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No. 89-2

TENNESSEE COUNTY
TAX STATISTICS

Property Tax, County-Wide Motor Vehicle Tax,
Local Option Sales Tax, Hotel/Motel Tax,
County Severance Tax and Local Litigation Tax

October 1988





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

Since our last report, one (1) county (Fentress) levied a new wheel tax and three (3) counties (Dickson, Haywood and Overton) increased their current wheel tax levy; seven (7) counties (Fentress, Greene, Hardeman, Hardin, Haywood, Tipton and Weakley) levied a new hotel/motel tax; and one (1) additional county (Claiborne) began levying a mineral severance tax.

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

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

Robert M. Wormsley
Acting Executive Director

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TENNESSEE COUNTY PROPERTY TAX RATES

(1988 TAX YEAR)

Since our last report on tax rates, counties have again experienced increases in operating costs (utilities, insurance, wages, etc.) which must be funded from a deteriorating tax base further burdened by the loss of Federal Revenue Sharing, and few alternatives for new revenue. The source of revenue most heavily depended upon by counties is, of course, the property tax. This tax is levied on all real and personal property based on its classification and subsequent assessed value as follows:

Residential and Farm Property: (\$7,500 exemption on household goods and furnishings)	Real-25% of appraised value Personal-5% of appraised value
Industrial & Commercial Property:	Real-40% of appraised value Personal-30% of appraised value
Public Utilities:	Both-55% of appraised value

Several categories of real and personal property are exempt from property taxes. These categories are:

1. Governmental - This exemption applies to any property owned by the federal, state or a local government or any governmental agency so long as it is used exclusively for governmental purposes.
2. Government Securities - Bonds and notes of the state, counties, municipalities or housing authorities.
3. Exempt Entities - Property owned by religious, charitable, scientific or educational institutions - churches, schools,

unions, clubs and other non-profits.

4. Personal - Personal checking or savings accounts; household furnishings, clothing, musical instruments, private passenger automobiles, jewelry, etc., up to \$7,500 per person.
5. Agricultural - Farm personal property, nursery stock and timber, livestock and poultry (except for meat processors), etc.
6. Cemeteries - Burial plots in use and monuments.
7. Elderly, Disabled - For persons over 65 or who are totally and permanently disabled and who fit within an income limitation set by the Legislature, the state provides credit vouchers for taxes due and payable on the first \$12,000 of full market value of the taxpayer's residence, which must have been held for a year before the most recent assessment. Disabled veterans are entitled to receive vouchers for the first \$60,000 worth of full market value of their residences. (There is no income limitation.)
8. Other:
 - a. airport runways,
 - b. industrial development corporations,
 - c. conservation incentives.

In 1980, the Tennessee General Assembly passed legislation (T.C.A. 67-684) which required the State Board of Equalization, effective January 1, 1981, to determine an annual overall median ratio of property appraisal to be used by the Public Service Commission in establishing assessments for public utilities in Tennessee. The established ratios for each county are then to be used by the Public Service Commission in assessing individual utilities in their respective counties. The ratios established for the 1988 tax year were adopted by the State Board of Equalization and published September 1, 1988. In 1988, counties in Tennessee had 126 taxing districts, excluding municipal taxing entities.

Table II-A shows each tax district's effective tax rate for 1988 versus 1987. This rate is determined by multiplying the taxing district's tax rate by the appraisal ratio as determined by the State Board of Equalization, and produces a more realistic comparison of property tax rates than use of the taxing district's actual tax rate. This table shows the effective rate to range from a low of \$1.28 in Sevier County to a high of \$5.34 in Morgan County.

Other than the five (5) counties undergoing reappraisal programs in 1988, ten (10) taxing jurisdictions decreased their tax rate, fifty-six (56) increased their rates and fifty-three (53) used reserves or other revenue in funding their budgets with the same tax rate as set in 1987, and tax rates had not been set for two (2) counties at press time.

On the following pages you will find several tables which summarize the property tax rates which have been set by counties in 1988. 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 listing of 1988 tax rates for the 126 tax districts in Tennessee, showing present rate, prior year's rate, amount and percentage of increase or decrease. Table II-A gives a listing of 1988 effective tax rates, with the appraisal ratios and prior year's rate.

