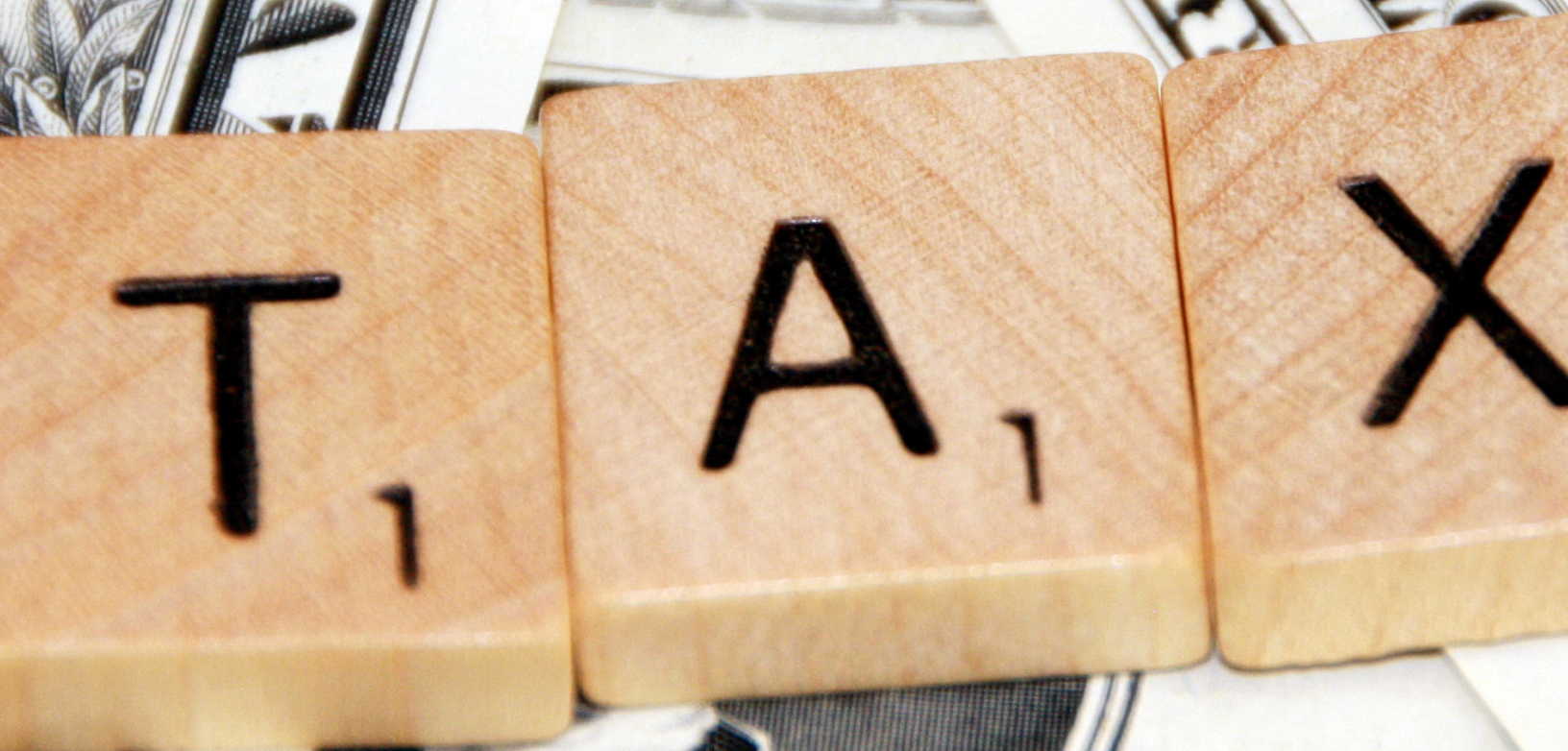




County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

TENNESSEE COUNTY TAX STATISTICS

FY 2015





County Technical Assistance Service INSTITUTE FOR PUBLIC SERVICE

May 2015

Dear County Official:

The following text and tables represent our 37th 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 www.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 2015 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 2015 with the previous year and is ranked by amount of rate increase. There are eighteen counties showing increases ranged from \$.01 to \$.49. In these counties, the percentage increase ranged from less than one percent to 25.78 percent.

Table 3 shows how much revenue one cent of the property tax generates in each county if each county collected 100 percent of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$7,998 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 www.ctas.tennessee.edu. Click on e-Li in the navigation menu to access the CTAS e-Library reference site where you can conduct a search on the property tax, or any other item of interest related to county government.

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

² T.C.A. § 67-5-101.

Table 1
Property Tax Rate by Fund
FY 2015

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																	
	inside Clinton	0.69	0.0262	0.0275	1.44		0.153		0.1		0.0014	0.0619		2.5			2.5
	inside Oak Ridge	0.69	0.0262	0.0275	1.44				0.1		0.0014	0.0619		2.347			2.347
	outside Clinton and Oak Ridge	0.69	0.0262	0.0275	1.44		0.153		0.1	0.029	0.0014	0.0619		2.529			2.529
Bedford		1.11		0.04	1.02				0.1					2.27			2.27
Benton		1.15		0.095	1.63				0.06		0.055			2.99			2.99
Bledsoe		1.0069			0.7875		0.041		0.2505			0.1303		2.2162			2.2162
Blount		0.64			1.08				0.43					2.15			2.15
Bradley																	
	inside Charleston	0.5404	0.0289	0.132	0.8813			0.0017	0.2356				0.0522	1.8738			1.8738
	inside Cleveland	0.5404	0.0289	0.132	0.8813			0.0017	0.2356				0.0522	1.8738			1.8738
	inside urban fringe fire district	0.5404	0.0289	0.132	0.8813			0.0017	0.2356				0.0522	1.8721	0.344		2.2161
	outside urban fringe	0.5404	0.0289	0.132	0.8813			0.0017	0.2356				0.0522	1.8721	0.4212		2.2933
Campbell		0.9426	0.0056	0.1056	0.5921				0.0442		0.0633	0.2234	0.0132	1.99			1.99
Cannon		1.28	0.2		0.88				0.03			0.14		2.53			2.53
Carroll																	
	Bruceton-Hollow Rock SSD	1.17		0.09		0.15			0.14			0.1		1.65		1.53	3.18
	Huntingdon SSD	1.17		0.09		0.15			0.14			0.1		1.65		1.34	2.99
	McKenzie SSD	1.17		0.09		0.15			0.14			0.1		1.65		1.32	2.97
	South Carroll SSD	1.17		0.09		0.15			0.14			0.1		1.65		1.65	3.3
	West Carroll SSD	1.17		0.09		0.15			0.14			0.1		1.65		1.44	3.09
	outside special school districts	1.17		0.09		0.15			0.14			0.1		1.65			1.65
Carter		0.915		0.13	1.06				0.345					2.45			2.45
Cheatham																	
	inside Ashland City Rural Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.2496	3.0296			3.0296
	inside Harpeth Ridge Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.1585	2.9385			2.9385
	inside Henrietta Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.1504	2.9304			2.9304
	inside Kingston Springs	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.256	3.036			3.036
	inside Pegram Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.2458	3.0258			3.0258
	inside Pegram Rural Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.2347	3.0147			3.0147
	inside Pleasant View Rural Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.2396	3.0196			3.0196
	inside Two Rivers Fire District	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119	0.1811	2.9611			2.9611
	outside fire districts	1.1688		0.075	1.135		0.1892		0.045		0.048	0.119		2.78			2.78
Chester		1.7302		0.02	0.7544				0.0156					2.5202			2.5202
Claiborne		0.948		0.01	1.22				0.03		0.0195	0.2325	0.02	2.48			2.48
Clay		1.51			1.13				0.08			0.38		3.1			3.1
Cocke		0.89	0.015	0.265	0.535	0.21			0.185		0.1	0.2		2.4			2.4

