



CTAS

COUNTY TECHNICAL ASSISTANCE SERVICE

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

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Technical Report No. 11

September, 1976

County Technical Assistance Service

- Institute for Public Service
- The University of Tennessee

In cooperation with

Tennessee County Services Association

County-
Taxes

Tennessee County Tax Statistics
Property Tax, County-
Wide Motor Vehicle Tax,
and Local Option Sales Tax
County-Taxes Tech. Report No. 11
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P R E F A C E

This is our third annual compilation of county property taxes, local option sales taxes and county-wide motor vehicle taxes for Tennessee county governments. Since we instituted this report three years ago, the national inflation rate has increased 26.7 percent. Due to this national increase in costs, counties have been forced to follow this trend by steadily increasing their respective tax rates and looking for new and alternative sources of revenue. Although counties have had to increase their tax base during this period, the average tax rate for county taxing districts in Tennessee has increased only 14.6 percent or slightly more than one-half the national rate of inflation. Local sales tax increases, motor vehicle taxes and other local taxes have been levied to help bridge the gap that the property tax could not close. Additionally, federal revenue sharing, reassessment programs, and state shared taxes appropriated by the General Assembly have provided needed revenues for delivery of services to county citizens.

Since our last report five additional counties have enacted a motor vehicle tax or "wheel tax" to provide additional revenues. With the addition of these five, there are now twenty-three counties which levy such a tax, which can now be enacted without approval by the Tennessee General Assembly.

Through recent referendums, two counties have increased their local option sales tax to the maximum rate of 2.25 percent. Ten other counties have also increased their rates since our last report, including two counties which did not previously levy a local sales tax. Thirteen counties were unsuccessful in adopting or increasing their sales tax by referendum.

It is our hope that this report will be beneficial to county officials in analyzing the trends in local county revenue sources and assist them in comparing their performance with other counties statewide. If CTAS can provide other information relating to this report, please call on us at any time.

James H. Westbrook, Jr.
Executive Director

88000191 CTAS 5-31-89

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TENNESSEE COUNTY PROPERTY TAX RATES

(1976 TAX YEAR)

Property in Tennessee counties in 1976 was taxed based on its assessed valuation. Residential and farm property was assessed at 25% of its appraisal value; industrial and commercial property was assessed at 40% while public utilities were assessed at 55%.

In 1976, counties in Tennessee established a total of 132 taxing districts. This represents a decrease of 3 tax districts from the 1975 total of 135. Three taxing districts in Bradley, Anderson, and Carroll counties were dissolved while Loudon County created an additional tax district inside Lenoir City. Additionally, the Urban Services District in Davidson County has been deleted from this report. Clay and Polk Counties had not set their respective rates as of this report.

County tax rates in 1976 range from a low of \$1.90 per \$100 of assessed value in Fayette County to a high of \$5.60 in Giles County. The average tax rate for the 130 reporting taxing districts is \$3.46 per \$100 assessed value while the median tax rate is \$3.38 per \$100. These figures compare with the 1975 average rate of \$3.26 and a median rate of \$3.14.

Across the state, tax rates increased in 87 taxing districts, decreased in 8 taxing districts and remained the same as the 1975 tax rate in 35 tax districts. Additionally, 7 tax districts (Campbell, Davidson, Hancock, Hardin, Monroe, Shelby, and Washington) have not increased their tax rates in at least the last four years while 8 counties (Cannon, Fentress, Houston, Jackson, Montgomery, Smith, Trousdale, and Weakley) have not increased their rate from the 1974 tax rate.

Increases ranged from \$.02 (0.8%) in White County to \$1.55 (38.27%) in Giles County. The largest percentage increase came in Putnam County where the rate went from \$2.06 to \$2.93 for a 42.23% increase. The average increase was \$.42 per \$100.

Decreases ranged from \$.02 in Anderson County (Outside Clinton and Oak Ridge) to \$.78 in Sullivan County. The average decrease for the eight tax districts was \$.32.

On the following pages you will find several tables which summarize the property tax rates which have been set by counties in 1976 with the exception of Clay and Polk Counties. Table I shows the total county tax rates with a breakdown into the various county funds and the special school district tax rates. Table II gives a ranking of 1976 tax rates for the 130 reporting tax districts in Tennessee, ranked from low to high. Table III shows the tax districts which lowered their rates from a year ago, ranked by percentage of decrease. Finally, Table IV shows the tax districts which increased their rates from a year ago, ranked by percentage 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.

Compiler's Note: Prior to going to print with this report, Polk County set its tax rate at \$3.90 per \$100 assessed value. This information has been entered in Table I of this report. However, it should be noted that in Table II, Polk County should appear after the rate for Knox (Outside Municipalities) and in Table IV. Polk County should appear after the rate for Hickman County.

TABLE I

DISTRIBUTION OF THE TENNESSEE COUNTY PROPERTY TAX RATES - 1976

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						(1)			
Outside Units Below	.66	-	-	3.94	.47	.50	5.57	-	5.57
Inside Clinton	.66	-	-	3.94	-	.30	4.90	-	4.90
Inside Oak Ridge	.66	-	-	3.94	.47	.30	5.37	-	5.37
Bedford	.44	.10	.07	1.31	-	.51	2.43	-	2.43
Benton	.40	-	.10	2.73	-	.75	3.98	-	3.98
Bledsoe	.47	-	-	2.00	-	.91	3.38	-	3.38
Blount	.69	-	-	1.44	-	.47	2.60	-	2.60
Bradley	.2248	.0247	-	1.44	-	1.0105	2.70	-	2.70
Campbell	.96	-	.05	3.30	-	.64	4.95	-	4.95
Cannon	1.15	-	-	2.35	-	.60	4.10	-	4.10
Carroll									
Outside Spec. Sch. Dist.	.80	-	-	1.75	.35	.10	3.00	-	3.00
Inside Spec. Sch. Dist. Below:									
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
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	.38	-	.05	2.94	-	1.08	4.45	-	4.45

