

CTAS

COUNTY TECHNICAL REPORT

TENNESSEE COUNTY TAX STATISTICS:
COUNTY-WIDE MOTOR VEHICLE TAX,
PROPERTY TAX,
AND
LOCAL OPTION SALES TAX

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COUNTY TECHNICAL ASSISTANCE SERVICE

INSTITUTE FOR PUBLIC SERVICE
THE UNIVERSITY OF TENNESSEE

in cooperation with the

TENNESSEE COUNTY SERVICES ASSOCIATION

County-
Taxes

Tennessee County Tax
 Statistics: County-wide
 Motor Vehicle Tax,
 Property Tax, and Local
 Option Sales Tax (T.R. No. 5)
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This is our second annual compilation of property taxes, local option sales taxes, and county-wide motor-vehicle taxes for Tennessee county governments. In our endeavor to anticipate county needs and to provide informative and beneficial services to all county officials, we have considerably expanded the scope of this report over the previous year. We have added what we feel are three very helpful elements to this report. First, a table of motor vehicle registrations for each county has been added to assist county officials in estimating revenues derived from a motor-vehicle tax, should you be considering such a tax. Secondly, a table comparing local option vs. state sales tax revenues for each county has been provided to assist county officials in estimating increased revenues from any increase in the local option sales tax rate. Finally, the table presenting county property tax rates has been expanded to include a breakdown of the total county tax rate into the various fund purposes.

It is my sincere hope and belief that this revised format will assist all of Tennessee's responsible county governments in providing services to their constituents as well as providing a yardstick for gauging their performance. I will be pleased to provide any other material regarding this report upon request. Feel free to call on me and other CTAS staff members at any time.

Very truly yours,

A handwritten signature in cursive script that reads "James H. Westbrook, Jr." The signature is written in dark ink and is positioned above the printed name.

James H. Westbrook, Jr.
Executive Director

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COUNTY-WIDE MOTOR VEHICLE TAX
LEVIED IN COUNTIES OF TENNESSEE

Counties in Tennessee may deem it necessary to levy a privilege tax on motor vehicles as a supplemental source of revenue. Such a tax is usually called a "wheel tax." With the exception of Metropolitan Nashville and Davidson County, the only method used to date by counties for the levy of a motor-vehicle tax (wheel tax) has been by passage in the Tennessee General Assembly of a private act with subsequent ratification by local authorities through either (1) a referendum of the people or (2) a two-thirds (2/3) vote of the county governing body or both.

Seventeen of the ninety-five counties of Tennessee presently levy a privilege tax on all motor-driven vehicles within the county which use the road system of the county exclusive of state or federal road systems. These counties have levied this tax through Private Acts of the Tennessee Legislature. In addition, Davidson County has enacted a regulatory fee on its motorists by passage of an ordinance through the Metropolitan Council. The amount of tax or regulatory fee levied by these eighteen (18) counties ranges from \$5.00 in Lake and Sumner Counties to \$20.00 in Cheatham County while the effective dates vary from 1947 (Robertson County) to 1975 (Gibson and Hickman).

Since the tax is levied on resident motorists within the county for the privilege of using the county roads, one might anticipate that revenues realized from this tax would be allocated to the county road fund for the building, repairing and general operation of the county road department. While this might seem to be a desirable expenditure, few counties, through the medium of private act legislation, have elected to allocate this additional county revenue to their road departments. In fact, only six (6) counties (Cheatham, Crockett, Fayette, Gibson, Robertson, and Sumner) specifically allocate all or part of the proceeds to the

county highway fund. Crockett, Gibson, and Sumner Counties earmark all the proceeds to their respective highway funds, Cheatham and Fayette Counties allocate one-half (1/2) of the proceeds to their respective road funds, while Robertson County allocates 1/3 of the revenue realized from this tax to its road department.

The remaining counties take the proceeds from this privilege tax and allocate it for various uses such as debt retirement, education, and ambulance services. Williamson County allocates its revenue to the county general fund with the provision that the county court may, at its discretion, allocate any or part or all of the anticipated revenue from this tax to the county highway department.

In addition to those counties which have approved, as of this date, a privilege tax on motor-driven vehicles, two other counties may approve a similar tax in the near future. Both Cannon and Decatur Counties had private act legislation approved by the 89th General Assembly establishing this tax. However, Cannon County has not held the public referendum as required in the private act. This referendum must be held before December 1, 1975.

Decatur County, in like manner, has approved the tax by a 2/3 vote of the quarterly county court; however, the tax is only effective if a public referendum on hospital bonds is passed at a subsequent date. The privilege tax in Cannon County would be \$10.00 while the Decatur County privilege tax would be up to a \$20.00 maximum, the exact amount to be determined by the court.

Table I lists the counties in Tennessee which have levied a privilege tax on motor-driven vehicles, the amount levied, the authority provided and a brief explanation of how the proceeds from this tax are spent. Additionally, Table II shows the motor vehicle registration by county as reported by the Tennessee Department of Revenue. By using these figures, a county can obtain a rough estimate of revenues which would be realized by the enactment of a county-wide motor vehicle privilege tax.

The figures in Table II represent private passenger and joint use classifications only. To estimate how much revenue could be realized in your county with passage of such a tax, simply multiply the number of vehicle registrations by the desired privilege tax. Conversely, to determine what amount of tax would be required to bring in X amount of dollars, simply divide the dollar amount by the vehicle registration in your county.

It should be emphasized that CTAS is not advocating passage of such a tax in each county; however, we do feel that each county should be made aware of the alternative methods of raising needed revenues that other counties have found. In this regard, we will be happy to assist any county desiring further information on this subject.

TABLE I

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTY-WIDE MOTOR-VEHICLE TAX

AUTHORITY, AMOUNT, EXPENDITURES
AS OF SEPTEMBER, 1975

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Cheatham	\$10.00	Chapter 209, Private Acts 1972	The proceeds of the tax levied upon the motor-driven vehicles of residents of Cheatham County are deposited in the General Purpose School Fund of the county and are used exclusively for public education.
Cheatham	\$10.00	Chapter 72, Private Acts 1971	The proceeds are used exclusively for the purpose of rock and gravel to be used on rural roads of the county, provided that no part be used for the purchase of machinery or for labor upon such roads.
Chester	\$10.00	Chapter 234, Private Acts 1972 as amended by Chapter 121, Private Acts 1975	The proceeds of the tax levied upon the motor-driven vehicles of residents of Chester County are not specifically allocated for any purpose in this private act. However, it is apparent that the legislative intent of this act was to provide supplemental support of a county-wide ambulance service.
Crockett	\$10.00	Chapter 203, Private Acts 1963 as amended by Chapter 56, Private Acts 1975	The proceeds of the Crockett County motor-driven vehicles wheel tax is deposited in the general county road fund and used exclusively for county purposes.
Davidson	\$15.00	Ordinance passed by Metro Council, 1969	The proceeds from the regulatory fee levied on motor-driven vehicles in Nashville-Davidson County are deposited in the General Fund of the county and used to defray expenses in several categories.