Table 1
Property Tax Rate by Fund
FY 2015

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
Coffee																	
	<i>inside Manchester</i>	0.9918	0.05		1.6496		0.0751		0.1791					2.9456			2.6572
	<i>inside Tullahoma</i>	0.9918	0.05		1.6496				0.1791					2.8705			2.5825
	<i>outside cities</i>	0.9918	0.05		1.6496		0.0751		0.1791	0.1318		0.1855	0.28	3.5429			3.2528
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		0.647					4.628			4.628
	<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		0.83		0.03	0.55				0.12		0.09			1.62			1.62
Dickson		1.26		0.111	0.88				0.649					2.9			2.9
Dyer		0.809		0.271	0.904	0.166			0.35					2.5			2.5
Fayette		0.8868		0.0727	0.6459									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>	0.9895	0.321	0.0629	1.0685		0.1699		0.1223			0.1543		2.5995			2.5995
	<i>Sewanee; Winchester; Tullahoma</i>	0.9895	0.321	0.0629	1.0685		0.1699		0.1223					2.4452			2.4452
	<i>outside cities</i>	0.9895	0.321	0.0629	1.0685		0.1699		0.1223			0.1543		2.6736	0.0741		2.6736
Gibson																	
	<i>Gibson Co. SSD</i>	0.7834		0.13					0.02					0.9334		1.7415	2.6749
	<i>Bradford SSD</i>	0.7834		0.13					0.02					0.9334		1.7491	2.6825
	<i>Kenton SSD</i>	0.7834		0.13					0.02					0.9334		2.1454	3.0788
	<i>Milan SSD</i>	0.7834		0.13					0.02					0.9334		1.8774	2.8108
	<i>Trenton SSD</i>	0.7834		0.13					0.02					0.9334		2.0874	3.0208
Giles		1.1717		0.3664	1.1912				0.0418					2.7711			2.7711
Grainger		1.19	0.03	0.17	0.73				0.18			0.2		2.5			2.5
Greene																	
	<i>inside Greeneville</i>	0.6028		0.1549	0.7753				0.0483			0.0525	0.0275	1.6613			1.6613
	<i>outside Greeneville</i>	0.6028		0.1549	0.7753		0.2118		0.0483			0.0525	0.0275	1.8731			1.8731
Grundy		1.50957			0.71466				0.13171			0.18236		2.5383			2.5383
Hamblen																	
	<i>inside Morristown</i>	0.46			0.89				0.29					1.64			1.64
	<i>outside Morristown</i>	0.46			0.89				0.29			0.21		1.85			1.85
Hamilton		1.3816		0.011	1.3726									2.7652			2.7652
Hancock		1.2			0.64				0.07			0.31		2.22			2.22
Hardeman		1.05			1.5									2.55			2.55
Hardin		0.741		0.099	0.947				0.033					1.82			1.82
Hawkins		0.74		0.135	0.87	0.3	0.34		0.08					2.465			2.465
Haywood		1.1303		0.1181	0.9193				0.2279					2.3956			2.3956
Henderson		1.0435		0.055	0.6223	0.23			0.275			0.15		2.3758			2.3758

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FY 2015

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Henry																	
	<i>inside Paris SSD</i>	0.55		0.26	1.272				0.045			0.07		2.197		0.5615	2.7585
	<i>outside Paris SSD</i>	0.55		0.26	1.272				0.045			0.07		2.197			2.197
Hickman		1.3837		0.07	0.84				0.2458					2.5395			2.5395
Houston		1.87		0.01	0.53				0.02			0.16	0.6	3.19			3.19
Humphreys																	
	<i>inside Waverly; McEwen; or New Johnsonville</i>	0.96		0.17	0.76				0.02		0.04	0.2		2.15			2.15
	<i>outside Waverly; McEwen; or New Johnsonville</i>	0.96	0.05	0.17	0.76				0.02		0.04	0.2		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				0.2		0.04	0.15		2.35			2.35
Johnson		0.6			0.86				0.23		0.09	0.03		1.81			1.81
Knox		0.96			0.88				0.48					2.32			2.32
Lake		1.1193		0.0288	0.953				0.0866			0.0288		2.2165			2.2165
Lauderdale		1.6588		0.2668	0.9628				0.0116					2.9			2.9
Lawrence		1.1372		0.2804	0.9974				0.3236					2.7386			2.7386
Lewis		1.6414	0.0529	0.0424	0.6733									2.41			2.41
Lincoln		0.8058		0.1714	0.7883				0.1945					1.96			1.96
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		0.1235	0.9303							0.054		2.4001			2.4001
Madison		1.0003	0.0649	0.0859	0.4062			0.1361	0.3518		0.0554	0.0494		2.15			2.15
Marion																	
	<i>inside Richard City SSD</i>	1.0371			0.7877				0.0902		0.05			1.965			1.965
	<i>outside Richard City SSD</i>	1.0371			0.7877				0.0902	0.2036	0.05			2.1686			2.1686
Marshall		0.93		0.08	1.67			0.01			0.13			3.22			3.22
Maury		0.7159		0.1582	1.25				0.3347		0.0554	0.1058		2.62			2.62
McMinn		0.3974		0.1341	0.7533						0.3307			1.6155			1.6155
McNairy		0.79		0.09	0.99				0.22					2.09			2.09
Meigs		1.025			0.6378				0.1398			0.07		1.8726			1.8726
Monroe		0.8592		0.0859	0.6336				0.3759			0.1396		2.0942			2.0942
Montgomery		0.9		0.1137	0.917	0.0559			0.9057		0.0824			2.9747			2.9747
Moore																	
	<i>District</i>	0.89		0.015	1.19				0.16		0.115	0.1		2.47			2.47
	<i>District</i>	0.85		0.015	1.19				0.16		0.115	0.1		2.43			2.43
Morgan		1.6		0.023	0.95				0.21			0.317		3.1			3.1
Obion																	
	<i>inside Union City</i>	0.3792		0.09	1.14				0.04					1.6492			1.6492
	<i>outside Union City</i>	0.3792		0.09	1.14				0.395					2.0042			2.0042
Overton		1.17		0.07	0.54				0.11			0.1		1.99			1.99

