7900	-0.002	-0.08%
80 Sullivan	\$ 2.5754	\$ 2.5500	-0.025	-0.99%
81 Union	\$ 2.1700	\$ 2.1399	-0.030	-1.39%
82 Bledsoe	\$ 2.2662	\$ 2.2060	-0.060	-2.66%
83 Loudon	\$ 1.8587	\$ 1.8035	-0.055	-2.97%
84 Henderson	\$ 2.3758	\$ 2.2832	-0.093	-3.90%
85 Hamblen	\$ 1.9900	\$ 1.9000	-0.090	-4.52%
86 Sequatchie	\$ 2.5686	\$ 2.4422	-0.126	-4.92%
87 Shelby	\$ 4.3700	\$ 4.1100	-0.260	-5.95%
88 Fayette	\$ 1.6054	\$ 1.5074	-0.098	-6.10%
89 Humphreys	\$ 2.2000	\$ 2.0328	-0.167	-7.60%
90 Smith	\$ 2.3200	\$ 2.1400	-0.180	-7.76%
91 Coffee	\$ 3.5429	\$ 3.2629	-0.280	-7.90%
92 Knox	\$ 2.3200	\$ 2.1200	-0.200	-8.62%
93 Marshall	\$ 3.2200	\$ 2.7617	-0.458	-14.23%
94 Bradley	\$ 2.2933	\$ 1.7084	-0.585	-25.50%
95 Davidson	\$ 4.5160	\$ 3.1550	-1.361	-30.14%

**Notes:**

*Reappraisals occurred in Bedford, Carter, Chester, Crockett, DeKalb, Grainger, Hawkins, Jackson, Johnson, Lauderdale, Lawrence, McNairy, Marion, Meigs, Morgan, Putnam, Sevier, Trousdale, Wayne, Williamson, and Wilson Counties. For comparison purposes, rates for FY 2017 are certified rates.*

Table 3  
Amount of Property Tax Revenue Generated  
on One Cent of the Property Tax Rate 2017

1	Anderson	\$ 163,607	49	Lauderdale	\$ 35,379
2	Bedford	\$ 89,933	50	Lawrence	\$ 63,274
3	Benton	\$ 26,089	51	Lewis	\$ 18,529
4	Bledsoe	\$ 21,333	52	Lincoln	\$ 58,857
5	Blount	\$ 349,991	53	Loudon	\$ 176,011
6	Bradley	\$ 211,658	54	Macon	\$ 35,184
7	Campbell	\$ 76,141	55	Madison	\$ 212,827
8	Cannon	\$ 21,873	56	Marion	\$ 67,634
9	Carroll	\$ 39,455	57	Marshall	\$ 55,744
10	Carter	\$ 86,179	58	Maury	\$ 182,739
11	Cheatham	\$ 82,992	59	Mcminn	\$ 115,922
12	Chester	\$ 23,802	60	Mcnaury	\$ 43,084
13	Claiborne	\$ 54,427	61	Meigs	\$ 24,670
14	Clay	\$ 11,333	62	Monroe	\$ 102,882
15	Cocke	\$ 59,427	63	Montgomery	\$ 373,541
16	Coffee	\$ 103,771	64	Moore	\$ 25,497
17	Crockett	\$ 24,362	65	Morgan	\$ 28,494
18	Cumberland	\$ 148,192	66	Obion	\$ 59,363
19	Davidson	\$ 2,120,277	67	Overton	\$ 33,718
20	Decatur	\$ 23,533	68	Perry	\$ 18,752
21	Dekalb	\$ 47,983	69	Pickett	\$ 12,647
22	Dickson	\$ 109,093	70	Polk	\$ 32,018
23	Dyer	\$ 65,700	71	Putnam	\$ 158,240
24	Fayette	\$ 99,166	72	Rhea	\$ 64,810
25	Fentress	\$ 31,232	73	Roane	\$ 129,166
26	Franklin	\$ 92,674	74	Robertson	\$ 142,225
27	Gibson	\$ 78,593	75	Rutherford	\$ 686,188
28	Giles	\$ 56,631	76	Scott	\$ 33,495
29	Grainger	\$ 37,325	77	Sequatchie	\$ 29,089
30	Greene	\$ 131,244	78	Sevier	\$ 370,238
31	Grundy	\$ 21,838	79	Shelby	\$ 1,802,379
32	Hamblen	\$ 144,322	80	Smith	\$ 35,978
33	Hamilton	\$ 901,694	81	Stewart	\$ 27,385
34	Hancock	\$ 9,943	82	Sullivan	\$ 373,651
35	Hardeman	\$ 38,010	83	Sumner	\$ 438,285
36	Hardin	\$ 64,170	84	Tipton	\$ 98,337
37	Hawkins	\$ 104,820	85	Trousdale	\$ 19,946
38	Haywood	\$ 40,595	86	Unicoi	\$ 31,852
39	Henderson	\$ 40,972	87	Union	\$ 33,911
40	Henry	\$ 61,937	88	Van Buren	\$ 14,612
41	Hickman	\$ 37,961	89	Warren	\$ 71,821
42	Houston	\$ 13,163	90	Washington	\$ 300,545
43	Humphreys	\$ 44,974	91	Wayne	\$ 29,311
44	Jackson	\$ 17,637	92	Weakley	\$ 50,582
45	Jefferson	\$ 117,046	93	White	\$ 42,920
46	Johnson	\$ 31,146	94	Williamson	\$ 1,165,548
47	Knox	\$ 1,137,716	95	Wilson	\$ 393,021
48	Lake	\$ 9,023		<b>Statewide</b>	<b>\$ 15,650,166</b>