HOW SPENT

AUTHORIZATION

AMOUNT

COUNTY

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Dyer	\$10.00	Chapter 120, Private Acts 1969	The proceeds of the Dyer County privilege tax levied upon automobiles is used exclusively for educational purposes and divided as follows: 85% used exclusively for education and allocated among the school systems of the county on the basis of the average daily attendance for the current school year; 15% allocated to the Dyer County Board of Education and used for transportation.
Fayette	\$10.00	Chapter 287, Private Acts 1972	The proceeds of the Fayette County Wheel Tax are divided into two (2) parts. One-half of the amount collected is applied, to the extent necessary, to annual deficits incurred in the operation of any hospital operated by Fayette County and the surplus of this portion reverts to and becomes part of the general fund of Fayette County. The remaining one-half of monies collected become a part of the county road and bridge fund.
Gibson	\$10.00	Chapter 1, Private Acts 1975	The proceeds of the Gibson County privilege tax on motor-driven vehicles are deposited in the general county road fund and used exclusively for county purposes.
Haywood	\$10.00	Chapter 324, Private Acts 1961	The proceeds of the tax imposed on motor-driven vehicles are used exclusively for educational purposes and are part of the General Purpose School Fund.
Hickman	\$15.00	Chapter 2, Private Acts 1975	The proceeds of the Hickman County privilege tax on motor-driven vehicles (\$7.50 tax on motorcycles) are deposited with the sinking funds of the county and used for the retirement of principal and interest on all outstanding and future general obligation bonds of the county.
Lake	\$ 5.00	Chapter 44, Private Acts 1961	The proceeds of the tax imposed on motor-driven vehicles are used exclusively for salaries of teachers, principals, superintendents, and other employees of the Lake County Board of Education.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Lauderdale	\$10.00	Chapter 2, Private Acts 1969	The proceeds of the tax imposed is used one-half (1/2) for educational purposes, and one-half (1/2) for county general purposes.
Montgomery	\$10.00	Chapter 283, Private Acts 1967	The proceeds of the tax levied is deposited in the General Purpose School Fund and used exclusively for educational purposes.
Overton	\$10.00	Chapter 119, Private Acts 1973	The proceeds of the tax are deposited in the general funds of the county and used for the county's school building or expansion program.
Robertson	\$10.00	Chapter 265, Private Acts 1947	The proceeds of the tax are used exclusively for the purpose of rock and gravel to be used on rural roads in the county, but no part shall be used for machinery or labor on these roads.
Rutherford	\$15.00	Chapter 329, Private Acts 1970 as amended by Chapter 168, Private Acts 1975	The proceeds of the Rutherford County privilege tax on motor-driven vehicles are deposited to the cost debt service account of the county and expended in the following manner: Two-thirds (2/3) of the \$15.00 tax is used to retire principal and interest on high school bonds authorized during the calendar year 1970; one-third (1/3) of the \$15.00 tax plus a \$5.00 privilege tax on motorcycles, motor-driven bicycles and scooters is used to retire principal and interest on all bonds authorized during the calendar year 1975.
Sumner	\$ 5.00	Chapter 22, Private Acts 1965	The proceeds of the tax are deposited into the general road fund of the county and used exclusively for county road purposes, including raising the salaries of the employees who work on the county roads.
Tipton	\$10.00	Chapter 19, Private Acts 1961 as amended	At least one-half (1/2) of proceeds used exclusively for educational purposes and allocated to school systems within the county on the basis of the average daily attendance for the current year. The remainder of the proceeds is deposited in the county general account. The quarterly county court makes the initial allocation.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Williamson	\$15.00	Chapter 208, Private Acts 1970	The proceeds become part of the county general fund. However, the quarterly county court is empowered to appropriate any part or all of the anticipated revenue for the use of the county highway department.

TABLE II

MOTOR VEHICLE REGISTRATION FOR TENNESSEE COUNTIES*
REGISTRATION YEAR - 1974

<u>County</u>	<u>Motor Vehicle Registration</u>	<u>County</u>	<u>Motor Vehicle Registration</u>
Anderson	44,800	Lauderdale	10,234
Bedford	16,764	Lawrence	17,583
Benton	8,004	Lewis	4,354
Bledsoe	4,105	Lincoln	14,382
Blount	44,292	Loudon	15,523
Bradley	34,544	McMinn	19,863
Campbell	15,354	McNairy	11,631
Cannon	5,756	Macon	7,482
Carroll	15,020	Madison	35,841
Carter	24,629	Marion	12,615
Cheatham	8,436	Marshall	10,510
Chester	6,075	Maury	26,380
Claiborne	9,195	Meigs	3,906
Clay	3,140	Monroe	14,237
Cocke	15,267	Montgomery	33,373
Coffee	20,659	Moore	3,243
Crockett	7,854	Morgan	6,704
Cumberland	13,063	Obion	18,475
Davidson	239,980	Overton	7,534
Decatur	5,427	Perry	3,153
DeKalb	6,768	Pickett	2,307
Dickson	15,016	Polk	7,185
Dyer	16,565	Putnam	22,013
Fayette	10,168	Rhea	14,745
Fentress	6,519	Roane	21,628
Franklin	15,392	Robertson	16,375
Gibson	26,787	Rutherford	34,851
Giles	12,003	Scott	7,941
Grainger	8,390	Sequatchie	6,035
Greene	27,921	Sevier	21,001
Grundy	6,935	Shelby	341,614
Hamblen	26,983	Smith	7,098
Hamilton	137,796	Stewart	4,605
Hancock	2,980	Sullivan	81,297
Hardeman	11,376	Sumner	38,711
Hardin	11,153	Tipton	14,204
Hawkins	18,170	Trousdale	3,447
Haywood	10,184	Unicoi	9,528
Henderson	10,718	Union	8,513
Henry	15,585	Van Buren	1,790
Hickman	7,261	Warren	16,906
Houston	3,752	Washington	44,383
Humphreys	8,323	Wayne	6,426
Jackson	4,170	Weakley	15,838
Jefferson	14,123	White	9,479
Johnson	7,268	Williamson	23,699
Knox	140,337	Wilson	24,910
Lake	3,939		

*Motor vehicle registration information obtained from the Tennessee Department of Revenue, Motor Vehicle Division, as contained in the May 1, 1975 publication "Registration Year Statistics." County totals include only private passenger and joint classifications.