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 for your area.

TABLE I
DISTRIBUTION OF THE PROPERTY TAX
TENNESSEE COUNTY TAX DISTRICTS
TAX YEAR 1988

COUNTY TAX DISTRICTS	COUNTY GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DISTRICT TAX RATE	COMBINED TAX RATE
ANDERSON									
1 Outside Clinton & Oak Ridge	.84	-	-	1.79	-	.36	2.99	-	2.99
2 Inside Clinton	.84	-	-	1.79	-	.35	2.98	-	2.98
3 Inside Oak Ridge	.84	-	-	1.79	-	.01	2.64	-	2.64
4 BEDFORD									
5 BENTON	.49	-	.06	1.84	-	.21	2.60	-	2.60
6 BLEDSOE									
7 BLOUNT	.53	-	-	.87	-	.80	2.20	-	2.20
8 BRADLEY									
9 CAMPBELL	.70	-	.03	2.37	-	-	3.10	-	3.10
10 CANNON									
11 Outside SSD's	.63	-	.10	.40	.30	.12	1.55	-	1.55
Inside SSD's as follows:									
12 Bruceton - Hollow Rock	.63	-	.10	.40	.30	.12	1.55	2.31	3.86
13 Huntingdon	.63	-	.10	.40	.30	.12	1.55	1.90	3.45
14 McKenzie	.63	-	.10	.40	.30	.12	1.55	2.13	3.68
15 South Carroll	.63	-	.10	.40	.30	.12	1.55	2.27	3.82
16 West Carroll	.63	-	.10	.40	.30	.12	1.55	2.35	3.90
17 Inside Atwood	.63	-	.10	.40	.30	.12	1.55	2.60	4.15
18 Inside Trezevant	.63	-	.10	.40	.30	.12	1.55	2.35	3.90
19 CARTER									
20 CHEATHAM	1.48	-	.18	2.90	.10	.60	5.26	-	5.26
21 CHESTER									
22 CLAIBORNE	.64	-	-	1.80	-	.10	2.54	-	2.54
23 CLAY									
24 COCKE	.97	-	.11	.93	.34	.60	2.95	-	2.95
COFFEE									
25 Outside Manchester & Tullahoma	.65	.02	.01	1.28	.27	.24	2.47	-	2.47
26 Inside Manchester	.65	-	.01	1.28	.27	.24	2.45	-	2.45
27 Inside Tullahoma	.65	-	.01	1.28	-	.24	2.18	-	2.18

TABLE I (cont)
DISTRIBUTION OF PROPERTY TAX
TAX YEAR 1988

COUNTY TAX DISTRICTS	COUNTY GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DISTRICT TAX RATE	COMBINED TAX RATE
28 CROCKETT	.78	-	.10	1.06	.16	.25	2.35	-	2.35
29 CUMBERLAND	.73	-	-	2.20	-	-	2.93	-	2.93
DAVIDSON									
30 General Services District	1.97	-	-	1.24	-	.43	3.64	-	3.64
31 Urban Services District	1.02	-	-	-	-	.15	1.17	-	1.17
32 DECATUR	.95	-	-	1.27	-	.10	2.32	-	2.32
33 DEKALB	.64	-	-	1.79	-	-	2.43	-	2.43
34 DICKSON	1.15	-	.22	1.65	-	.47	3.49	-	3.49
35 DYER	.63	-	.18	.68	.23	.31	2.03	-	2.03
36 FAYETTE	.42	-	1.00	1.42	-	.31	3.15	-	3.15
37 FENTRESS	-----NOT AVAILABLE-----								
FRANKLIN									
38 Outside Cities	.63	.07	.02	1.56	-	.05	2.33	-	2.33
39 Inside Cities	.63	-	.02	1.56	-	.05	2.26	-	2.26
GIBSON									
Inside SSD's below:									
40 Gibson County	.77	-	.20	-	-	-	.97	1.34	2.31
41 Bradford	.77	-	.20	-	-	-	.97	1.82	2.79
42 Dyer	.77	-	.20	-	-	-	.97	1.34	2.31
43 Kenton	.77	-	.20	-	-	-	.97	1.42	2.39
44 Milan	.77	-	.20	-	-	-	.97	1.27	2.24
45 Trenton	.77	-	.20	-	-	-	.97	1.24	2.21
46 GILES	.55	-	.05	1.69	-	.72	3.01	-	3.01
47 GRAINGER	.99	-	.17	1.46	-	.37	2.99	-	2.99
GREENE									
48 Outside Greenville	.32	.08	.25	1.08	-	.57	2.30	-	2.30
49 Inside Greenville	.32	.08	.25	1.08	-	.17	1.90	-	1.90
50 GRUNDY	1.61	-	.02	1.58	-	.27	3.48	-	3.48
HAMBLEN									
51 Outside Morristown	.45	.01	-	1.64	-	.65	2.75	-	2.75
52 Inside Morristown	.45	-	-	1.64	-	.37	2.46	-	2.46
53 HAMILTON	1.58	-	.03	1.65	-	-	3.26	-	3.26

