



CTAS
COUNTY TECHNICAL ASSISTANCE SERVICE

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

PREPARED BY
RICHARD PHEBUS

TECHNICAL REPORT No. 16
SEPTEMBER, 1977

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:
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P R E F A C E

This is our fourth 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 four years ago, the national inflation rate has increased 32.1 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. While counties have had to increase their tax base during this period, the average tax rate for county taxing districts in Tennessee has increased only 16.6 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 two additional counties have enacted or increased their motor vehicle tax or "wheel tax" to provide additional revenues. With the addition of these two, there are now twenty-four counties which levy such a tax, which can now be enacted without approval by the Tennessee General Assembly.

Through recent referendums, six counties have increased their local option sales tax to the maximum rate of 2.25 percent bringing the total to eight. Fifteen other counties have also increased their rates since our last report, including one county which did not previously levy a local sales tax.

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

88000190 CTAS 5-31-89

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TENNESSEE COUNTY PROPERTY TAX RATES

(1977 TAX YEAR)

Property in Tennessee counties in 1977 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 1977, counties in Tennessee established a total of 130 taxing districts. This represents a decrease of 2 tax districts from the 1976 total of 132 and a decrease of 5 from the 1975 total of 135. Two taxing districts in Hawkins and Scott counties were dissolved. All counties had set their tax rates as of this report.

County tax rates in 1977 range from a low of \$2.00 per \$100 of assessed value in Fayette County to a high of \$6.30 in Morgan County. The average tax rate for the 130 reporting taxing districts is \$3.52 per \$100 assessed value while the median tax rate is \$3.42 per \$100. These figures compare with the 1976 average rate of \$3.46 and a median rate of \$3.38.

Across the state, tax rates increased in 61 taxing districts, decreased in 23 taxing districts and remained the same as the 1976 tax rate in 46 tax districts. Additionally, 5 tax districts (Campbell, Hancock, Monroe, Shelby, and Washington) have not increased their tax rates in at least the last five years while 3 counties (Fentress, Montgomery, and Weakley) have not increased their rate from the 1974 tax rate.

Increases ranged from \$.01 (0.48%) in Obion County (Inside Union City) to \$1.65 (50.00%) in Carroll County (Huntingdon SSD). The average increase was \$.49 per \$100 compared to \$.42 per \$100 last year.

Decreases ranged from \$.02 in Decatur County to \$2.55 in Williamson County. However, Williamson County had a property reappraisal which increased the assessed

valuation almost twice the figures for the 1976 tax year. The average decrease for the 23 tax districts was \$.74 compared to \$.32 last year.

On the following pages you will find several tables which summarize the property tax rates which have been set by counties in 1977. 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 1977 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.

TABLE I
DISTRIBUTION OF THE TENNESSEE COUNTY PROPERTY TAX RATES - 1977

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Anderson	.72	-	-	4.13	.68*	.43*	5.96	-	5.96
Outside Clinton & Oak Ridge	.72	-	-	4.13	.68*	.29	5.82	-	5.82
Inside Clinton	.72	-	-	4.13	-	.29	5.14	-	5.14
Inside Oak Ridge									
Bedford	.34	.10*	.07	1.31	-	.61	2.43	-	2.43
Benton	.93	-	.10	3.23	-	.75	5.01	-	5.01
Bledsoe	.47	-	-	2.00	-	.91	3.38	-	3.38
Blount	.60	-	-	1.61	-	.79	3.00	-	3.00
Bradley	.2972	.0410*	.0128	1.42	-	1.1290	2.90	-	2.90
Campbell	.96	-	.05	3.45	-	.49	4.95	-	4.95
Cannon	1.15	-	.05	3.00	-	.60	4.80	-	4.80
Carroll									
Outside Spec. Sch. Dists.	.80	-	-	1.75	.05*	.40	3.00	-	3.00
Inside Spec. Sch. Dists. Below:									
Atwood	.80	-	-	1.75	.05	.40	3.00	2.00	5.00
Bruceton-Hollow Rock	.80	-	-	1.75	.05	.40	3.00	.60	3.60
Huntingdon	.80	-	-	1.75	.05	.40	3.00	1.95	4.95
McKenzie	.80	-	-	1.75	.05	.40	3.00	1.85	4.85
McLemoresville	.80	-	-	1.75	.05	.40	3.00	.10	3.10
South Carroll	.80	-	-	1.75	.05	.40	3.00	.10	3.10
Trezavant	.80	-	-	1.75	.05	.40	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 SCH. FUND		OTHER SCHOOL FUND		DEBT SERVICE FUND		TOTAL COUNTY TAX RATE		SPECIAL SCHOOL DIST. TAX RATE		COMBINED TAX RATE	
		GENERAL PURPOSE	BRIDGE FUND	ROAD FUND	BRIDGE FUND	SCH. FUND	GENERAL PURPOSE	OTHER SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE				
Cheatham	1.50	-	.40	1.90	-	.60	4.40	-	-	-	4.40	-	4.40				
Chester	1.22	-	-	1.68	-	.80	3.70	-	-	-	3.70	-	3.70				
Claiborne	.69	-	-	3.08	-	.55	4.32	-	-	-	4.32	-	4.32				
Clay	2.69	-	-	1.51	-	-	4.20	-	-	-	4.20	-	4.20				
Cocke	1.00	.13*	.32	2.02	-	1.03	4.50	-	-	-	4.50	-	4.50				
Outside Newport	1.00	.13*	.02	2.02	-	1.03	4.20	-	-	-	4.20	-	4.20				
Coffee	.66	.09*	.04	1.88	-	.89	3.56	-	-	-	3.56	-	3.56				
Outside Manchester & Tullahoma	.66	-	-	1.88	-	.89	3.43	-	-	-	3.43	-	3.43				
Inside Manchester	.66	-	-	1.88	-	.14	2.68	-	-	-	2.68	-	2.68				
Crockett	.52	-	.11	1.11	-	.10	2.20	-	-	-	2.20	-	2.20				
Outside Spec. Sch. Dists.	.52	-	.11	1.11	.36	.10	2.20	.16	-	-	2.36	.16	2.36				
Inside Crockett Mills SSD	.52	-	.11	1.11	.36	.10	2.20	.15	-	-	2.35	.15	2.35				
Inside Gadsden SSD	.26	-	-	1.62	-	.37	2.25	-	-	-	2.25	-	2.25				
Cumberland	1.96	-	-	2.02	-	.46	4.44	-	-	-	4.44	-	4.44				
General Services	.68	-	-	1.79	-	.50	2.97	-	-	-	2.97	-	2.97				
DeKalb	1.35	-	-	2.00	-	.20	3.55	-	-	-	3.55	-	3.55				
Dickson	1.17	-	.20	2.19	-	.44	4.00	-	-	-	4.00	-	4.00				
Dyer	.84	-	.40	.58	-	.63	2.45	-	-	-	2.45	-	2.45				