TENNESSEE COUNTY PROPERTY TAX RATES

(1975 TAX YEAR)

Pursuant to the amendment to Article 2, Section 28 of the State Constitution (implemented by Chapter 226, Public Acts of 1973), real property in Tennessee was again taxed in 1975 according to its classification. Residential and farm property was assessed at 25% of its appraised value; industrial and commercial property was assessed at 40% and public utilities at 55% of appraised value.

County tax rates in 1975 range from a low of \$1.67 per \$100 of assessed value in Obion County (inside Union City) to a high of \$6.00 per \$100 of assessed value in Davidson County (Urban Services District). The average tax rate for 1975 is \$3.26 per \$100 while the median tax rate is \$3.14 per \$100. This constitutes a sizable increase from the average 1974 tax rate of \$3.04 per \$100 and a median tax rate of \$2.92 per \$100.

In 1975, counties in Tennessee established a total of 135 taxing districts. These include distinct tax rates for city school systems, special school districts and both inside and outside selected municipalities within a given county. At the time of this publication, both Polk and Roane Counties had not set their respective tax rates. Therefore, the information contained in this report will reflect data on only 133 tax districts in 93 counties.

Across the state, tax rates increased from the 1974 tax rates in 80 tax districts located in 54 counties, decreased in 19 tax districts located in 13 counties and remained the same as the 1974 rates in 34 tax districts located in 32 counties. Additionally, 13 tax districts in 11 counties have maintained the same tax rates since 1973, a truly commendable record considering the tremendous increase in the cost of services over the past two years.

Increases range from \$.03 per \$100 in Bedford County (\$2.90) to \$1.58 per \$100 in Sevier County (\$3.38). The average increase is \$.36 per \$100 while the median increase is \$.27 per \$100.

In tax districts which have lowered their rate from a year ago, decreases range from \$.01 per \$100 in Sequatchie County to \$1.59 per \$100 in Cumberland County. The average decrease is \$.35 while the median decrease is \$.23.

On the following pages you will find several tables which summarize the property tax rates which have been set by counties for 1975. Table III shows the total county tax rates with a breakdown into the various county funds and the special school district tax rates. Table IV gives a ranking of 1975 tax rates for the 135 taxing districts in Tennessee, ranked from low to high. Table V shows the taxing districts which lowered their rates from a year ago, ranked by amount of decrease. Finally, Table VI shows the taxing districts which increased their rates from a year ago, ranked by amount of increase.

It is our sincere hope that the reader finds these tables informative and useful. For any additional information regarding this matter, please contact the CTAS field representative in your area. He will be happy to assist you in any matter concerning county government.

TABLE III

DISTRIBUTION OF THE TENNESSEE COUNTY PROPERTY TAX RATES - 1975

COUNTIES	COUNTY-GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL, DIST. TAX RATE	COMBINED TAX RATE
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Anderson	.62	.06	-	3.76	.59	.56(1)	5.59	-	5.59
Outside Units Listed Below:									
Inside Clinton	.62	.06	-	3.76	.59	.26	5.29	-	5.29
Inside Oak Ridge	.62	-	-	3.76	-	.26	4.64	-	4.64
Inside Oliver Springs	.62	-	-	3.76	.59	.56(1)	5.53	-	5.53
Bedford	.18	.96	.14	1.37	-	.25	2.90	-	2.90
Benton	.40	-	.10	2.73	-	.75	3.98	-	3.98
Bledsoe	.48	-	-	1.68	-	.94	3.10	-	3.10
Blount	.62	-	-	1.29	-	.39	2.30	-	2.30
Bradley									
Outside Cleveland	.24	.0295	.01	1.24	-	1.0305	2.55	-	2.55
Inside Cleveland	.24	.0295	.01	1.24	-	.9905	2.51	-	2.51
Campbell	.96	-	.05	3.30	-	.64	4.95	-	4.95
Cannon	1.25	-	-	2.25	-	.60	4.10	-	4.10
Carroll									
Outside Spec. Sch. Dist.	.80	-	-	1.75	.35	.10	3.00	-	3.00

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Inside Spec. Sch. Dist.:									
Atwood	.80	-	-	1.75	.35	.10	3.00	.80	3.80
Bruceton-Hollow Rock	.80	-	-	1.75	.35	.10	3.00	.60	3.60
Huntingdon	.80	-	-	1.75	.35	.10	3.00	.30	3.30
Lavinia	.80	-	-	1.75	.35	.10	3.00	.20	3.20
McKenzie	.80	-	-	1.75	.35	.10	3.00	1.85	4.85
McLemoresville	.80	-	-	1.75	.35	.10	3.00	.10	3.10
South Carroll	.80	-	-	1.75	.35	.10	3.00	.10	3.10
Trezevant	.80	-	-	1.75	.35	.10	3.00	.33	3.33
Carter	.19	-	.05	2.20	-	1.08	3.52	-	3.52
Cheatham	.85	-	.20	2.30	-	.95	4.30	-	4.30
Chester	1.10	-	-	.60	-	.80	2.50	-	2.50
Claiborne	.63	-	-	2.99	-	.70	4.32	-	4.32
Clay	1.00	-	-	2.40	.15	.65	4.20	-	4.20
Cocke									
Outside Newport	.82	.13	.30	1.72	-	1.13	4.10	-	4.10
Inside Newport	.82	.13	.02	1.72	-	1.13	3.82	-	3.82
Coffee									
Outside Units Below	.43	-	.04	1.33	-	.82	2.62	-	2.62
Inside Manchester	.43	-	-	1.33	-	.82	2.58	-	2.58
Inside Tullahoma	.43	-	-	1.33	-	.12	1.88	-	1.88
Crockett									
Outside Spec. Sch. Dist.	.32	-	.10	1.12	.16	.10	1.80	-	1.80
Inside Crockett Mills SSD	.32	-	.10	1.12	.16	.10	1.80	.16	1.96
Inside Gadsden SSD	.32	-	.10	1.12	.16	.10	1.80	.15	1.95
Cumberland	.38	-	-	1.52	-	.40	2.30	-	2.30
Davidson									
General Services Dist.	1.63	-	-	2.02	-	.46	4.11	-	4.11