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FY 2015

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
Perry		1.2406			0.82				0.0744			0.2671		2.4021			2.4021
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		1.0267		0.05	0.4222	0.3545			0.2432					2.0966			2.0966
Roane																	
	<i>inside Kingston; Midtown; Oliver Springs; and Rockwood</i>	0.635	0.03	0.095	1		0.02	0.04	0.14	0.14	0.03			2.13			2.13
	<i>inside Harriman</i>	0.635	0.03	0.095	1		0.02	0.04	0.14		0.03			1.99			1.99
	<i>inside city of Oak Ridge</i>	0.635	0.03	0.095	1			0.04	0.14		0.03			1.97			1.97
	<i>outside Kingston; Midtown; Oliver Springs; Rockwood; Harriman; and Oak Ridge</i>	0.635	0.05	0.095	1		0.02	0.04	0.14	0.14	0.03	0.03		2.18			2.18
Robertson		0.98			1.07				0.85			0.06		2.96			2.96
Rutherford		0.6495	0.0561	0.0126	1.1565			0.0437	0.5683					2.4867			2.4867
Scott																	
	<i>inside Oneida SSD</i>	0.924			0.86				0.09		0.09		0.51	2.474		0.27	2.744
	<i>outside Oneida SSD</i>	0.924			0.86				0.09	0.29	0.09			2.254			2.254
Sequatchie		1.2453			1.0233				0.16			0.14		2.5686			2.5686
Sevier		0.465		0.17	0.835				0.14				0.02	1.63			1.63
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				0.74					2.47			2.47
Sullivan		0.6615		0.0787	1.3708			0.0667	0.1077			0.02		2.3054			2.3054
Sumner		0.5511		0.0173	1.4539				0.3542		0.1235			2.5			2.5
Tipton		0.8366		0.0723	1.1465				0.3615					2.4169			2.4169
Trousdale																	
	<i>inside Hartsville</i>	2.5499	0		0.93				0.15			0.21	0.42	4.2599			4.2599
	<i>outside Hartsville</i>	1.41	0		0.93				0.15			0.21	0.42	3.12			3.12
Unicoi		1.1763		0.0486	0.8127				0.5168			0.1294		2.6838			2.6838
Union		0.68	0.125	0.08	0.73				0.155		0.02			1.79			1.79
Van Buren		1.01	0.14		0.5254				0.02			0.035	0.1	1.8304			1.8304
Warren		1.0905	0.08	0.08	0.56				0.145			0.04		1.9955			1.9955
Washington		0.6771		0.1534	0.7956				0.3237			0.03		1.9798			1.9798
Wayne		0.685		0.015	0.71				0.37			0.29		2.07			2.07
Weakley		0.64		0.215	0.72				0.55			0.0052		2.1302			2.1302
White		0.99			0.78				0.08					1.85			1.85

Table 1
Property Tax Rate by Fund
FY 2015

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
Williamson																	
	5th and 9th districts inside city limits of Franklin and Franklin SSD	0.41			1.29				0.3					2		0.9775	2.9775
	Franklin city limits and Franklin SSD	0.41		0.05	1.29				0.3			0.06		2.11		0.9775	3.0875
	inside cities of Brentwood; Fairview; Spring Hill; Thompson's Station; Nolensville	0.41			1.29				0.3	0.2		0.06		2.26			2.26
	inside Franklin city limits - no Franklin SSD	0.41			1.29				0.3	0.2				2.2			2.2
	outside jurisdictions above	0.41		0.05	1.29				0.3	0.2		0.06		2.31			2.31
Wilson																	
	inside Lebanon SSD	0.8106	0.0199	0.131	1.297				0.2087		0.054	0.0492		2.5704		0.45	3.0204
	outside Lebanon SSD	0.8106	0.0199	0.131	1.297				0.2087		0.054	0.0492		2.5704			2.5704

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 \$.01 for ambulance service and \$.0125 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.
Jefferson	Certified Tax Rate for 2014; however, Jefferson Co.'s prop. tax rate exceeded the certified rate of 2.28 according to Darrell Helton, Finance Director
Lewis	Lewis County special revenue fund is for sports and recreation.
Loudon	Loudon County special revenue fund is for public library.
Putnam	Putnam County special revenue fund is .0300 for industrial development and .0550 for sports and recreation.
Roane	Inside the city of Oak Ridge special revenue fund is \$.01 for ambulance service and .02 for the recycling center. Roane County special revenue fund outside cities is \$.01 for ambulance service; \$.02 for fire services and animal control; and \$.02 for the recycling center. Inside the city of Harriman special revenue fund is \$.01 for ambulance service and .02 for the recycling center. Inside cities of Kingston; Oliver Springs; and Rockwood special revenue fund is \$.01 for ambulance service and .02 for the recycling center.
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 \$.14 for ambulance service; local purpose tax of \$.10 is for the volunteer fire department.
Warren	Warren County special revenue fund is for the ambulance service.
Washington	Certified Tax Rate for 2014.
Wilson	Wilson County special revenue fund is for the Ag Center.

