

TENNESSEE COUNTY TAX STATISTICS:

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

TECHNICAL REPORT No. 17
NOVEMBER, 1978

COUNTY TECHNICAL ASSISTANCE SERVICE
THE UNIVERSITY OF TENNESSEE

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Tennessee County Tax
Statistics: Property Tax,
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PREFACE

This is our fifth annual compilation of county property taxes, local option sales taxes and county-wide motor vehicle taxes for Tennessee County governments. Since we began reporting this data, the national inflation rate has increased 38.6 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 19.6 percent or slightly more than one half the national rate of inflation, while the average rate this year as compared to last year increased only 2.3%. 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 one additional county enacted a motor vehicle tax or "wheel tax" to provide additional revenues. With the addition of this one, there are now twenty-five counties which levy such a tax, which can now be enacted without approval by the Tennessee General Assembly.

Through recent referendums, three counties have increased their local option sales tax to the maximum rate of 2.25 percent bringing the total to eleven. Four other counties have also increased their rates since our last report.

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

TENNESSEE COUNTY PROPERTY TAX RATES

(1978 TAX YEAR)

Property in Tennessee counties in 1978 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 1978, counties in Tennessee established a total of 129 taxing districts. Clay, Carter and Monroe counties had not set their tax rates as of this report.

County tax rates in 1978 range from a low of \$1.33 per \$100 of assessed value in Haywood County to a high of \$7.55 in Morgan County. The average tax rate for the 126 reporting taxing districts is \$3.60 per \$100 assessed value while the median tax rate is \$3.39 per \$100. These figures compare with the 1977 average rate of \$3.52 and a median rate of \$3.42.

Across the state, tax rates increased in 43 taxing districts, decreased in 17 taxing districts and remained the same as the 1977 tax rate in 56 tax districts. Additionally, 10 tax districts underwent reappraisal programs during the year. These counties are not compared as to increased or decreases.

Increases ranged from \$.05 (1.04%) in Loudon (Inside Lenoir City) County to \$1.80 (64.29%) in Van Buren County. The average increase was \$.59 per \$100 compared to \$.49 per \$100 last year.

Decreases ranged from \$.02 in Maury County to \$.44 in Hawkins (inside Rogersville) County. The average decrease for the 17 tax districts was \$.13 compared to \$.74 last year.

On the following pages you will find several tables which summarize the property tax rates which have been set by counties in 1978. 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 1978 tax rates

for the 126 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. Table IV shows the tax districts which increased their rates from a year ago, ranked by percentage of increase. As a new feature of this report, Table II-A gives a ranking of 1978 effective tax rates, ranked from low to high. The effective rate was arrived at by applying the effective appraisal ratio to the actual tax rate. These ratios are those given in the Real Estate Appraisal/Sale Ratio Report prepared by the Division of Property Assessments. Any county undergoing a reappraisal program since this report was published was assumed to have a ratio of 100% appraisal to market value.

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 - 1978

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
Anderson									
1. Outside Clinton & Oak Ridge	.94	-	-	4.70	.37*	.17*	6.18	-	6.18
2. Inside Clinton	.94	-	-	4.70	.37*	.15	6.16	-	6.16
3. Inside Oak Ridge	.94	-	-	4.70	-	.15	5.79	-	5.79
4. Bedford	.40	.11	.10	1.31	-	.51	2.43	-	2.43
5. Benton	.80	-	.10	3.33	-	.75	4.98	-	4.98
6. Bledsoe	.86	.34*	-	2.60	-	1.30	5.10	-	5.10
7. Blount	.65	-	-	1.62	-	.83	3.10	-	3.10
8. Bradley	.3372	.0510*	.0128	1.4200	-	1.0790	2.90	-	2.90
9. Campbell	.96	-	.05	3.45	-	.49	4.95	-	4.95
10. Cannon	1.35	-	-	3.50	-	.60	5.45	-	5.45
Carroll									
11. Outside Special School Districts	.80	-	-	1.75	.05	.40	3.00	-	3.00
Inside Special School Districts below:									
12. Atwood	.80	-	-	1.75	.05	.40	3.00	2.00	5.00
13. Bruceton - Hollow Rock	.80	-	-	1.75	.05	.40	3.00	2.45	5.45
14. Huntingdon	.80	-	-	1.75	.05	.40	3.00	1.95	4.95
15. McKenzie	.80	-	-	1.75	.05	.40	3.00	1.85	4.85
16. McMoresville	.80	-	-	1.75	.05	.40	3.00	.10	3.10
17. South Carroll	.80	-	-	1.75	.05	.40	3.00	1.10	4.10
18. Trezevant	.80	-	-	1.75	.05	.40	3.00	.33	3.33