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

Any county by resolution of its legislative body can levy a sales tax on the same privileges subject to the state sales tax; however, no local sales tax or rate increase in the local sales tax can become effective until approved in an election in the county or city levying it (all counties now levy local option sales taxes). The same exemptions generally apply to the local option sales tax as apply to the state sales tax.

If the county has levied the maximum rate of 2.75 percent, no city in the county can levy a sales tax. If a county has a sales tax rate less than the maximum, a city may levy a rate up to the difference between the county rate and the maximum.

Additionally, the local option sales tax may only apply to single purchases of tangible personal property up to \$1,600. This limitation results in a “cap” on the local option sales tax that can be collected on taxable single articles. The cap is calculated as the base (the limitation on single purchases as adopted by the county) multiplied by the rate. For example, a county that has adopted the maximum base of \$1,600 with a rate in place of 2.25 percent would have a tax cap of \$36 on any single article of purchase.

The limit has been modified several times since the local option sales tax was authorized in 1963. The first base limit was a fixed \$5 cap on a single article. In 1968, the limit was increased to \$7.50. In 1983, the base limit was changed to allow the local option sales tax to be applied to up to \$667 of a single article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county legislative body) and the local option sales tax rate. Since 1983, the single article limit, or base, has been expanded three times: to \$889 in 1984; to \$1,100 in 1985; and to the current level of \$1,600 in 1990. In 2002, the General Assembly raised the state sales tax to 7 percent (the rate on non-prepared food items 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.<sup>2</sup>

Table 4 shows local option sales tax rates, bases, and caps, and the dates they went into effect. As of the publication of this document, the current rates are as follows: 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 2017 as reported by the Tennessee Department of Revenue in its *June 2017 Monthly Collections Report*. The collections figures can enable a simple calculation of potential additional local sales tax revenue that might be generated by increasing the existing rate if it is not currently at the maximum. For example, if the current rate is 2.25 percent, divide 2.75 percent by 2.25 percent. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25 percent rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate are therefore approximately \$2.44 million, or an additional \$440,000.

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

<sup>2</sup> T.C.A. §67-6-712

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](http://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 4  
Local Option Sales Tax Rates, Single  
Article Cap, and Effective Date

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	2.75%	Jul-14	\$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	2.75%	Oct-15	\$1,600	\$44.00	Oct-15	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	2.75%	Jul-15	\$1,600	\$44.00	Jul-15	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 <https://www.tn.gov/assets/entities/revenue/attachments/taxlist.pdf>. Any referenda scheduled after October 2017 are not reflected in this table. Please see the above Department of Revenue site for later information on rates.