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
Cheatham	1.08	-	.20	2.12	-	.85	4.25	-	4.25
Chester	1.10	-	-	.72	-	.80	2.62	-	2.62
Claiborne	.64	-	-	3.02	-	.66	4.32	-	4.32
Clay									
Cocke									
Outside Newport	.99	.11	.32	2.02	-	1.13	4.57	-	4.57
Inside Newport	.99	.11	.02	2.02	-	1.13	4.27	-	4.27
Coffee						(2)			
Outside Units Below	.61	.07	.04	1.33	-	1.02	3.07	-	3.07
Inside Manchester	.61	-	-	1.33	-	1.02	2.96	-	2.96
Inside Tullahoma	.61	-	-	1.33	-	.14	2.08	-	2.08
Crockett									
Outside Spec. Sch. Dists.	.47	-	.10	1.02	.26	.10	1.95	-	1.95
Inside Crockett Mills Spec. Sch. Dist.	.47	-	.10	1.02	.26	.10	1.95	.16	2.11
Inside Gadsden Spec. Sch. Dist.	.47	-	.10	1.02	.26	.10	1.95	.15	2.10
Cumberland	.28	-	-	1.64	-	.28	2.20	-	2.20
Davidson									
General Services	1.63	-	-	2.02	-	.46	4.11	-	4.11
Decatur	.55	-	-	1.64	-	.80	2.99	-	2.99
DeKalb	.35	-	-	2.30	-	.20	2.85	-	2.85
Dickson	1.17	-	.20	2.12	-	.51	4.00	-	4.00
Dyer	.80	-	.10	.52	-	.78	2.20	-	2.20

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE		OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE		COMBINED TAX RATE
				SCHOOL FUND	FUND				TAX RATE	TAX RATE	
Fayette	.10	-	.54	.94		-	.32	1.90	-	-	1.90
Fentress	.82	-	-	1.68		-	.50	3.00	-	-	3.00
Franklin	.50	-	.07	2.08		-	.35	3.00	-	-	3.00
Gibson	.46	-	.40	1.54		-	.10	2.50	-	-	2.50
Kenton	.46	-	.40	1.54		-	.10	2.50	.10		2.60
Dyer	.46	-	.40	1.54		-	.10	2.50	.13		2.63
Giles	1.08	-	.40	3.85		-	.27	5.60	-	-	5.60
Grainger	1.09	-	.25	1.55		-	.59	3.48	-	-	3.48
Greene							(3)				
Outside Greenville	.08	-	.37	1.81		-	.82	3.08	-	-	3.08
Inside Greenville	.08	-	.12	1.81		-	.10	2.11	-	-	2.11
Grundy	1.32	.03	-	2.95		-	.10	4.40	-	-	4.40
Hamblen							(4)				
Outside Morristown	.54	.21	-	1.48		-	.90	3.13	-	-	3.13
Inside Morristown	.54	-	-	1.48		-	.36	2.38	-	-	2.38
Hamilton							(5)				
Outside Municipalities	.95	-	.10	2.20		-	.75	4.00	-	-	4.00
Inside Chattanooga	.95	-	.05	2.20		-	.51	3.71	-	-	3.71
Inside Other Municipalities	.95	-	.05	2.20		-	.75	3.95	-	-	3.95
Hancock	1.65	-	-	1.96		-	.01	3.62	-	-	3.62
Hardeman	.48	-	.20	1.87		-	-	2.55	-	-	2.55
Hardin	.47	.15	-	1.55		-	.40	2.57	-	-	2.57

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
Hawkins						(6)			
Outside Rogersville	.50	.20	.54	2.96	-	1.04	5.24	-	5.24
Inside Rogersville	.50	.20	.54	2.96	-	.30	4.50	-	4.50
Haywood	.25	-	.40	1.28	-	.40	2.33	-	2.33
Henderson	.80	-	-	2.70	-	-	3.50	-	3.50
Henry									
Outside Spec. Sch. District	.63	-	.54	2.12	-	.25	3.54	-	3.54
Inside Paris Spec. Sch. Dist.	.63	-	.54	2.12	-	.25	3.54	.88	4.42
Hickman	.88	-	-	2.38	-	.74	4.00	-	4.00
Houston	.70	-	.15	1.80	-	.25	2.90	-	2.90
Humphreys	.55	-	-	1.20	-	.60	2.35	-	2.35
Jackson	.58	-	-	1.98	-	.94	3.50	-	3.50
Jefferson									
Outside Municipalities	.48	.15	.10	2.07	-	.96	3.76	-	3.76
Inside Municipalities	.48	-	.10	2.07	-	.96	3.61	-	3.61
Johnson	1.09	.05	-	3.41	-	.24	4.79	-	4.79
Knox						(7)			
Outside Municipalities	1.03	.22	.19	1.64	-	.81	3.89	-	3.89
Inside Municipalities	1.03	.22	.19	1.64	-	.65	3.73	-	3.73
Lake	.67	-	-	1.53	-	.40	2.60	-	2.60
Lauderdale	.45	-	.25	1.77	-	.20	2.67	-	2.67
Lawrence	1.27	-	-	1.91	-	1.06	4.24	-	4.24

