Tennessee County Tax Statistics

December 2012





PROPERTY TAXES

COUNTY LOCAL OPTION SALES TAXES

COUNTY MOTOR VEHICLE TAX

HOTEL/MOTEL TAX

COUNTY MINERAL SEVERANCE TAX

ADEQUATE FACILITIES/
SCHOOL FACILITIES TAX

SUMMARY OF MAJOR COUNTY TAX RATES



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



COUNTY TECHNICAL ASSISTANCE SERVICE

December, 2012

Dear County Official:

The following text and tables represent our 36th edition of tax statistics for county governments in Tennessee. The information provided is the most current as of publication; however, certain changes will no doubt take place shortly due to the dynamic nature of county government.

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

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

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

Nichael R. Barland

Sincerely,

Michael R. Garland

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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 2013 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 2013 with the previous year and is ranked by amount of rate increase. Although there are twenty counties showing increases, eighteen counties actually had material property tax increases. The other three counties' rate increases were insignificant. For the remaining nineteen counties, rate increases ranged from \$.05 to \$.53. In these counties, the percentage increase ranged from just over two percent to thirty-two 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 \$7,852 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$1.9 million on one cent of its property tax rate.

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

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

² T.C.A. § 67-5-101

Total Tax	Rate		2.503	2.532	2.27	2.94	2.0662	2.15	1 7000	1 7920	2.1990	2.1276	1.7600	2.440		3.18	2.99	2.97	3.30	3.09	1.65	2.150		3.0301	2.9511	2.9321	3.0308	3.0120	3.0103	3.0234	2.9628	2.7800	2.5202	2.4800	3.10	070
Special	District															1.53	1.34	1.32	1.65	1.44																
County Tax	Rate		2.503	2.532	2.27	2.94	2.0662	2.15	1 7020	1 7920	2.1990	2.1276	1.7600	2.440		1.65	1.65	1.65	1.65	1.65	1.65	2.150		3.0301	2.9511	2.9321	3.0308	3.0120	3.0103	3.0234	2.9628	2.7800	2.5202	2.4800	3.10	0770
									0090	0.0500	0.4570	0.3856											•	0.2501	0.1711	0.1521	0.2508	0.2320	0.2303	0.2434	0.1828			0.0100		
Solid Waste Purpose	Fund		0.0619	0.0619			0.1103						0.2800	0.180		0.10	0.10	0.10	0.10	0.10	0.10			0.1090	0.1090	0.1090	0.1090	0.1090	0.1090	0.1090	0.1090	0.1090		0.2035	0.38	0,400
Capital Projects	Funds					0.035							0.0600											0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100		0.0159		0007
Rural Debt Service	Fund			0.029																																
General and Other Debt Service	Funds	•	0.10	0.10	0.16	0.080	0.2205	0.43	0 2266	0.2233	0.2255	0.2255	0.1100	0.040		0.14	0.14	0.14	0.14	0.14	0.14	0.115		0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0156	0.0100	0.08	0100
School	Projects								0.0047	0.0017	0.0017	0.0017																								
Education Debt Service	Fund		0.1530	0.1530			0.0410																	0.2950	0.2950	0.2950	0.2950	0.2950	0.2950	0.2950	0.2950	0.2950				
School Transpor-	Fund															0.15	0.15	0.15	0.15	0.15	0.15		•													0070
General Purpose School	Fund		1.4400	1,4400	96.0	1.64	0.7875	0.99	0.0425	0.8435	0.8435	0.8435	0.4725	0.865								1.040		1.1450	1.1450	1.1450	1.1450	1.1450	1.1450	1.1450	1.1450	1.1450	0.7344	1.2200	1.13	0 2 2 2 0
Highway/ Public Works	Fund	-	0.0275	0.0275	0.04	0.095			0 4262	0.1263		0.1263	0.0775			60.0	60.0	0.09	0.09	0.09	0.09	0.130	•	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0200	0.0100		0020
Other General Fund or Special Revenue	Fund		0.0262	0.0262					77000	0.0277	0.0277	0.0277	0.0300	0.19																						0360
General	Fund		0.6944	0.6944	1.11	1.09	0.9069	0.73	0.6470	0.5173	0.5173	0.5173	0.7300	1.165		1.17	1.17	1.17	1.17	1.17	1.17	0.865	•	1.0710	1.0710	1.0710	1.0710	1.0710	1.0710	1.0710	1.0710	1.0710	1.7502	1.0106	1.51	2000
		Anderson	inside Clinton	outside Clinton and Oak Ridge	Bedford	Benton	Bledsoe	Blount	Bradley	inside Cleveland	inside urban fringe fire district	outside urban fringe	Campbell	Cannon	Carroll	Bruceton-Hollow Rock SSD	Huntingdon SSD	McKenzie SSD	South Carroll SSD	West Carroll SSD	outside special school districts	Carter	Cheatham	inside Ashland City Rural Fire District	inside Harpeth Ridge Fire District	inside Henrietta Fire District	inside Kingston Springs	inside Pegram Fire District	inside Pegram Rural Fire District	inside Pleasant View Rural Fire District	inside Two Rivers Fire District	outside fire districts	Chester	Claiborne	Clay	مادين

									ľ						
		Other General Fund or	Highway/		School	Education		General and	Rural			Special/			
	General	Special Revenue	Public Works	Purpose School	Transpor- tation	Debt Service	School Capital		Service Find	Capital Projects	Local Solid Waste Purpose	Local Purpose	County Tax	Special School	Total Tax
Coffee	2	2	25	2	2	2 5	riojects	1	2	2000	2	2	Nate	District	nate
inside Manchester	0.7038	0.0500		1.6496		0.0747		0.1791					2.6572		2.6572
inside Tullahoma	0.7038	0.0500		1.6496				0.1791					2.5825		2.5825
outside cities	0.7038	0.0500		1.6496		0.0747		0.1791	0.1311		0.1845	0.2800	3.2528		3.2528
Crockett	1.75			0.73	0.11			0.05					2.64		2.64
Cumberland	0.5800			0.5900				0.1950			0.1325		1.4975		1.4975
Davidson															
Urban Services District	2 47			1 40		0.25		0.54					4 66		4 66
General Services	i														
District	1.96			1.40		0.25		0.43					4.04		4.04
Decatur	0.96			0.73				0.16			0.14		1.99		1.99
DeKalb	0.83		0.03	0.55				0.12		0.09			1.62		1.62
Dickson	1.00		0.16	0.88				0.55			0.26		2.85		2.85
Dyer	0.8233		0.2760	0.9106	0.1688			0.3213					2.50		2.50
Fayette	0.7922		0.0678	0.6181							_		1.4781		1.4781
Fentress	1.33			0.31				0.20			0.15		1.99		1.99
Franklin															
cities except Sewanee,															
Winchester,	2	cccc	00,000	1,406		2		0 4040			7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		2006		4004
Seminoria	0.34 14	0.0322	0.0429	1.1003		0.7149		0.1073			0.1040		C66C.7		2.3993
sewanee, Winchester, Tullahoma	0.9414	0.0322	0.0429	1.1065		0.2149		0.1073					2.4452		2.4452
outside cities	0.9414	0.0322	0.0429	1.1065		0.2149		0.1073			0.1543	0.0741	2.6736		2.6736
Gibson															
Gibson Co. SSD	92.0		0.12					90.0					0.94	1.80	2.74
Bradford SSD	0.76		0.12					90.0					0.94	1.82	2.76
Kenton SSD	0.76		0.12					90.0					0.94	2.21	3.15
Milan SSD	0.76		0.12					90.0			_		0.94	1.84	2.78
Trenton SSD	0.76		0.12					90.0					0.94	2.13	3.07
Giles	1.1634		0.3591	1.1912				0.0471			0.0103		2.7711		2.7711
Grainger	1.08	0.03	0.17	0.73				0:30			0.19		2.50		2.50
Greene	2007		70.7	1000				10000			0000	2000	1077		7.7
urside Greeneville	0.5231		0.1394	0.7064		0.1932		0.0367			0.0030	0.0231	1.5137		1 7069
Grindy	1 2000		5	0.7054		2001.0		0.0307			0.000		2 0954		2 0954
Hamblen															i
inside Morristown	0.46			0.89				0.29					1.64		1.64
outside Morristown	0.46			0.89				0.29			0.21		1.85		1.85
Hamilton	1.3816		0.0110	1.3726									2.7652		2.7652
Hancock	1.24			0.64				0.09			0.25		2.22		2.22
Hardeman	0.95			1.55									2.50		2.50
Hardin	0.741		0.099	0.947				0.033			_		1.82		1.82
Hawkins	0.74		0.135		0.15	0.34		0.08					2.345		2.345
Haywood	1.2173		0.1272					0.2454					2.58		2.58
Henderson	1.0435		0.0550	0.6223	0.2300			0.2750			0.1500		2.3758		2.3758