Table 5  
County wide Local Option Sales Tax Collections  
FY 2017

1 Anderson	23,775,603.18	50 Lawrence	9,694,236.47
2 Bedford	11,020,023.12	51 Lewis	2,492,761.14
3 Benton	3,619,308.40	52 Lincoln	6,560,144.32
4 Bledsoe	820,183.75	53 Loudon	10,628,771.62
5 Blount	42,732,602.43	54 Macon	3,631,627.87
6 Bradley	31,544,680.68	55 Madison	47,203,155.26
7 Campbell	7,082,334.57	56 Marion	8,158,144.25
8 Cannon	1,088,062.43	57 Marshall	6,692,027.65
9 Carroll	4,583,678.40	58 Maury	25,417,958.86
10 Carter	10,296,286.79	59 McMinn	9,829,583.02
11 Cheatham	6,938,140.07	60 McNairy	3,417,476.69
12 Chester	2,165,355.10	61 Meigs	871,225.79
13 Claiborne	3,698,713.30	62 Monroe	8,975,305.98
14 Clay	1,048,905.88	63 Montgomery	55,129,439.28
15 Cocke	8,545,471.07	64 Moore	812,078.80
16 Coffee	19,638,217.32	65 Morgan	1,212,827.87
17 Crockett	1,593,174.32	66 Obion	8,270,757.11
18 Cumberland	16,776,061.15	67 Overton	3,156,468.88
19 Davidson	346,925,211.88	68 Perry	981,066.50
20 Decatur	2,075,368.91	69 Pickett	856,638.79
21 DeKalb	3,522,564.78	70 Polk	1,606,650.79
22 Dickson	17,800,504.23	71 Putnam	33,013,749.45
23 Dyer	11,100,996.73	72 Rhea	7,307,767.65
24 Fayette	6,316,390.22	73 Roane	14,003,380.41
25 Fentress	3,010,799.01	74 Robertson	18,318,793.75
26 Franklin	7,760,676.19	75 Rutherford	118,268,077.43
27 Gibson	10,207,027.85	76 Scott	3,390,695.19
28 Giles	7,215,105.34	77 Sequatchie	2,745,186.75
29 Grainger	2,101,208.09	78 Sevier	93,139,418.84
30 Greene	15,860,354.51	79 Shelby	281,674,086.89
31 Grundy	1,268,840.25	80 Smith	3,769,609.79
32 Hamblen	22,401,851.49	81 Stewart	1,564,881.29
33 Hamilton	121,169,999.16	82 Sullivan	49,760,749.51
34 Hancock	373,263.15	83 Sumner	41,827,637.07
35 Hardeman	3,744,404.11	84 Tipton	9,594,884.18
36 Hardin	7,988,227.39	85 Trousdale	966,867.47
37 Hawkins	8,180,687.95	86 Unicoi	3,040,589.37
38 Haywood	3,003,599.58	87 Union	1,705,385.80
39 Henderson	6,527,715.74	88 Van Buren	528,429.18
40 Henry	9,595,620.99	89 Warren	9,404,401.45
41 Hickman	2,374,050.89	90 Washington	45,432,863.95
42 Houston	968,229.65	91 Wayne	1,838,688.02
43 Humphreys	4,878,525.11	92 Weakley	6,211,878.60
44 Jackson	844,564.11	93 White	4,177,231.52
45 Jefferson	10,571,797.64	94 Williamson	96,829,641.09
46 Johnson	1,244,057.31	95 Wilson	40,663,435.99
47 Knox	177,138,829.31	Out of state*	401,570,730.32
48 Lake	702,149.05	Total	2,523,570,648.18
49 Lauderdale	3,383,817.70		



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

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a two-thirds vote of the county legislative body at two consecutive regular county legislative body meetings; by passage of a resolution by the county legislative body by a regular majority with approval and referendum provided for in the resolution; and, by private act. Even a resolution that does not provide for a referendum is subject to a referendum if a petition signed by registered voters amounting to 10 percent of the votes cast in the last gubernatorial election (10 percent of the total registered voters in Shelby County) is filed with the county election commission within 30 days of final passage.