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Fayette	.25	-	.82	.93	-	-	2.00	-	2.00
Fentress	.82	-	-	1.68	-	.50	3.00	-	3.00
Franklin	.50	-	.07	2.08	-	.35	3.00	-	3.00
Gibson	.40	-	.40	1.54	-	.76	3.10	-	3.10
Kenton	.40	-	.40	1.54	-	.76	3.10	.10	3.20
Dyer	.40	-	.40	1.54	-	.76	3.10	.13	3.23
Giles	1.08	-	-	2.58	-	1.77	5.43	-	5.43
Grainger	.68	-	.25	1.95	-	.60	3.48	-	3.48
Greene	-	.10*	.38	1.88	-	.72	3.08	-	3.08
Outside Greeneville	-	.10*	.13	1.88	-	-	2.11	-	2.11
Inside Greeneville	-	-	-	-	-	-	-	-	-
Grundey	2.36	-	-	2.70	-	.10	5.16	-	5.16
Hamblen	.61	.20*	-	1.67	-	.95*	3.43	-	3.43
Outside Morristown	.61	-	-	1.67	-	.37	2.65	-	2.65
Inside Morristown	-	-	-	-	-	-	-	-	-
Hamilton	.95	-	.10	2.20	-	.75	4.00	-	4.00
Outside Municipalities	.95	-	.05	2.20	-	.51	3.71	-	3.71
Inside Chattanooga	.95	-	.05	2.20	-	.75*	3.95	-	3.95
Inside Other Municipalities	-	-	-	-	-	-	-	-	-
Hancock	1.65	-	-	1.96	-	.01	3.62	-	3.62
Hardeman	.59	-	.30	1.89	-	-	2.78	-	2.78
Hardin	.47	.15*	-	1.73	-	.25	2.60	-	2.60
Hawkins	.42	.10*	.40	1.58	-	1.04	3.54	-	3.54
Outside Rogersville	-	-	-	-	-	-	-	-	-

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Haywood	.35	-	.26	1.38	-	.39	2.38	-	2.38
Henderson	.55	-	.10	2.50	-	-	3.15	-	3.15
Henry									
Outside Spec. Sch. Dist.	.64	-	.55	1.97	-	.18	3.34	-	3.34
Inside Paris SSD	.64	-	.55	1.97	-	.18	3.34	1.05	4.39
Hickman	.88	-	-	2.47	-	.45	3.80	-	3.80
Houston	1.10	-	.15	1.50	-	.25	3.00	-	3.00
Humphreys	.70	-	.05	1.20	-	.55	2.50	-	2.50
Jackson	.58	.40*	-	2.04	-	.88	3.90	-	3.90
Jefferson									
Outside Municipalities	.59	.16*	.15	1.87	-	.96	3.73	-	3.73
Inside Municipalities	.59	-	.15	1.87	-	.96	3.57	-	3.57
Johnson	1.15	-	-	3.16	-	.24	4.55	-	4.55
Knox									
Outside Municipalities	1.13	.38*	.19	1.43	.16*	.81	4.10	-	4.10
Inside Municipalities	1.13	.38*	.19	1.43	.16*	.65	3.94	-	3.94
Lake	.67	-	-	2.20	-	.40	3.27	-	3.27
Lauderdale	.46	-	.34	1.97	-	.20	2.97	-	2.97
Lawrence	1.17	-	-	2.08	-	.99	4.24	-	4.24
Lewis	1.00	-	-	1.55	-	.20	2.75	-	2.75
Lincoln	.62	-	.10	1.40	-	.38	2.50	-	2.50