•															Ĭ
		Other General	Highwoy		oddo	acite of 1		or o	G			/leizous			
		Special	Public	Purpose	Transpor-	Debt	School	Other Debt	Debt	Capital				Special	
	General Fund	Revenue Fund	Works Fund	School Fund	tation Fund	Service Fund	Capital Projects	Service Funds	Service Fund	Projects Funds	Solid Waste Purpose Fund Fund		County Tax Rate		Total Tax Rate
Henry															
inside Paris SSD	0.5700		0.2600					0.0450			0.0500		2.1970	0.5615	2.7585
outside Paris SSD	0.5700		0.2600	1.2720				0.0450			0.0500		2.1970		2.1970
Hickman	1.3600		0.0655	0068'0				0.0845					2.4000		2.4000
Houston	1.85		0.01	0.53				0.02			0.18		2.59		2.59
Humphreys															
inside Waverly,															
Johnsonville	0.705		0.170	0.76				0.28		0.025	0.21		2.15		2.15
outside Waverly,															
McEwen, or New	0 705	0.05	0.170	92.0				0.28		0.025	0 24		2 20		0000
Jackson	1 41	800	0.10	102				0.20		0.020	0.20		2.20		2 25
Jefferson	0.79		0.10	0.62				0.02		0.05	0.29		2.03		2.03
Johnson	0.73		2	0.02				0.23		0.00	5 6		2.03		2.77
Johnson	0.33			0.00	1			0.23		0.10	0.03		1.1.		11.1
Knox	10.97	Ī	77000	1.08				0.31			77000		2.30		2.30
Lake	1.0330		0.0314	1.0200				0.0911			0.00 14		2.2.103		2.2103
Lauderdale	1.4661		0.2198	0.8227				0.1888					2.6974		2.6974
Lawrence	1.1372	0.00	0.2304					0.0000					2.7300		2.7.300
Lewis	1.1180	0.0542	0.0435					0.0099					1.9161		1.9161
Lincoln	0.8087		0.1844	0.9959				0.0028					1.9918		1.9918
Loudon	0											Ī			
inside Lenoir City	0.4223	0.0150						0.0650		0.0325			1.4448		1.4448
outside Lenoir City	0.4223	0.0150				0.3421		0.0650		0.0325			1.7869		1.7869
Macon	1.3049										0.0559		2.4000		2.4000
Madison	0.9818	0.0559	0.0860	0.4429			0.1414	0.3470		0.0650	0.0300		2.15		2.15
Marion	Î			•	-	•	•		•		•	•	•	•	
inside Richard City SSD	1.0871			0.7877				0.0902					1.9650	0.1921	2.1571
outside Richard City															
SSD	1.0871			0.7877				0.0902	0.2036				2.1686		2.1686
Marshall	0.93		0.08	1.67			0.01	0.40		0.13			3.22		3.22
Maury	0.7096		0.1568	1.2390				0.3318		0.1045	0.0553		2.5970		2.5970
McMinn	0.3756		0.1291	0.7322						0.3184			1.5553		1.5553
McNairy	0.76		60.0	0.99				0.25					2.09		2.09
Meigs	1.0950			0.6378				0.1398					1.8726		1.8726
Monroe	0.80		0.08	0.59				0.35			0.13		1.95		1.95
Montgomery	0.93		0.12	0.968	0.059			1.026		0.037			3.14		3.14
Moore					Ē	•	•	i	-		•	•	•	-	
inside Urban Services District	0.940		0.015	1.090				0.275			0.100		2.420		2.420
outside Urban	0		200	000				370 0			7		000		000
Selvices District	0.630		0.00	0.000				0.27.0			0.100		2.330		2.330
Morgan	1.590		0.023	0.950				0.240			0.297		3.100		3.100
uoigo	0		0	,									,		,
Inside Union City	0.40		0.07	1.18				0.04					1.69		1.69
outside Union City	0.40		0.07	1.18	1	+		0.42					2.07		2.07
Overton	1.17		0.07	U.04				0.11			0.10		1.88		.88

17															
		Other General	Highway	cronop	100428	acite 2115 I		Gonoral and	Circ			Special/			
		Special	Public	Purpose	Transpor-	Debt		Other Debt	Debt	Capital		Local		Special	
	General Fund	Revenue Fund	Works Fund	School	tation Fund	Service	Capital Projects	Service Funds	Service	Projects Funds	Solid Waste Fund	Purpose Fund	County Tax Rate	School District	Total Tax Rate
Perry	1.0706			0.8200				0.1344			0.2671		2.2921		2.2921
Pickett	0.94			0.47				0.11			0.15		1.67		1.67
Polk	1.1670			0.6830				0.3300					2.1800		2.1800
Putnam	0.8350	0.0850	0.1000	0.9250				0.6500		0.02	0.1900		2.8050		2.8050
Rhea	0.891787		0.030000	0.367908	0.247938			0.211967					1.74960		1.74960
Roane															
inside Kingston,															
Midtown, Oliver Springs and															
Springs, and Rockwood	0.6350	0.0300	0.0950	1.0000		0.0200	0.040	0.1000	0.1400	0.0700			2.1300		2.1300
inside Harriman	0.6350	0.0300		1.0000		0.0200	0.040	0.1000		0.0700			1.9900		1.9900
inside city of Oak															
Ridge	0.6350	0.0300	0.0950	1.0000			0.040	0.1000		0.0700			1.9700		1.9700
outside Kingston,															
Springs, Rockwood,															
Harriman, and Oak	0.6350	00300	0.0050	1 0000		0000	000	0 1000	0 1400	00200	0.0500		2 1800		2 1800
Robertson	0.9550		5	1.0250			9	0.8500	5				2.89		2.89
Rutherford	0.5840	0.0829	0.0140	1.1430			0.0451	0.5962					2.4652		2.4652
Scott															
inside Oneida SSD	69.0			0.85				0.36				0.27	2.17	0.38	2.55
outside Oneida SSD	69.0			0.85				0.36	0.32				2.22		2.22
Sequatchie	0.8953			0.9633				0.1600			0.1200		2.1386		2.1386
Sevier	0.465		0.170	0.835				0.140				0.020	1.63		1.63
Shelby	1.36			1.91				0.75	0.04				4.06		4.06
Smith	0.92		90.0	0.97		0.13		0.15					2.23		2.23
Stewart	1.34		60.0		0.00			0.73					2.47		2.47
Sullivan	0.6688		0.0796				0.0674	0.1089			0.0202		2.3307		2.3307
Sumner	0.4513		0.0168	1.2131				0.1566		0.1830			2.0208		2.0208
Tipton	0.81		0.070	1.11				0.35					2.34		2.34
Trousdale															
inside Hartsville	4.2599												4.2599		4.2599
outside Hartsville	1.4400			0.8900				0.1500			0.2100	0.4300	3.1200		3.1200
Unicoi	1.1663		0.0486	0.8127				0.5168			0.1394		2.6838		2.6838
Union	0.53	0.11	0.08	0.73				0.34					1.79		1.79
Van Buren	0.9500	0.1000		0.4654				0.0100			0.0450	0.10	1.6704		1.6704
Warren	1.0905	0.0800	0.0800					0.1450			0.0400		1.9955		1.9955
Washington	0.6545		0.1484					0.3329			0.0391		1.9139		1.9139
Wayne	0.6900		0.0150	0				0.4050			0.2700		2.0700		2.0700
Weakley	0.61	Ī	0.22	0.74				0.6000			Ī		2.17		2.17
White	0.99			0.78				0.08					1.85		1.85