19. Carter										
20. Cheatham	1.44	.44	2.60	-	.55	5.03	-			5.03
21. Chester	.95	-	1.78	-	.87	3.60	-			3.60
22. Claiborne	1.00	-	2.81	-	.44	4.25	-			4.25
23. Clay										
Cocke										
24. Outside Newport	1.00	.13*	2.02	-	1.03	4.50	-			4.50
25. Inside Newport	1.00	.02	2.02	-	1.03	4.20	-			4.20
Coffee										
26. Outside Manchester & Tullahoma	.66	.04	1.84	.70	.12	3.43	-			3.43
27. Inside Manchester	.66	-	1.84	.70	.12	3.32	-			3.32
28. Inside Tullahoma	.66	-	1.84	-	.12	2.62	-			2.62
Crockett										
29. Outside Special School Districts	.52	.11	1.31	.16	.10	2.20	-			2.20
30. Inside Crockett Mills Spec. Sch. District	.52	.11	1.31	.16	.10	2.20	.16			2.36
31. Inside Gadsden Special School District	.52	.11	1.31	.16	.10	2.20	.15			2.35
32. Cumberland	.26	-	1.62	-	.37	2.25	-			2.25
33. Davidson General Services Dist.	1.99	-	2.02	-	.43	4.44	-			4.44
34. Decatur	.64	-	1.86	-	.93	3.43	-			3.43
35. DeKalb	1.35	-	2.69	-	.20	4.24	-			4.24
36. Dickson	.66	.10	1.09	-	.20	2.05	-			2.05

COUNTIES	COUNTY- GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCH. FUND	OTHER SCHOOL FUND	DEPT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DIST. TAX RATE	COMBINED TAX RATE
37. Dyer	.84	-	.09	.99	-	.63	2.55	-	2.55
38. Fayette	.26	-	.96	1.52	-	.11	2.85	-	2.85
39. Fentress	.82	-	-	1.68	-	.50	3.00	-	3.00
40. Franklin	.86	-	.07	1.72	-	.35	3.00	-	3.00
41. Gibson	.40	-	.40	1.24	.28	.78	3.10	-	3.10
42. Kenton	.40	-	.40	1.24	.28	.78	3.10	.10	3.20
43. Dyer	.40	-	.40	1.24	.28	.78	3.10	.13	3.23
44. Giles	1.08	-	-	2.80	-	1.77	5.65	-	5.65
45. Grainger	.82	-	.25	2.01	-	.40	3.48	-	3.48
Greene									
46. Outside Greeneville	-	.10*	.38	1.88	-	.87	3.23	-	3.23
47. Inside Greeneville	-	.10*	.13	1.88	-	-	2.11	-	2.11
48. Grundy	2.53	-	-	2.53	-	.10	5.16	-	5.16
Hamblen									
49. Outside Morristown	.49	.25*	-	1.78	-	.91*	3.43	-	3.43
50. Inside Morristown	.49	-	-	1.78	-	.33	2.60	-	2.60
Hamilton									
51. Outside Municipalities	.95	.05	.05	2.20	-	.51	3.76	-	3.76
52. Inside Chattanooga	.95	-	.05	2.20	-	.51	3.71	-	3.71
53. Inside Other Municipalities	.95	-	.05	2.20	-	.51	3.71	-	3.71
54. Hancock	1.65	-	-	1.96	-	.01	3.62	-	3.62
55. Hardeman	.62	-	.39	1.77	-	-	2.78	-	2.78
56. Hardin	.31	.06	-	1.06	-	-	1.43	-	1.43

Hawkins										
57.	Outside Rogersville	.42	.14*	.40	1.96	.38	.18	3.48	-	3.48
58.	Inside Rogersville	.42	.14*	.40	1.96	-	.18	3.10	-	3.10
59.	Haywood	.19	-	.24	.73	-	.17	1.33	-	1.33
60.	Henderson	.55	-	.15	2.45	-	-	3.15	-	3.15
Henry										
61.	Outside Special School Districts	1.27	-	.82	1.80	-	.19	4.08	-	4.08
62.	Inside Paris Special School District	1.27	-	.82	1.80	-	.19	4.08	1.05	5.13
63.	Hickman	.91	-	-	2.74	-	.35	4.00	-	4.00
64.	Houston	.78	-	.09	1.05	-	.20	2.12	-	2.12
65.	Humphreys	.70	-	.05	1.20	-	.55	2.50	-	2.50
66.	Jackson	.71	-	-	2.24	-	.75	3.70	-	3.70
Jefferson										
67.	Outside Municipalities	.89	.22*	.10	2.12	-	.66	3.99	-	3.99
68.	Inside Municipalities	.89	-	.10	2.12	-	.66	3.77	-	3.77
69.	Johnson	.71	-	-	2.60	-	.04	3.35	-	3.35
Knox										
70.	Outside Municipalities	1.20	.38	.12	1.43	.16	.81	4.10	-	4.10
71.	Inside Municipalities	1.20	.38	.12	1.43	.16	.65	3.94	-	3.94
72.	Lake	.67	-	-	2.55	-	.40	3.62	-	3.62
73.	Lauderdale	.46	-	.34	1.97	-	.20	2.97	-	2.97
74.	Lawrence	1.17	-	-	2.08	-	.99	4.24	-	4.24
75.	Lewis	1.00	-	-	1.60	-	.15	2.75	-	2.75