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Urban Services Dist.	\$ 3.22	\$ -	\$ -	\$ 2.02	\$ -	\$.76	\$ 6.00	\$ -	\$ 6.00
Decatur	.46	-	-	1.70	-	.70	2.86	-	2.86
DeKalb	.20	-	-	2.30	-	.35	2.85	-	2.85
Dickson	1.12	-	.20	2.04	-	.64	4.00	-	4.00
Dyer	.60	-	.10	.47	-	.78	1.95	-	1.95
Fayette	.20	-	.28	1.18	-	.16	1.82	-	1.82
Fentress	.82	-	-	1.68	-	.50	3.00	-	3.00
Franklin	.40	-	.07	2.08	-	.25	2.80	-	2.80
Gibson	.35	-	.40	1.50	-	.05	2.30	-	2.30
Kenton	.35	-	.40	1.50	-	.05	2.30	.10	2.40
Dyer	.35	-	.40	1.50	-	.05	2.30	.13	2.43
Giles	1.25	-	-	2.35	-	.45	4.05	-	4.05
Grainger	.91	-	.05	1.40	-	.40	2.76	-	2.76
Greene	.15	-	.31	1.57	-	.87(2)	2.90	-	2.90
Outside Greeneville	.15	-	.11	1.57	-	.10	1.93	-	1.93
Inside Greeneville									
Grundey	1.13	.03	-	2.66	-	.08	3.90	-	3.90
Hamblen	.26	.13	-	1.31	-	.88(3)	2.58	-	2.58
Outside Morristown	.26	-	-	1.31	-	.38	1.95	-	1.95
Inside Morristown									
Hamilton	.75	-	.10	1.65	-	.75(4)	3.25	-	3.25
Outside Municipalities	.75	-	.05	1.65	-	.51	2.96	-	2.96
Inside Chattanooga	.75	-	.05	1.65	-	.75(4)	3.20	-	3.20
Inside Other Municipalities									

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY-GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hancock	1.65	-	-	1.96	-	.01	3.62	-	3.62
Hardeman	.37	.03	.18	1.70	-	-	2.18	-	2.18
Hardin	.47	.15(5)	-	1.55	-	.40	2.57	-	2.57
Hawkins									
Outside Rogersville	.38	.20	.54	2.70	.78	.36	4.96	-	4.96
Inside Rogersville	.38	.20	.54	2.70	-	.36	4.18	-	4.18
Haywood	.36	-	.29	1.09	-	.40	2.14	-	2.14
Henderson	.50	-	-	2.50	-	-	3.00	-	3.00
Henry									
Outside Spec. Sch. Dists.	.65	-	.33	1.95	-	.27	3.20	-	3.20
Inside Paris Spec. Sch. Dist.	.65	-	.33	1.95	-	.27	3.20	.75	3.95
Hickman	.60	.05	-	1.63	-	.72	3.00	-	3.00
Houston	.75	-	.10	1.80	-	.25	2.90	-	2.90
Humphreys	.51	-	-	1.20	-	.64	2.35	-	2.35
Jackson	.37	-	-	1.98	-	1.15	3.50	-	3.50
Jefferson									
Outside Municipalities	.52	.11	.10	2.07	-	.96	3.76	-	3.76
Inside Municipalities	.52	-	.10	2.07	-	.96	3.65	-	3.65
Johnson	.99	.02	-	2.59	-	1.00	4.60	-	4.60
Knox									
Inside Municipalities	1.03	.20	.19	1.64	-	.67	3.73	-	3.73
Outside Municipalities	1.03	.20	.19	1.64	-	.83(6)	3.89	-	3.89
Lake	.47	-	-	1.58	-	.40	2.45	-	2.45
Lauderdale	.48	-	.25	1.57	-	.20	2.50	-	2.50

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lawrence	.53	.05	-	1.91	-	.64	3.13	-	3.13
Lewis	.60	-	-	1.45	-	.25	2.30	-	2.30
Lincoln	.56	-	.05	2.15	-	.57	3.33	-	3.33
Loudon	.47	-	-	3.53	-	.51	4.51	-	4.51
McMinn	.77	-	.53	2.32	-	1.88	5.50	-	5.50
McNairy	.23	-	-	2.07	-	.09	2.39	-	2.39
Macon	.58	-	.25	.82	-	.09	1.74	-	1.74
Madison	.33	-	.30	.65	-	.60	1.88	-	1.88
Marion									
Outside Spec. Sch. Dist.	1.04	.05	-	2.22	-	.17	3.48	-	3.48
Inside Richard City SSD	1.04	.05	-	2.22	-	.17	3.48	.35	3.83
Marshall	.70	-	.20	2.20	-	-	3.10	-	3.10
Maury	.57	.05	.16	1.62	-	.40	2.80	-	2.80
Meigs	.65	-	-	1.40	-	.15	2.20	-	2.20
Monroe	.65	-	-	2.05	-	1.00	3.70	-	3.70
Montgomery	1.03	-	.40	1.27	-	.30	3.00	-	3.00
Moore	.77	-	-	1.67	-	.35	2.79	-	2.79
Morgan	1.00	.05	.05	2.60	-	.60	4.30	-	4.30
Obion									
Outside Union City	.10	-	.47	.85	-	.43	1.85	-	1.85
Inside Union City	.10	-	.47	.85	-	.25	1.67	-	1.67

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY- GENERAL FUND		OTHER GENERAL PURPOSE		ROAD & BRIDGE FUND		GENERAL PURPOSE SCHOOL FUND		OTHER SCHOOL FUND		DEBT SERVICE FUND		TOTAL COUNTY TAX RATE		SPECIAL SCHOOL DIST. TAX RATE		COMBINED TAX RATE	
	\$		\$		\$		\$		\$		\$		\$		\$		\$	
Overton	.37						1.70					.45	2.52					2.52
Perry	.90						1.85				.55	3.30						3.30
Pickett	1.50						1.02				.51	3.03						3.03
Polk	Not available																	
Putnam	.21				.05		1.34				.46(14)	2.06						2.06
Rhea	.63						2.13				.44	3.20						3.20
Roane	Not available																	
Robertson	.62				.10		2.26				.75	3.73						3.75
Rutherford	.20				.04		-		1.76		.20	2.20						2.20
Scott																		
Outside Oneida SSD & Cities	.27		.02				2.52				1.16(7)	3.97						3.97
Inside Huntsville	.27						2.52				1.16(7)	3.95						3.95
Inside Oneida SSD & Outside Oneida	.27		.02				2.52				.60	3.41			.50			3.91
Inside Oneida	.27						2.52				.60	3.39			.50			3.89
Sequatchie	1.13						1.78				.27	3.18						3.18
Sevier	.41		.01		.10		1.64				1.22	3.38						3.38
Shelby	1.98(8)						1.79				.23	4.00						4.00
Smith	.10				.10		1.53				.47	2.20						2.20
Stewart	.45						1.45				.10	2.00						2.00
Sullivan	.22		.20		.47		2.46				.61	3.96						3.96
Sumner																		
Outside Municipalities	.53				.46		1.80		.36		.10(9)	3.25						3.25
Inside Municipalities	.53				.20		1.80		.36		.10(9)	2.99						2.99