Table 2
Property Tax Rate Comparisons from FY 2014 to FY 2015

	FY 2014	FY 2015	Rate Change	Percentage Change
1 Lewis	\$ 1.9161	\$ 2.4100	\$0.49	25.78%
2 Houston	\$ 2.5913	\$ 3.1900	\$0.60	23.10%
3 Sumner	\$ 2.0807	\$ 2.5000	\$0.42	20.15%
4 Sequatchie	\$ 2.1386	\$ 2.5686	\$0.43	20.11%
5 Rhea	\$ 1.8022	\$ 2.0966	\$0.29	16.34%
6 Pickett	\$ 1.6700	\$ 1.8700	\$0.20	12.0%
7 Coffee	\$ 3.2528	\$ 3.5429	\$0.29	8.92%
8 Lake	\$ 2.0562	\$ 2.2165	\$0.16	7.80%
9 Campbell	\$ 1.8570	\$ 1.9900	\$0.13	7.16%
10 Bradley	\$ 2.1694	\$ 2.2933	\$0.12	5.7%
11 Carter	\$ 2.3300	\$ 2.4500	\$0.12	5.2%
12 Hawkins	\$ 2.3450	\$ 2.4650	\$0.12	5.12%
13 Smith	\$ 2.2300	\$ 2.3200	\$0.09	4.04%
14 Jefferson	\$ 2.2791	\$ 2.3500	\$0.07	3.1%
15 Davidson	\$ 4.5160	\$ 4.6280	\$0.11	2.48%
16 Decatur	\$ 1.9511	\$ 1.9900	\$0.04	1.99%
17 Benton	\$ 2.9400	\$ 2.9900	\$0.05	1.70%
18 Dyer	\$ 2.4910	\$ 2.5000	\$0.01	0.36%
19 Bedford	\$ 2.2700	\$ 2.2700	\$0.00	0.00%
20 Bledsoe	\$ 2.2162	\$ 2.2162	\$0.00	0.00%
21 Blount	\$ 2.1500	\$ 2.1500	\$0.00	0.00%
22 Cannon	\$ 2.5300	\$ 2.5300	\$0.00	0.00%
23 Carroll	\$ 1.6500	\$ 1.6500	\$0.00	0.00%
24 Cheatham	\$ 2.7800	\$ 2.7800	\$0.00	0.00%
25 Chester	\$ 2.5202	\$ 2.5202	\$0.00	0.00%
26 Claiborne	\$ 2.4800	\$ 2.4800	\$0.00	0.00%
27 Clay	\$ 3.1000	\$ 3.1000	\$0.00	0.00%
28 Cocke	\$ 2.4000	\$ 2.4000	\$0.00	0.00%
29 Crockett	\$ 2.6400	\$ 2.6400	\$0.00	0.00%
30 Cumberland	\$ 1.4975	\$ 1.4975	\$0.00	0.00%
31 DeKalb	\$ 1.6200	\$ 1.6200	\$0.00	0.00%
32 Dickson	\$ 2.9000	\$ 2.9000	\$0.00	0.00%
33 Fayette	\$ 1.6054	\$ 1.6054	\$0.00	0.00%
34 Fentress	\$ 1.9839	\$ 1.9839	\$0.00	0.00%
35 Franklin	\$ 2.6736	\$ 2.6736	\$0.00	0.00%
36 Gibson	\$ 0.9334	\$ 0.9334	\$0.00	0.00%
37 Giles	\$ 2.7711	\$ 2.7711	\$0.00	0.00%
38 Grainger	\$ 2.5000	\$ 2.5000	\$0.00	0.00%
39 Greene	\$ 1.8731	\$ 1.8731	\$0.00	0.00%
40 Grundy	\$ 2.5383	\$ 2.5383	\$0.00	0.00%
41 Hamblen	\$ 1.8500	\$ 1.8500	\$0.00	0.00%
42 Hamilton	\$ 2.7652	\$ 2.7652	\$0.00	0.00%
43 Hancock	\$ 2.2200	\$ 2.2200	\$0.00	0.00%
44 Hardeman	\$ 2.5500	\$ 2.5500	\$0.00	0.00%
45 Hardin	\$ 1.8200	\$ 1.8200	\$0.00	0.00%
46 Haywood	\$ 2.3956	\$ 2.3956	\$0.00	0.00%
47 Henderson	\$ 2.3758	\$ 2.3758	\$0.00	0.00%
48 Henry	\$ 2.1970	\$ 2.1970	\$0.00	0.00%
49 Hickman	\$ 2.5395	\$ 2.5395	\$0.00	0.00%
50 Humphreys	\$ 2.2200	\$ 2.2200	\$0.00	0.00%
51 Jackson	\$ 2.8500	\$ 2.8500	\$0.00	0.00%
52 Johnson	\$ 1.8100	\$ 1.8100	\$0.00	0.00%
53 Lauderdale	\$ 2.9000	\$ 2.9000	\$0.00	0.00%
54 Lawrence	\$ 2.7386	\$ 2.7386	\$0.00	0.00%
55 Lincoln	\$ 1.9600	\$ 1.9600	\$0.00	0.00%

Table 2
Property Tax Rate Comparisons from FY 2014 to FY 2015

	FY 2014	FY 2015	Rate Change	Percentage Change
56 Macon	\$ 2.4001	\$ 2.4001	\$0.00	0.00%
57 Marion	\$ 2.1686	\$ 2.1686	\$0.00	0.00%
58 Marshall	\$ 3.2200	\$ 3.2200	\$0.00	0.00%
59 Maury	\$ 2.6200	\$ 2.6200	\$0.00	0.00%
60 McMinn	\$ 1.6155	\$ 1.6155	\$0.00	0.00%
61 McNairy	\$ 2.0900	\$ 2.0900	\$0.00	0.00%
62 Meigs	\$ 1.8726	\$ 1.8726	\$0.00	0.00%
63 Monroe	\$ 2.0942	\$ 2.0942	\$0.00	0.00%
64 Montgomery	\$ 2.9747	\$ 2.9747	\$0.00	0.00%
65 Moore	\$ 2.4300	\$ 2.4300	\$0.00	0.00%
66 Morgan	\$ 3.1000	\$ 3.1000	\$0.00	0.00%
67 Obion	\$ 2.0042	\$ 2.0042	\$0.00	0.00%
68 Overton	\$ 1.9900	\$ 1.9900	\$0.00	0.00%
69 Perry	\$ 2.4021	\$ 2.4021	\$0.00	0.00%
70 Polk	\$ 2.4021	\$ 2.4021	\$0.00	0.00%
71 Putnam	\$ 2.8050	\$ 2.8050	\$0.00	0.00%
72 Roane	\$ 2.1800	\$ 2.1800	\$0.00	0.00%
73 Robertson	\$ 2.9600	\$ 2.9600	\$0.00	0.00%
74 Rutherford	\$ 2.4867	\$ 2.4867	\$0.00	0.00%
75 Scott	\$ 2.2540	\$ 2.2540	\$0.00	0.00%
76 Sevier	\$ 1.6300	\$ 1.6300	\$0.00	0.00%
77 Stewart	\$ 2.4700	\$ 2.4700	\$0.00	0.00%
78 Sullivan	\$ 2.3054	\$ 2.3054	\$0.00	0.00%
79 Tipton	\$ 2.4169	\$ 2.4169	\$0.00	0.00%
80 Trousdale	\$ 3.1200	\$ 3.1200	\$0.00	0.00%
81 Unicoi	\$ 2.6838	\$ 2.6838	\$0.00	0.00%
82 Union	\$ 1.7900	\$ 1.7900	\$0.00	0.00%
83 Van Buren	\$ 1.8304	\$ 1.8304	\$0.00	0.00%
84 Warren	\$ 1.9955	\$ 1.9955	\$0.00	0.00%
85 Washington	\$ 1.9798	\$ 1.9798	\$0.00	0.00%
86 Wayne	\$ 2.0700	\$ 2.0700	\$0.00	0.00%
87 Weakley	\$ 2.1302	\$ 2.1302	\$0.00	0.00%
88 White	\$ 1.8500	\$ 1.8500	\$0.00	0.00%
89 Williamson	\$ 2.3100	\$ 2.3100	\$0.00	0.00%
90 Wilson	\$ 2.5704	\$ 2.5704	\$0.00	0.00%
91 Anderson	\$ 2.5291	\$ 2.5290	\$0.00	0.00%
92 Madison	\$ 2.1526	\$ 2.1500	\$0.00	-0.12%
93 Shelby	\$ 4.4200	\$ 4.3700	-\$0.05	-1.1%
94 Knox	\$ 2.3600	\$ 2.3200	-\$0.04	-1.7%
95 Loudon	\$ 1.8987	\$ 1.8587	-\$0.04	-2.1%

Notes:

Reappraisals occurred in Campbell, Coffee, Decatur, Dyer, Gibson, Grundy, Hickman, Houston, Jefferson, Lake, Madison, Maury, Montgomery, Rhea, Rutherford, Sumner, Tipton, and Washington counties. For comparison purposes, rates for FY 2014 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
2014