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
76. Lincoln	.74	-	.10	1.35	-	.38	2.57	-	2.57
Loudon									
77. Outside Lenoir City	1.19	-	-	3.67	-	.83*	5.69	-	5.69
78. Inside Lenoir City	1.19	-	-	3.67	-	-	4.86	-	4.86
79. McMinn	.75	-	.33	2.22	-	2.20	5.50	-	5.50
80. McNairy	.27	-	-	2.19	-	.19	2.65	-	2.65
81. Macon	.75	-	.33	1.12	-	.42	2.62	-	2.62
82. Madison	.76	-	.35	.96	-	.60	2.67	-	2.67
Marion									
83. Outside Special School Districts	1.04	-	-	3.20	-	.22	4.46	-	4.46
84. Inside Richard City Spec. Sch. District	1.04	-	-	3.20	-	.22	4.46	.35	4.81
85. Marshall	.64	-	.10	1.50	-	-	2.24	-	2.24
86. Maury	.70	.06*	.10	1.42	-	.71	2.99	-	2.99
87. Meigs	1.05	-	-	.85	-	.30	2.20	-	2.20
88. Monroe									
89. Montgomery	.96	-	.36	1.43	-	.25	3.00	-	3.00
90. Moore	.73	-	-	2.06	-	-	2.79	-	2.79
91. Morgan	1.75	-	-	4.95	-	.85	7.55	-	7.55
Obion									
92. Outside Union City	.20	-	1.00	1.44	-	.75	3.39	-	3.39
93. Inside Union City	.20	-	1.00	1.44	-	.52	3.16	-	3.16

94.	Overton	.20	-	-	2.05	-	1.00	3.25	-	3.25
95.	Perry	.40	-	-	1.00	-	.30	1.70	-	1.70
96.	Pickett	1.89	-	-	-	-	.41	2.30	-	2.30
97.	Polk	1.08	.37*	.15	2.05	-	.25	3.90	-	3.90
98.	Putnam	.30	-	.08	1.77	-	.67	2.82	-	2.82
99.	Rhea	.73	-	-	2.70	-	.51	3.94	-	3.94
100.	Roane	.89	-	-	1.75	-	.08	2.72	-	2.72
101.	Robertson	1.05	-	.25	2.65	-	1.10	5.05	-	5.05
102.	Rutherford	.21	-	.25	2.06	-	.45	2.97	-	2.97
Scott										
103.	Outside Oneida Special Sch. Dist.	1.90	-	-	2.95	.70	.24	5.79	-	5.79
104.	Inside Oneida Special Sch. Dist.	1.90	-	-	2.95	-	.24	5.09	.50	5.59
105.	Sequatchie	1.36	-	-	2.53	-	.25	4.16	-	4.16
106.	Sevier	.20	.03	.10	1.21	.39	.49	2.00	-	2.00
107.	Shelby	1.77	.17	-	1.89	-	.17	4.00	-	4.00
108.	Smith	.34	-	-	2.30	-	.42	3.06	-	3.06
109.	Stewart	.75	-	-	1.70	-	.10	2.55	-	2.55
Sullivan										
110.	Outside Municipalities	.35	.21*	.35	2.64	-	.35*	3.90	-	3.90
111.	Inside Municipalities	.35	.21*	.35	2.64	-	-	3.55	-	3.55

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
112. Sumner	.39	-	-	2.80	-	.69	3.88	-	3.88
113. Tipton	.43	-	.86	2.94	-	.27	4.50	-	4.50
114. Trousdale	.77	-	-	1.72	-	.20	2.69	-	2.69
115. Unicoi	.54	.73	-	2.75	-	.56	4.58	-	4.58
116. Union	.35	-	-	3.84	-	.55	4.74	-	4.74
117. Van Buren	2.24	-	-	2.10	-	.26	4.60	-	4.60
118. Warren	.42	-	-	1.07	-	1.45	2.94	-	2.94
119. Washington	.25	-	.45	1.45	-	.95	3.10	-	3.10
120. Wayne	.25	-	-	1.60	-	.40	2.25	-	2.25
121. Weakley	.35	-	.65	.77	-	.35	2.12	-	2.12
122. White	.86	-	-	1.80	-	.34	3.00	-	3.00
Williamson									
123. Outside Units Below	.22	-	.36	1.47	.10	.67	2.82	-	2.82
124. 9th Dist. Outside Franklin	.22	-	.36	1.47	.30	.67	3.02	.45	3.47
125. 9th Dist. Inside Franklin	.22	-	-	1.47	.30	.67	2.66	.45	3.11
126. Inside Brentwood & Fairview	.22	-	-	1.47	.10	.67	2.46	-	2.46
Wilson									
127. Outside Special Sch. Districts	.31	-	.35	1.94	.68*	.50	3.78	-	3.78
128. Inside 10th Special School District	.31	-	.35	1.94	-	.50	3.10	.70	3.80
129. Inside 16th Special School District	.31	-	.35	1.94	-	.50	3.10	.20	3.30