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SHC. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY RATE	SPECIAL SCHOOL Dist. TAX RATE	COMBINED TAX RATE
Loudon									
Outside Lenoir City	1.38	-	-	3.33	-	.61*	5.32	-	5.32
Inside Lenoir City	1.38	-	-	3.33	-	.10	4.81	-	4.81
McMinn	.75	-	.43	2.65	-	1.67	5.50	-	5.50
McNairy	.27	-	-	2.19	-	.19	2.65	-	2.65
Macon	.64	-	.33	.85	-	.50	2.32	-	2.32
Madison	.71	-	.30	-	.86	.43	2.30	-	2.30
Marion									
Outside Spec. Sch. Dist.	1.04	-	-	3.20	-	.22	4.46	-	4.16
Inside Richard City SSD	1.04	-	-	3.20	-	.22	4.46	.35	4.81
Marshall	1.10	-	.20	2.70	-	-	4.00	-	4.00
Maury	.61	.07*	.12	1.41	-	.80	3.01	-	3.01
Meigs	.70	-	-	1.25	-	.25	2.20	-	2.20
Monroe	.65	-	-	2.20	-	.85	3.70	-	3.70
Montgomery	.95	-	.32	1.43	-	.30	3.00	-	3.00
Moore	.85	-	-	1.94	-	-	2.79	-	2.79
Morgan	1.40	-	.05	3.85	-	1.00	6.30	-	6.30
Obion									
Outside Union City	.22	-	.58	1.20	-	.25	2.25	-	2.25
Inside Union City	.22	-	.58	1.20	-	.10	2.10	-	2.10
Overton	.20	-	-	1.80	-	.96	2.96	-	2.96

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE FUND	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Perry	.90	-	-	2.35	-	.60	3.86	-	3.86
Pickett	1.89	-	-	-	-	.41	2.30	-	2.30
Polk	.94	.39*	.13	2.05	-	.39	3.90	-	3.90
Putnam	.28	-	.07	1.86	-	.67	2.88	-	2.88
Rhea	.73	-	-	2.70	-	.51	3.94	-	3.94
Roane	.87	-	-	1.46	-	.17	2.50	-	2.50
Robertson	.90	-	.10	2.35	-	.75	4.10	-	4.10
Rutherford	.40	-	.06	2.06	-	.45	2.97	-	2.97
Scott									
Outside Oneida SSD & Oneida Dist.	.44	-	-	2.75	-	1.05*	4.24	-	4.24
Inside Oneida SSD & Oneida	.44	-	-	2.75	-	.39	3.58	.50	4.08
Sequatchie	1.36	-	-	2.00	-	.27	3.63	-	3.63
Sevier	.26	.03	.12	1.20	.39	-	2.00	-	2.00
Shelby	2.15	.26	-	1.42	-	.17	4.00	-	4.00
Smith	.35	-	-	2.29	-	.42	3.06	-	3.06
Stewart	.75	-	-	1.70	-	.10	2.55	-	2.55
Sullivan									
Outside Municipalities	.29	.18*	.35	2.23	-	.65*	3.70	-	3.70
Inside Municipalities	.29	.18*	.35	2.23	-	.37	3.42	-	3.42

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE FUND	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
Summer									
Outside Municipalities	.35	.05*	.07	2.66	.56*	.19*	3.88	-	3.88
Inside Municipalities	.35	.05*	.01	2.66	.56*	.19*	3.82	-	3.82
Tipton	.48	-	1.65	1.66	-	.92	4.71	-	4.71
Trousdale	.77	-	-	1.72	-	.20	2.69	-	2.69
Unicoi	.57	.73*	-	2.75	-	.53	4.58	-	4.58
Union	.35	-	-	3.84	-	.55	4.74	-	4.74
Van Buren	.80	-	-	1.85	-	.15	2.80	-	2.80
Warren	.42	-	-	1.07	-	1.45	2.94	-	2.94
Washington	.25	-	.45	1.45	-	.95	3.10	-	3.10
Wayne	.25	-	-	1.60	-	.40	2.25	-	2.25
Weakley	.68	-	.97	.93	-	.79	3.37	-	3.37
White	.86	-	-	1.80	-	.34	3.00	-	3.00
Williamson									
Outside Units Below	.20	-	.36	1.47	-	.52	2.55	-	2.55
9th District Outside City	.20	-	.36	1.47	-	.40	2.43	.80	3.23
9th District Inside City	.20	-	-	1.47	-	.40	2.07	.80	2.87
Inside Brentwood	.20	-	-	1.47	-	.52	2.19	-	2.19
Inside Fairview	.20	-	-	1.47	-	.52	2.19	-	2.19
Wilson									
Outside SSD's	.36	-	.35	1.81	-	1.26	3.78	-	3.78
Inside 10th SSD	.36	-	.35	1.81	-	.73	3.25	.70	3.95
Inside 16th SSD	.36	-	.35	1.81	-	.73	3.25	.20	3.45