Property Tax Rate by Fund

	General	Other General Fund or Special Revenue Fund	Highway/ Public Works Fund	General Purpose School Fund	School Transpor- tation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Special/ Capital Local Projects Solid Waste Purpose County Tax Funds Fund Rate	Special/ Local Purpose	County Tax	Special School District	Total Tax Rate
Williamson															
5th and 9th districts															
inside city limits of															
Franklin and Franklin															
OSS	0.42			1.28				0:30					2.00	0.9510	2.951
9th district outside															
Franklin city limits															
and Franklin SSD	0.42		0.05	1.28				0:30			90.0		2.11	0.9510	3.0610
inside cities of															
Brentwood, Fairview,															
Spring Hill,															
Thompson's Station,															
Nolensville	0.42			1.28				0:30	0.20		90.0		2.26		2.26
inside Franklin city															
limits - no Franklin															
SSD	0.42			1.28				0.30	0.20				2.20		2.20
outside jurisdictions															
above	0.42		0.05	1.28				0:30	0.20		90.0		2.31		2.31
Wilson															
inside Lebanon SSD	0.8065	0.0200	0.1315	1.3121				0.2095		0.0542	0.0366		2.5704	0.3900	2.9604
outside Lebanon															
SSD	0.8065	0.0200	0.1315	1.3121				0.2095		0.0542	0.0366		2.5704		2.5704

Notes on Special Revenue/Special Purpose Funds:

Anderson County special revenue fund is for the public library.

Bradley County special revenue fund is for the public library; special purpose fund inside Charleston and Cleveland is for community development fund. special purpose fund inside urban fringe is \$.4070 for the fire district and \$.05 for community development; special purpose fund outside urban fringe is \$.3356 for the fire district and \$.05 for community development.

Campbell County special revenue fund is \$.02 for ambulance service and \$.01 for economic development.

Cannon County special revenue fund is for ambulance service.

Cheatham County special purpose funds for fire districts.

Claibome special purpose fund it for industrial development.

Coffee County special purpose fund outside cities is for industrial development, special revenue fund is for ambulance service. Dickson County highway fund includes \$.11 for highway fund and \$.05 for the bridge fund. Cocke County special revenue fund is \$.035 for economic development.

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

Grainger County special purpose fund is for parks and recreation.

Greene County special purpose fund is for self-insurance.

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

Lewis County special revenue fund is for sports and recreation. Loudon County special revenue fund is for public library.

Madison County local purpose tax is for solid waste operations; special revenue fund is for juvenile services. Putnam County special revenue fund is .0300 for industrial development and .0550 for sports and recreation. Roane County special revenue fund outside cities is \$.02 for urban services; \$.01 for ambulance service; and \$.01 for industrial/economic development.

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

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

Rutherford County special revenue fund is for ambulance service.

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

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

Warren County special revenue fund is for the ambulance service.

Wilson County special revenue fund is for the Ag Center.

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

Table 2
Property Tax Rate Comparisons from FY 2012 to FY 2013

			Rate	Percentage
	FY 2012	FY 2013	Change	Change
1 Davidson	\$ 4.1300	\$ 4.6600	\$0.53	12.8%
2 Carroll	\$ 1.2500	\$ 1.6500	\$0.40	32.0%
3 Chester	\$ 2.1702	\$ 2.5202	\$0.35	16.1%
4 Cocke	\$ 2.0500	\$ 2.4000	\$0.35	17.1%
5 Houston	\$ 2.2900	\$ 2.5900	\$0.30	13.1%
6 Stewart	\$ 2.2500	\$ 2.4700	\$0.22	9.8%
7 Unicoi	\$ 2.4638	\$ 2.6838	\$0.22	8.9%
8 Greene	\$ 1.5069	\$ 1.7069	\$0.20	13.3%
9 Lincoln	\$ 1.7918	\$ 1.9918	\$0.20	11.2%
10 Sullivan	\$ 2.1307	\$ 2.3307	\$0.20	9.4%
11 Overton	\$ 1.8000	\$ 1.9900	\$0.19	10.6%
12 Macon	\$ 2.2494	\$ 2.4000	\$0.1506	6.7%
13 Jackson	\$ 2.7000	\$ 2.8500	\$0.15	5.6%
14 Trousdale	\$ 3.0000	\$ 3.1200	\$0.12	4.0%
15 Weakley	\$ 2.0616	\$ 2.1700	\$0.108	5.3%
16 Lake	\$ 2.1165	\$ 2.2165	\$0.10	4.7%
17 Wilson	\$ 2.5004	\$ 2.5704	\$0.07	2.8%
18 Bradley	\$ 2.0776	\$ 2.1276	\$0.05	2.4%
19 Lewis	\$ 1.9100	\$ 1.9161	\$0.006	0.3%
20 Cannon	\$ 2.4350	\$ 2.4400	\$0.005	0.2%
21 Anderson	\$ 2.4330	\$ 2.5320	ψυ.υυυ -	0.276
22 Bedford	\$ 2.2700	\$ 2.2700	_	_
		\$ 2.2700		
23 Benton			-	-
24 Bledsoe	\$ 2.0662	\$ 2.0662	-	-
25 Blount	\$ 2.1500	\$ 2.1500	-	-
26 Campbell	\$ 1.7600	\$ 1.7600	-	-
27 Carter	\$ 2.1500	\$ 2.1500	-	-
28 Claiborne	\$ 2.4800	\$ 2.4800	-	-
29 Clay	\$ 3.1000	\$ 3.1000	-	-
30 Coffee	\$ 3.2528	\$ 3.2528	-	-
31 Crockett	\$ 2.6400	\$ 2.6400	-	-
32 Cumberland	\$ 1.4975	\$ 1.4975	1	-
33 Decatur	\$ 1.9900	\$ 1.9900	-	-
34 DeKalb	\$ 1.6200	\$ 1.6200	-	-
35 Dickson	\$ 2.8500	\$ 2.8500	-	-
36 Dyer	\$ 2.5000	\$ 2.5000	-	-
37 Fayette	\$ 1.4781	\$ 1.4781	1	-
38 Fentress	\$ 1.9900	\$ 1.9900	-	-
39 Franklin	\$ 2.6736	\$ 2.6736	-	-
40 Gibson	\$ 0.9400	\$ 0.9400	ı	-
41 Giles	\$ 2.7711	\$ 2.7711	1	-
42 Grainger	\$ 2.5000	\$ 2.5000	Ī	-
43 Grundy	\$ 2.0954	\$ 2.0954	-	-
44 Hamblen	\$ 1.8500	\$ 1.8500	-	-
45 Hamilton	\$ 2.7652	\$ 2.7652	1	-
46 Hancock	\$ 2.2200	\$ 2.2200	-	-
47 Hardeman	\$ 2.5000	\$ 2.5000	-	-
48 Hardin	\$ 1.8200	\$ 1.8200	-	-
49 Hawkins	\$ 2.3450	\$ 2.3450	_	-
50 Haywood	\$ 2.5800	\$ 2.5800	_	_
51 Henderson	\$ 2.3758	\$ 2.3758	_	_
52 Henry	\$ 2.1970	\$ 2.1970	-	_
53 Hickman	\$ 2.4000	\$ 2.4000	-	-
54 Humphreys	\$ 2.2000	\$ 2.2000	_	_
55 Jefferson	\$ 2.2000	\$ 2.2000	-	
		·	-	
56 Johnson 57 Knox	\$ 1.7700 \$ 2.3600	\$ 1.7700 \$ 2.3600	-	-
JI KIIUX	φ 2.3000	ψ 2.3000	-	