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
Lewis	.95	-	-	1.55	-	.25	2.75	-	2.75
Lincoln	.60	-	.10	1.52	-	.23	2.45	-	2.45
Loudon						(8)			
Outside Lenoir City	.84	-	-	3.53	-	.79	5.16	-	5.16
Inside Lenoir City	.84	-	-	3.53	-	.41	4.78	-	4.78
McMinn	.64	-	.23	2.65	-	1.98	5.50	-	5.50
McNairy	.27	-	-	2.07	-	.19	2.53	-	2.53
Macon	.45	-	.25	1.24	-	.38	2.32	-	2.32
Madison	.51	-	.25	.90	-	.45	2.11	-	2.11
Marion									
Outside Spec. Sch. Dist.	1.04	-	-	3.20	-	.22	4.46	-	4.46
Inside Richard City Spec. Sch. Dist.	1.04	-	-	3.20	-	.22	4.46	.35	4.81
Marshall	.85	-	.20	2.60	-	-	3.65	-	3.65
Maury	.58	.05	.13	1.47	-	.57	2.80	-	2.80
Meigs	.70	-	-	1.25	-	.25	2.20	-	2.20
Monroe	.65	-	-	2.20	-	.85	3.70	-	3.70
Montgomery	.64	-	.27	1.79	-	.30	3.00	-	3.00
Moore	.68	-	-	1.76	-	.35	2.79	-	2.79
Morgan	1.35	-	.05	2.95	-	.80	5.15	-	5.15

COUNTIES	COUNTY-	OTHER	ROAD &	GENERAL	OTHER	DEBT	TOTAL	SPECIAL	COMBINED
	GENERAL	GENERAL	BRIDGE	PURPOSE	SCHOOL	SERVICE	COUNTY TAX	SCHOOL DIST.	TAX
	FUND	PURPOSE	FUND	SCHOOL FUND	FUND	FUND	RATE	TAX RATE	RATE
Obion									
Outside Union City	.28	-	.61	1.10	-	.26	2.25	-	2.25
Inside Union City	.28	-	.61	1.10	-	.10	2.09	-	2.09
Overton	.21	-	-	1.80	-	.90	2.91	-	2.91
Perry	.90	-	-	1.95	-	.60	3.45	-	3.45
Pickett	.91	-	-	.98	-	.41	2.30	-	2.30
Polk	.79	.34	.13	2.05	-	.59	3.90	-	3.90
Putnam	.35	-	.07	1.76	-	.75	2.93	-	2.93
Rhea	.68	-	-	2.59	-	.47	3.74	-	3.74
Roane	.86	-	-	1.44	-	.20	2.50	-	2.50
Robertson	.90	-	.10	2.35	-	.75	4.10	-	4.10
Rutherford	.18	-	.04	1.74	-	.45	2.41	-	2.41
Scott						(9)			
Outside Oneida Spec. Sch.	.61	-	.02	2.55	-	1.17	4.35	-	4.35
Dist. & cities						(9)			
Inside Huntsville	.61	-	-	2.55	-	1.17	4.33	-	4.33
Inside Oneida Spec. Sch. & outside Oneida	.61	-	.02	2.55	-	.47	3.65	.50	4.15
Inside Oneida	.61	-	-	2.55	-	.47	3.63	.50	4.13
Sequatchie	1.10	-	-	1.85	-	.27	3.22	-	3.22
Sevier	.46	.05	.12	2.35	-	1.00	3.98	-	3.98
Shelby	1.87	.11	-	1.79	-	.23	4.00	-	4.00

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
Smith	.10	-	-	1.60	-	.50	2.20	-	2.20
Stewart	.75	-	-	1.70	-	.10	2.55	-	2.55
Sullivan	.18	.17	.34	2.00	-	.49	3.18	-	3.18
Summer									
Outside Municipalities	.50	.07	.13	2.55	.50	.13	3.88	-	3.88
Inside Municipalities	.50	.07	.07	2.55	.50	.13	3.82	-	3.82
Tipton	.94	-	.69	1.65	-	.47	3.75	-	3.75
Trousdale	.45	-	-	1.37	-	.18	2.00	-	2.00
Unicoi	.57	.73	-	2.75	-	.53	4.58	-	4.58
Union	.35	-	-	3.84	-	.55	4.74	-	4.74
Van Buren	.90	-	-	1.55	-	.15	2.60	-	2.60
Warren	.42	.12	-	1.29	-	1.11	2.94	-	2.94
Washington	.24	-	.45	1.45	-	.96	3.10	-	3.10
Wayne	.25	-	-	1.60	-	.40	2.25	-	2.25
Weakley	.20	-	.90	1.47	-	.80	3.37	-	3.37
White	.74	-	-	1.44	-	.34	2.52	-	2.52
Williamson						(11)			
Outside Units Below:	.25	-	.60	2.40	-	1.85	5.10	-	5.10
9th District - Outside City	.25	-	.60	2.40	-	1.75	5.00	.45	5.45
9th District - Inside City	.25	-	-	2.40	-	1.75	4.40	.45	4.85
Inside Brentwood	.25	-	-	2.40	-	1.85	4.50	-	4.50
Inside Fairview	.25	-	-	2.40	-	1.85	4.50	-	4.50

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	

Wilson

Outside Special Sch. Dist.	.31		.10	1.42	.35				-		1.26 (13)		3.44	-			3.44
Inside 10th Spec. Sch. Dist.	.31		.05	1.42	.35				-		.73		2.86	.70			3.56
Inside 16th Spec. Sch. Dist.	.31		.10	1.42	.35				-		.73		2.91	.20			3.11