The rates are set forth in the resolutions or private acts. The distribution may be designated for any county purpose specified by the resolution or private act.

As of the date of this publication, 59 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$110.00, as shown in Table 6. Forty 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.

**Disclaimer: Due to information not yet available from the Department of Revenue, Table 7 has not been updated since the last publication.**

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

Table 6  
County Motor Vehicle Tax Rates  
FY 2018

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	\$50.00
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	\$110.00
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	\$50.75
28 Giles	N/A
29 Grainger	N/A
30 Greene	\$55.00
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	\$67.00
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	\$50.00/\$30.00
46 Johnson	\$40.00
47 Knox	\$36.00
48 Lake	\$75.00/\$37.75

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	N/A
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
78 Sevier	N/A
79 Shelby	\$50.00
80 Smith	\$65.00
81 Stewart	\$35.00
82 Sullivan	N/A
83 Sumner	\$51.00
84 Tipton	\$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	\$61.00
92 Weakley	\$40.00
93 White	\$42.00
94 Williamson	\$25.75
95 Wilson	\$25.00

*Note: Counties with two rates show are vehicles and motorcycles.*

Table 7  
Motor Vehicle Registrations 2016

1	Anderson	97,322	51	Lewis	12,532
2	Bedford	55,415	52	Lincoln	34,491
3	Benton	19,277	53	Loudon	57,866
4	Bledsoe	14,087	54	McMinn	58,062
5	Blount	154,743	55	McNairy	28,049
6	Bradley	103,117	56	Macon	24,350
7	Campbell	38,955	57	Madison	92,766
8	Cannon	15,858	58	Marion	35,089
9	Carroll	26,884	59	Marshall	32,031
10	Carter	58,055	60	Mauzy	93,155
11	Cheatham	47,195	61	Meigs	14,823
12	Chester	15,276	62	Monroe	47,234
13	Claiborne	33,903	63	Montgomery	183,571
14	Clay	8,993	64	Moore	7,314
15	Cocke	35,835	65	Morgan	22,284
16	Coffee	62,437	66	Obion	29,835
17	Crockett	13,198	67	Overton	22,928
18	Cumberland	68,131	68	Perry	9,814
19	Davidson	582,539	69	Pickett	6,874
20	Decatur	11,410	70	Polk	18,873
21	DeKalb	21,485	71	Putnam	76,584
22	Dickson	52,156	72	Rhea	36,531
23	Dyer	33,573	73	Roane	53,340
24	Fayette	43,626	74	Robertson	72,298
25	Fentress	19,451	75	Rutherford	256,656
26	Franklin	44,139	76	Scott	21,515
27	Gibson	44,787	77	Sequatchie	21,236
28	Giles	33,900	78	Sevier	110,383
29	Grainger	29,017	79	Shelby	697,949
30	Greene	83,867	80	Smith	21,181
31	Grundy	15,943	81	Stewart	14,712
32	Hamblen	63,200	82	Sullivan	168,757
33	Hamilton	619,107	83	Sumner	159,957
34	Hancock	6,760	84	Tipton	57,366
35	Hardeman	22,177	85	Trousdale	9,711
36	Hardin	27,162	86	Unicoi	20,045
37	Hawkins	58,089	87	Union	17,827
38	Haywood	15,904	88	Van Buren	6,217
39	Henderson	27,351	89	Warren	41,229
40	Henry	34,566	90	Washington	131,865
41	Hickman	24,791	91	Wayne	16,292
42	Houston	8,794	92	Weakley	29,416
43	Humphrey	21,482	93	White	27,744
44	Jackson	11,997	94	Williamson	199,808
45	Jefferson	62,399	95	Wilson	128,906
46	Johnson	19,281		<b>Statewide</b>	<b>6,632,325</b>
47	Knox	426,451			
48	Lake	4,243			
49	Lauderdale	20,997			
50	Lawrence	43,534			