1. Anderson - \$.37 tax levy for high school debt service outside Oak Ridge and \$.02 tax levy for Rural Debt Service.
2. Bledsoe - \$.34 tax levy for Hospital - Nursing Home.
3. Bradley - \$.021 tax levy for County Agent; \$.030 tax levy for Library.
4. Cocke - \$.13 tax levy for Ambulance Service.
5. Coffee - \$.07 tax levy for Rural Fire Protection.
6. Greene - \$.10 tax levy for Funding Bonds.
7. Hamblen - \$.25 tax levy for Garbage Collection and Landfill.
8. Hawkins - \$.14 tax levy for Welfare Fund.
9. Jefferson - \$.22 tax levy for Garbage Disposal.
10. Loudon - \$.83 tax levy for Rural School Bonds outside Lenoir City.
11. Maury - \$.05 tax levy for Ambulance; \$.01 tax levy for Right-of-Way.
12. Polk - \$.24 tax levy for Ambulance; \$.13 tax levy for Sanitation Fund.
13. Sullivan - \$.21 tax levy for Health and Welfare Fund; \$.35 tax levy for Rural Debt Service.
14. Unicoi - \$.73 tax levy for county employee salaries.
15. Wilson - \$.68 tax levy for Rural Debt Service.

TABLE II
RANKING OF TENNESSEE COUNTY PROPERTY TAX RATES - 1978

<u>Tax District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Haywood	1.33	2.38	See Note 1	-
Hardin	1.43	2.60	See Note 1	-
Perry	1.70	3.86	See Note 1	-
Sevier	2.00	2.00	-	-
Dickson	2.05	4.00	See Note 1	-
Greene (Inside Greeneville)	2.11	2.11	-	-
Houston	2.12	3.00	see Note 1	-
Weakley	2.12	3.37	See Note 1	-
Crockett (Outside Special School Dist.)	2.20	2.20	-	-
Meigs	2.20	2.20	-	-
Marshall	2.24	4.00	See Note 1	-
Cumberland	2.25	2.25	-	-
Wayne	2.25	2.25	-	-
Pickett	2.30	2.30	-	-
Crockett (Inside Gads- den Special School Dist.)	2.35	2.35	-	-
Crockett (Inside Croc- kett Mills Special School Dist.)	2.36	2.36	-	-
Bedford	2.43	2.43	-	-
Williamson (Inside Brentwood & Fairview)	2.46	2.19	.27	12.33%
Humphreys	2.50	2.50	-	-
Dyer	2.55	2.45	.10	4.08
Stewart	2.55	2.55	-	-

<u>District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	
	2.57	2.50	.07	2.80	47
(Inside Morris- town)	2.60	2.65	(.05)	(1.88)	48
Inside Tulla- homa)	2.62	2.68	(.06)	(2.24)	49
	2.62	2.32	.30	12.93	50
	2.65	2.65	-	-	51
	2.67	2.30	.37	16.07	52
e	2.69	2.69	-	-	53
	2.72	2.50	.22	8.80	54
	2.75	2.75	-	-	55
	2.78	2.78	-	-	56
	2.79	2.79	-	-	57
	2.82	2.88	(.06)	(2.08)	58
on (Outside SSD , Brentwood)	2.82	2.55	.27	10.59	59
	2.85	2.00	.85	42.50	60
	2.90	2.90	-	-	61
	2.94	2.94	-	-	62
le	2.97	2.97	-	-	63
rd	2.97	2.97	-	-	64
	2.99	3.01	(.02)	(.66)	65
(Outside School Dist.)	3.00	3.00	-	-	66
	3.00	3.00	-	-	67
	3.00	3.00	-	-	68
ry	3.00	3.00	-	-	69
	3.00	3.00	-	-	70
	3.06	3.06	-	-	71

<u>Tax District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Blount	3.10	3.00	.10	3.33
Carroll (McLemoresville)	3.10	3.10	-	-
Gibson	3.10	3.10	-	-
Hawkins (Inside Rogersville)	3.10	3.54	(.44)	(12.43)
Washington	3.10	3.10	-	-
Williamson (Inside Franklin 9th Dist.)	3.11	2.87	.24	8.36%
Henderson	3.15	3.15	-	-
Obion (Inside Union City)	3.16	2.10	1.06	50.48
Gibson (Kenton)	3.20	3.20	-	-
Gibson (Dyer)	3.23	3.23	-	-
Greene (Outside Greeneville)	3.23	3.08	.15	4.88
Overton	3.25	2.96	.29	9.80
Wilson (Inside 16th Special School Dist.)	3.30	3.45	(.15)	(4.35)
Coffee (Inside Manchester)	3.32	3.43	(.11)	(3.21)
Carroll (Trezevant)	3.33	3.33	-	-
Johnson	3.35	4.55	See Note 2	-
Obion (Outside Union City)	3.39	2.25	1.14	50.67
Coffee (Outside Manchester and Tullahoma)	3.43	3.56	(.13)	(3.65)
Decatur	3.43	2.97	.46	15.49
Hamblen (Outside Morristown)	3.43	3.43	-	-
Williamson (Outside Franklin 9th Dist.)	3.47	3.23	.24	7.43