- (1) Anderson - Includes \$.20 tax levy for Rural School Debt Service
- (2) Coffee - Includes \$.88 tax levy for Rural Manchester Debt Service
- (3) Greene - Includes \$.72 tax levy for Rural School Debt Service
- (4) Hamblen - Includes \$.54 tax levy for Rural School Debt Service
- (5) Hamilton - Includes \$.24 tax levy for Special Debt Service
- (6) Hawkins - Includes \$.74 tax levy for Rural Debt Service
- (7) Knox - Includes \$.16 tax levy for Rural Debt Service
- (8) Loudon - Includes \$.38 tax levy for Special School Sinking Fund
- (9) Scott - Includes \$.70 tax levy for Special Debt Service
- (10) Unicoi - Includes \$.73 tax levy for Salary Fund
- (11) Williamson - Includes \$.70 tax levy for Special Rural Debt Service
- (12) Williamson - Includes \$.60 tax levy for Special School Debt Service
- (13) Wilson - Includes \$.53 tax levy for Special Rural Debt Service

TABLE II
RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1976

<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
1. Fayette	\$ 1.90	\$ 1.82	\$.08	4.21 %
2. Crockett (Outside Spec. Sch. Dist.)	1.95	1.80	.15	8.33
3. Trousdale	2.00**	2.00	-	-
4. Coffee (Inside Tullahoma)	2.08	1.88	.20	9.62
5. Obion (Inside Union City)	2.09	1.67	.42	25.15
6. Crockett (Inside Gadsden Spec. Sch. Dist.)	2.10	1.95	.15	7.69
7. Madison	2.11	1.88	.23	12.23
8. Crockett (Inside Crockett Mills Spec. Sch. Dist.)	2.11	1.96	.15	7.65
9. Greene (Inside Greeneville)	2.11	1.93	.18	9.33
10. Cumberland	2.20	2.30	(.10)	(4.35)
11. Dyer	2.20	1.95	.25	12.82
12. Meigs	2.20*	2.20	-	-
13. Smith	2.20**	2.20	-	-
14. Obion (Outside Union City)	2.25	1.85	.40	21.62
15. Wayne	2.25	2.00	.25	12.50
16. Pickett	2.30	3.03	(.73)	(24.09)
17. Macon	2.32	1.74	.58	33.33
18. Haywood	2.33	2.14	.17	7.94
19. Humphreys	2.35*	2.35	-	-
20. Hamblen (Inside Morristown)	2.38	1.95	.43	22.05
21. Rutherford	2.41	2.20	.21	9.55
22. Bedford	2.43	2.90	(.47)	(16.21)
23. Lincoln	2.45	3.33	.88	26.43

	<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
24.	Gibson (Outside Kenton & Dyer)	\$ 2.50	\$ 2.30	\$.20	8.70 %
25.	Roane	2.50	2.47	.03	1.21
26.	White	2.52	2.50	.02	0.8
27.	McNairy	2.53	2.39	.14	5.86
28.	Hardeman	2.55	2.18	.37	16.97
29.	Stewart	2.55	2.00	.55	27.50
30.	Hardin	2.57***	2.57	-	-
31.	Blount	2.60	2.30	.30	13.04
32.	Gibson (Inside Kenton)	2.60	2.40	.20	8.33
33.	Lake	2.60	2.45	.15	6.12
34.	Van Buren	2.60	2.15	.45	20.93
35.	Chester	2.62	2.50	.12	4.80
36.	Gibson (Inside Dyer)	2.63	2.43	.20	8.23
37.	Lauderdale	2.67	2.50	.17	6.80
38.	Bradley	2.70	2.55	.15	5.88
39.	Lewis	2.75	2.30	.45	19.57
40.	Moore	2.79*	2.79	-	-
41.	Maury	2.80*	2.80	-	-
42.	DeKalb	2.85*	2.85	-	-
43.	Houston	2.90**	2.90	-	-
44.	Overton	2.91	2.52	.39	15.48
45.	Putnam	2.93	2.06	.87	42.25
46.	Warren	2.94	2.59	.35	13.51
47.	Coffee	2.96	2.58	.38	14.73
48.	Decatur	2.99	2.86	.13	4.55
49.	Carroll (Outside Spec. Sch. Dist.)	3.00*	3.00	-	-

	<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
50.	Fentress	\$3.00**	\$3.00	\$ -	- %
51.	Franklin	3.00	2.80	.20	7.14
52.	Montgomery	3.00**	3.00	-	-
53.	Coffee (Outside Manchester & Tullahoma)	3.07	2.62	.45	17.18
54.	Greene (Outside Greeneville)	3.08	2.90	.18	6.21
55.	Carroll (McLemoresville Spec. Sch. Dist.)	3.10*	3.10	-	-
56.	Washington	3.10***	3.10	-	-
57.	Carroll (South Carroll Spec. Sch. Dist.)	3.10*	3.10	-	-
58.	Wilson (Inside 16th Spec. Sch. Dist.)	3.11	2.81	.30	10.68
59.	Hamblen (Outside Morris- town)	3.13	2.58	.55	21.32
60.	Sullivan	3.18	3.96	(.78)	(19.70)
61.	Sequatchie	3.22	3.18	.04	1.26
62.	Carroll (Huntingdon Spec. Sch. Dist.)	3.30*	3.30	-	-
63.	Carroll (Trezevant Spec. Sch. Dist.)	3.33*	3.33	-	-
64.	Weakley	3.37**	3.37	-	-
65.	Bledsoe	3.38	3.10	.28	9.03
66.	Wilson (Outside Spec. Sch. Dist.)	3.44	3.14	.30	9.55
67.	Perry	3.45	3.30	.15	4.55
68.	Grainger	3.48	2.76	.72	26.09
69.	Henderson	3.50	3.00	.50	16.67
70.	Jackson	3.50**	3.50	-	-
71.	Henry (Outside Paris Spec. Sch. Dist.)	3.54	3.20	.34	10.63