Notes:

1. Anderson - Includes \$.68 tax levy for High School Debt Service outside Oak Ridge and \$.14 tax levy for Rural Debt Service outside Clinton and Oak Ridge.
2. Bedford - \$.10 tax levy for Hospital Fund.
3. Bradley - Includes .0210 tax levy for County Agent; .0200 tax levy for Library
4. Carroll - \$.05 tax levy for school transportation
5. Cocke - \$.13 tax levy for Ambulance Service
6. Coffee - \$.09 tax levy for Rural Fire Protection
7. Greene - \$.10 tax levy for Funding Bonds
8. Hamblen - \$.13 tax levy for Garbage Collection, \$.07 for landfill
9. Hamblen - Includes \$.58 tax levy for Rural Debt Service
10. Hamilton - Includes \$.24 tax levy for Rural Debt Service Fund
11. Hardin - \$.03 Industrial Operations, \$.09 County Hospital, \$.03 Saltillo Ferry
12. Hawkins - \$.10 tax levy for Welfare Fund
13. Jackson - \$.40 judgment against county on Right-of-Way
14. Jefferson - \$.16 Garbage Collection and Disposal
15. Knox - \$.13 tax levy for Employee Benefits \$.25 Public Building Fund, \$.16 Pupil Transportation
16. Loudon - Includes tax levy - \$.51 for Rural School Bonds Outside Lenoir City
17. Polk - Includes \$.24 tax levy for Ambulance Service and \$.15 tax levy for Sanitation Service
18. Scott - Includes \$.66 tax levy for Rural School Bonds
19. Sullivan - \$.18 tax levy Health and Welfare; \$.28 levy for Rural Debt Service
20. Sumner - \$.05 tax levy for landfill; .56 for Sch. Sinking; \$.07 for Hospital Sinking
21. Unicoi - \$.78 tax levy County Employees Salaries

TABLE II

RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1977

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
1. Fayette	\$ 2.00	\$ 1.90	\$.10	5.26 %
2. Sevier	2.00	3.98	(1.98)	(49.75)
3. Obion (Inside Union City)	2.10	2.09	.01	.48
4. Greene (Inside Greeneville)	2.11 *	2.11	-	-
5. Williamson (Inside Brentwood)	2.19	4.50	(2.31)	(51.33)
6. Williamson (Inside Fairview)	2.19	4.50	(2.31)	(51.33)
7. Crockett (Outside Special School Districts)	2.20	1.95	.25	12.82
8. Meigs	2.20 **	2.20	-	-
9. Obion (Outside Union City)	2.25*	2.25	-	-
10. Cumberland	2.25	2.20	.05	2.27
11. Wayne	2.25*	2.25	-	-
12. Madison	2.30	2.11	.19	9.00
13. Pickett	2.30*	2.30	-	-
14. Macon	2.32*	2.32	-	-
15. Crockett (Gadsden Special School District)	2.35	2.10	.25	11.90
16. Crockett (Crockett Mills Special School District)	2.36	2.11	.25	11.85
17. Haywood	2.38	2.33	.05	2.15
18. Blount Bedford	2.43	2.60	(.17)	(6.54)
19. Dyer	2.45	2.20	.25	11.36
20. Humphreys	2.50	2.35	.15	6.38
21. Lincoln	2.50	2.45	.05	2.04
22. Roane	2.50*	2.50	-	-
23. Stewart	2.55*	2.55	-	-