## Hotel/Motel Tax

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

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

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

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

<sup>1</sup> T.C.A. § 67-4-1425

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2018**

County	Rate	Distribution
Anderson	5%	tourism fund; economic development
Bedford	N/A	N/A
Benton	5%	general fund
Bledsoe	N/A	N/A
Blount	4%	general fund; tourism
Bradley	7%	general fund; tourism
Campbell	5%	discretionary
Cannon	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 development
Dyer	N/A	N/A
Fayette	5%	general fund
Fentress	5%	general fund
Franklin	7%	general fund or county commission discretion
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	5%	general fund
Hamblen	5%	parks
Hamilton	4%	hotel/motel fund
Hancock	N/A	N/A
Hardeman	5%	general fund
Hardin	5%	general fund
Hawkins	N/A	N/A
Haywood	5%	city of Brownsville; general fund
Henderson	5%	fire department; tourism; industrial development
Henry	5%	general fund
Hickman	5%	general fund
Houston	5%	general fund
Humphreys	5%	general fund
Jackson	N/A	N/A
Jefferson	4%	general fund
Johnson	5%	general fund; first \$15K is shared with the local tourism council
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
Madison	5%	20% collected to Community Economic Development Commission; remaining 80% split equally between City of Jackson and Madison Co. General Fund up to a total of \$1,220,000; remaining collections thereafter to the Sportsplex
Marion	5%	general fund; county commission discretion
Marshall	7%	general fund
Maury	5%	industrial development; tourism; beautification and recreation
McMinn	5%	tourism; economic development
McNairy	N/A	N/A
Meigs	5%	general fund
Monroe	5%	industrial development; tourism
Montgomery	5%	tourism; general fund; city of Clarksville
Moore	3%	general fund

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2018**

<b>County</b>	<b>Rate</b>	<b>Distribution</b>
Morgan	N/A	N/A
Obion	5%	general fund for Reelfoot Lake tourism
Overton	5%	tourism
Perry	5%	discretionary
Pickett	N/A	N/A
Polk	3%	general fund; debt service; economic development
Putnam	7%	debt service fund; Chamber of Commerce; recreation
Rhea	2%	tourism; economic development
Roane	5%	industrial/economic development
Robertson	7%	industrial development board
Rutherford	5%	general fund for tourism; debt service fund; county commission discretion
Scott	5%	general fund
Sequatchie	2%	general fund
Sevier	3%	tourism/education
Shelby	5%	convention center; convention and visitors bureau; arena
Smith	N/A	N/A
Stewart	5%	general fund
Sullivan	N/A	N/A
Sumner	5%	general fund
Tipton	5%	general fund for industrial development
Trousdale	N/A	N/A
Unicoi	5%	general fund
Union	5%	tourist-related activities
Van Buren	7%	general fund; education capital outlay fund; city of Spencer
Warren	5%	debt service
Washington	N/A	N/A
Wayne	N/A	N/A
Weakley	5%	general fund
White	5%	general fund
Williamson	4%	general fund
Wilson	5%	general fund; county commission discretion

## County Mineral Severance Tax

By a two-thirds vote, counties may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county at a rate of up to \$0.15 per ton. Prior to 1984, the county mineral severance tax could be authorized by private act only. Private acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed \$0.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.<sup>1</sup>

As shown in Table 9, 68 counties impose county mineral severance taxes. Of those 68 counties, 60 allocate the proceeds to the county highway fund, 6 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 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.