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 TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

COUNTIES	COUNTY-	OTHER	ROAD &	GENERAL	OTHER	GENERAL	OTHER	DEBT	TOTAL	SPECIAL	COMBINED
	FUND	GENERAL PURPOSE	BRIDGE FUND	SCHOOL FUND	PURPOSE	SCHOOL FUND	SCHOOL FUND	SERVICE FUND	COUNTY TAX RATE	SCHOOL DIST. TAX RATE	TAX RATE
Tipton	\$.20	\$ -	\$ 1.59 ⁽¹⁰⁾	\$ 1.04	\$ -	\$ -	\$.67	\$ 3.50	\$ 3.50	\$ -	\$ 3.50
Trousdale	.45	-	-	1.37	-	-	.18	2.00	2.00	-	2.00
Unicoi	.42	.65	-	2.75	-	-	.53	4.35	4.35	-	4.35
Union	.35	-	-	3.64	-	-	.55	4.54	4.54	-	4.54
Van Buren	.55	-	-	1.45	-	-	.15	2.15	2.15	-	2.15
Warren	.22	.28	-	1.29	-	-	.80	2.59	2.59	-	2.59
Washington	.25	-	.42	1.45	-	-	.98	3.10	3.10	-	3.10
Wayne	.10	-	-	1.50	-	-	.40	2.00	2.00	-	2.00
Weakley	.32	-	.96	1.31	-	-	.78	3.37	3.37	-	3.37
White	.72	-	-	1.44	-	-	.34	2.50	2.50	-	2.50
Williamson											
Outside Units Below	.25	-	.50	2.30	-	-	1.44 ⁽¹¹⁾	4.49	4.49	-	4.49
9th Dist.-Outside City Limits	.25	-	.50	2.30	-	-	1.28 ⁽¹²⁾	4.33	4.33	.55	4.88
9th Dist.-Inside City Limits	.25	-	-	2.30	-	-	1.28 ⁽¹²⁾	3.83	3.83	.55	4.38
Inside Brentwood	.25	-	-	2.30	-	-	1.44 ⁽¹¹⁾	3.99	3.99	-	3.99
Inside Fairview	.25	-	-	2.30	-	-	1.44 ⁽¹¹⁾	3.99	3.99	-	3.99
Wilson											
Outside Spec. Sch. Dist.	.31	-	.35	1.22	-	-	1.26 ⁽¹³⁾	3.14	3.14	-	3.14
Inside 3rd & 10th Spec. Sch. Dist.	.31	-	.35	1.22	-	-	.73	2.61	2.61	.70	3.31
Inside 16th Spec. Sch. Dist.	.31	-	.35	1.22	-	-	.73	2.61	2.61	.20	2.81

NOTES:

1. Anderson County-Includes \$.30 tax levy for a special debt service fund.
2. Greene County-Includes \$.77 tax levy for a special debt service fund.
3. Hamblen County- Includes \$.50 tax levy for a special debt service fund.
4. Hamilton County-Includes \$.24 tax levy for a special debt service fund.
5. Hardin County-Includes tax levies of \$.03-Salttillo Ferry, \$.03-Industrial Operating and \$.09 -Hospital.
6. Knox County-Includes \$.16 tax levy for a special debt service fund.

TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

- 7. Scott County-Includes \$.56 tax levy for a special debt service fund.
- 8. Shelby County Executive Branch Fund:
 - General County \$.77
 - Hospital .57
 - Law Enforcement .29
 - Capitol Improvements .35
 - Total \$1.98
- 9. Sumner County-Includes \$.03 tax levy for a special debt service fund.
- 10. Tipton County-Tax levy of \$1.59 for Department of Public Works.
- 11. Williamson County-Includes \$.76 tax levy for special debt service fund.
- 12. Williamson County-Includes \$.60 tax levy for special debt service fund.
- 13. Wilson County-Includes \$.53 tax levy for rural debt service fund.
- 14. Putnam-Includes \$.21 tax levy for retirement of highway department debt.

TABLE IV
RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1975

<u>COUNTY</u>	<u>1975</u>
1. Obion (Inside Union City)	\$1.67
2. Macon	1.74
3. Crockett (Outside SSD's)	1.80
4. Fayette	1.82**
5. Obion (Outside Union City)	1.85
6. Coffee (Inside Tullahoma)	1.88
7. Madison	1.88*
8. Greene (Inside Greeneville)	1.93
9. Crockett (Inside Gadsden SSD)	1.95
10. Dyer	1.95
11. Hamblen (Inside Morristown)	1.95
12. Crockett (Inside Crockett Mills SSD)	1.96
13. Stewart	2.00*
14. Trousdale	2.00*
15. Wayne	2.00*
16. Putnam	2.06
17. Haywood	2.14*
18. Van Buren	2.15
19. Hardeman	2.18*
20. Meigs	2.20
21. Rutherford	2.20
22. Smith	2.20*
23. Blount	2.30

RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

<u>COUNTY</u>	<u>1975</u>
24. Cumberland	\$2.30
25. Gibson (Outside Kenton and Dyer)	2.30
26. Lawrence	2.30
27. Lewis	2.30
28. Humphreys	2.35
29. McNairy	2.39
30. Gibson (Inside Kenton)	2.40
31. Gibson (Inside Dyer)	2.43
32. Lake	2.45
33. Chester	2.50
34. Lauderdale	2.50
35. White	2.50**
36. Bradley (Inside Cleveland)	2.51
37. Overton	2.52*
38. Bradley (Outside Cleveland)	2.55
39. Hardin	2.57**
40. Coffee (Inside Manchester)	2.58
41. Hamblen (Outside Morristown)	2.58
42. Warren	2.59*
43. Coffee (Outside Tullahoma and Manchester)	2.62
44. Grainger	2.76*
45. Moore	2.79
46. Franklin	2.80
47. Maury	2.80
48. Wilson (Inside 16th SSD)	2.81
49. DeKalb	2.85
50. Decatur	2.86*
51. Bedford	2.90

RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

<u>COUNTY</u>	<u>1975</u>
52. Greene (Outside Greeneville)	\$2.90
53. Houston	2.90*
54. Hamilton (Inside Chattanooga)	2.96**
55. Sumner (Inside Municipalities)	2.99
56. Carroll (Outside SSD's)	3.00
57. Fentress	3.00*
58. Henderson	3.00
59. Hickman	3.00
60. Montgomery	3.00*
61. Pickett	3.03
62. Bledsoe	3.10*
63. Carroll (McLemoresville SSD)	3.10
64. Carroll (South Carroll SSD)	3.10
65. Marshall	3.10
66. Washington	3.10**
67. Wilson (Outside SSD's)	3.14
68. Sequatchie	3.18
69. Carroll (Lavinia SSD)	3.20
70. Hamilton (Inside Cities except Chattanooga)	3.20**
71. Henry (Outside Paris SSD)	3.20
72. Rhea	3.20
73. Sumner (Outside Cities)	3.25
74. Carroll (Huntingdon SSD)	3.30
75. Hamilton (Outside Cities)	3.30
76. Perry	3.30
77. Wilson (Inside 10th SSD)	3.31
78. Carroll (Trezavant SSD)	3.33
79. Lincoln	3.33

RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

<u>COUNTY</u>	<u>1975</u>
80. Weakley	\$3.37*
81. Sevier	3.38
82. Marion (Outside Richard City SSD)	3.48
83. Jackson	3.50*
84. Tipton	3.50
85. Carter	3.52
86. Carroll (Bruceton - Hollow Rock SSD)	3.60
87. Hancock	3.62**
88. Jefferson (Inside Cities)	3.65
89. Monroe	3.70**
90. Knox (Inside Cities)	3.73
91. Robertson	3.73
92. Jefferson (Outside Cities)	3.76
93. Carroll (Atwood SSD)	3.80
94. Cocke (Inside Newport)	3.82
95. Marion (Inside Richard City SSD)	3.83
96. Knox (Outside Cities)	3.89
97. Scott (Inside City of Oneida)	3.89
98. Grundy	3.90*
99. Scott (Inside Oneida SSD but Outside City of Oneida)	3.91
100. Henry (Inside Paris SSD)	3.95
101. Scott (Inside Huntsville)	3.95
102. Sullivan	3.96
103. Scott (Outside Oneida SSD and Outside Cities)	3.97
104. Benton	3.98
105. Williamson (Inside Brentwood)	3.99
106. Williamson (Inside Fairview)	3.99
107. Dickson	4.00

RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1975 Continued

<u>COUNTY</u>	<u>1975</u>
108. Shelby	\$4.00**
109. Giles	4.05
110. Cannon	4.10*
111. Cocke (Outside Newport)	4.10
112. Davidson (General Services District)	4.11**
113. Hawkins (Inside Rogersville)	4.18
114. Clay	4.20
115. Cheatham	4.30
116. Morgan	4.30
117. Claiborne	4.32
118. Unicoi	4.35*
119. Williamson (9th SSD Inside City Limits)	4.38
120. Williamson (Outside SSD and Cities)	4.49
121. London	4.51
122. Union	4.54*
123. Johnson	4.60
124. Anderson (Inside Oak Ridge)	4.64**
125. Carroll (McKenzie SSD)	4.85
126. Williamson (9th SSD - Outside City Limits)	4.88
127. Campbell	4.95**
128. Hawkins (Outside Rogersville)	4.96
129. Anderson (Inside Clinton)	5.29
130. McMinn	5.50
121. Anderson (Inside Oliver Springs)	5.53
132. Anderson (Outside Cities)	5.59
133. Davidson (Urban Services District)	6.00**

* An asterick (*) after the tax District indicates no change in the tax rate from the 1974 tax rate.

A double asterick() after the tax rate indicates no change in the tax rate from the 1973 tax rate.

TABLE V
1975 TENNESSEE COUNTY PROPERTY TAX RATES
REDUCED FROM 1974
RANKED BY AMOUNT OF DECREASE

<u>COUNTY</u>	<u>1975 RATE</u>	<u>1974 RATE</u>	<u>AMOUNT OF DECREASE</u>	<u>PER CENT OF DECREASE</u>
Cumberland	\$2.30	\$3.89	\$1.59	40.87%
Putnam	2.06	2.80	.74	26.43
Carroll (McKenzie Special School District)	4.85	5.55	.70	12.61
Lawrence	2.30	2.90	.60	20.69
Dyer	1.95	2.50	.55	22.00
Williamson (9th Special School District - Inside City Limits)	4.38	4.75	.37	7.79
Benton	3.98	4.27	.29	6.79
Scott (Inside Oneida)	3.89	4.15	.26	6.26
Scott (Inside Oneida Special School District- Outside Oneida)	3.91	4.15	.24	5.78
Henry (Outside Paris Special School District)	3.20	3.43	.23	6.71
Scott (Inside Huntsville)	3.95	4.15	.20	4.82
Sumner (Outside Municipalities)	3.25	3.44	.19	5.52
Anderson (Inside Oliver Springs)	5.53	5.71	.18	3.15
Sumner (Inside Municipalities)	2.99	3.14	.15	4.78
Henry (Inside Paris Special School District)	3.95	4.08	.13	3.19
Anderson (Outside Municipalities)	5.59	5.71	.12	2.10
Meigs	2.20	2.30	.10	4.35
Anderson (Inside Clinton)	5.29	5.32	.03	0.56
Sequatchie	3.18	3.19	.01	0.31

TABLE VI
 1975 TENNESSEE COUNTY PROPERTY TAX RATES
 INCREASED FROM 1974
 RANKED BY AMOUNT OF INCREASE

<u>COUNTY</u>	<u>1975 RATE</u>	<u>1974 RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Sevier	\$3.38	\$1.80	\$1.58	87.77%
Carroll (Outside Special School Districts)	3.00	1.70	1.30	76.47
Carroll (McLemoresville Special School Districts)	3.10	1.80	1.30	72.22
Carroll (Lavinia Special School District)	3.20	1.90	1.30	68.42
Jefferson (Outside Municipalities)	3.76	2.92	.84	28.76
Sullivan	3.96	3.14	.82	26.11
Jefferson (Inside Municipalities)	3.65	2.85	.80	28.07
Clay	4.20	3.40	.80	23.53
Pickett	3.03	2.25	.78	34.67
Giles	4.05	3.30	.75	22.73
Williamson (9th Special School District- Outside City Limits)	4.88	4.25	.63	14.82
Humphreys	2.35	1.75	.60	34.29
Tipton	3.50	2.90	.60	20.69
Loudon	4.51	3.96	.55	13.89
Lauderdale	2.50	2.00	.50	25.00
Hickman	3.00	2.50	.50	20.00
Cocke (Outside Newport)	4.10	3.60	.50	13.89
Williamson (Inside Brentwood)	3.99	3.50	.49	14.00