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
24. Williamson (Outside 9th District, Brentwood and Fairview)	\$ 2.55	\$ 5.10	\$ (2.55)	(50.00)%
25. Hardin	2.60	2.57	.03	1.17
26. Hamblen (Inside Morristown)	2.65	2.38	.27	11.34
27. McNairy	2.65	2.53	.12	4.74
28. Coffee (Inside Tullahoma)	2.68	2.08	.60	28.85
29. Trousdale	2.69	2.00	.69	34.50
30. Lewis	2.75*	2.75	-	-
31. Hardeman	2.78	2.55	.23	9.02
32. Moore	2.79**	2.79	-	-
33. Van Buren	2.80	2.60	.20	7.69
34. Williamson (9th District Inside Franklin)	2.87	4.85	(1.98)	(40.82)
35. Putnam	2.88	2.93	(.05)	(1.71)
36. Bradley	2.90	2.70	.20	7.41
37. Warren	2.94*	2.94	-	-
38. Overton	2.96	2.91	.05	1.72
39. Decatur	2.97	2.99	(.02)	(.67)
40. Lauderdale	2.97	2.67	.30	11.24
41. Rutherford	2.97	2.41	.55	22.82
42. Blount	3.00	2.60	.40	15.38
43. Carroll (Outside Special School Districts)	3.00**	3.00	-	-
44. Fentress	3.00***	3.00	-	-
45. Franklin	3.00*	3.00	-	-
46. Montgomery	3.00***	3.00	-	-
47. White	3.00	2.52	.48	19.05
48. Houston	3.00	2.90	.10	3.45
49. Maury	3.01	2.80	.21	7.50

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
50. Smith	\$ 3.06	\$ 2.20	\$.86	39.09 %
51. Greene (Outside Greeneville)	3.08*	3.08	-	-
52. Carroll (McLemoresville Special School District)	3.10**	3.10	-	-
53. Carroll (South Carroll Special School District)	3.10**	3.10	-	-
54. Gibson (Outside Kenton and Dyer)	3.10	2.50	.60	24.00
55. Washington	3.10****	3.10	-	-
56. Henderson	3.15	3.50	(.35)	(10.00)
57. Gibson (Inside Kenton)	3.20	2.60	.60	23.08
58. Gibson (Inside Dyer)	3.23	2.63	.60	22.81
59. Williamson (9th District Outside City)	3.23	5.45	(2.22)	(40.73)
60. Lake	3.27	2.60	.67	25.77
61. Carroll (Trezevant Special School District)	3.33**	3.33	-	-
62. Henry (Outside Special School Districts)	3.34	3.54	(.20)	(5.65)
63. Weakley	3.37***	3.37	-	-
64. Bledsoe	3.38*	3.38	-	-
65. Sullivan (Inside Municipalities)	3.42	3.18	.24	7.55
66. Coffee (Inside Manchester)	3.43	2.96	.47	15.88
67. Hamblen (Outside Morristown)	3.43	3.13	.30	9.58
68. Wilson (16th District)	3.45	3.11	.34	10.93
69. Grainger	3.48*	3.48	-	-
70. Hawkins (Outside Rogersville)	3.54	5.24	(1.70)	(32.44)
71. DeKalb	3.55	2.85	.70	24.56
72. Coffee (Outside Manchester and Tullahoma)	3.56	3.07	.49	15.96

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
73. Jefferson (Inside Municipalities)	\$ 3.57	\$ 3.61	\$ (.04)	(1.11) %
74. Carroll (Bruceton-Hollow Rock Special School District)	3.60**	3.60	-	-
75. Hancock	3.62****	3.62	-	-
76. Sequatchie	3.63	3.22	.41	12.73
77. Chester	3.70	2.62	1.08	41.22
78. Monroe	3.70****	3.70	-	-
79. Sullivan (Outside Municipalities)	3.70	3.18	.52	16.35
80. Hamilton (Inside Chattanooga)	3.71*	3.71	-	-
81. Jefferson (Outside Municipalities)	3.73	3.76	(.03)	(.80)
82. Wilson (Outside Special School Districts)	3.78	3.44	.34	9.88
83. Hickman	3.80	4.00	(.20)	(5.00)
84. Sumner (Inside Municipalities)	3.82*	3.82	-	-
85. Perry	3.86	3.45	.41	11.88
86. Sumner (Outside Municipalities)	3.88*	3.88	-	-
87. Jackson	3.90	3.50	.40	11.43
88. Polk	3.90*	3.90	-	-
89. Knox (Inside Municipalities)	3.94	3.73	.21	5.63
90. Rhea	3.94	3.74	.20	5.35
91. Hamilton (Inside Municipalities except Chattanooga)	3.95*	3.95	-	-
92. Wilson (10th District)	3.95	3.56	.39	10.96
93. Dickson	4.00**	4.00	-	-
94. Hamilton (Outside Municipalities)	4.00*	4.00	-	-
95. Marshall	4.00	3.65	.35	9.59