TABLE I (cont)
DISTRIBUTION OF PROPERTY TAX
TAX YEAR 1988

COUNTY TAX DISTRICTS	COUNTY GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DISTRICT TAX RATE	COMBINED TAX RATE
54 HANCOCK	1.15	-	-	.64	-	.13	1.92	-	1.92
55 HARDEMAN	.39	-	.15	1.75	-	-	2.29	-	2.29
56 HARDIN	.54	-	.07	1.38	-	.38	2.37	-	2.37
57 HAWKINS	.74	-	.62	2.53	-	.72	4.61	-	4.61
58 HAYWOOD	.32	-	.24	1.47	-	.14	2.17	-	2.17
59 HENDERSON	.58	-	.13	1.17	.40	.05	2.33	-	2.33
60 HENRY	.59	-	.49	1.76	-	.10	2.94	.38	3.32
61 HICKMAN	.61	-	.09	1.80	-	.64	3.14	-	3.14
62 HOUSTON	1.98	-	.02	1.78	-	.30	4.08	-	4.08
63 HUMPHREYS	.59	.24	.07	1.24	-	.70	2.84	-	2.84
64 JACKSON	1.31	-	.10	1.82	-	.70	3.93	-	3.93
65 JEFFERSON	.69	.20	.06	1.00	-	.78	2.73	-	2.73
66 JOHNSON	.98	-	-	2.34	-	.14	3.46	-	3.46
67 KNOX	.876	.288	.100	1.160	.216	.270	2.91	-	2.91
68 LAKE	1.05	-	.05	1.57	-	.18	2.85	-	2.85
69 LAUDERDALE	.83	-	.35	1.05	-	-	2.23	-	2.23
70 LAWRENCE	1.035	-	.195	1.07	-	.91	3.21	-	3.21
71 LEWIS	1.71	-	.10	1.42	-	.37	3.60	-	3.60
72 LINCOLN	.43	-	.10	1.28	-	.30	2.11	-	2.11
LOUDON									
73 Outside Lenoir City	.72	-	.05	1.35	-	.68	2.80	-	2.80
74 Inside Lenoir City	.72	-	.05	1.35	-	.43	2.55	-	2.55
75 MCMINN	.5092	-	.20	1.2900	-	.64	2.64	-	2.64
76 MCNAIRY	.655	-	.145	1.680	-	.170	2.65	-	2.65
77 MACON	.82	-	.17	1.34	-	1.34	3.67	-	3.67
78 MADISON	.48	.09	.18	1.29	-	.47	2.51	-	2.51