1975 TENNESSEE COUNTY PROPERTY TAX
 RATES INCREASED FROM 1974 Continued

<u>COUNTY</u>	<u>1975 RATE</u>	<u>1974 RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Williamson (Inside Fairview)	\$3.99	\$3.50	\$.49	14.00%
Williamson (Outside Special School Districts and Municipalities)	4.49	4.00	.49	12.25
Carroll (Trezavant Special School District)	3.33	2.85	.48	16.84
Cocke (Inside Newport)	3.82	3.36	.46	13.69
Morgan	4.30	3.85	.45	11.68
Scott (Outside Oneida Special School District and Municipalities)	3.97	3.54	.43	12.17
Macon	1.74	1.34	.40	29.85
Hawkins	4.96	4.56	.40	8.77
McNairy	2.39	2.02	.37	18.32
Coffee (Inside Manchester)	2.58	2.21	.37	16.74
Coffee (Outside Tullahoma and Manchester)	2.62	2.25	.37	16.44
Rutherford	2.20	1.85	.35	18.92
Wilson (Outside Special School Districts)	3.14	2.80	.34	12.14
Hawkins (Inside Rogersville)	4.18	3.84	.34	8.85
Maury	2.80	2.48	.32	12.90
Knox (Inside Municipalities)	3.73	3.41	.32	9.38
Knox (Outside Municipalities)	3.89	3.57	.32	8.96
Blount	2.30	2.00	.30	15.00
DeKalb	2.85	2.55	.30	11.76
Carroll (South Carroll Special School District)	3.10	2.80	.30	10.71
Johnson	4.60	4.32	.28	6.48
Lake	2.45	2.18	.27	12.39
Henderson	3.00	2.75	.25	9.09
Carroll (Huntingdon Special School District)	3.30	3.05	.25	8.20
McMinn	5.50	5.25	.25	4.76

1975 TENNESSEE COUNTY PROPERTY TAX
 RATES INCREASED FROM 1974 Continued

<u>COUNTY</u>	<u>1975 RATE</u>	<u>1974 RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Chester	\$2.50	\$2.29	\$.21	9.17%
Bradley (Inside Cleveland)	2.51	2.30	.21	9.13
Gibson (Outside Kenton and Dyer)	2.30	2.10	.20	9.52
Gibson (Inside Kenton)	2.40	2.20	.20	9.09
Gibson (Inside Dyer)	2.43	2.23	.20	8.97
Bradley (Outside Cleveland)	2.55	2.35	.20	8.51
Dickson	4.00	3.80	.20	5.26
Lincoln	3.33	3.14	.19	6.05
Hamblen (Inside Morristown)	1.95	1.78	.17	9.55
Rhea	3.20	3.03	.17	5.61
Moore	2.79	2.63	.16	6.08
Carter	3.52	3.36	.16	4.76
Crockett (Outside Special School Districts)	1.80	1.65	.15	9.09
Crockett (Gadsden Special School District)	1.95	1.80	.15	8.33
Crockett (Crockett Mills Special School District)	1.96	1.81	.15	8.29
Marion (Outside Richard City Special School District)	3.48	3.33	.15	4.50
Marion (Inside Richard City Special School District)	3.83	3.68	.15	4.08
Cheatham	4.30	4.15	.15	3.61
Coffee (Inside Tullahoma)	1.88	1.76	.12	6.82
Hamblen (Outside Morristown)	2.58	2.46	.12	4.88
Obion (Inside Union City)	1.67	1.57	.10	6.37
Obion (Outside Union City)	1.85	1.75	.10	5.71
Lewis	2.30	2.20	.10	4.54
Marshall	3.10	3.00	.10	3.33
Perry	3.30	3.20	.10	3.13

1975 TENNESSEE COUNTY PROPERTY TAX
RATES INCREASED FROM 1974 Continued

<u>COUNTY</u>	<u>1975 RATE</u>	<u>1974 RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Carroll (Bruceton - Hollow Rock Special School District)	\$3.60	\$3.50	\$.10	2.86%
Carroll (Atwood Special School District)	3.80	3.70	.10	2.70
Wilson (16th Special School District)	2.81	2.73	.08	2.93
Wilson (10th Special School District)	3.31	3.23	.08	2.48
Claiborne	4.32	4.25	.07	1.65
Greene (Inside Greeneville)	1.93	1.87	.06	3.21
Van Buren	2.15	2.10	.05	2.38
Franklin	2.80	2.75	.05	1.82
Greene (Outside Greeneville)	2.90	2.85	.05	1.75
Hamilton (Outside Municipalities)	3.30	3.25	.05	1.54
Robertson	3.73	3.68	.05	1.36
Bedford	2.90	2.87	.03	1.05

LOCAL SALES TAX IN TENNESSEE COUNTIES

Any county by resolution of its quarterly court and public referendum can levy a county-wide local sales tax at a rate of up to one-half of the rate of the state sales tax which presently is set at 3.5 per cent. This would mean a county-wide local sales tax of up to 1.75 per cent on most sales. This local tax covers the same items as the state tax with the exception of electric power, natural or artificial gas and coal and fuel oil. There exists a maximum tax of \$7.50 per single article of personal property provided a rate of 1.50 per cent to 1.75 per cent is in effect within the county. This limitation is reduced to \$5.00 on single items if the local tax is set at one per cent or less.

The proceeds from the county-wide local sales tax are distributed as follows: one-half is distributed in the same manner as the county property tax for schools, including division with any city or special school district on an average daily attendance (ADA) basis; the other one-half is distributed on the basis of where the sale occurred. Collections in incorporated municipalities go to their general funds. Collections in unincorporated areas go to the county general fund. However, a county and city may enter into a contract providing for some other distribution of the half not allocated to schools. For further information on how a county may benefit from this sales tax, please refer to the pamphlet "The Local Sales Tax - Handbook for Local Officials" available from the County Technical Assistance Service or contact the CTAS field representative in your area for details.

As of July, 1975, only six counties had not levied a county-wide local sales tax. Three of these counties (Fentress, Lewis, and Scott) have no local

sales tax other than state sales tax anywhere within the county while in the other three counties (Anderson, Morgan, and Perry) selected municipalities have levied a local sales tax.

Of the remaining eighty-nine (89) counties which do have a county-wide local sales tax, five (5) counties levy the maximum of 1.75 per cent, fifty-seven (57) counties levy a tax of 1.50 per cent and twenty-seven (27) counties levy a tax of 1.00 per cent.