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
96. Shelby	\$ 4.00****	\$ 4.00	-	-
97. Scott (In Oneida Special School Dist. & Oneida)	4.08	4.15	\$ (.07)	(1.69)
98. Knox (Outside Municipalities)	4.10	3.89	.21	5.40
99. Robertson	4.10*	4.10	-	-
100. Clay	4.20*	4.20	-	-
101. Cocke (Inside Newport)	4.20	4.27	(.07)	(1.64)
102. Lawrence	4.24*	4.24	-	-
103. Scott (Outside Oneida Special School Dist. & Oneida)	4.24	4.35	(.11)	(2.53)
104. Claiborne	4.32**	4.32	-	-
105. Henry (Inside Paris Special School District)	4.39	4.42	(.03)	(.68)
106. Cheatham	4.40	4.25	.15	3.53
107. Davidson	4.44	4.11	.33	8.03
108. Carter	4.45*	4.45	-	-
109. Marion (Outside Special School District)	4.46*	4.46	-	-
110. Cocke (Outside Newport)	4.50	4.57	(.07)	(1.53)
111. Johnson	4.55	4.79	(.24)	(5.01)
112. Unicoi	4.58*	4.58	-	-
113. Tipton	4.71	3.75	.96	25.60
114. Union	4.74*	4.74	-	-
115. Cannon	4.80	4.10	.70	17.07
116. Loudon (Inside Lenoir City)	4.81	4.78	.03	.63
117. Marion (Richard City Special School District)	4.81*	4.81	-	-
118. Carroll (McKenzie Special School District)	4.85**	4.85	-	-

<u>TAXING DISTRICT</u>	<u>1977 Tax Rate</u>	<u>1976 Tax Rate</u>	<u>Increase (Decrease)</u>	<u>% of Inc. (Dec.)</u>
119. Campbell	\$ 4.95****	\$ 4.95	\$ -	-
120. Carroll (Huntingdon Special School District)	4.95	3.30	1.65	50.00
121. Carroll (Atwood Special School District)	5.00	3.80	1.20	31.58
122. Benton	5.01	3.98	1.03	25.80
123. Anderson (Inside Oak Ridge)	5.14	5.37	(.23)	(4.28)
124. Grundy	5.16	4.40	.76	17.27
125. Loudon (Outside Lenoir City)	5.32	5.16	.16	3.10
126. Giles	5.43	5.60	(.17)	(3.04)
127. McMinn	5.50**	5.50	-	-
128. Anderson (Inside Clinton)	5.82	4.90	.92	18.78
129. Anderson (Outside Clinton & Oak Ridge)	5.96	5.57	.39	7.00
130. Morgan	6.30	5.15	1.15	22.33

* An asterick (*) after the 1977 tax rate indicates no change from 1976 tax rate.

** A double asterick (**) after the 1977 tax rate indicates the same rate for the past two years.

*** A triple asterick (***) after the 1977 tax rate indicates the same rate since the 1974 tax rate.

**** Four astericks (****) after the 1977 tax rate indicates the same rate since the 1973 tax rate.

TABLE III

1977 TENNESSEE COUNTY PROPERTY TAX RATES
 TAXING DISTRICTS REDUCED FROM 1976
 RANKED BY PERCENTAGE OF DECREASE

<u>TAXING DISTRICT</u>	<u>1977 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF DECREASE</u>	<u>PER CENT OF DECREASE</u>
Williamson (Inside Brentwood)	\$2.19	\$4.50	\$ 2.31	51.33 %
Williamson (Inside Fairview)	2.19	4.50	2.31	51.33
Williamson (Outside 9th District, Brentwood and Fairview)	2.55	5.10	2.55	50.00
Sevier	2.00	3.98	1.98	49.75
Williamson	2.87	4.85	1.98	40.82
Williamson (9th District - Outside City)	3.23	5.45	2.22	40.73
Hawkins (Outside Rogersville)	3.54	5.24	1.70	32.44
Henderson	3.15	3.50	.35	10.00
Blount Bedford	2.43	2.60	.17	6.54
Henry (Outside Special School District)	3.34	3.54	.20	5.65
Johnson	4.55	4.79	.24	5.01
Hickman	3.80	4.00	.20	5.00
Anderson (Inside Oak Ridge)	5.14	5.37	.23	4.28
Giles	5.43	5.60	.17	3.04
Scott (Outside Oneida Special School District and Oneida)	4.24	4.35	.11	2.53
Putnam	2.88	2.93	.05	1.71
Scott (Inside Oneida Special School District and Oneida)	4.08	4.15	.07	1.69
Cocke (Inside Newport)	4.20	4.27	.07	1.64

TABLE III (CONTINUED)

<u>TAXING DISTRICT</u>	<u>1977 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF DECREASE</u>	<u>PER CENT OF DECREASE</u>
Cocke (Outside Newport)	\$4.50	\$4.57	\$.07	1.53%
Jefferson (Inside Municipalities)	3.57	3.61	.04	1.11
Jefferson (Outside Municipalities)	3.73	3.76	.03	.80
Henry (Inside Paris Special School District)	4.39	4.42	.03	.68
Decatur	2.97	2.99	.02	.67