	<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
72.	Wilson (Inside 10th Spec. Sch. Dist.)	\$ 3.56	\$ 3.31	\$.25	7.55 %
73.	Carroll (Bruceton - Hollow Rock Spec. Sch. Dist.)	3.60*	3.60	-	-
74.	Jefferson (Inside Municipality)	3.61	3.65	(.04)	(1.10)
75.	Hancock	3.62***	3.62	-	-
76.	Marshall	3.65	3.10	.55	17.74
77.	Monroe	3.70***	3.70	-	-
78.	Hamilton (Inside Chattanooga)	3.71	2.96	.75	25.34
79.	Knox (Inside Municipality)	3.73*	3.73	-	-
80.	Rhea	3.74	3.20	.54	16.88
81.	Tipton	3.75	3.50	.25	7.14
82.	Jefferson (Outside Municipality)	3.76*	3.76	-	-
83.	Carroll (Atwood Spec. Sch. Dist.)	3.80*	3.80	-	-
84.	Sumner (Inside Municipality)	3.82	2.99	.83	27.76
85.	Sumner (Outside Municipality)	3.88	3.25	.63	19.38
86.	Knox (Outside Municipality)	3.89*	3.89	-	-
87.	Hamilton (Inside Municipality except Chattanooga)	3.95	3.20	.75	23.44
88.	Benton	3.98*	3.98	-	-
89.	Sevier	3.98	3.38	.60	17.75
90.	Hamilton (Outside Municipality)	4.00	3.25	.75	23.08
91.	Dickson	4.00*	4.00	-	-

	<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
92.	Hickman	\$ 4.00	\$3.00	\$ 1.00	33.33 %
93.	Shelby	4.00***	4.00	-	-
94.	Cannon	4.10**	4.10	-	-
95.	Robertson	4.10	3.73	.37	9.92
96.	Davidson (Gen. Services Dist.)	4.11***	4.11	-	-
97.	Scott (Inside Oneida)	4.13	3.89	.24	6.17
98.	Scott (Inside Oneida Spec. Sch. Dist. & Outside Oneida)	4.15	3.91	.24	6.14
99.	Lawrence	4.24	3.13	1.11	35.46
100.	Cheatham	4.25	4.30	(.05)	(1.16)
101.	Cocke (Inside Newport)	4.27	3.82	.45	11.78
102.	Claiborne	4.32*	4.32	-	-
103.	Scott (Inside Huntsville)	4.33	3.95	.38	9.62
104.	Scott (Outside Cities & Spec. Sch. Dist.)	4.35	3.97	.38	9.57
105.	Grundy	4.40	3.90	.50	12.82
106.	Henry (Inside Paris Spec. Sch. Dist.)	4.42	3.95	.47	11.90
107.	Carter	4.45	3.52	.93	26.42
108.	Marion (Outside Richard City Spec. Sch. Dist.)	4.46	3.48	.98	28.16
109.	Hawkins (Inside Rogersville)	4.50	4.18	.32	7.66
110.	Williamson (Inside Brentwood)	4.50	3.99	.51	12.78
111.	Williamson (Inside Fairview)	4.50	3.99	.51	12.78
112.	Cocke (Outside Newport)	4.57	4.10	.47	11.46
113.	Unicoi	4.58	4.35	.23	5.29
114.	Union	4.74	4.54	.20	4.41

	<u>Taxing District</u>	<u>1976 Tax Rate</u>	<u>1975 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
115.	Loudon (Inside Lenoir City)	\$ 4.78	\$ 4.51	\$.27	5.99 %
116.	Johnson	4.79	4.60	.19	4.13
117.	Marion (Inside Richard City Spec. Sch. Dist.)	4.81	3.83	.98	25.59
118.	Williamson (9th Dist. Inside City)	4.85	4.38	.47	10.73
119.	Carroll (McKenzie Spec. Sch. Dist.)	4.85*	4.85	-	-
120.	Anderson (Inside Clinton)	4.90	5.29	(.39)	(7.37)
121.	Campbell	4.95***	4.95	-	-
122.	Williamson (Outside 9th Dist. Brentwood & Fairview)	5.10	4.49	.61	13.58
123.	Morgan	5.15	4.30	.85	19.77
124.	Loudon (Outside Lenoir City)	5.16	4.51	.65	14.41
125.	Hawkins (Outside Rogersville)	5.24	4.96	.28	5.65
126.	Anderson (Inside Oak Ridge)	5.37	4.64	.73	15.73
127.	Williamson (9th Dist. Outside City)	5.45	4.88	.57	11.68
128.	McMinn	5.50*	5.50	-	-
129.	Anderson (Outside Clinton & Oak Ridge)	5.57	5.59	(.02)	(0.36)
130.	Giles	5.60	4.05	1.55	38.27

* An asterick (*) after the 1976 tax rate indicates no change from the 1975 tax rate.