<u>Tax District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>
68. <u>Craiginger</u>	3.48	3.48
69. <u>Hawkins (Outside Rogersville)</u>	3.48	3.54
70. <u>Sullivan (Inside Municipalities)</u>	3.55	3.42
71. <u>Chester</u>	3.60	3.70
72. <u>Hancock</u>	3.62	3.62
73. <u>Lake</u>	3.62	3.27
74. <u>Jackson</u>	3.70	3.90
75. <u>Hamilton (Inside Chattanooga)</u>	3.71	3.71
76. <u>Hamilton (Inside Mun. except Chattanooga)</u>	3.71	3.95
77. <u>Hamilton (Outside Municipalities)</u>	3.76	4.00
78. <u>Jefferson (Inside Municipalities)</u>	3.77	3.57
79. <u>Wilson (Outside Spe- cial School Dists.)</u>	3.78	3.78
80. <u>Wilson (Inside 10th Special School Dist.)</u>	3.80	3.95
81. <u>Sumner</u>	3.88	3.88
82. <u>Polk</u>	3.90	3.90
83. <u>Sullivan (Outside Municipalities)</u>	3.90	3.70
84. <u>Knox (Inside Muni- cipalities)</u>	3.94	3.94
85. <u>Rhea</u>	3.94	3.94
86. <u>Jefferson (Outside Municipalities)</u>	3.99	3.73
87. <u>Hickman</u>	4.00	3.80
88. <u>Shelby</u>	4.00	4.00

<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>Tax District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
-	-	89. Henry (Outside Special School Dist.)	4.08	3.34	.74	22.16
(.06)	(1.69)	90. Carroll (So. Carroll)	4.10	3.10	1.00	32.26
.13	3.80	91. Knox (Outside Municipalities)	4.10	4.10	-	-
(.10)	(2.70)	92. Sequatchie	4.16	3.63	.53	14.60
-	-	93. Cocke (Inside Newport)	4.20	4.20	-	-
.35	10.70	94. DeKalb	4.24	3.55	.69	19.44
(.20)	(5.13)	95. Lawrence	4.24	4.24	-	-
-	-	96. Claiborne	4.25	4.32	(.07)	(1.62)
(.24)	(6.08)	97. Davidson (General Services Dist.)	4.44	4.44	-	-
(.24)	(6.00)	98. Marion (Outside Special School Dist.)	4.46	4.16	.30	7.21
.20	5.60	99. Cocke (Outside Newport)	4.50	4.50	-	-
-	-	100. Tipton	4.50	4.71	(.21)	(4.46)
(.15)	(3.80)	101. Unicoi	4.58	4.58	-	-
-	-	102. Van Buren	4.60	2.80	1.80	64.29
-	-	103. Union	4.74	4.74	-	-
-	-	104. Marion (Inside Richard City SSD)	4.81	4.81	-	-
.20	5.41	105. Carroll (McKenzie)	4.85	4.85	-	-
-	-	106. Loudon (Inside Lenoir City)	4.86	4.81	.05	1.04
-	-	107. Campbell	4.95	4.95	-	-
-	-	108. Carroll (Huntingdon)	4.95	4.95	-	-
.26	6.97	109. Benton	4.98	5.01	(.03)	(.60)
.20	5.26	110. Carroll (Atwood)	5.00	5.00	-	-
-	-	111. Cheatham	5.03	4.40	.63	14.32

<u>District</u>	<u>1978 Rate</u>	<u>1977 Rate</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
on	5.05	4.10	.95	23.17
	5.10	3.38	1.72	50.89
Inside Paris (School Dist.)	5.13	4.39	.74	16.86
	5.16	5.16	--	--
	5.45	4.80	.65	13.54
(Bruceton- Low Rock)	5.45	3.60	1.85	51.39
	5.50	5.50	--	--
Inside Oneida (School Dist.)	5.59	4.08	1.51	37.00
	5.65	5.43	.22	4.05
(Outside Lenoir City)	5.69	5.32	.37	6.95
n (Inside Oak Ridge)	5.79	5.14	.65	12.65
Outside Oneida (School Dist.)	5.79	4.24	1.55	36.56
n (Inside Clin- ton)	6.16	5.82	.34	5.84
n (Outside Clin- and Oak Ridge)	6.18	5.96	.22	3.69
	7.55	6.30	1.25	19.84

son, Hardin, Haywood, Houston, Marshall, Perry, and Weakley Counties participated in a reappraisal program during 1978. The new 1978 rate is based on the results of this program and therefore are not comparable with the 1977 rates in this table.

er, Johnson, and Monroe Counties also participated in a reappraisal program in 1978. However, the results of this program were not available at this printing.

TABLE II-A

RANKING OF EFFECTIVE COUNTY TAX RATES

<u>TAXING DISTRICT</u>	<u>1978 TAX RATE</u>	<u>EFFECTIVE TAX RATE</u>
1. Wayne	\$2.25	\$1.17
2. Hancock	3.62	1.27
3. Haywood	1.33	1.33
4. Crockett (Outside Special School Dist.)	2.20	1.39
5. Pickett	2.30	1.43
6. Hardin	1.43	1.43
7. Meigs	2.20	1.45
8. Greene (Inside Greeneville)	2.11	1.46
9. Crockett (Inside Gadsden Special School District)	2.35	1.48
10. Crockett (Inside Crockett Mills Special School District)	2.36	1.49
11. Coffee (Inside Tullahoma)	2.62	1.49
12. Henderson	3.15	1.51
13. Warren	2.94	1.53
14. Trousdale	2.69	1.59
15. Fayette	2.85	1.65
16. Hamblen (Inside Morristown)	2.60	1.66
17. McNairy	2.65	1.67
18. Cumberland	2.25	1.69
19. Perry	1.70	1.70
20. Lewis	2.75	1.71
21. White	3.00	1.71
22. Moore	2.79	1.73