1 Anderson	\$	164,779	53 Loudon	\$	167,826
2 Bedford	\$	81,355	54 Macon	\$	33,315
3 Benton	\$	24,211	55 Madison	\$	203,718
4 Bledsoe	\$	20,475	56 Marion	\$	65,775
5 Blount	\$	326,674	57 Marshall	\$	54,665
6 Bradley	\$	197,553	58 Maury	\$	171,201
7 Campbell	\$	78,114	59 McMinn	\$	110,585
8 Cannon	\$	21,723	60 McNairy	\$	39,918
9 Carroll	\$	37,075	61 Meigs	\$	21,522
10 Carter	\$	84,345	62 Monroe	\$	101,809
11 Cheatham	\$	73,127	63 Montgomery	\$	328,578
12 Chester	\$	22,322	64 Moore	\$	22,311
13 Claiborne	\$	52,727	65 Morgan	\$	28,079
14 Clay	\$	11,287	66 Obion	\$	55,985
15 Cocke	\$	62,682	67 Overton	\$	32,370
16 Coffee	\$	100,574	68 Perry	\$	16,152
17 Crockett	\$	21,608	69 Pickett	\$	12,299
18 Cumberland	\$	141,571	70 Polk	\$	31,349
19 Davidson	\$	2,015,703	71 Putnam	\$	142,209
20 Decatur	\$	21,907	72 Rhea	\$	62,393
21 DeKalb	\$	46,739	73 Roane	\$	128,487
22 Dickson	\$	96,182	74 Robertson	\$	133,409
23 Dyer	\$	63,830	75 Rutherford	\$	614,711
24 Fayette	\$	94,153	76 Scott	\$	32,878
25 Fentress	\$	30,496	77 Sequatchie	\$	27,970
26 Franklin	\$	88,619	78 Sevier	\$	355,718
27 Gibson	\$	74,579	79 Shelby	\$	1,783,671
28 Giles	\$	53,767	80 Smith	\$	33,670
29 Grainger	\$	34,862	81 Stewart	\$	26,383
30 Greene	\$	128,078	82 Sullivan	\$	366,926
31 Grundy	\$	21,597	83 Sumner	\$	420,183
32 Hamblen	\$	144,938	84 Tipton	\$	98,315
33 Hamilton	\$	858,346	85 Trousdale	\$	13,106
34 Hancock	\$	9,844	86 Unicoi	\$	31,901
35 Hardeman	\$	36,836	87 Union	\$	33,136
36 Hardin	\$	66,662	88 Van Buren	\$	15,287
37 Hawkins	\$	104,108	89 Warren	\$	67,419
38 Haywood	\$	40,091	90 Washington	\$	298,746
39 Henderson	\$	40,164	91 Wayne	\$	26,819
40 Henry	\$	56,435	92 Weakley	\$	48,297
41 Hickman	\$	35,425	93 White	\$	40,684
42 Houston	\$	12,756	94 Williamson	\$	858,751
43 Humphreys	\$	42,314	95 Wilson	\$	310,898
44 Jackson	\$	16,515	Statewide	\$	14,639,604
45 Jefferson	\$	118,535			
46 Johnson	\$	31,349			
47 Knox	\$	1,089,339			
48 Lake	\$	7,998			
49 Lauderdale	\$	33,954			
50 Lawrence	\$	58,641			
51 Lewis	\$	17,021			
52 Lincoln	\$	56,194			

Source: 2013 Tax Aggregate Report of Tennessee, State Board of Equalization.

County Local Option Sales Taxes¹

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

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

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

The limit has been modified several times since the local option sales tax was authorized in 1963. The first base limit was a fixed \$5 cap on a single article. In 1968, the limit was increased to \$7.50. In 1983, the base limit was changed to allow the local option sales tax to be applied to up to \$667 of a single article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county legislative body) and the local option sales tax rate. Since 1983, the single article limit, or base, has been expanded three times: to \$889 in 1984; to \$1,100 in 1985; and to the current level of \$1,600 in 1990. In 2002, the General Assembly raised the state sales tax to 7 percent (the rate on non-prepared food items is set at 5 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: 47 counties are at 2.75 percent; 12 are at 2.50 percent; 29 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 2014 as reported by the Tennessee Department of Revenue in its *June 2014 Monthly Collections Report*. The collections figures can enable a simple calculation of potential additional local sales tax revenue that might be generated by increasing the existing rate if it is not currently at the maximum. For example, if the current rate is 2.25 percent, divide 2.75 percent by 2.25 percent. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25 percent rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate are therefore approximately \$2.44 million, or an additional \$440,000. Caution should be used in making budgetary plans based on collections information. Data should be the most current and any foreseeable adverse economic event should be considered. For additional detail on the local option sales tax, refer to the CTAS 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.

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

² T.C.A. §67-6-712

Table 4
Local Option Sales Tax Rates, Single Article Cap, and Effective 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	\$44.00	Jul-14	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	Mauzy	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83	Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99	Monroe*	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88	Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Coffee	2.75%	Apr-07	\$1,600	\$44.00	Aug-88	Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96	Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99	Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83	Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98	Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
DeKalb	2.75%	Jul-07	\$1,600	\$44.00	Dec-83	Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01	Polk	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01	Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Fayette	2.25%	Jan-82	\$1,600	\$36.00	Sep-83	Rhea	2.75%	Oct-08	\$1,600	\$44.00	May-88
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92	Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86	Robertson	2.75%	Aug-07	\$1,600	\$44.00	Jul-84
Gibson	2.75%	May-12	\$1,600	\$44.00	Nov-83	Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Giles*	2.50%	Jul-98	\$1,600	\$40.00	Jul-98	Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94	Sequatchie	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Greene	2.75%	May-00	\$1,600	\$44.00	May-00	Sevier	2.75%	Oct-09	\$1,600	\$44.00	Oct-91
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77	Shelby*	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Hamblen	2.75%	Jul-09	\$300	\$8.25	Oct-86	Smith	2.75%	May-00	\$1,600	\$44.00	May-00
Hamilton	2.25%	Jul-04	\$1,600	\$36.00	Aug-83	Stewart*	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83	Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02	Sumner*	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Hardin	2.50%	Nov-97	\$1,600	\$40.00	Nov-97	Tipton*	2.25%	May-78	\$1,600	\$36.00	Sep-83
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88	Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98	Unicoi	2.75%	Oct-94	\$1,600	\$44.00	Dec-04
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Union	2.25%	Feb-05	\$1,600	\$36.00	Oct-88
Henry	2.25%	Oct-83	\$1,600	\$36.00	Aug-88	Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83	Warren	2.75%	Apr-04	\$1,600	\$44.00	Aug-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86	Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Humphreys	2.75%	Oct-11	\$1,600	\$44.00	Jul-95	Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00	Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
Jefferson	2.75%	Oct-08	\$1,600	\$44.00	Sep-83	White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87	Williamson*	2.25%	Apr-91	\$1,600	\$36.00	Apr-91
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83	Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97						

*Counties with asterisks have cities within them that tax at a higher rate, e.g. Cheatham County has a 2.25% rate but three cities in Cheatham County, Ashland City, Kingston Springs, and Pegram have a 2.75% rate.

Note: The source of this information is <http://www.state.tn.us/revenue/pubs/taxlist.pdf>. Any referenda scheduled after December 2014 are not reflected in this table. Please see the above Department of Revenue site for later information on rates.