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

Table 9  
Mineral Severance Tax Rates and  
Distribution FY 2018

County	Rate	Distribution
Anderson	\$0.15	highway fund
Bedford	\$0.15	highway fund
Benton	\$0.10	highway fund
Bledsoe	\$0.15	highway fund
Blount	\$0.15	highway fund
Bradley	N/A	N/A
Campbell	\$0.15	highway fund
Cannon	\$0.10	highway fund
Carroll	\$0.15	highway fund
Carter	\$0.15	highway fund
Cheatham	\$0.15	highway fund
Chester	N/A	N/A
Claiborne	\$0.15	highway fund
Clay	\$0.15	highway fund
Cocke	\$0.15	highway fund
Coffee	\$0.15	highway fund
Crockett	N/A	N/A
Cumberland	\$0.15	highway fund
Davidson	\$0.15	general fund for roads
Decatur	\$0.15	general fund
DeKalb	\$0.15	highway fund
Dickson	\$0.15	debt service
Dyer	N/A	N/A
Fayette	\$0.15	highway fund
Fentress	\$0.15	highway fund
Franklin	\$0.15	highway fund
Gibson	N/A	N/A
Giles	\$0.15	highway fund
Grainger	\$0.14	highway fund
Greene	\$0.15	highway fund
Grundy	N/A	N/A
Hamblen	\$0.15	highway fund
Hamilton	N/A	N/A
Hancock	N/A	N/A
Hardeman	N/A	N/A
Hardin	\$0.15	highway fund
Hawkins	\$0.15	highway fund
Haywood	\$0.15	highway fund
Henderson	N/A	N/A
Henry	N/A	N/A
Hickman	\$0.15	highway fund
Houston	N/A	N/A
Humphreys	\$0.05	general fund
Jackson	\$0.15	highway fund
Jefferson	N/A	N/A
Johnson	\$0.15	highway fund
Knox	N/A	N/A
Lake	N/A	N/A
Lauderdale	N/A	N/A
Lawrence	\$0.15	highway fund
Lewis	N/A	N/A
Lincoln	\$0.15	highway fund
Loudon	\$0.15	highway fund
Macon	N/A	N/A
Madison	\$0.15	highway fund
Marion	\$0.15	highway fund
Marshall	\$0.15	highway fund
Maury	\$0.15	highway fund
McMinn	\$0.15	highway fund
McNairy	\$0.15	highway fund
Meigs	\$0.15	highway fund
Monroe	\$0.15	highway fund
Montgomery	\$0.15	highway fund
Moore	\$0.15	highway fund
Morgan	N/A	N/A
Obion	\$0.15	highway fund
Overton	\$0.15	highway fund



County	Rate	Distribution
Perry	\$0.10	highway fund
Pickett	N/A	N/A
Polk	N/A	N/A
Putnam	\$0.15	highway fund
Rhea	\$0.15	highway fund
Roane	\$0.15	highway fund
Robertson	\$0.15	highway fund
Rutherford	\$0.15	highway fund
Scott	N/A	N/A
Sequatchie	N/A	N/A
Sevier	N/A	N/A
Shelby	\$0.15	highway fund
Smith	\$0.15	highway fund
Stewart	N/A	N/A
Sullivan	\$0.15	highway fund
Sumner	\$0.15	highway fund
Tipton	N/A	N/A
Trousdale	\$0.15	highway fund
Unicoi	\$0.15	general fund
Union	\$0.15	highway fund
Van Buren	\$0.15	highway fund
Warren	\$0.15	highway fund
Washington	N/A	N/A
Wayne	\$0.15	highway capital projects fund
Weakley	\$0.15	general fund
White	\$0.15	highway fund
Williamson	\$0.15	general fund
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.

## Summary of Major County Tax Rates

Table 10 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2018. 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, [www.ctas.tennessee.edu](http://www.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 CTAS at (615) 532-3555.