TABLE IV

1977 TENNESSEE COUNTY PROPERTY TAX RATES
TAXING DISTRICTS INCREASED FROM 1977
RANKED BY PERCENTAGE OF INCREASE

<u>TAXING DISTRICT</u>	<u>1977 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Obion (Inside Union City)	\$2.10	\$2.09	\$.01	0.48%
Loudon (Inside Lenoir City)	4.81	4.78	.03	0.63
Hardin	2.60	2.57	.03	1.17
Overton	2.96	2.91	.05	1.72
Lincoln	2.50	2.45	.05	2.04
Haywood	2.38	2.33	.05	2.15
Cumberland	2.25	2.20	.05	2.27
Loudon (Outside Lenoir City)	5.32	5.16	.16	3.10
Houston	3.00	2.90	.10	3.45
Cheatham	4.40	4.25	.15	3.53
McNairy	2.65	2.53	.12	4.74
Fayette	2.00	1.90	.10	5.26
Rhea	3.94	3.74	.20	5.35
Knox (Outside Municipalities)	4.10	3.89	.21	5.40
Knox (Inside Municipalities)	3.94	3.73	.21	5.63
Humphreys	2.50	2.35	.15	6.38
Anderson (Outside Clinton & Oak Ridge)	5.96	5.57	.39	7.00
Bradley	2.90	2.70	.20	7.41
Maury	3.01	2.80	.21	7.50
Sullivan (Inside Municipalities)	3.42	3.18	.24	7.55
Van Buren	2.80	2.60	.20	7.69
Davidson	4.44	4.11	.33	8.03

TABLE IV (CONTINUED)

<u>TAXING DISTRICT</u>	<u>1977 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Madison	\$ 2.30	\$ 2.11	\$.19	9.00 %
Hardeman	2.78	2.55	.23	9.02
Hamblen (Outside Morristown)	3.43	3.13	.30	9.58
Marshall	4.00	3.65	.35	9.59
Wilson (Outside SSD's)	3.78	3.44	.34	9.88
Wilson (16th District)	3.45	3.11	.34	10.93
Wilson (10th District)	3.95	3.56	.39	10.96
Lauderdale	2.97	2.67	.30	11.24
Hamblen (Inside Morristown)	2.65	2.38	.27	11.34
Dyer	2.45	2.20	.25	11.36
Jackson	3.90	3.50	.40	11.43
Perry	3.86	3.45	.41	11.88
Crockett (Crockett Mills SSD)	2.36	2.11	.25	11.85
Crockett (Gadsden SSD)	2.35	2.10	.25	11.90
Sequatchie	3.63	3.22	.41	12.73
Crockett (Outside SSD's)	2.20	1.95	.25	12.82
Blount	3.00	2.60	.40	15.38
Coffee (Inside Manchester)	3.43	2.96	.47	15.88
Coffee (Outside Manchester & Tullahoma)	3.56	3.07	.49	15.96
Sullivan (Outside Municipalities)	3.70	3.18	.52	16.35
Cannon	4.80	4.10	.70	17.07
Grundy	5.16	4.40	.76	17.27
Anderson (Inside Clinton)	5.82	4.90	.92	18.78
White	3.00	2.52	.48	19.05

TABLE IV (CONTINUED)

<u>TAXING DISTRICT</u>	<u>1977 TAX RATE PER \$100</u>	<u>1976 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
Morgan	\$ 6.30	\$ 5.15	\$ 1.15	22.33%
Gibson (Dyer)	3.23	2.63	.60	22.81
Rutherford	2.97	2.41	.55	22.82
Gibson (Kenton)	3.20	2.60	.60	23.08
Gibson (Outside Kenton & Dyer)	3.10	2.50	.60	24.00
DeKalb	3.55	2.85	.70	24.56
Tipton	4.71	3.75	.96	25.60
Lake	3.27	2.60	.67	25.77
Benton	5.01	3.98	1.03	25.88
Coffee (Inside Tullahoma)	2.68	2.08	.60	28.85
Carroll (Atwood SSD)	5.00	3.80	1.20	31.58
Trousdale	2.69	2.00	.69	34.50
Smith	3.06	2.20	.86	39.09
Chester	3.70	2.62	1.08	41.22
Carroll (Huntingdon SSD)	4.95	3.30	1.65	50.00

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 most common 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, subsequently codified as T.C.A. 5-802, would allow a county to pass a resolution calling for a public referendum on enacting a wheel tax. 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. Subsequent to passage of Chapter 618, an Attorney General's opinion has interpreted the intent of the act to require a public referendum on any wheel tax proposal, whether or not it was passed as private legislation or by court resolution. This ruling effectively does away with the two-thirds vote of the county court as a means of ratifying a wheel tax proposal. To date, Obion County is the only county to enact a wheel tax by this method.

Twenty-three 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 either Private Acts of the Tennessee Legislature or by court resolution. 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-four (24) counties ranges from \$5.00 in Lake and Sumner Counties to \$50.00 in Cheatham County while the effective dates vary from 1947 (Robertson County) to 1976 (Obion and Cheatham).

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.