Table 2
Property Tax Rate Comparisons from FY 2012 to FY 2013

			Rate	Percentage
	FY 2012	FY 2013	Change	Change
58 Lauderdale	\$ 2.6974	\$ 2.6974	-	-
59 Lawrence	\$ 2.7386	\$ 2.7386	-	-
60 Loudon	\$ 1.7869	\$ 1.7869	-	-
61 Madison	\$ 2.1500	\$ 2.1500	-	-
62 Marion	\$ 2.1686	\$ 2.1686	-	-
63 Marshall	\$ 3.2200	\$ 3.2200	-	-
64 Maury	\$ 2.5970	\$ 2.5970	-	-
65 McMinn	\$ 1.5553	\$ 1.5553	-	-
66 McNairy	\$ 2.0900	\$ 2.0900	-	-
67 Meigs	\$ 1.8726	\$ 1.8726	-	-
68 Monroe	\$ 1.9500	\$ 1.9500	-	-
69 Montgomery	\$ 3.1400	\$ 3.1400	-	-
70 Moore	\$ 2.3300	\$ 2.3300	-	-
71 Morgan	\$ 3.1000	\$ 3.1000	-	-
72 Obion	\$ 2.0700	\$ 2.0700	-	-
73 Perry	\$ 2.2921	\$ 2.2921	-	-
74 Pickett	\$ 1.6700	\$ 1.6700	-	-
75 Polk	\$ 2.1800	\$ 2.1800	-	-
76 Putnam	\$ 2.8050	\$ 2.8050	-	-
77 Rhea	\$ 1.7496	\$ 1.7496	-	-
78 Roane	\$ 2.1800	\$ 2.1800	-	-
79 Robertson	\$ 2.8900	\$ 2.8900	-	-
80 Rutherford	\$ 2.4652	\$ 2.4652	-	-
81 Scott	\$ 2.2200	\$ 2.2200	-	-
82 Sequatchie	\$ 2.1386	\$ 2.1386	-	-
83 Sevier	\$ 1.6300	\$ 1.6300	-	-
84 Shelby	\$ 4.0600	\$ 4.0600	-	-
85 Smith	\$ 2.2300	\$ 2.2300	-	-
86 Sumner	\$ 2.0208	\$ 2.0208	-	-
87 Tipton	\$ 2.3400	\$ 2.3400	-	-
88 Union	\$ 1.7900	\$ 1.7900	-	-
89 Van Buren	\$ 1.6704	\$ 1.6704	-	-
90 Warren	\$ 1.9955	\$ 1.9955	-	-
91 Washington	\$ 1.9139	\$ 1.9139	-	-
92 Wayne	\$ 2.0700	\$ 2.0700	-	
93 White	\$ 1.8500	\$ 1.8500	-	-
94 Williamson	\$ 2.3100	\$ 2.3100	-	-
95 Cheatham	\$ 2.7800	\$ -		-

Notes:

Reappraisals occurred in Claiborne, Clay, Cumberland, Franklin, Hancock, Marshall, Moore, Smith, Unicoi, and Union counties. For comparison purposes, rates for FY 2012 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
2012

1 Anderson	\$	160,860
2 Bedford	\$	79,519
3 Benton	\$	22,943
4 Bledsoe	\$	20,467
5 Blount	\$	313,842
6 Bradley	\$	202,109
7 Campbell	\$	78,402
8 Cannon	φ	
0 Carrell	\$	21,672
9 Carroll	\$ \$	36,489
10 Carter	<u> </u>	82,719
11 Cheatham	\$	72,053
12 Chester	\$	21,919
13 Claiborne	\$	51,112
14 Clay	\$	10,562
15 Cocke	\$ \$	61,646
16 Coffee	\$	97,397
17 Crockett	\$	21,282
18 Cumberland	\$	143,747
19 Davidson	\$	1,906,761
20 Decatur	\$	21,378
21 DeKalb	\$	45,961
22 Dickson	\$	97,632
23 Dyer	\$	61,234
24 Fayette	\$	99,881
25 Fentress	\$	30,002
26 Franklin	\$	87,436
27 Gibson	\$	73,321
28 Giles	\$	52,343
29 Grainger	\$	34,149
30 Greene	\$	137,246
31 Grundy	\$	21,203
32 Hamblen	\$	144,554
33 Hamilton	\$	
	φ	840,658
34 Hancock	\$	9,415
35 Hardeman	\$	34,828
36 Hardin	\$	64,298
37 Hawkins	\$	101,706
38 Haywood	\$	36,257
39 Henderson	\$	38,953
40 Henry	\$	55,709
41 Hickman	\$	34,972
42 Houston	\$	12,650
43 Humphreys	\$	39,842
44 Jackson	\$	16,450
45 Jefferson	\$	118,059
46 Johnson	\$	31,493
47 Knox	\$	1,043,347
48 Lake	\$	7,852
49 Lauderdale	\$	32,766
50 Lawrence	\$	58,407
51 Lewis	\$	16,739
52 Lincoln	\$	54,173
0_ L00III	Ψ	51,175

53 Loudon	\$	174,698
54 Macon	\$	32,008
55 Madison	\$	201,527
56 Marion	\$	65,064
57 Marshall	\$	54,674
58 Maury	- \$	165,453
59 McMinn	\$	115,284
60 McNairy	\$	
61 Meigs	<u>φ</u> \$	38,702 21,216
62 Monroe	\$	101,473
	<u>φ</u> \$	
63 Montgomery	<u>\$</u>	312,666
64 Moore	\$	19,075
65 Morgan	\$	27,304
66 Obion	\$	52,146
67 Overton	\$	32,101
68 Perry	\$	15,899
69 Pickett	\$	12,646
70 Polk	\$	34,074
71 Putnam	\$	137,164
72 Rhea	\$	60,341
73 Roane	\$	129,252
74 Robertson	\$	131,832
75 Rutherford	\$	609,787
76 Scott	\$	33,422
77 Sequatchie	\$	27,825
78 Sevier	\$	355,484
79 Shelby	\$	1,875,332
80 Smith	\$	31,555
81 Stewart	\$	26,052
82 Sullivan	\$	359,884
83 Sumner	\$	412,454
84 Tipton	\$	98,328
85 Trousdale	\$	12,729
86 Unicoi	\$	30,648
87 Union	\$	32,791
88 Van Buren	\$	14,894
89 Warren	\$	65,275
90 Washington	\$	294,648
91 Wayne	\$	26,626
92 Weakley	\$	46,399
93 White	\$	39,771
94 Williamson	\$	824,368
95 Wilson	<u>φ</u> \$	305,180
Statewide		305, 160 314,418,467
Statewide	4	014,410,407

Source: 2011 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 5.25 percent). At that time, the state also levied an additional 2.75 percent state sales tax on a single article purchase in excess of \$1,600 up to \$3,200. Therefore, on non-food purchases, the rate is 7 percent plus the local option rate on the first \$1,600 of a single item, a 9.75 percent state rate on the amount in excess of \$1,600 up to \$3,200, and 7 percent on the amount of the purchase in excess of \$3,200.

The required distribution of county local option sales taxes revenues (regardless of the location of the sales) is 50 percent to education in the same manner as the property tax and 50 percent to the location where the sales occurred.²

Table 4 shows local option sales tax rates, bases, and caps, and the dates they went into effect. As of the publication of this document, the current rates are as follows: 46 counties are at 2.75 percent; 12 are at 2.50 percent; 30 counties are at 2.25 percent; 5 counties have rates of 2.00 percent; 1 is at 1.75 percent; and 1 is at 1.50 percent. Three counties have not yet adopted the maximum base of \$1,600; two remain at the level of \$7.50 and one at \$8.25.

Table 5 shows countywide local option sales tax collections for fiscal year 2012 as reported by the Tennessee Department of Revenue in its June 2012 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-todate information on local option sales tax rates at http://tn.gov/revenue/pubs/taxlist.pdf along with monthly collections reports.