<u>ING DISTRICT</u>	<u>1978 TAX RATE</u>	<u>EFFECTIVE TAX RATE</u>
Franklin	\$3.00	\$1.74
Madison	2.67	1.76
Stewart	2.55	1.79
Lauderdale	2.97	1.81
Maury	2.99	1.82
Carroll (Outside Special School Dist.)	3.00	1.83
Macon	2.62	1.83
Hardeman	2.78	1.83
Smith	3.06	1.84
Decatur	3.43	1.85
Jefferson (Inside Municipalities)	3.77	1.89
Fentress	3.00	1.89
Carroll (McLemoresville)	3.10	1.90
Coffee (Inside Manchester)	3.32	1.90
Overton	3.25	1.95
Coffee (Outside Manchester & Tullahoma)	3.43	1.96
Jefferson (Outside Municipalities)	3.99	2.00
Sevier	2.00	2.00
Dyer	2.55	2.01
Chester	3.60	2.02
Obion (Inside Union City)	3.16	2.02
Carroll (Trezevant)	3.33	2.03
Gibson	3.10	2.05
Dickson	2.05	2.05
Washington	3.10	2.08
Lawrence	4.24	2.08
Rutherford	2.97	2.08
Lincoln	2.57	2.08

<u>TAXING DISTRICT</u>	<u>1978 TAX RATE</u>	<u>EFFECTIVE TAX RATE</u>
51. Humphreys	\$2.50	\$2.10
52. Gibson (Kenton)	3.20	2.11
53. Houston	2.12	2.12
54. Weakley	2.12	2.12
55. Gibson (Dyer)	3.23	2.13
56. Bedford	2.43	2.14
57. Benton	4.98	2.14
58. Obion (Outside Union City)	3.39	2.17
59. Roane	2.72	2.18
60. Johnson	3.35	2.18
61. Cannon	5.45	2.18
62. Hamblen (Outside Morristown)	3.43	2.20
63. Unicoi	4.58	2.20
64. Putnam	2.82	2.20
65. Tipton	4.50	2.21
66. Grundy	5.16	2.22
67. Greene (Outside Greeneville)	3.23	2.23
68. Bradley	2.90	2.23
69. Loudon (Inside Lenoir City)	4.86	2.24
70. Marshall	2.24	2.24
71. Marion (Outside Special School District)	4.46	2.27
72. Lake	3.62	2.28
73. Sequatchie	4.16	2.29
74. Wilson (Inside 16th Special School Dist.)	3.30	2.34
75. Cocke (Inside Newport)	4.20	2.35
76. Henry (Outside Special School Districts)	4.08	2.37
77. Montgomery	3.00	2.37
78. Union	4.74	2.37

<u>ING DISTRICT</u>	<u>1978 TAX RATE</u>	<u>EFFECTIVE TAX RATE</u>
Grainger	\$3.48	\$2.44
Jackson	3.70	2.44
Blount	3.10	2.45
Marion (Inside Richard City Special School District)	4.81	2.46
Williamson (Inside Brentwood & Fairview)	2.46	2.46
Hickman	4.00	2.48
Knox (Inside Municipalities)	3.94	2.48
Carroll (South Carroll)	4.10	2.50
DeKalb	4.24	2.50
Claiborne	4.25	2.51
Cocke (Outside Newport)	4.50	2.52
Robertson	5.05	2.53
Knox (Outside Municipalities)	4.10	2.58
Loudon (Outside Lenoir City)	5.69	2.62
Rhea	3.94	2.64
Campbell	4.95	2.67
Shelby	4.00	2.68
Wilson (Outside Special School Districts)	3.78	2.68
Wilson (Inside 10th Special School Dist.)	3.80	2.70
Hamilton (Inside Chattanooga)	3.71	2.71
Hamilton (Inside Municipalities except Chatt.)	3.71	2.71
Polk	3.90	2.73
Hamilton (Outside Municipalities)	3.76	2.74
McMinn	5.50	2.75
Van Buren	4.60	2.76
Williamson (Outside Special School Districts, Brentwood & Fairview)	2.82	2.82
Cheatham	5.03	2.82

<u>TAXING DISTRICT</u>	<u>1978 TAX RATE</u>	<u>EFFECTIVE TAX RATE</u>
106. Sumner	\$3.88	\$2.87
107. Carroll (McKenzie)	4.85	2.96
108. Davidson (General Services District)	4.44	2.97
109. Henry (Inside Paris Special School Dist.)	5.13	2.98
110. Anderson (Inside Oak Ridge)	5.79	3.01
111. Carroll (Huntingdon)	4.95	3.02
112. Carroll (Atwood)	5.00	3.05
113. Bledsoe	5.10	3.06
114. Hawkins (Inside Rogersville)	3.10	3.10
115. Williamson (9th District Inside Franklin)	3.11	3.11
116. Sullivan (Inside Municipalities)	3.55	3.20
117. Anderson (Inside Clinton)	• 6.16	3.20
118. Anderson (Outside Clinton and Oak Ridge)	6.18	3.21
119. Carroll (Bruceton-Hollow Rock)	5.45	3.32
120. Williamson (9th District Outside Franklin)	3.47	3.47
121. Hawkins (Outside Rogersville)	3.48	3.48
122. Sullivan (Outside Municipalities)	3.90	3.51
123. Scott (Inside Oneida Special School Dist.)	5.59	3.52
124. Giles	5.65	3.56
125. Scott (Outside Oneida Special School Dist.)	5.79	3.65
126. Morgan	7.55	5.06