Table 5
Countywide Local Option Sales Tax Collections FY 2014

1 Anderson	\$21,250,532	50 Lawrence	\$8,388,871
2 Bedford	\$9,465,032	51 Lewis	\$2,077,938
3 Benton	\$3,318,324	52 Lincoln	\$5,965,864
4 Bledsoe	\$740,201	53 Loudon	\$8,627,679
5 Blount	\$33,820,017	54 Macon	\$3,195,869
6 Bradley	\$27,032,552	55 Madison	\$42,701,824
7 Campbell	\$6,253,019	56 Marion	\$7,014,661
8 Cannon	\$870,341	57 Marshall	\$5,337,787
9 Carroll	\$4,267,344	58 Maury	\$19,866,513
10 Carter	\$9,387,138	59 McMinn	\$8,961,519
11 Cheatham	\$5,664,612	60 McNairy	\$3,174,913
12 Chester	\$1,967,665	61 Meigs	\$693,075
13 Claiborne	\$3,405,346	62 Monroe	\$8,127,037
14 Clay	\$854,697	63 Montgomery	\$48,669,273
15 Cocke	\$7,850,219	64 Moore	\$620,145
16 Coffee	\$17,947,191	65 Morgan	\$1,251,657
17 Crockett	\$1,503,705	66 Obion	\$7,679,178
18 Cumberland	\$15,069,174	67 Overton	\$2,633,524
19 Davidson	\$282,142,478	68 Perry	\$903,035
20 Decatur	\$2,066,048	69 Pickett	\$698,509
21 DeKalb	\$3,170,291	70 Polk	\$1,572,929
22 Dickson	\$14,640,206	71 Putnam	\$29,149,814
23 Dyer	\$10,163,960	72 Rhea	\$6,451,225
24 Fayette	\$4,992,100	73 Roane	\$14,210,301
25 Fentress	\$2,767,841	74 Robertson	\$15,150,559
26 Franklin	\$6,737,769	75 Rutherford	\$92,628,977
27 Gibson	\$9,359,892	76 Scott	\$3,019,184
28 Giles	\$6,096,463	77 Sequatchie	\$2,040,018
29 Grainger	\$1,676,070	78 Sevier	\$76,282,037
30 Greene	\$14,546,745	79 Shelby	\$260,995,273
31 Grundy	\$1,179,027	80 Smith	\$3,398,195
32 Hamblen	\$20,040,494	81 Stewart	\$1,430,643
33 Hamilton	\$106,834,762	82 Sullivan	\$43,677,221
34 Hancock	\$336,045	83 Sumner	\$34,537,267
35 Hardeman	\$3,441,002	84 Tipton	\$8,411,463
36 Hardin	\$6,215,054	85 Trousdale	\$707,259
37 Hawkins	\$7,621,147	86 Unicoi	\$2,784,607
38 Haywood	\$2,699,449	87 Union	\$1,494,388
39 Henderson	\$6,268,115	88 Van Buren	\$428,733
40 Henry	\$7,024,090	89 Warren	\$8,595,651
41 Hickman	\$2,156,105	90 Washington	\$41,133,346
42 Houston	\$909,990	91 Wayne	\$1,698,930
43 Humphreys	\$3,968,717	92 Weakley	\$5,500,112
44 Jackson	\$790,002	93 White	\$3,687,336
45 Jefferson	\$9,491,150	94 Williamson	\$78,741,575
46 Johnson	\$1,131,823	95 Wilson	\$33,662,050
47 Knox	\$157,041,721	Out of state*	\$317,519,626
48 Lake	\$681,778	Total	\$2,145,599,612
49 Lauderdale	\$3,244,580		

Source: Tennessee Department of Revenue Monthly Collections Report June 2014

*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 qualified voters who voted in the last gubernatorial election 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-five of these counties have rates of \$40.00 or greater.

Table 7 provides the number of motor vehicle registrations in each county and may be used to 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 2015

1 Anderson	N/A
2 Bedford	N/A
3 Benton	N/A
4 Bledsoe	N/A
5 Blount	N/A
6 Bradley	N/A
7 Campbell	\$45.00
8 Cannon	\$50.25
9 Carroll	\$55.00
10 Carter	N/A
11 Cheatham	\$51.00
12 Chester	\$65.35
13 Claiborne	\$25.00
14 Clay	\$25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$73.50
18 Cumberland	N/A
19 Davidson	\$55.00
20 Decatur	\$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	\$35.75
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	\$27.00
38 Haywood	\$90.00
39 Henderson	\$60.00
40 Henry	\$15.50
41 Hickman	\$50.50
42 Houston	\$45.50
43 Humphreys	N/A
44 Jackson	\$41.00
45 Jefferson	\$25.00
46 Johnson	\$40.00
47 Knox	\$36.00
48 Lake	\$75.00/\$37.50

49 Lauderdale	\$65.00
50 Lawrence	\$25.00
51 Lewis	\$20.00
52 Lincoln	\$75.00
53 Loudon	N/A
54 Macon	\$65.00/\$45.00
55 Madison	N/A
56 Marion	N/A
57 Marshall	\$50.00
58 Maury	\$25.00
59 McMinn	N/A
60 McNairy	N/A
61 Meigs	N/A
62 Monroe	\$25.00/\$10.00
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	\$41.25
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
2014

1 Anderson	99,862	51 Lewis	12,613
2 Bedford	57,352	52 Lincoln	35,904
3 Benton	19,867	53 Loudon	59,957
4 Bledsoe	14,626	54 McMinn	59,738
5 Blount	179,135	55 McNairy	29,095
6 Bradley	104,843	56 Macon	24,327
7 Campbell	38,037	57 Madison	95,436
8 Cannon	15,781	58 Marion	36,290
9 Carroll	27,500	59 Marshall	33,084
10 Carter	59,315	60 Maury	91,024
11 Cheatham	50,358	61 Meigs	14,739
12 Chester	14,882	62 Monroe	48,128
13 Claiborne	36,299	63 Montgomery	181,800
14 Clay	9,083	64 Moore	7,611
15 Cocke	40,282	65 Morgan	24,204
16 Coffee	62,892	66 Obion	31,816
17 Crockett	14,132	67 Overton	23,170
18 Cumberland	68,014	68 Perry	10,062
19 Davidson	677,594	69 Pickett	7,085
20 Decatur	13,461	70 Polk	19,640
21 DeKalb	21,972	71 Putnam	82,007
22 Dickson	52,078	72 Rhea	36,106
23 Dyer	33,259	73 Roane	55,300
24 Fayette	43,373	74 Robertson	73,040
25 Fentress	20,693	75 Rutherford	252,499
26 Franklin	44,722	76 Scott	22,222
27 Gibson	47,151	77 Sequatchie	21,933
28 Giles	35,003	78 Sevier	105,679
29 Grainger	29,420	79 Shelby	781,376
30 Greene	102,458	80 Smith	21,468
31 Grundy	15,971	81 Stewart	14,731
32 Hamblen	64,322	82 Sullivan	171,772
33 Hamilton	634,085	83 Sumner	157,343
34 Hancock	7,120	84 Tipton	58,459
35 Hardeman	23,088	85 Trousdale	9,610
36 Hardin	28,604	86 Unicoi	20,616
37 Hawkins	59,307	87 Union	18,653
38 Haywood	15,989	88 Van Buren	6,200
39 Henderson	28,560	89 Warren	41,810
40 Henry	36,049	90 Washington	131,682
41 Hickman	24,571	91 Wayne	16,934
42 Houston	8,897	92 Weakley	31,255
43 Humphrey	24,135	93 White	28,989
44 Jackson	11,877	94 Williamson	191,613
45 Jefferson	78,872	95 Wilson	122,266
46 Johnson	19,658	Statewide	6,951,736
47 Knox	445,922		
48 Lake	4,359		
49 Lauderdale	21,906		
50 Lawrence	45,714		