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

² T.C.A. §67-6-712

Table 4

Local Option Sales Tax Rates, Single Article Cap, and Effective Dates

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE	COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE
Anderson	2.75%	Jul-06	\$1,600	\$44.00	May-87	Lauderdale	2.75%	Jan-95	\$1,600	\$44.00	Jan-95
Bedford	2.75%	Aug-01	\$1,600	\$44.00	Aug-01	Lawrence	2.75%	Mar-96	\$1,600	\$44.00	Mar-96
Benton	2.75%	Jan-97	\$1,600	\$44.00	Jan-97	Lewis	2.50%	Jul-97	\$1,600	\$40.00	Jul-97
Bledsoe	2.25%	Nov-77	\$1,600	\$36.00	Feb-91	Lincoln	2.50%	May-92	\$1,600	\$40.00	May-92
Blount*	2.25%	Oct-80	\$1,600	\$36.00	Aug-83	Loudon*	2.00%	Jul-98	\$1,600	\$32.00	Jul-98
Bradley	2.75%	Jul-09	\$1,600	\$44.00	Oct-91	McMinn*	2.00%	May-78	\$1,600	\$32.00	Aug-83
Campbell*	2.25%	Jul-84	\$1,600	\$36.00	Sep-83	McNairy	2.25%	Sep-79	\$1,600	\$36.00	Sep-83
Cannon	1.75%	Jan-76	\$1,600	\$28.00	Sep-83	Macon	2.25%	Jul-84	\$1,600	\$36.00	Oct-83
Carroll	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Madison	2.75%	Jul-89	\$1,600	\$44.00	Oct-83
Carter	2.75%	Jan-09	\$1,600	\$44.00	Oct-88	Marion	2.75%	May-06	\$1,600	\$44.00	Oct-84
Cheatham*	2.25%	Jul-76	\$1,600	\$36.00	Oct-83	Marshall	2.25%	Nov-78	\$1,600	\$36.00	Dec-83
Chester	2.75%	Jun-95	\$1,600	\$44.00	Jun-95	Maury	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83	Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99	Monroe*	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88	Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Coffee	2.75%	Apr-07	\$1,600	\$44.00	Aug-88	Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96	Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99	Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83	Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98	Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
DeKalb	2.75%	Jul-07	\$1,600	\$44.00	Dec-83	Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01	Polk*	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01	Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Fayette	2.25%	Jan-82	\$1,600	\$36.00	Sep-83	Rhea	2.75%	Oct-08	\$1,600	\$44.00	May-88
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92	Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86	Robertson*	2.75%	Aug-07	\$1,600	\$44.00	Jul-84
Gibson	2.75%	May-12	\$1,600	\$44.00	Nov-83	Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Giles*	2.50%	Jul-98	\$1,600	\$40.00	Jul-98	Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94	Sequatchie	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Greene	2.75%	May-00	\$1,600	\$44.00	May-00	Sevier	2.75%	Oct-09	\$1,600	\$44.00	Oct-91
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77	Shelby*	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Hamblen	2.75%	Jul-09	\$300	\$8.25	Oct-86	Smith	2.75%	May-00	\$1,600	\$44.00	May-00
Hamilton	2.25%	Jul-04	\$1,600	\$36.00	Aug-83	Stewart*	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83	Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02	Sumner*	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Hardin	2.50%	Nov-97	\$1,600	\$40.00	Nov-97	Tipton*	2.25%	May-78	\$1,600	\$36.00	Sep-83
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88	Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98	Unicoi	2.75%	Oct-94	\$1,600	\$44.00	Dec-04
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Union	2.25%	Feb-05	\$1,600	\$36.00	Oct-88
Henry	2.25%	Oct-83	\$1,600	\$36.00	Aug-88	Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83	Warren	2.75%	Apr-04	\$1,600	\$44.00	Aug-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86	Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Humphreys	2.75%	Oct-11	\$1,600	\$44.00	Jul-95	Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00	Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
Jefferson	2.75%	Oct-08	\$1,600	\$44.00	Sep-83	White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87	Williamson*	2.25%	Apr-91	\$1,600	\$36.00	Apr-91
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83	Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97						_

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

Note: The source of this information is http://www.state.tn.us/revenue/pubs/taxlist.pdf. Any referenda scheduled after December 2012 are not reflected in this table. Please see the above Department of Revenue site for later information on rates.

Table 5 Countywide Local Option Sales Tax Collections FY 2012

1 Anderson	\$21,579,178
1 Anderson	
2 Bedford	\$9,195,728
3 Benton	\$3,214,641
4 Bledsoe	\$707,683
5 Blount	\$29,480,211
6 Bradley	\$26,501,488
7 Campbell	\$6,106,517
8 Cannon	\$806,271
9 Carroll	\$4,214,841
10 Carter	\$9,174,720
11 Cheatham	\$5,079,861
12 Chester	\$1,937,344
13 Claiborne	\$3,324,573
14 Clay	\$894,415
15 Cocke	\$7,588,329
16 Coffee	\$17,546,024
17 Crockett	\$1,321,836
18 Cumberland	\$14,669,718
19 Davidson	\$247,325,423
20 Decatur	\$1,848,987
21 DeKalb	\$2,953,014
22 Dickson	\$13,808,640
23 Dyer	\$10,131,194
24 Fayette	\$4,503,124
25 Fentress	\$2,684,332
26 Franklin	\$6,247,121
27 Gibson	\$8,908,429
28 Giles	\$6,039,707
29 Grainger	\$1,643,827
30 Greene	\$14,185,018
31 Grundy	\$1,103,939
32 Hamblen	\$19,614,761
33 Hamilton	\$106,467,005
34 Hancock	\$343,618
35 Hardeman	\$3,389,924
36 Hardin	\$6,574,601
37 Hawkins	\$7,543,142
38 Haywood	\$2,546,376
39 Henderson	\$6,022,246
40 Henry	\$7,108,773
41 Hickman	\$2,090,923
42 Houston	\$878,464
43 Humphreys	\$3,566,115
44 Jackson	\$722,463
45 Jefferson	\$9,324,393
46 Johnson	\$1,146,192
47 Knox	\$158,422,676
48 Lake	\$689,944
49 Lauderdale	\$3,364,874
.5	\$5,55 1,61 T

50 Lawrence	\$8,451,388
51 Lewis	\$1,892,008
52 Lincoln	\$5,662,515
53 Loudon	\$8,551,488
54 Macon	\$3,045,485
55 Madison	\$41,796,737
56 Marion	\$6,967,037
57 Marshall	\$4,864,606
58 Maury	\$17,980,672
59 McMinn	\$8,752,344
60 McNairy	\$3,084,368
61 Meigs	\$681,107
62 Monroe	\$7,420,100
63 Montgomery	\$51,297,405
64 Moore	\$590,779
65 Morgan	\$1,236,996
66 Obion	\$7,867,884
67 Overton	\$2,753,782
68 Perry	\$837,323
69 Pickett	\$734,381
70 Polk	\$1,594,285
71 Putnam	\$27,234,055
72 Rhea	\$6,060,692
73 Roane	\$13,930,618
74 Robertson	\$13,590,815
75 Rutherford	\$81,861,960
76 Scott	\$2,985,225
77 Sequatchie	\$1,875,665
78 Sevier	\$70,030,440
79 Shelby	\$240,022,672
80 Smith	\$3,180,111
81 Stewart	\$1,428,897
82 Sullivan	\$43,502,542
83 Sumner	\$30,125,538
84 Tipton	\$7,434,530
85 Trousdale	\$703,963
86 Unicoi	\$2,803,316
87 Union	\$1,521,523
88 Van Buren	\$435,677
89 Warren	\$8,309,136
90 Washington	\$40,964,662
91 Wayne	\$1,656,933
92 Weakley	\$5,429,685
93 White	\$3,626,897
94 Williamson	\$70,433,435
95 Wilson	\$29,072,998
Out of state*	\$300,556,187
Total	\$2,019,383,490
· · ·	

Source: Tennessee Department of Revenue Monthly Collections Report June 2012 *Out of state includes mail order, internet, and telecommunications services sales tax revenue.

County Motor Vehicle Tax¹

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

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

As of the date of this publication, 60 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$96.50, as shown in Table 6. Thirty-four of these counties have rates of \$40.00 or greater.

Table 7 provides the number of motor vehicle registrations in each county and may be used to estimate potential revenues generated from the imposition or increase in the motor vehicle registration tax. These data include, however, vehicles exempt by statute from taxation and should be adjusted accordingly.