TABLE V

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

AUTHORITY, AMOUNT, EXPENDITURES AS OF SEPTEMBER, 1977

<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	\$40.00	Chapter 209, Private Acts 1972 as amended by Chapter 39, Private Acts of 1977	One-fourth of 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 for school purposes; three-fourths of the proceeds are used exclusively to pay off outstanding school bonds of said county.
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

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
Greene	\$10.00	Chapter 251, Private Acts 1976	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.
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.
Houston	\$15.00	Chapter 211, Private Acts 1976	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.
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.
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.
Obion	\$10.00	Court Resolution as authorized by T.C.A. 5-803 and Chapter 137 Private Acts 1977	The proceeds of the tax are deposited in the Highway Fund and used exclusively for highway purposes.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
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	\$ 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 system 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.

HOW SPENT

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.

AUTHORIZATION

Chapter 208, Private Acts 1970

AMOUNT

\$15.00

COUNTY

Williamson

TABLE VI

MOTOR VEHICLE REGISTRATION FOR TENNESSEE COUNTIES*
REGISTRATION YEAR - 1976

<u>County</u>	<u>Motor Vehicle Registration</u>	<u>County</u>	<u>Motor Vehicle Registration</u>
Anderson	55,912	Lauderdale	12,547
Bedford	18,131	Lawrence	20,412
Benton	9,577	Lewis	5,278
Bledsoe	4,995	Lincoln	16,249
Blount	50,966	Loudon	18,480
Bradley	42,583	McMinn	23,967
Campbell	18,780	McNairy	14,292
Cannon	5,920	Macon	8,902
Carroll	17,540	Madison	43,593
Carter	28,439	Marion	14,692
Cheatham	11,231	Marshall	12,960
Chester	7,243	Maury	32,590
Claiborne	12,885	Meigs	4,699
Clay	3,922	Monroe	17,037
Cocke	16,375	Montgomery	46,392
Coffee	24,202	Moore	3,991
Crockett	8,882	Morgan	6,923
Cumberland	16,491	Obion	20,839
Davidson	275,007	Overton	8,780
Decatur	7,434	Perry	3,751
DeKalb	8,057	Pickett	2,378
Dickson	16,686	Polk	8,267
Dyer	19,755	Putnam	25,600
Fayette	12,038	Rhea	18,760
Fentress	8,389	Roane	25,658
Franklin	18,478	Robertson	19,663
Gibson	27,553	Rutherford	41,013
Giles	14,153	Scott	9,729
Grainger	9,926	Sequatchie	7,665
Greene	31,580	Sevier	26,134
Grundy	7,306	Shelby	375,253
Hamblen	32,149	Smith	8,270
Hamilton	160,599	Stewart	5,632
Hancock	3,847	Sullivan	94,137
Hardeman	13,712	Sumner	48,797
Hardin	13,522	Tipton	16,961
Hawkins	20,705	Trousdale	4,165
Haywood	12,327	Unicoi	10,649
Henderson	12,302	Union	10,851
Henry	17,613	Van Buren	1,840
Hickman	8,533	Warren	19,654
Houston	4,230	Washington	52,376
Humphreys	10,093	Wayne	6,223
Jackson	4,875	Weakley	18,344
Jefferson	16,410	White	11,430
Johnson	8,734	Williams	28,713
Knox	160,861	Wilson	28,380
Lake	4,216	TOTAL	2,578,080

*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, 1977, only three (3) 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 two counties (Anderson and Morgan) selected municipalities have levied a local sales tax.

Of the remaining ninety-two (92) counties which do have a county-wide local sales tax, eight (8) counties levy the maximum of 2.25 per cent, four (4) counties

levy a tax of 2 per cent, seven (7) counties levy a tax of 1.75 per cent, fifty-eight (58) counties levy a tax of 1.50 per cent, and fifteen (15) 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 - 1977

<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	1.50	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	2.25
Carroll	1.00	Hamblen	1.50
Carter	1.50	Hamilton	1.75
Cheatham	2.25	Hancock	1.00
Chester	1.50	Hardeman	1.50
Caliborne	1.50	Hardin	1.50
Clay	1.00	Hawkins	1.00
Cocke	2.00	Haywood	1.50
Coffee	1.50	Henderson	2.25
Crockett	1.50	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	2.00
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	1.00	Scott	See Note 3
Lincoln	1.50	Sequatchie	2.25
Loudon	1.50	Sevier	1.50
McMinn	1.00	Shelby	1.50
McNairy	1.00	Smith	2.00
Macon	1.50	Stewart	2.25
Madison	1.50	Sullivan	1.50
Marion	2.25	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	2.25	Van Buren	1.50
Moore	1.50	Warren	1.50
Morgan	See Note 2	Washington	1.50
Obion	1.50	Wayne	1.75
Overton	1.75	Weakley	1.50
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. 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%.
3. Scott County does not levy a county-wide local sales tax. Additionally, no municipalities within Scott County levies a like tax.

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