Source: Tennessee Department of Revenue. Total registrations as of April 30, 2015. Nothing was eliminated from these tallies, which includes permanent vehicle registrations, 18-wheeler trailer plates, as well as all apportioned license plates.

Hotel/Motel Tax

Seventy-five counties levy the hotel/motel tax, which is authorized by private act on the privilege of occupancy of hotel and motel rooms. (Davidson County is the exception as it has utilized a general law that applies only to metropolitan governments.) Rates vary according to the terms of the private act. Currently, rates are imposed ranging from 2 percent to 7.5 percent of the price of the 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. The limitations also do not apply to several counties that are specifically exempted under the statute (T.C.A. §67-4-1425).

¹ T.C.A. § 67-4-1425

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2015

		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
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	Maury	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

Table 8
Hotel/Motel Tax Rates and Distribution
FY 2015

		Rate	Distribution
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
76	Scott	5%	general fund
77	Sequatchie	2%	general fund
78	Sevier	3%	N/A
79	Shelby	5%	convention center; convention and visitors bureau; arena
80	Smith	N/A	N/A
81	Stewart	5%	N/A
82	Sullivan	N/A	N/A
83	Sumner	5%	general fund
84	Tipton	5%	general fund for industrial development
85	Trousdale	N/A	N/A
86	Unicoi	5%	general fund
87	Union	5%	tourist-related activities
88	Van Buren	7%	general fund; education capital outlay fund; city of Spencer
89	Warren	5%	debt service
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 generally required to distribute the tax to the county highway fund.¹

As shown in Table 9, 67 counties impose county mineral severance taxes. Of those 67, 57 counties allocate the proceeds to the county highway fund, eight counties allocate the proceeds to the county general fund with one designating the funds for roads from the general fund, one county allocates the proceeds to education and one to debt service. Sixty-two counties impose the maximum rate of \$0.15; 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 2015

	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	N/A	N/A
33 Hamilton	N/A	N/A
34 Hancock	N/A	N/A
35 Hardeman	N/A	N/A
36 Hardin	\$0.15	highway fund
37 Hawkins	\$0.15	highway fund
38 Haywood	\$0.15	highway fund
39 Henderson	N/A	N/A
40 Henry	N/A	N/A
41 Hickman	\$0.15	highway fund
42 Houston	N/A	N/A
43 Humphreys	\$0.05	general fund
44 Jackson	\$0.15	highway fund
45 Jefferson	N/A	N/A
46 Johnson	\$0.15	highway fund
47 Knox	N/A	N/A
48 Lake	N/A	N/A
49 Lauderdale	N/A	N/A
50 Lawrence	\$0.15	highway fund
51 Lewis	N/A	N/A
52 Lincoln	\$0.15	highway fund
53 Loudon	\$0.15	highway fund
54 Macon	N/A	N/A
55 Madison	\$0.15	highway fund
56 Marion	\$0.15	highway fund

Table 9
Mineral Severance Tax Rates and Distribution
FY 2015

	Rate	Distribution
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 from the 1990 to the 2000 federal census period, or between future federal decennial censuses; or, the county must experience a 9 percent or more increase over the period from 2000 to 2004, or any future subsequent four-year period, according to the U.S. Census Bureau population estimates.

Furthermore, the counties meeting the new criteria may initially impose an amount per square foot of new residential construction only, up to \$1.00 per square foot. Counties may not increase the rate of the tax for four years after the effective date of the levy or the last increase, and the rate increase may not exceed 10 percent.

Finally, the change was designed to help fund only school facilities. Therefore, counties must adopt a capital improvement plan for which the proceeds of the tax must be allocated to school capital outlay.

At the date of this publication, Bedford, Jefferson, Loudon, and Trousdale counties have adopted the school facilities tax. Counties that adopted adequate facilities taxes before this legislation went into effect are not prevented from imposing the taxes that were granted by private act, nor are they prevented from using the proceeds of these taxes for use on public facilities other than school facilities. The counties that impose adequate facilities and school facilities taxes are listed in Table 10, along with the rates, how the rates are imposed, and the purposes for which the proceeds are allocated.

¹ 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	\$.50 per heated residential square foot	education capital projects
		\$.25 per heated commercial square foot	
		\$.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
		\$.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
		\$.25 per commercial square foot	
Marshall	Adequate Facilities Tax	\$.70 per residential square foot	capital projects fund
		\$.30 per commercial square foot	
Maury	Adequate Facilities Tax	\$.50 per residential square foot	local purpose fund
		\$.30 per commercial square foot	
Montgomery	Adequate Facilities Tax	\$250 per residential lot plus \$250 per unit increasing 6% annually to a maximum of \$1,000 combined	education, capital projects, education debt service
Robertson	Adequate Facilities Tax	\$1.50 per residential square foot	education debt
		\$.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	\$.70 per residential square foot	education capital projects
		\$.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
		\$.34 per commercial square foot	fire services; highways
		\$1.00 per residential square foot	schools; recreation
	within cities		
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 2015. Any referenda occurring after the date of this publication will not be reflected until next year.

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

Technical assistance on financial and other issues is also available by contacting the CTAS consultant for your county. General questions regarding this publication should be directed to the CTAS central office in Nashville. This and an array of publications can be found on the CTAS Web site at <http://www.ctas.tennessee.edu>.