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

Table 6 County Motor Vehicle Tax Rates FY 2013

1 Anderson	N/A
2 Bedford	N/A
3 Benton	N/A
4 Bledsoe	N/A
5 Blount	N/A
6 Bradley	N/A
7 Campbell	\$45.00
8 Cannon	\$50.25
9 Carroll	\$55.00
10 Carter	N/A
11 Cheatham	\$51.00
12 Chester	\$65.35
13 Claiborne	\$25.00
14 Clay	\$25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$73.50
18 Cumberland	N/A
19 Davidson	\$55.00
20 Decatur	\$50.00
21 DeKalb	N/A
22 Dickson	\$60.00
23 Dyer	\$60.15
24 Fayette	\$71.00
25 Fentress	\$25.00
26 Franklin	N/A
27 Gibson	\$35.75
28 Giles	N/A
29 Grainger	N/A
30 Greene	\$20.00
31 Grundy	N/A
32 Hamblen	\$27.00
33 Hamilton	N/A
34 Hancock	\$20.00
35 Hardeman	\$80.00
36 Hardin	\$47.00
37 Hawkins	\$27.00
38 Haywood	\$90.00
39 Henderson	\$60.00
40 Henry	\$15.50
41 Hickman	\$50.50
42 Houston	\$45.50
I T∠ I IUUSIUII	ψ
43 Humphreys	N/A
43 Humphreys 44 Jackson	N/A \$41.00
43 Humphreys 44 Jackson 45 Jefferson	N/A \$41.00 \$25.00
43 Humphreys 44 Jackson 45 Jefferson 46 Johnson	N/A \$41.00 \$25.00 \$40.00
43 Humphreys 44 Jackson 45 Jefferson	N/A \$41.00 \$25.00

49 Lauderdale \$65.00 50 Lawrence \$25.00 51 Lewis \$20.00 52 Lincoln \$25.00 53 Loudon N/A 54 Macon \$50.00 55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$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
51 Lewis \$20.00 52 Lincoln \$25.00 53 Loudon N/A 54 Macon \$50.00 55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
51 Lewis \$20.00 52 Lincoln \$25.00 53 Loudon N/A 54 Macon \$50.00 55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
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54 Macon \$50.00 55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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 75 Rutherford \$52.50 76 Scott \$30.00 77 Sequatchie N/A
54 Macon \$50.00 55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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 75 Rutherford \$52.50 76 Scott \$30.00 77 Sequatchie N/A
55 Madison N/A 56 Marion N/A 57 Marshall \$50.00 58 Maury \$25.00 59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
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59 McMinn N/A 60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
60 McNairy \$20.00 61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
61 Meigs N/A 62 Monroe \$25.00 63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
63 Montgomery \$30.50 64 Moore N/A 65 Morgan \$40.00 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
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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
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
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72 Rhea N/A 73 Roane N/A 74 Robertson \$85.25 75 Rutherford \$52.50 76 Scott \$30.00 77 Sequatchie N/A
73 Roane N/A 74 Robertson \$85.25 75 Rutherford \$52.50 76 Scott \$30.00 77 Sequatchie N/A
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75 Rutherford \$52.50 76 Scott \$30.00 77 Sequatchie N/A
76 Scott \$30.00 77 Sequatchie N/A
77 Sequatchie N/A
77 Sequatorile N/A 78 Sevier N/A
I/O SEVIEL IN/A
79 Shelby \$50.00 80 Smith \$65.00
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
92 Weakley \$40.00
93 White N/A
94 Williamson \$25.75
95 Wilson \$25.00

Table 7 Motor Vehicle Registrations 2012

1 Anderson	92,068
2 Bedford	50,397
3 Benton	19,059
4 Bledsoe	14,388
5 Blount	
6 Bradley	164,052 97,100
7 Campbell	37,388
8 Cannon	14,373
9 Carroll	26,487
10 Carter	56,910
11 Cheatham	46,816
12 Chester	14,966
13 Claiborne	33,827
14 Clay	8,542
15 Cocke	38,681
16 Coffee	58,541
17 Crockett	13,232
18 Cumberland	63,087
19 Davidson	644,035
20 Decatur	12,969
21 DeKalb	20,969
22 Dickson	46,675
23 Dyer	32,561
24 Fayette	40,808
25 Fentress	19.060
26 Franklin	18,960 42,301
27 Gibson	44,685
28 Giles	33,336
29 Grainger	
	27,536 90,060
30 Greene 31 Grundy	15,755
32 Hamblen	
	61,564
33 Hamilton	443,840
34 Hancock	6,609
35 Hardeman	22,329
36 Hardin	26,586
37 Hawkins	53,293
38 Haywood	14,868
39 Henderson	26,444
40 Henry	34,123
41 Hickman	22,646
42 Houston	8,212
43 Humphreys	22,920
44 Jackson	11,747
45 Jefferson	64,372
46 Johnson	19,400
47 Knox	409,740
48 Lake	4,116
49 Lauderdale	20,704
50 Lawrence	42,217

51 Lewis	11,897
52 Lincoln	35,060
53 Loudon	59,598
54 Macon	22,672
55 Madison	89,717
56 Marion	34,305
57 Marshall	30,398
58 Maury	82,059
59 McMinn	54,903
60 McNairy	26,930
61 Meigs	14,037
62 Monroe	43,589
	163,522
63 Montgomery	
64 Moore	7,122
65 Morgan	20,060
66 Obion	30,531
67 Overton	21,721
68 Perry	9,521
69 Pickett	6,308
70 Polk	18,517
71 Putnam	75,626
72 Rhea	32,754
73 Roane	53,940
74 Robertson	65,122
75 Rutherford	218,896
76 Scott	22,984
77 Sequatchie	18,928
78 Sevier	96,101
79 Shelby	705,976
80 Smith	19,421
81 Stewart	13,890
82 Sullivan	168,858
83 Sumner	140,279
84 Tipton	56,410
85 Trousdale	8,733
86 Unicoi	20,202
87 Union	18,472
88 Van Buren	5,883
89 Warren	38,968
90 Washington	122,422
91 Wayne	15,967
92 Weakley	29,561
93 White	29,399
94 Williamson	171,300
95 Wilson	112,438
Statewide	6,281,291
	-,,

Source: Tennessee Department of Safety, Motor Vehicle Division

Hotel/Motel Tax

Seventy-five counties levy the hotel/motel tax, which is authorized by private act on the privilege of occupancy of hotel and motel rooms. (Davidson County is the exception as it has utilized a general law that applies only to metropolitan governments.) Rates vary according to the terms of the private act. Currently, rates are imposed ranging from 2 percent to 7.5 percent of the price of the 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;
- A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
- 3. A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality that has levied a tax on such occupancy prior to the adoption of such tax by the county.¹

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

¹ T.C.A. § 67-4-1425

Table 8 Hotel/Motel Tax Rates and Distribution FY 2013

	r	Dete	FY 2013
		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	5%	general fund; tourism
	Campbell	5%	discretionary
	Cannon	N/A	N/A
	Carroll	N/A	N/A
	Carter	5%	general fund; tourism
	Cheatham	5%	general fund
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
	Crockett	5%	general fund
18	Cumberland	7.5%	debt service fund or county commission discretion
	Davidson	4%	USD general fund; tourism
20	Decatur	5%	discretionary
	DeKalb	5%	general fund
	Dickson	5%	economic developent
	Dyer	N/A	N/A
	Fayette	5%	general fund
	Fentress	5%	general fund
	Franklin	7%	rural fire protection
	Gibson	4%	general fund for industrial development
	Giles	5%	general fund for courthouse maintenance/renovation
	Grainger	N/A	N/A
	Greene	7%	tourism; economic development; debt service; capital projects; arts
	Grundy	N/A	N/A
	Hamblen	5%	parks
	Hamilton		hotel/motel fund
	Hancock	4%	N/A
		N/A	general fund
	Hardeman	5%	
	Hardin	5%	general fund
	Hawkins	N/A	N/A
	Haywood	5%	city of Brownsville; general fund
	Henderson	5%	general fund; fire department
	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
	Knox	5%	tourism; general fund; city of Knoxville
	Lake	7.5%	general fund
	Lauderdale	5%	general fund
	Lawrence	5%	general fund for economic development
51	Lewis	5%	general fund
	Lincoln	5%	general fund; tourism
	Loudon	5%	general fund
	Macon	N/A	N/A
55	Madison	5%	city of Jackson; community economic development commission; general fund
56	Marion	5%	education
	Marshall	7%	general fund
	Maury	5%	industrial development; tourism; beautification and recreation
59	McMinn	5%	tourism; economic development
	McNairy	N/A	N/A
61	Meigs	5%	general fund
62	Monroe	5%	industrial development; tourism
	Montgomery	3%	tourism; general fund; city of Clarksville
64	Moore	3%	general fund
	Morgan	N/A	N/A
66	Obion	5%	general fund for Reelfoot Lake tourism
67	Overton	5%	tourism
	Perry	5%	discretionary
60	Pickett		N/A
69	FICKELL	N/A	IV/A