TABLE I (cont)
DISTRIBUTION OF PROPERTY TAX
TAX YEAR 1988

COUNTY TAX DISTRICTS	COUNTY GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DISTRICT TAX RATE	COMBINED TAX RATE
79 MARION	1.10	-	-	1.61	-	-	2.71	-	2.71
80 MARSHALL	.89	-	.20	2.27	-	.50	3.86	-	3.86
81 MAURY	.69	-	.17	1.15	-	.43	2.44	-	2.44
82 MEIGS	1.46	-	-	2.23	-	.61	4.30	-	4.30
83 MONROE	.90	-	.05	1.80	-	.25	3.00	-	3.00
84 MONTGOMERY	.89	-	.36	1.18	-	1.72	4.15	-	4.15
MOORE									
85 General Services District	.54	-	.07	1.84	-	.10	2.55	-	2.55
86 Urban Services District	.54	.70	.07	1.84	-	.10	3.25	-	3.25
87 MORGAN	1.49	-	.05	2.36	-	1.44	5.34	-	5.34
OBION									
88 Outside Union City	.17	-	.25	2.00	-	1.03	3.45	-	3.45
89 Inside Union City	.17	-	.25	2.00	-	.13	2.55	-	2.55
90 OVERTON	1.13	-	.10	1.73	-	.55	3.51	-	3.51
91 PERRY	1.640	-	.015	1.510	-	.750	3.915	-	3.915
92 PICKETT	1.88	-	-	.50	-	.12	2.50	-	2.50
93 POLK	.89	-	-	2.26	-	.80	3.95	-	3.95
94 PUTNAM	.51	-	.11	.66	-	.57	1.85	-	1.85
95 RHEA	.83	-	-	1.09	.40	1.16	3.48	-	3.48
ROANE									
96 Outside Harriman & Oak Ridge	.980	-	.045	1.370	-	.485	2.880	-	2.880
97 Inside Harriman & Oak Ridge	.980	-	.045	1.370	-	.230	2.625	-	2.625
98 ROBERTSON	.83	-	-	1.85	-	1.30	3.98	-	3.98
99 RUTHERFORD	.44	-	-	1.91	-	.65	3.00	-	3.00
SCOTT									
100 Outside Oneida SSD	.99	-	-	1.61	-	1.26	3.86	-	3.86
101 Inside Oneida SSD	.99	-	-	1.61	-	.81	3.41	.49	3.90
102 SEQUATCHIE	.94	-	-	1.37	-	.10	2.41	-	2.41

TABLE I (cont)
DISTRIBUTION OF PROPERTY TAX
TAX YEAR 1988

COUNTY TAX DISTRICTS	COUNTY GENERAL FUND	OTHER GENERAL PURPOSE	ROAD & BRIDGE FUND	GENERAL PURPOSE SCHOOL	OTHER SCHOOL FUND	DEBT SERVICE FUND	TOTAL COUNTY TAX RATE	SPECIAL SCHOOL DISTRICT TAX RATE	COMBINED TAX RATE
103 SEVIER	.62	.04	.30	.97	-	.27	2.20	-	2.20
104 SHELBY	1.72	-	-	1.62	-	.44	3.78	-	3.78
105 SMITH	.54	-	.02	2.01	-	.36	2.93	-	2.93
106 STEWART	.45	-	.03	1.05	-	.06	1.59	-	1.59
SULLIVAN									
107 Inside Cities	1.03	-	.38	2.24	.08	.31	4.04	-	4.04
108 Outside Cities	1.03	-	.38	2.24	.08	.83	4.56	-	4.56
109 SUMNER	.34	-	-	1.88	-	.66	2.88	-	2.88
110 TIPTON	.39	.08	.73	1.69	-	.71	3.60	-	3.60
111 TROUSDALE	1.80	-	-	1.46	-	1.00	4.26	-	4.26
112 UNICOI	1.44	-	.09	2.14	-	.32	3.99	-	3.99
113 UNION	.55	-	.07	1.80	-	.10	2.52	-	2.52
114 VAN BUREN	.77	.10	-	.94	-	.05	1.86	-	1.86
115 WARREN	.75	-	.01	.97	-	.92	2.65	-	2.65
116 WASHINGTON	.63	-	.30	1.01	-	.64	2.58	-	2.58
117 WAYNE	.880	-	.025	1.510	-	.365	2.78	-	2.78
118 WEAKLEY	.44	-	.52	1.41	-	.59	2.96	-	2.96
119 WHITE	1.10	-	-	1.75	-	.14	2.99	-	2.99
WILLIAMSON									
120 Outside Units Below	.63	.02	.52	2.02	.38	1.24	4.81	-	4.81
121 9th Dist Outside Franklin	.63	.02	.52	2.02	.38	1.68	5.25	1.00	6.25
122 9th Dist Inside Franklin	.63	.02	-	2.02	.38	1.68	4.73	1.00	5.73
123 Inside Brentwood, Fairview & Spring Hill	.63	.02	-	2.02	.38	1.24	4.29	-	4.29
124 Inside Franklin	.63	.02	-	2.02	.38	1.04	4.09	-	4.09
WILSON									
125 Outside SSD's	.67	-	.31	1.51	.43	.61	3.53	-	3.53
126 Inside 10th SSD	.67	-	.31	1.51	.43	.61	3.53	.12	3.65