TABLE III

1978 TENNESSEE COUNTY PROPERTY TAX RATES
 TAXING DISTRICTS REDUCED FROM 1977
 RANKED BY PERCENTAGE OF DECREASE

<u>TAXING DISTRICT</u>	<u>1978 TAX RATE PER \$100</u>	<u>1977 TAX RATE PER \$100</u>	<u>AMOUNT OF DECREASE</u>
Hawkins (Inside Rogersville)	\$ 3.10	\$ 3.54	\$.44
Hamilton (Inside Municipalities except Chattanooga)	3.71	3.95	.24
Hamilton (Outside Municipalities)	3.76	4.00	.24
Jackson	3.70	3.90	.20
Tipton	4.50	4.71	.21
Wilson (Inside 16th Special School District)	3.30	3.45	.15
Wilson (Inside 10th Special School District)	3.80	3.95	.15
Coffee (Outside Manchester and Tullahoma)	3.43	3.56	.13
Coffee (Inside Manchester)	3.32	3.43	.11
Chester	3.60	3.70	.10
Coffee (Inside Tullahoma)	2.62	2.68	.06
Putnam	2.82	2.88	.06
Hamblen (Inside Morristown)	2.60	2.65	.05
Hawkins (Outside Rogersville)	3.48	3.54	.06
Claiborne	4.25	4.32	.07
Maury	2.99	3.01	.02
Benton	4.98	5.01	.03

TABLE IV
 1978 TENNESSEE COUNTY PROPERTY TAX RATES
 TAXING DISTRICTS INCREASED FROM 1977
 RANKED BY PERCENTAGE OF INCREASE

<u>PER CENT OF DECREASE</u>	<u>TAXING DISTRICT</u>	<u>1978 TAX RATE PER \$100</u>	<u>1977 TAX RATE PER \$100</u>	<u>AMOUNT OF INCREASE</u>	<u>PER CENT OF INCREASE</u>
12.43%	Loudon (Inside Lenoir City)	\$4.86	\$4.81	\$.05	1.04%
6.08	Lincoln	2.57	2.50	.07	2.80
6.00	Blount	3.10	3.00	.10	3.33
5.13	Anderson (Outside Clinton & Oak Ridge)	6.18	5.96	.22	3.69
4.46	Sullivan (Inside Municipalities)	3.55	3.42	.13	3.80
4.35	Giles	5.65	5.43	.22	4.05
	Dyer	2.55	4.81	.10	4.08
3.80	Greene (Outside Greeneville)	3.23	3.08	.15	4.87
3.65	Hickman	4.00	3.80	.20	5.26
	Sullivan (Outside Municipalities)	3.90	3.70	.20	5.41
3.21	Jefferson (Inside Municipalities)	3.77	3.57	.20	5.60
2.70	Anderson (Inside Clinton)	6.16	5.82	.34	5.84
2.24	Loudon (Outside Lenoir City)	5.69	5.32	.37	6.95
2.08	Jefferson (Outside Municipalities)	3.99	3.73	.26	6.97
1.89	Marion (Outside Special School Districts)	4.46	4.16	.30	7.21
1.69	Williamson (9th Dist., Outside Franklin)	3.47	3.23	.24	7.43
1.62	Williamson (9th Dist., Inside Franklin)	3.11	2.87	.24	8.36
.66	Roane	2.72	2.50	.22	8.80
.60	Overton	3.25	2.96	.29	9.80
	Williamson (Outside Special School Dist., Brentwood & Fairview)	2.82	2.55	.27	10.59
	Lake	3.62	3.27	.35	10.70
	Williamson (Inside Brentwood & Fairview)	2.46	2.19	.27	12.33
	Anderson (Inside Oak Ridge)	5.79	5.14	.65	12.65

counties have levied this tax through either Private Acts of the Tennessee Legislature or by court resolution and public referendum. 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-five (25) 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 1978 (Marshall County).

In addition to these twenty-five counties, Wayne County has adopted a \$20.00 wheel tax by court resolution. However, this resolution must be approved in the November 1978 general election before it becomes effective.

Since the tax is levied on resident motorists within the county for the privilege of using the county roads, one might anticipate that revenue 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 ten (10) counties (Carroll, Cheatham, Crockett, Dickson, Fayette, Gibson, Marshall, Obion, Robertson, and Sumner) specifically allocate all or part of the proceeds to the county highway fund. Carroll, Crockett, Dickson, Gibson, Obion, and Sumner Counties earmark all the proceeds to their respective highway fund. Cheatham and Fayette Counties allocate one-half (1/2) of the proceeds to their respective road funds, while Robertson and Marshall Counties allocate approximately 1/3 of the revenue realized from this tax to their road departments.