Table 8 Hotel/Motel Tax Rates and Distribution FY 2013

Rate Distribution				
70 Polk	3%	general fund; debt service; economic development		
71 Putnam	6%	debt service fund; Chamber of Commerce; recreation		
72 Rhea	2%	tourism; economic development		
73 Roane	5%	industrial/economic development		
74 Robertson	n 7%	industrial development board		
75 Rutherford	d 2.5%	general fund for tourism; debt service fund; county commission discretion		
76 Scott	5%	general fund		
77 Sequatch	ie 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 Burei	n 7%	general fund; education capital outlay fund; city of Spencer		
89 Warren	5%	debt service		
90 Washingto	on N/A	N/A		
91 Wayne	N/A	N/A		
92 Weakley	5%	general fund		
93 White	5%	general fund		
94 Williamso	n 4%	general fund		
95 Wilson	3%	general fund; county commission discretion		

County Mineral Severance Tax

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

As shown in Table 9, 67 counties impose county mineral severance taxes. Of those 67, 57 counties allocate the proceeds to the county highway fund, eight counties allocate the proceeds to the county 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.

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¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 9 Mineral Severance Tax Rates and Distribution FY 2013

	1 1 2013	
	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
		highway fund
8 Cannon	\$0.10	
9 Carroll	\$0.15	highway fund
10 Carter	\$0.15	highway fund
11 Cheatham	\$0.15	highway fund
12 Chester	N/A	N/A
13 Claiborne	\$0.15	highway fund
14 Clay	\$0.15	highway fund
15 Cocke	\$0.15	highway fund
16 Coffee	\$0.15	highway fund
17 Crockett	N/A	N/A
18 Cumberland	\$0.15	highway fund
19 Davidson		general fund for roads
	\$0.15	general fund for roads
20 Decatur	\$0.15	
21 DeKalb	\$0.15	highway fund
22 Dickson	\$0.15	debt service
23 Dyer	N/A	N/A
24 Fayette	\$0.15	highway fund
25 Fentress	\$0.15	highway fund
26 Franklin	\$0.15	highway fund
27 Gibson	N/A	N/A
28 Giles	\$0.15	general fund
29 Grainger	\$0.14	highway fund
		highway fund
30 Greene	\$0.15	N/A
31 Grundy	N/A	
32 Hamblen	N/A	N/A
33 Hamilton	N/A	N/A
34 Hancock	N/A	N/A
35 Hardeman	N/A	N/A
36 Hardin	\$0.15	highway fund
37 Hawkins	\$0.15	highway fund
38 Haywood	\$0.15	highway fund
39 Henderson	N/A	N/A
40 Henry	N/A	N/A
41 Hickman	\$0.15	highway fund
42 Houston	N/A	N/A
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
		highway fund
53 Loudon	\$0.15	N/A
54 Macon	N/A	
55 Madison	\$0.15	highway fund
56 Marion	\$0.15	highway fund
57 Marshall	\$0.15	highway fund
58 Maury	\$0.15	highway fund
JO Mauly	ψ0.13	
59 McMinn 60 McNairy	\$0.15 \$0.15	highway fund highway fund

Table 9
Mineral Severance Tax Rates and Distribution
FY 2013

	Rate	Distribution
61 Meigs	\$0.15	highway fund
62 Monroe	\$0.15	highway fund
63 Montgomery	\$0.15	highway fund
64 Moore	\$0.15	highway fund
65 Morgan	N/A	N/A
66 Obion	\$0.15	highway fund
67 Overton	\$0.15	highway fund
68 Perry	\$0.10	highway fund
69 Pickett	N/A	N/A
70 Polk	N/A	N/A
71 Putnam	\$0.15	highway fund
72 Rhea	\$0.15	highway fund
73 Roane	\$0.15	highway fund
74 Robertson	\$0.15	highway fund
75 Rutherford	\$0.15	general fund
76 Scott	N/A	N/A
77 Sequatchie	N/A	N/A
78 Sevier	N/A	N/A
79 Shelby	\$0.15	highway fund
80 Smith	\$0.15	highway fund
81 Stewart	N/A	N/A
82 Sullivan	\$0.15	highway fund
83 Sumner	\$0.15	highway fund
84 Tipton	N/A	N/A
85 Trousdale	\$0.15	highway fund
86 Unicoi	\$0.15	general fund
87 Union	\$0.15	highway fund
88 Van Buren	\$0.15	highway fund
89 Warren	\$0.15	highway fund
90 Washington	N/A	N/A
91 Wayne	\$0.15	education
92 Weakley	\$0.15	general fund
93 White	\$0.15	highway fund
94 Williamson	\$0.15	general fund
95 Wilson	\$0.15	highway fund

Note: A severance tax is also applied to pulpwood severance in Anderson, Benton, and Wayne counties by private act. In these counties, the mineral severance tax is authorized under T.C.A. 67-7-201 and is therefore allocated to the highway fund. The pulpwood severance tax in Anderson County is allocated to the general fund with first priority given to the school system. In Benton and Wayne counties the pulpwood severance tax is allocated to the general fund. Pursuant to T.C.A. 67-1-111, no other city or county may levy a pulpwood severance tax unless authorized by general law rather than private act.

Adequate Facilities and School Facilities Taxes

In recent years local governments, especially those in counties experiencing heavy growth, have looked for ways by 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

¹ T.C.A. § 67-4-2901

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

Bedford	School Facilities Tax	\$1.00 per residential square foot	education capital projects; education debt service	
Development Tox		\$1,875 paid by developer upon approval of plat		
Cheatham	Development Tax	\$1,875 paid upon issuance of building permit	\$500 parks and recreation \$750 general fund; \$2,500 education	
	Adequate Facilities Tax	\$1.00 per residential square foot	debt	
		\$.50 per heated residential square foot		
Dickson	Adequate Facilities Tax	\$.25 per heated commercial square foot	education capital projects	
		\$.15 per temperature controlled industrial square foot		
Fayette	Adequate Facilities Tax	maximum of \$1.00 per residential/nonresidential square foot	capital projects fund	
Hickman	Adaguata Facilities Toy	\$1.00 per residential square foot with \$1,500 minimum	conital projects fund	
піскіпап	Adequate Facilities Tax	\$.25 per commercial square foot with \$1,500 minimum	capital projects fund	
Jefferson	School Facilities Tax	\$1.00 per residential square foot	education capital projects	
Loudon	School Facilities Tax	\$1.00 per residential square foot	education capital projects	
Mason	Development/Impact Fee	\$1.00 per residential square foot	capital projects	
Macon	Development/impact ree	\$.25 per commercial square foot	capital projects	
Morobell	Adamusta Facilities Toy	\$.70 per residential square foot	conital projects from	
Marshall	Adequate Facilities Tax	\$.30 per commercial square foot	capital projects fund	
Maury Adequate Facilities		Adequate Facilities Tax \$.50 per residential square foot		
,		\$.30 per commercial square foot	local purpose fund	
Montgomery	Adequate Facilities Tax	\$250 per residential lot plus \$250 per unit increasing 6% annually to a maximum of \$1,000 combined	education, capital projects, education debt service	
Robertson	Adequate Facilities Tax	\$1.50 per residential square foot	education debt	
		\$.30 per commercial square foot		
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	capital improvements; debt	
	201010p011	\$750 paid upon issuance of building permit		
Sumner	Adequate Facilities Tax	\$.70 per residential square foot	education capital projects	
Guilliei	Adequate I domines Tax	\$.40 per commercial square foot	caudation dapital projects	
Trousdale	School Facilities Tax	\$1.00 per residential square foot	education debt service	
Williamson	Privilege Tax	\$1.00 per residential square foot	schools	
•••iiiiaiii5Uii	Trivilege lax	\$.34 per commercial square foot	fire services; highways	
	within cities	\$1.00 per residential square foot	schools; recreation	
Wilson Adequate Facilities Tax		\$1,000 minimum per residential unit imposed at issuance of building permit or equivalent to building permit fee in jurisdiction	capital projects	

Summary of Major County Tax Rates

Table 11 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2013. Any referenda occurring after the date of this publication will not be reflected until next year.