** A double asterick (**) after the 1976 tax rate indicates the same rate since the 1974 tax rate.

*** A triple asterick (***) after the 1976 tax rate indicates the same rate since the 1973 tax rate.

TABLE III

1976 TENNESSEE COUNTY PROPERTY TAX RATES
TAXING DISTRICTS REDUCED FROM 1975
RANKED BY PERCENTAGE OF DECREASE

TAXING DISTRICT	1976 TAX RATE PER \$100	1975 TAX RATE PER \$100	AMOUNT OF DECREASE	PER CENT OF DECREASE
Pickett	\$2.30	\$3.03	\$.73	24.09%
Sullivan	3.18	3.96	.78	19.70
Bedford	2.43	2.90	.47	16.21
Anderson (Inside Clinton)	4.90	5.29	.39	7.37
Cumberland	2.20	2.30	.10	4.35
Cheatham	4.25	4.30	.05	1.16
Jefferson (Inside Municipalities)	3.61	3.65	.04	1.10
Anderson (Outside Clinton and Oak Ridge)	5.57	5.59	.02	1.36

TABLE IV
 1976 TENNESSEE COUNTY PROPERTY TAX RATES
 TAXING DISTRICTS INCREASED FROM 1975
 RANKED BY PERCENTAGE OF INCREASE

<u>TAXING DISTRICT</u>	<u>1976 TAX RATE PER \$100</u>	<u>1975 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
White	\$2.52	\$2.50	\$.02	.80%
Roane	2.50	2.47	.03	1.21
Sequatchie	3.22	3.18	.04	1.26
Johnson	4.79	4.60	.19	4.13
Fayette	1.90	1.82	.08	4.21
Union	4.74	4.54	.20	4.41
Decatur	2.99	2.86	.13	4.55
Perry	3.45	3.30	.15	4.55
Chester	2.62	2.50	.12	4.80
Unicoi	4.58	4.35	.23	5.29
Hawkins (Outside Rogersville)	5.24	4.96	.28	5.65
McNairy	2.53	2.39	.14	5.86
Bradley	2.70	2.55	.15	5.88
Loudon (Inside Lenoir City)	4.78	4.51	.27	5.99
Lake	2.60	2.45	.15	6.12
Scott (Inside Oneida Special School District and Outside Oneida)	4.15	3.91	.24	6.14
Scott (Inside Oneida)	4.13	3.89	.24	6.17
Greene (Outside Greeneville)	3.08	2.90	.18	6.21
Lauderdale	2.67	2.50	.17	6.80

1976 TENNESSEE COUNTY PROPERTY TAX
 RATES INCREASED FROM 1975 Continued

<u>TAXING DISTRICT</u>	<u>1976 TAX RATE PER \$100</u>	<u>1975 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Franklin	\$3.00	\$2.80	\$.20	7.14%
Tipton	3.75	3.50	.25	7.14
Wilson (Inside 10th Special School District)	3.56	3.31	.25	7.55
Crockett (Inside Crockett Mills Special District)	2.11	1.96	.15	7.65
Hawkins (Inside Rogersville)	4.50	4.18	.32	7.66
Crockett (Inside Gadsden Special School District)	2.10	1.95	.15	7.69
Haywood	2.33	2.14	.17	7.94
Gibson (Inside Dyer)	2.63	2.43	.20	8.23
Crockett (Outside Special School District)	1.95	1.80	.15	8.33
Gibson (Inside Kenton)	2.60	2.40	.20	8.33
Gibson (Outside Dyer and Kenton)	2.50	2.30	.20	8.70
Bledsoe	3.38	3.10	.28	9.03
Greene (Inside Greeneville)	2.11	1.93	.18	9.33
Rutherford	2.41	2.20	.21	9.55
Wilson (Outside Special School District)	3.44	3.14	.30	9.55
Scott (Outside Special School District and Cities)	4.35	3.97	.38	9.57
Coffee (Inside Tullahoma)	2.08	1.88	.20	9.62
Scott (Inside Huntsville)	4.33	3.95	.38	9.62
Robertson	4.10	3.73	.37	9.92
Henry (Outside Paris Special School District)	3.54	3.20	.34	10.63
Wilson (Inside 16th Special School District)	3.11	2.81	.30	10.68
Williamson (9th District-Inside City)	4.85	4.38	.47	10.73
Cocke (Outside Newport)	4.57	4.10	.47	11.46

1976 TENNESSEE COUNTY PROPERTY TAX
RATES INCREASED FORM 1975 Continued

<u>TAXING DISTRICT</u>	<u>1976 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>AMOUNT OF INCREASE</u>
Williamson (9th District-Outside City)	\$5.45	\$4.88	\$.57	11.68%
Cocke (Inside Newport)	4.27	3.82	.45	11.78
Henry (Inside Paris Special School District)	4.42	3.95	.47	11.90
Madison	2.11	1.88	.23	12.23
Wayne	2.25	2.00	.25	12.50
Williamson (Inside Brentwood)	4.50	3.99	.51	12.78
Williamson (Inside Fairview)	4.50	3.99	.51	12.78
Dyer	2.20	1.95	.25	12.82
Grundy	4.40	3.90	.50	12.82
Blount	2.60	2.30	.30	13.04
Warren	2.94	2.59	.35	13.51
Williamson (Outside 9th District, Brentwood and Fairview)	5.10	4.49	.61	13.58
Loudon (Outside Lenoir City)	5.16	4.51	.65	14.41
Coffee (Inside Manchester)	2.96	2.58	.38	14.73
Overton	2.91	2.52	.39	15.48
Anderson (Inside Oak Ridge)	5.37	4.64	.73	15.73
Henderson	3.50	3.00	.50	16.67
Rhea	3.74	3.20	.54	16.88
Hardeman	2.55	2.18	.37	16.97
Coffee (Outside Manchester and Tullahoma)	3.07	2.62	.45	17.18
Marshall	3.65	3.10	.55	17.74
Sevier	3.98	3.38	.60	17.75
Sumner (Outside Municipalities)	3.88	3.25	.63	19.38
Lewis	2.75	2.30	.45	19.57
Morgan	5.15	4.30	.85	19.77