Table VII includes a list of county-wide sales tax for all counties and percentage rates within these counties. Further information regarding the relative taxing power of an individual county can be obtained by comparing total state and local option sales tax collections for each county which is also given in Table VII.

TABLE VII
 LOCAL OPTION SALES TAX RATES
 COMPARISON OF REVENUES - LOCAL OPTION vs. STATE SALES
 FISCAL YEAR 1974-75

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>Local Option Sales Tax Revenues 1974-75</u>	<u>3 1/2% State Sales Tax Revenues 1974-75</u>
Anderson	See Note 1	--	\$6,666,397
Bedford	1.75%	\$ 953,635	2,684,714
Benton	1.00	333,342	1,002,366
Bledsoe	1.50	81,286	310,674
Blount	1.50	2,553,216	7,228,684
Bradley	1.50	2,193,545	5,905,667
Campbell	1.50	929,906	2,613,434
Cannon	1.00	125,824	524,731
Carroll	1.00	506,592	1,861,962
Carter	1.50	1,029,128	2,768,764
Cheatham	1.50	389,171	976,901
Chester	1.50	224,913	717,662
Claiborne	1.50	460,222	1,211,317
Clay	1.00	79,023	287,116
Cocke	1.00	505,110	2,029,368
Coffee	1.50	1,394,873	3,941,463
Crockett	1.00	177,968	708,979
Cumberland	1.00	666,239	1,859,333
Davidson	1.50	27,918,383	74,712,037
Decatur	1.50	252,089	704,337
DeKalb	1.50	279,460	806,463
Dickson	1.50	793,866	2,176,427

-32- TABLE VII - CONTINUED
 LOCAL OPTION SALES TAX RATES

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>Local Option Sales Tax Revenues 1974-75</u>	<u>3 1/2% State Sales Tax Revenues 1974-75</u>
Dyer	1.50%	\$1,230,231	\$3,321,321
Fayette	1.50	356,009	1,028,995
Fentress	See Note 2	--	741,495
Franklin	1.50	774,472	2,032,125
Gibson	1.00	1,220,642	4,089,964
Giles	1.50	489,917	1,665,022
Grainger	1.00	118,013	458,775
Greene	1.50	1,398,951	3,805,763
Grundy	1.00	141,680	558,945
Hamblen	1.50	1,915,252	5,206,410
Hamilton	1.75	15,580,675	36,343,774
Hancock	1.00	47,736	173,086
Hardeman	1.50	506,866	1,380,077
Hardin	1.50	689,630	1,976,907
Hawkins	1.00	467,585	2,046,308
Haywood	1.50	467,112	1,482,492
Henderson	1.50	519,199	1,484,745
Henry	1.50	882,609	2,443,146
Hickman	1.00	170,142	890,114
Houston	1.50	113,408	285,037
Humphreys	1.50	532,013	1,416,018
Jackson	1.00	75,298	305,833
Jefferson	1.50	506,300	1,483,804
Johnson	1.50	268,603	796,142
Knox	1.50	15,172,820	41,125,912

TABLE VII - CONTINUED
 LOCAL OPTION SALES TAX RATES

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>Local Option Sales Tax Revenues 1974-75</u>	<u>3 1/2% State Sales Tax Revenues 1974-75</u>
Lake	1.00%	\$ 135,691	\$ 544,516
Lauderdale	1.50	516,056	1,486,458
Lawrence	1.50	904,058	2,460,348
Lewis	See Note 2	--	484,956
Lincoln	1.50	719,597	1,952,664
Loudon	1.50	631,462	1,878,372
McMinn	1.00	851,200	3,568,953
McNairy	1.00	397,358	1,213,302
Macon	1.50	310,776	898,027
Madison	1.50	3,348,994	8,699,616
Marion	1.50	657,903	1,826,062
Marshall	1.50	426,664	1,358,811
Mauzy	1.00	1,248,595	5,059,241
Meigs	1.00	52,096	619,257
Monroe	1.50	671,603	1,907,327
Montgomery	1.50	2,430,919	7,106,825
Moore	1.50	39,816	111,903
Morgan	See Note 3	--	474,680
Obion	1.50	1,186,351	3,338,907
Overton	1.75	415,555	910,201
Perry	See Note 4	--	256,365
Pickett	1.50	See Note 5	201,352
Polk	1.00	215,497	839,277
Putnam	1.50	1,512,284	3,930,491

TABLE VII - CONTINUED
 LOCAL OPTION SALES TAX RATES

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>Local Option Sales Tax Revenues 1974-75</u>	<u>3 1/2% State Sales Tax Revenues 1974-75</u>
Rhea	1.00%	\$ 346,850	\$1,413,116
Roane	1.00	1,160,059	4,939,227
Robertson	1.00	534,335	2,206,083
Rutherford	1.50	2,385,077	6,846,769
Scott	See Note 2	--	1,236,149
Sequatchie	1.50	111,371	471,274
Sevier	1.50	1,719,208	4,299,117
Shelby	1.50	34,690,803	90,947,916
Smith	1.00	192,540	982,133
Stewart	1.75	147,283	342,533
Sullivan	1.50	6,146,643	16,854,068
Sumner	1.50	1,800,465	4,772,080
Tipton	1.00	479,006	1,929,452
Trousdale	1.50	142,692	459,379
Unicoi	1.50	366,081	1,052,173
Union	1.50	66,888	408,063
Van Buren	1.50	48,220	116,387
Warren	1.00	662,163	2,808,113
Washington	1.50 ⁶	2,167,818	8,747,182
Wayne	1.75	222,017	700,018
Weakley	1.00	735,716	2,190,720
White	1.50	468,119	1,292,887
Williamson	1.50	1,158,468	3,071,639
Wilson	1.50	1,190,612	3,210,057

Notes:

1. Anderson County does not levy a county-wide local sales tax, however, the municipalities of Clinton, Lake City, and Oliver Springs within Anderson County levy a local sales tax of 1%.
2. Fentress, Lewis, and Scott Counties do not levy a county-wide local sales tax. Additionally, no municipalities within these counties levy a like tax.
3. Morgan County does not levy a county-wide local sales tax; however, the municipalities of Oliver Springs and Wartburg within Morgan County levy a local sales tax of 1%.
4. Perry County does not levy a county-wide local sales tax; however, the municipalities of Linden and Lobelville within Perry County levy a local sales tax of 1%.
5. Pickett County has a local option sales tax of 1.50%. However, this tax did not become effective until August 1, 1975, therefore, no tax was collected in fiscal year 1974-75.
6. Washington County presently has a tax rate of 1%. A rate of 1.5% will become effective October 1, 1975.