Table 11
Summary of Tax Rates for Major County Taxes
FY 2015

		Local Option Property Tax Rates	Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	\$2.5291	2.75%	N/A	%5	\$0.15
2	Bedford	\$2.2700	2.75%	N/A	N/A	\$0.15
3	Benton	\$2.9900	2.75%	N/A	%5	\$0.10
4	Bledsoe	\$2.2162	2.25%	N/A	N/A	\$0.15
5	Blount	\$2.1500	2.75%	N/A	%4	\$0.15
6	Bradley	\$2.1694	2.75%	N/A	%5	N/A
7	Campbell	\$1.7600	2.25%	\$45.00	%5	\$0.15
8	Cannon	\$2.5300	1.75%	\$50.25	%5	\$0.10
9	Carroll	\$1.6500	2.75%	\$55.00	N/A	\$0.15
10	Carter	\$2.3300	2.75%	N/A	%5	\$0.15
11	Cheatham	\$2.7800	2.25%	\$51.00	%5	\$0.15
12	Chester	\$2.5202	2.75%	\$65.35	%4	N/A
13	Claiborne	\$2.4800	2.25%	\$25.00	%3	\$0.15
14	Clay	\$3.1000	2.75%	\$25.00	%2.5	\$0.15
15	Cocke	\$2.4000	2.75%	N/A	%3	\$0.15
16	Coffee	\$3.2528	2.75%	N/A	N/A	\$0.15
17	Crockett	\$2.6400	2.75%	\$73.50	%5	N/A
18	Cumberland	\$1.4975	2.75%	N/A	%7.5	\$0.15
19	Davidson	\$4.5160	2.25%	\$55.00	%4	\$0.15
20	Decatur	\$1.9900	2.25%	\$110.00	%5	\$0.15
21	DeKalb	\$1.6200	2.75%	N/A	%5	\$0.15
22	Dickson	\$2.9000	2.75%	\$60.00	%5	\$0.15
23	Dyer	\$2.5000	2.75%	\$60.15	N/A	N/A
24	Fayette	\$1.6054	2.25%	\$71.00	%5	\$0.15
25	Fentress	\$1.9839	2.50%	\$25.00	%5	\$0.15
26	Franklin	\$2.6736	2.25%	N/A	%7	\$0.15
27	Gibson	\$0.9400	2.75%	\$35.75	%4	N/A
28	Giles	\$2.7711	2.50%	N/A	%5	\$0.15
29	Grainger	\$2.5000	2.75%	N/A	N/A	\$0.14
30	Greene	\$1.8731	2.75%	55	%7	\$0.15
31	Grundy	\$2.5054	2.25%	N/A	N/A	N/A
32	Hamblen	\$1.8500	2.75%	\$27.00	%5	N/A
33	Hamilton	\$2.7652	2.25%	N/A	%4	N/A
34	Hancock	\$2.2200	2.00%	\$20.00	N/A	N/A
35	Hardeman	\$2.5500	2.75%	\$80.00	%5	N/A
36	Hardin	\$1.8200	2.25%	\$47.00	%5	\$0.15
37	Hawkins	\$2.3450	2.75%	\$27.00	N/A	\$0.15
38	Haywood	\$2.3956	2.75%	\$90.00	%5	\$0.15
39	Henderson	\$2.3758	2.75%	\$60.00	%5	N/A
40	Henry	\$2.1970	2.25%	\$15.50	%5	N/A
41	Hickman	\$2.6100	2.75%	\$50.50	%5	\$0.15
42	Houston	\$2.5900	2.75%	\$45.50	%5	N/A
43	Humphreys	\$2.2000	2.75%	N/A	%5	\$0.05
44	Jackson	\$2.8500	2.75%	\$41.00	N/A	\$0.15
45	Jefferson	\$2.1500	2.75%	\$25.00	%4	N/A
46	Johnson	\$1.8100	1.50%	\$40.00	%5	\$0.15
47	Knox	\$2.3600	2.25%	\$36.00	%5	N/A
48	Lake	\$2.2165	2.75%	\$75.00/\$37.50	%5	N/A
49	Lauderdale	\$2.9000	2.75%	\$65.00	%5	N/A
50	Lawrence	\$2.7386	2.75%	\$25.00	%5	\$0.15
51	Lewis	\$1.9161	2.50%	\$20.00	%5	N/A

Table 11
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FY 2015

		Local Option Property Tax Rates	Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
52	Lincoln	\$1.9600	2.50%	\$75.00	%5	\$0.15
53	Loudon	\$1.8987	2.00%	N/A	%5	\$0.15
54	Macon	\$2.4001	2.25%	\$65.00/\$45.00	N/A	N/A
55	Madison	\$2.1500	2.75%	N/A	%5	\$0.15
56	Marion	\$2.1686	2.75%	N/A	%5	\$0.15
57	Marshall	\$3.2200	2.25%	\$50.00	%7	\$0.15
58	Mauzy	\$2.5970	2.25%	\$25.00	%5	\$0.15
59	McMinn	\$1.6155	2.00%	N/A	%5	\$0.15
60	McNairy	\$2.0900	2.25%	\$20.00	N/A	\$0.15
61	Meigs	\$1.8726	2.00%	N/A	%5	\$0.15
62	Monroe	\$2.0942	2.25%	\$25.00/\$10.00	%5	\$0.15
63	Montgomery	\$3.1400	2.50%	\$30.50	%3	\$0.15
64	Moore	\$2.4300	2.50%	N/A	%3	\$0.15
65	Morgan	\$3.1000	2.00%	N/A	N/A	N/A
66	Obion	\$2.0042	2.75%	\$40.00	%5	\$0.15
67	Overton	\$1.9900	2.50%	\$30.50	%5	\$0.15
68	Perry	\$2.4021	2.25%	N/A	%5	\$0.10
69	Pickett	\$1.8700	2.75%	\$10.00	N/A	N/A
70	Polk	\$2.4021	2.25%	N/A	%3	N/A
71	Putnam	\$2.8050	2.75%	N/A	%6	\$0.15
72	Rhea	\$1.7496	2.75%	N/A	%2	\$0.15
73	Roane	\$2.1800	2.50%	N/A	%5	\$0.15
74	Robertson	\$2.9600	2.75%	\$85.25	%7	\$0.15
75	Rutherford	\$2.5652	2.75%	\$52.50	%2.5	\$0.15
76	Scott	\$2.2540	2.25%	\$30.00	%5	N/A
77	Sequatchie	\$2.1386	2.25%	N/A	%2	N/A
78	Sevier	\$1.6300	2.75%	N/A	%3	N/A
79	Shelby	\$4.4200	2.25%	\$50.00	%5	\$0.15
80	Smith	\$2.3200	2.75%	\$65.00	N/A	\$0.15
81	Stewart	\$2.4700	2.25%	\$35.00	%5	N/A
82	Sullivan	\$2.3054	2.25%	N/A	N/A	\$0.15
83	Sumner	\$2.0208	2.25%	\$51.00	%5	\$0.15
84	Tipton	\$2.3400	2.25%	\$61.00	%5	N/A
85	Trousdale	\$3.1200	2.25%	\$40.00	N/A	\$0.15
86	Unicoi	\$2.6838	2.75%	N/A	%5	\$0.15
87	Union	\$1.7900	2.25%	\$30.00	%5	\$0.15
88	Van Buren	\$1.8304	2.75%	N/A	%7	\$0.15
89	Warren	\$1.9955	2.75%	\$30.00	%5	\$0.15
90	Washington	\$1.9139	2.50%	N/A	N/A	N/A
91	Wayne	\$2.0700	2.75%	\$41.25	%15	\$0.15
92	Weakley	\$2.1302	2.75%	\$40.00	%5	\$0.15
93	White	\$1.8500	2.25%	\$42.00	%5	\$0.15
94	Williamson	\$2.3100	2.25%	\$25.75	%4	\$0.15
95	Wilson	\$2.5704	2.25%	\$25.00	%5	\$0.15



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

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