Table 10  
Summary of Major County Tax Rates  
FY 2018

	County	Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	2.7589	2.75	N/A	5.0%	\$ 0.15
2	Bedford	2.5600	2.75	N/A	N/A	\$ 0.15
3	Benton	2.9500	2.75	N/A	5.0%	\$ 0.10
4	Bledsoe	2.206	2.25	N/A	N/A	\$ 0.15
5	Blount	2.4700	2.75	N/A	4.0%	\$ 0.15
6	Bradley	2.0544	2.75	N/A	5.0%	N/A
7	Campbell	2.2500	2.25	\$ 45.00	5.0%	\$ 0.15
8	Cannon	2.8900	1.75	\$ 50.25	5.0%	\$ 0.10
9	Carroll	1.5519	2.75	\$ 55.00	N/A	\$ 0.15
10	Carter	2.4700	2.75	N/A	5.0%	\$ 0.15
11	Cheatham	2.7578	2.25	\$ 51.00	5.0%	\$ 0.15
12	Chester	2.4861	2.75	\$ 65.35	4.0%	N/A
13	Claiborne	2.5777	2.25	\$ 50.00	3.0%	\$ 0.15
14	Clay	3.1000	2.75	\$ 25.00	2.5%	\$ 0.15
15	Cocke	2.9000	2.75	N/A	3.0%	\$ 0.15
16	Coffee	3.5429	2.75	N/A	N/A	\$ 0.15
17	Crockett	2.6400	2.75	\$ 73.50	5.0%	N/A
18	Cumberland	1.5653	2.75	N/A	7.5%	\$ 0.15
19	Davidson	2.7750	2.25	\$ 55.00	4.0%	\$ 0.15
20	Decatur	1.9900	2.50	\$ 110.00	5.0%	\$ 0.15
21	DeKalb	1.8335	2.75	N/A	5.0%	\$ 0.15
22	Dickson	2.7000	2.75	\$ 60.00	5.0%	\$ 0.15
23	Dyer	2.6450	2.75	\$ 60.15	N/A	N/A
24	Fayette	1.5073	2.25	\$ 71.00	5.0%	\$ 0.15
25	Fentress	1.9839	2.50	\$ 25.00	5.0%	\$ 0.15
26	Franklin	2.6736	2.25	N/A	7.0%	\$ 0.15
27	Gibson	3.1099	2.75	\$ 35.75	4.0%	N/A
28	Giles	2.8247	2.50	N/A	5.0%	\$ 0.15
29	Grainger	2.4200	2.75	N/A	N/A	\$ 0.14
30	Greene	1.9731	2.75	\$ 55.00	7.0%	\$ 0.15
31	Grundy	2.5383	2.25	N/A	N/A	N/A
32	Hamblen	2.1300	2.75	\$ 27.00	5.0%	\$ 0.15
33	Hamilton	2.7652	2.25	N/A	4.0%	N/A
34	Hancock	2.2200	2.00	\$ 20.00	N/A	N/A
35	Hardeman	2.5500	2.75	\$ 80.00	5.0%	N/A
36	Hardin	2.0800	2.75	\$ 47.00	5.0%	\$ 0.15
37	Hawkins	2.5323	2.75	\$ 67.00	N/A	\$ 0.15