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 passage 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.

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

AUTHORITY, AMOUNT, EXPENDITURES
AS OF OCTOBER, 1978

<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.
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.

<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.
Marshall	\$25.00	Court resolution as authorized by T.C.A. 5-803 adopted July 17, 1978 and approved by public referendum on September 9, 1978.	The proceeds of the tax are used for county road purposes and retirement of school bonded debt. The distribution is \$17.50 for school debt and \$7.50 for county road 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.
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.
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.

<u>COUNTY</u>	<u>AMOUNT</u>	<u>AUTHORIZATION</u>	<u>HOW SPENT</u>
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 - 1977

<u>County</u>	<u>Motor Vehicle Registration</u>	<u>County</u>	<u>Motor Vehicle Registration</u>
Anderson	61,506	Lauderdale	13,059
Bedford	19,226	Lawrence	21,689
Benton	10,455	Lewis	5,802
Bledsoe	5,858	Lincoln	17,692
Blount	57,050	Loudon	19,819
Bradley	46,151	McMinn	25,825
Campbell	19,569	McNairy	14,546
Cannon	6,208	Macon	9,335
Carroll	17,295	Madison	43,326
Carter	29,514	Marion	17,242
Ceatham	12,069	Marshall	12,718
Chester	7,640	Maury	32,666
Claiborne	14,455	Meigs	5,311
Clay	4,350	Monroe	17,922
Cocke	19,308	Montgomery	52,129
Coffee	25,918	Moore	4,198
Crockett	9,324	Morgan	8,827
Cumberland	17,728	Obion	22,031
Davidson	292,140	Overton	8,872
Decatur	7,708	Perry	4,100
DeKalb	8,001	Pickett	2,670
Dickson	18,083	Polk	8,927
Dyer	21,032	Putnam	27,934
Fayette	12,871	Rhea	21,618
Fentress	8,720	Roane	30,181
Franklin	19,364	Robertson	20,971
Gibson	28,747	Rutherford	44,196
Giles	14,910	Scott	10,372
Grainger	12,126	Sequatchie	8,786
Greene	30,485	Sevier	29,634
Grundy	7,559	Shelby	410,789
Hamblen	33,838	Smith	9,031
Hamilton	162,044	Stewart	6,270
Hancock	3,950	Sullivan	101,898
Hardeman	14,908	Sumner	50,885
Hardin	14,421	Tipton	17,759
Hawkins	22,914	Trousdale	4,453
Haywood	13,346	Unicoi	11,319
Henderson	13,086	Union	15,031
Henry	18,036	Van Buren	2,374
Hickman	8,532	Warren	21,114
Houston	4,292	Washington	55,696
Humphreys	10,828	Wayne	8,252
Jackson	5,203	Weakley	20,086
Jefferson	19,185	White	11,938
Johnson	9,273	Williams	31,594
Knox	155,820	Wilson	35,306
Lake	4,687	TOTAL	2,755,925

*Motor vehicle registration information obtained from the Tennessee Department of Revenue, Motor Vehicle Division, as contained in the May 1, 1977 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 may 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. 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 October, 1978, only three (3) counties had not levied a county-wide local sales tax. Scott County does not have any local sales tax other than the 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 eleven (11) counties levy the maximum of 2.25 per cent, eight (8)

levy a tax of 2 per cent, seven (7) counties levy a tax of 1.75 per cent, fifty-five (55) counties levy a tax of 1.50 per cent, and eleven (11) counties levy a tax of 1.00 per cent. Since last year at this time, three counties have increased their rates to the maximum of 2.25% (Bledsoe, Marshall, and Tipton) while four counties (Hardeman, Hawkins, McMinn, and Meigs) have increased their respective rates to 2.00%.

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 - 1973

County	County-wide Local Option Sales Tax Rate	County	County-wide Local Option Sales Tax Rate
Anderson	State Noted	Benning	1.50%
Baldwin	1.75%	Bolton	1.50
Bartow	1.50	Burke	1.50
Brevard	2.25	Cherokee	1.75
Broward	1.50	Clay	1.50
Calhoun	1.50	Collier	1.00
Charlotte	1.50	DeSoto	1.50
Cherokee	1.75	Duval	2.25
Chickamauga	1.00	Franklin	1.50
Chickly	1.50	Gadsden	1.75
Citrus	2.25	Hamilton	1.00
Clay	1.50	Hardee	2.00
Clayton	1.50	Heard	1.50
Columbia	1.50	Highway	2.00
Crawford	1.00	Jefferson	1.50
Crawford	1.50	Madison	2.00
Dade	2.00	Marion	1.50
Dallas	1.50	Meigs	1.50
Dalton	1.50	Miller	1.00
Dawson	1.50	Monroe	1.50
DeKalb	1.50	Murphy	1.50
DeKalb	1.50	Nash	1.50
Dickinson	1.50	Newton	2.00
Dixie	1.50	Onitona	1.50
		Polk	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	2.00	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	2.25	Tipton	2.25
Maury	1.75	Trousdale	2.25
Meigs	2.00	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 Oby, 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 Matthews 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.