1976 TENNESSEE COUNTY PROPERTY TAX
 RATES INCREASED FROM 1975 Continued

<u>TAXING DISTRICT</u>	<u>1976 TAX RATE PER \$100</u>	<u>1975 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Van Buren	\$2.60	\$2.15	\$.45	20.93%
Hamblen (Outside Morristown)	3.13	2.58	.55	21.32
Obion (Outside Union City)	2.25	1.85	.40	21.62
Hamblen (Inside Morristown)	2.38	1.95	.43	22.05
Hamilton (Outside Municipalities)	4.00	3.25	.75	23.08
Hamilton (Inside Municipalities except Chattanooga)	3.95	3.20	.75	23.44
Obion (Inside Union City)	2.09	1.67	.42	25.15
Hamilton (Inside Chattanooga)	3.71	2.96	.75	25.34
Marion (Inside Richard City Special School District)	4.81	3.83	.98	25.59
Grainger	3.48	2.76	.72	26.09
Carter	4.45	3.52	.93	26.42
Lincoln	2.45	3.33	.88	26.43
Stewart	2.55	2.00	.55	27.50
Sumner (Inside Municipalities)	3.82	2.99	.83	27.76
Marion (Outside Richard City Special School District)	4.46	3.48	.98	28.16
Macon	2.32	1.74	.58	33.33
Hickman	4.00	3.00	1.00	33.33
Lawrence	4.24	3.13	1.11	35.46
Giles	5.60	4.05	1.55	38.27
Putnam	2.93	2.06	.87	42.23

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 generally called a "wheel tax." With the exception of Metropolitan Nashville-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. However, in the second session of the 89th General Assembly the state legislature enacted a law which would allow an alternative method for counties to enact a wheel tax. Chapter 618, Public Acts of 1976 would allow a county to pass a resolution calling for a public referendum on enacting a wheel tax. However, the resolution would not have to be presented to the state legislature for its approval, thereby allowing the county to pass this resolution at any time of the year and submit it to the public for approval or disapproval. As yet, no counties have elected to enact a wheel tax by this method.

CTAS does intend to provide counties with information as to how to enact a wheel tax without going through the Tennessee General Assembly. This information will be provided in another technical report to be published in the near future.

Twenty-two 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 twenty-three (23) 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 1976 (Carroll, Dickson, Greene and Houston).

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 eight (8) counties (Carroll, Cheatham, Crockett, Dickson, Fayette, Gibson, Robertson, and Sumner) specifically allocate all or part of the proceeds to the county highway fund. Carroll, Crockett, Dickson, 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 part or all of the anticipated revenue from this tax to the county highway department.

Table V 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 VI 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 VI 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 V

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

AUTHORITY, AMOUNT, EXPENDITURES
AS OF SEPTEMBER, 1976

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Cannon	\$10.00	Chapter 62, Private Acts 1975	The proceeds of the tax levied upon the motor-driven vehicles of residents of Cannon County are deposited in the general funds of the county and used for the county's school building or expansion program.
Carroll	\$10.00	Chapter 264, Private Acts 1976	The proceeds of the privilege tax levied upon the motor-driven vehicles in Carroll County are deposited in the Highway Fund and used exclusively for county highway purposes.
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.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
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.
Dickson	\$10.00	Chapter 206, Private Acts 1976	The proceeds derived from the Dickson County motor-vehicle privilege tax are deposited in the Highway Fund and used exclusively for county road maintenance.
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.

HOW SPENT

AUTHORIZATION

AMOUNT

COUNTY

The proceeds from the tax levied upon motor driven vehicles in Greene County are deposited into the county general fund and used exclusively for county purposes.

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.

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.

The proceeds of the Houston County motor-vehicle privilege tax (\$5.00 tax on motorcycles) are deposited into the "Special Revenue School Bond Sinking Fund" and used exclusively to retire bonds issued for school purposes.

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.

The proceeds of the tax imposed is used one-half (1/2) for educational purposes, and one-half (1/2) for county general purposes.

The proceeds of the tax levied is deposited in the General Purpose School Fund and used exclusively for educational purposes.

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.

Chapter 251, Private Acts 1976

Chapter 324, Private Acts 1961

Chapter 2, Private Acts 1975

Chapter 211, Private Acts 1976

Chapter 44, Private Acts 1961

Chapter 2, Private Acts 1969

Chapter 283, Private Acts 1967

Chapter 119, Private Acts 1973

\$10.00

\$10.00

\$15.00

\$15.00

\$ 5.00

\$10.00

\$10.00

\$10.00

Greene

Haywood

Hickman

Houston

Lake

Lauderdale

Montgomery

Overton

COUNTY

AMOUNT

AUTHORIZATION

HOW SPENT

Robertson	\$ 5.00	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.
Robertson	\$10.00	Chapter 92, Private Acts 1971	The proceeds of this tax are deposited in the County Debt Service Fund and used exclusively for retirement of the county's bonded debt.
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 360, Private Acts 1959 as amended by Chapter 19, Private Acts 1961	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 funds. The quarterly county court makes the initial allocation.
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 VI