Table 10  
Summary of Major County Tax Rates  
FY 2018

38	Haywood	2.8750	2.75	\$ 90.00	5.0%	\$ 0.15
39	Henderson	2.2832	2.75	\$ 60.00	5.0%	N/A
40	Henry	1.6861	2.75	\$ 15.50	5.0%	N/A
41	Hickman	2.9395	2.75	\$ 50.50	5.0%	\$ 0.15
42	Houston	3.1900	2.75	\$ 45.50	5.0%	N/A
43	Humphreys	2.0328	2.75	N/A	5.0%	\$ 0.05
44	Jackson	2.7922	2.75	\$ 41.00	N/A	\$ 0.15
45	Jefferson	2.3500	2.75	\$50.00/\$30.00	4.0%	N/A
46	Johnson	2.0500	1.50	\$ 40.00	5.0%	\$ 0.15
47	Knox	2.3200	2.25	\$ 36.00	5.0%	N/A
48	Lake	2.7500	2.75	\$75.00/\$37.75	7.5%	N/A
49	Lauderdale	2.9741	2.75	\$ 65.00	5.0%	N/A
50	Lawrence	2.9589	2.75	\$ 25.00	5.0%	\$ 0.15
51	Lewis	2.2941	2.50	\$ 20.00	5.0%	N/A
52	Lincoln	2.3400	2.50	\$ 75.00	5.0%	\$ 0.15
53	Loudon	1.8035	2.00	N/A	5.0%	\$ 0.15
54	Macon	2.5200	2.25	\$65.00/\$45.00	N/A	N/A
55	Madison	2.4500	2.75	N/A	5.0%	\$ 0.15
56	Marion	2.1686	2.75	N/A	5.0%	\$ 0.15
57	Marshall	2.7617	2.25	\$ 50.00	7.0%	\$ 0.15
58	Maury	2.8150	2.25	\$ 25.00	5.0%	\$ 0.15
59	McMinn	1.6155	2.00	N/A	5.0%	\$ 0.15
60	McNairy	2.0464	2.25	N/A	N/A	\$ 0.15
61	Meigs	1.9813	2.00	N/A	5.0%	\$ 0.15
62	Monroe	2.0942	2.25	\$ 25.00	5.0%	\$ 0.15
63	Montgomery	3.0700	2.50	\$ 30.50	3.0%	\$ 0.15
64	Moore	2.6500	2.50	N/A	3.0%	\$ 0.15
65	Morgan	3.1600	2.00	N/A	N/A	N/A
66	Obion	2.0042	2.75	\$ 40.00	5.0%	\$ 0.15
67	Overton	2.2500	2.50	\$ 30.50	5.0%	\$ 0.15
68	Perry	2.4500	2.50	N/A	5.0%	\$ 0.10
69	Pickett	1.8700	2.75	\$ 10.00	N/A	N/A
70	Polk	2.5221	2.25	N/A	3.0%	N/A
71	Putnam	2.7300	2.75	N/A	7.0%	\$ 0.15
72	Rhea	2.1966	2.75	N/A	2.0%	\$ 0.15
73	Roane	2.5750	2.50	N/A	5.0%	\$ 0.15
74	Robertson	3.0850	2.75	\$ 85.25	7.0%	\$ 0.15
75	Rutherford	2.6800	2.75	\$ 52.50	2.5%	\$ 0.15
76	Scott	2.4641	2.25	\$ 30.00	5.0%	N/A
77	Sequatchie	2.4422	2.25	N/A	2.0%	N/A
78	Sevier	1.8600	2.75	N/A	3.0%	N/A
79	Shelby	4.1100	2.25	\$ 50.00	5.0%	\$ 0.15

Table 10  
Summary of Major County Tax Rates  
FY 2018

80	Smith	2.3200	2.75	\$ 65.00	N/A	\$ 0.15
81	Stewart	2.5488	2.25	\$ 35.00	5.0%	N/A
82	Sullivan	2.5500	2.25	N/A	N/A	\$ 0.15
83	Sumner	2.5000	2.25	\$ 51.00	5.0%	\$ 0.15
84	Tipton	2.4200	2.25	\$ 61.00	5.0%	N/A
85	Trousdale	2.9300	2.25	\$ 40.00	N/A	\$ 0.15
86	Unicoi	2.6838	2.75	N/A	5.0%	\$ 0.15
87	Union	2.1399	2.25	\$ 30.00	5.0%	\$ 0.15
88	Van Buren	1.9299	2.75	N/A	7.0%	\$ 0.15
89	Warren	1.9661	2.75	\$ 30.00	5.0%	\$ 0.15
90	Washington	2.3798	2.50	N/A	N/A	N/A
91	Wayne	2.3000	2.75	\$ 61.00	N/A	\$ 0.15
92	Weakley	2.1302	2.75	\$ 40.00	5.0%	\$ 0.15
93	White	2.0500	2.25	\$ 42.00	5.0%	\$ 0.15
94	Williamson	2.1500	2.25	\$ 25.75	4.0%	\$ 0.15
95	Wilson	2.5189	2.25	\$ 25.00	3.0%	\$ 0.15