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

Technical assistance on financial and other issues is also available by contacting the CTAS consultant for your county. General questions regarding this publication should be directed to the CTAS central office in Nashville. This and an array of 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 2013

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
1	Anderson	\$2.5320	2.75%	N/A	5%	\$0.15
2	Bedford	\$2.2700	2.75%	N/A	N/A	\$0.15
3	Benton	\$2.9400	2.75%	N/A	5%	\$0.10
4	Bledsoe	\$2.0662	2.25%	N/A	N/A	\$0.15
5	Blount	\$2.1500	2.25%	N/A	4%	\$0.15
6	Bradley	\$2.1276	2.75%	N/A	5%	N/A
7		\$1.7600	2.25%	\$45.00	5%	\$0.15
	Cannon	\$2.4400	1.75%	\$50.25	N/A	\$0.10
9	Carroll	\$1.6500	2.75%	\$55.00	N/A	\$0.15
10	Carter	\$2.1500	2.75%	N/A	5%	\$0.15
11		\$0.0000	2.25%	\$51.00	5%	\$0.15
12	Chester	\$2.5202	2.75%	\$65.35	4%	N/A
	Claiborne	\$2.4800	2.25%	\$25.00	3%	\$0.15
	Clay	\$3.1000	2.75%	\$25.00	2.5%	\$0.15
	Cocke	\$2.4000	2.75%	N/A	3%	\$0.15
	Coffee	\$3.2528	2.75%	N/A	N/A	\$0.15
17		\$2.6400	2.75%	\$73.50	5%	N/A
	Cumberland	\$1.4975	2.75%	N/A	7.5%	\$0.15
	Davidson	\$4.6600	2.25%	\$55.00	4%	\$0.15
	Decatur	\$1.9900	2.50%	\$50.00	5%	\$0.15
	DeKalb	\$1.6200	2.75%	N/A	5%	\$0.15
_	Dickson	\$2.8500	2.75%	\$60.00	5%	\$0.15
23	· ·	\$2.5000	2.75%	\$60.15	N/A	N/A
24		\$1.4781	2.25%	\$71.00	5%	\$0.15
	Fentress	\$1.9900	2.50%	\$25.00	5%	\$0.15
	Franklin	\$2.6736	2.25%	N/A	7%	\$0.15
27		\$0.9400	2.75%	\$35.75	4%	N/A
	Giles	\$2.7711	2.50%	N/A	5%	\$0.15
	Grainger	\$2.5000	2.75%	N/A	N/A 7%	\$0.14
	Greene	\$1.7069 \$2.0054	2.75%	\$20.00	N/A	\$0.15 N/A
31	Grundy Hamblen	\$2.0954 \$1.8500	2.25%	N/A	5%	
		\$1.8500 \$2.7652	2.75% 2.25%	\$27.00	4%	N/A N/A
	Hamilton Hancock	\$2.7652 \$2.2200	2.00%	N/A \$20.00	N/A	N/A
	Hardeman	\$2.5000	2.75%	\$80.00	5%	N/A
ł	Hardin	\$1.8200	2.75%	\$47.00	5%	\$0.15
	Hawkins	\$2.3450	2.75%	\$27.00	N/A	\$0.15
	Haywood	\$2.5800	2.75%	\$90.00	5%	\$0.15
	Henderson	\$2.3758	2.75%	\$60.00	5%	N/A
	Henry	\$2.1970	2.25%	\$15.50	5%	N/A
	Hickman	\$2.4000	2.75%	\$50.50	5%	\$0.15
_	Houston	\$2.5900	2.75%	\$45.50	5%	N/A
	Humphreys	\$2.2000	2.75%	N/A	5%	\$0.05
	Jackson*	\$2.8500	2.75%	\$41.00	N/A	\$0.15
	Jefferson	\$2.0500	2.75%	\$25.00	4%	N/A
	Johnson	\$1.7700	1.50%	\$40.00	5%	\$0.15
	Knox	\$2.3600	2.25%	\$36.00	5%	N/A
48	Lake	\$2.2165	2.75%	\$96.50	7.5%	N/A
49	Lauderdale	\$2.6974	2.75%	\$65.00	5%	N/A
50	Lawrence	\$2.7386	2.75%	\$25.00	5%	\$0.15

Table 11 Summary of Tax Rates for Major County Taxes FY 2013

		Property Tax Rates	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/ Motel Tax Rates	Mineral Severance
51	Lewis	\$1.9161	2.50%	\$20.00	5%	N/A
	Lincoln	\$1.9918	2.50%	\$25.00	5%	\$0.15
53	Loudon	\$1.7869	2.00%	N/A	5%	\$0.15
54	Macon	\$2.4000	2.25%	\$50.00	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	Maury	\$2.5970	2.25%	\$25.00	5%	\$0.15
59	McMinn	\$1.5553	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	\$1.9500	2.25%	\$25.00	5%	\$0.15
63	Montgomery	\$3.1400	2.50%	\$30.50	3%	\$0.15
	Moore	\$2.3300	2.50%	N/A	3%	\$0.15
65	Morgan	\$3.1000	2.00%	\$40.00	N/A	N/A
66	Obion	\$2.0700	2.75%	\$40.00	5%	\$0.15
67	Overton	\$1.9900	2.50%	\$30.50	5%	\$0.15
68	Perry	\$2.2921	2.50%	N/A	5%	\$0.10
69	Pickett	\$1.6700	2.75%	\$10.00	N/A	N/A
70	Polk	\$2.1800	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	\$2.8900	2.75%	\$85.25	7%	\$0.15
75	Rutherford	\$2.4652	2.75%	\$52.50	2.5%	\$0.15
76	Scott	\$2.2200	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	\$4.0600	2.25%	\$50.00	5%	\$0.15
80	Smith	\$2.2300	2.75%	\$65.00	N/A	\$0.15
	Stewart	\$2.4700	2.25%	\$35.00	5%	N/A
	Sullivan	\$2.3307	2.25%	N/A	N/A	\$0.15
	Sumner	\$2.0208	2.25%	\$51.00	5%	\$0.15
	Tipton	\$2.3400	2.25%	\$61.00	5%	N/A
	Trousdale	\$3.1200	2.25%	\$40.00	N/A	\$0.15
	Unicoi	\$2.6838	2.75%	N/A	5%	\$0.15
	Union	\$1.7900	2.25%	\$30.00	5%	\$0.15
	Van Buren	\$1.6704	2.75%	N/A	7%	\$0.15
	Warren	\$1.9955	2.75%	\$30.00	5%	\$0.15
	Washington	\$1.9139	2.50%	N/A	N/A	N/A
	Wayne	\$2.0700	2.75%	\$41.25	N/A	\$0.15
	Weakley	\$2.1700	2.75%	\$40.00	5%	\$0.15
	White	\$1.8500	2.25%	N/A	5%	\$0.15
	Williamson	\$2.3100	2.25%	\$25.75	4%	\$0.15
95	Wilson	\$2.5704	2.25%	\$25.00	3%	\$0.15