MOTOR VEHICLE REGISTRATION FOR TENNESSEE COUNTIES*
REGISTRATION YEAR - 1975

<u>County</u>	<u>Motor Vehicle Registration</u>	<u>County</u>	<u>Motor Vehicle Registration</u>
Anderson	51,663	Lauderdale	12,157
Bedford	17,884	Lawrence	20,403
Benton	9,242	Lewis	5,047
Bledsoe	4,825	Lincoln	16,196
Blount	53,773	Loudon	15,201
Bradley	40,601	McMinn	23,337
Campbell	18,183	McNairy	13,295
Cannon	5,207	Macon	8,281
Carroll	17,206	Madison	40,552
Carter	28,138	Marion	13,667
Cheatham	10,596	Marshall	12,056
Chester	6,721	Maury	30,316
Claiborne	9,498	Meigs	4,547
Clay	3,866	Monroe	16,918
Cocke	17,800	Montgomery	41,912
Coffee	23,239	Moore	3,745
Crockett	9,137	Morgan	8,033
Cumberland	15,627	Obion	20,287
Davidson	269,355	Overton	8,731
Decatur	7,291	Perry	3,554
DeKalb	7,842	Pickett	2,487
Dickson	17,431	Polk	8,235
Dyer	19,506	Putnam	25,026
Fayette	11,731	Rhea	20,728
Fentress	8,138	Roane	26,248
Franklin	17,686	Robertson	18,944
Gibson	27,336	Rutherford	39,595
Giles	13,341	Scott	9,557
Grainger	9,467	Sequatchie	7,555
Greene	31,225	Sevier	24,428
Grundy	7,093	Shelby	392,037
Hamblen	23,844	Smith	8,052
Hamilton	158,317	Stewart	5,289
Hancock	3,667	Sullivan	91,311
Hardeman	12,737	Sumner	44,824
Hardin	13,031	Tipton	16,630
Hawkins	20,352	Trousdale	4,013
Haywood	12,000	Unicoi	10,660
Henderson	12,327	Union	9,932
Henry	17,298	Van Buren	2,226
Hickman	7,880	Warren	19,104
Houston	4,388	Washington	50,579
Humphreys	9,758	Wayne	7,428
Jackson	4,601	Weakley	17,748
Jefferson	15,861	White	11,341
Johnson	8,678	Williamson	27,508
Knox	160,582	Wilson	30,081
Lake	4,103	TOTAL	2,529,873

*Motor vehicle registration information obtained from the Tennessee Department of Revenue, Motor Vehicle Division, as contained in the May 1, 1976 publication "Registration Year Statistics." County totals include only private passenger and joint classifications.

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 4.5 per cent. This would mean a county-wide local sales tax of up to 2.25 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 2.25 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 less than 1.50 per cent.

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 September, 1976, only four (4) counties had not levied a county-wide local sales tax. Scott County does not have any local sales tax other than state sales tax anywhere within the county while in the other three

counties (Anderson, Lewis and Morgan) selected municipalities have levied a local sales tax.

Of the remaining ninety-one (91) counties which do have a county-wide local sales tax, two (2) counties levy the maximum of 2.25 per cent, one (1) county levies a tax of 2 per cent, nine (9) counties levy a tax of 1.75 per cent, fifty-eight (58) counties levy a tax of 1.50 per cent, and twenty-one (21) 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.

TABLE VII
LOCAL OPTION SALES TAX RATES - 1976

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>
Anderson	See Note 1	Fayette	1.50%
Bedford	1.75%	Fentress	1.50
Benton	1.00	Franklin	1.50
Bledsoe	1.50	Gibson	1.75
Blount	1.50	Giles	1.50
Bradley	1.50	Grainger	1.00
Campbell	1.50	Greene	1.50
Cannon	1.75	Grundy	1.00
Carroll	1.00	Hamblen	1.50
Carter	1.50	Hamilton	1.75
Cheatham	2.25	Hancock	1.00
Chester	1.50	Hardeman	1.50
Claiborne	1.50	Hardin	1.50
Clay	1.00	Hawkins	1.00
Cocke	1.00	Haywood	1.50
Coffee	1.50	Henderson	1.50
Crockett	1.00	Henry	1.50
Cumberland	1.50	Hickman	1.00
Davidson	1.50	Houston	1.50
Decatur	1.50	Humphreys	1.50
DeKalb	1.50	Jackson	1.00
Dickson	1.50	Jefferson	1.50
Dyer	1.50	Johnson	1.50

TABLE VII - CONTINUED
 LOCAL OPTION SALES TAX RATES

<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>	<u>County</u>	<u>County-wide Local Option Sales Tax Rate</u>
Knox	1.50%	Rhea	1.00%
Lake	1.50	Roane	1.00
Lauderdale	2.00	Robertson	1.50
Lawrence	1.50	Rutherford	1.50
Lewis	See Note 2	Scott	See Note 2
Lincoln	1.50	Sequatchie	1.50
Loudon	1.50	Sevier	1.50
McMinn	1.00	Shelby	1.50
McNairy	1.00	Smith	1.00
Macon	1.50	Stewart	1.75
Madison	1.50	Sullivan	1.50
Marion	1.50	Sumner	1.50
Marshall	1.50	Tipton	1.00
Maury	1.75	Trousdale	2.25
Meigs	1.00	Unicoi	1.50
Monroe	1.50	Union	1.50
Montgomery	1.50	Van Buren	1.50
Moore	1.50	Warren	1.75
Morgan	See Note 3	Washington	1.50
Obion	1.50	Wayne	1.75
Overton	1.75	Weakley	1.00
Perry	1.00	White	1.50
Pickett	1.50	Williamson	1.50
Polk	1.00	Wilson	1.50
Putnam	1.50		

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. Lewis and Scott Counties do not levy a county-wide local sales tax. Additionally, no municipalities within Scott County levies a like tax. Hohenwald, in Lewis County, levies a 1% local sales 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%.

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