TABLE II

COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 RATE	1987 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
ANDERSON				
1 Outside Clinton & Oak Ridge	2.99	2.99	-	-
2 Inside Clinton	2.98	2.98	-	-
3 Inside Oak Ridge	2.64	2.64	-	-
4 BEDFORD	3.50	2.90	.60	20.7
5 BENTON	2.60	2.25	.35	15.6
6 BLEDSOE	2.32	2.32	-	-
7 BLOUNT	2.20	2.43 (	.23) (	9.5)
8 BRADLEY	2.70	2.70	-	-
9 CAMPBELL	3.10	2.99	.11	3.7
10 CANNON	2.85	2.65	.20	7.6
CARROLL				
11 Outside SSD's	1.55	1.55	-	-
Inside SSD's as follows:				
12 Bruceton - Hollow Rock	3.86	3.86	-	-
13 Huntingdon	3.45	3.45	-	-
14 McKenzie	3.68	3.68	-	-
15 South Carroll	3.82	3.82	-	-
16 West Carroll	3.90	3.90	-	-
17 Inside Atwood	4.15	4.15	-	-
18 Inside Trezevant	3.90	3.90	-	-
19 CARTER	2.85	2.85	-	-
20 CHEATHAM	5.26	5.33 (	.07) (	1.3)
21 CHESTER	2.24	2.24	-	-
22 CLAIBORNE	2.54	2.54	-	-
23 CLAY	3.53	3.56 (	.03) (	.8)
24 COCKE	2.95	2.95	-	-
COFFEE				
25 Outside Manchester & Tullahoma	2.47	2.43	.04	1.7
26 Inside Manchester	2.45	2.38	.07	2.9
27 Inside Tullahoma	2.18	2.15	.03	1.4

TABLE II (cont)
COMPARISON TENNESSEE COUNTY PROPERTY TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 RATE	1987 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
28 CROCKETT	2.35	2.35	-	-
29 CUMBERLAND	2.93	2.93	-	-
DAVIDSON				
30 General Services District	3.64	2.73	.91	33.3
31 Urban Services District	1.17	1.19 (	.02) (	1.7)
32 DECATUR	2.32	2.32	-	-
33 DEKALB	2.43	2.10	.33	15.7
34 DICKSON	3.49	3.06	.43	14.1
35 DYER	2.03	2.80	N/A	N/A
36 FAYETTE	3.15	2.85	.30	10.5
37 FENTRESS	N/A	2.45	N/A	N/A
FRANKLIN				
38 Outside Cities	2.33	2.30	.03	1.3
39 Inside Cities	2.26	2.23	.03	1.4
GIBSON				
Inside SSD's below:				
40 Gibson County	2.31	2.26	.05	2.2
41 Bradford	2.79	2.74	.05	1.8
42 Dyer	2.31	2.32 (	.01) (	.4)
43 Kenton	2.39	1.00	1.39	139.0
44 Milan	2.24	2.19	.05	2.3
45 Trenton	2.21	2.16	.05	2.3
46 GILES	3.01	2.90	.11	3.8
47 GRAINGER	2.99	2.91	.08	2.8
GREENE				
48 Outside Greeneville	2.30	2.35 (	.05) (	2.1)
49 Inside Greeneville	1.90	1.95 (	.05) (	2.6)
50 GRUNDY	3.48	3.62	N/A	N/A
HAMLEN				
51 Outside Morristown	2.75	2.40	.35	14.6
52 Inside Morristown	2.46	2.77 (	.31) (	11.2)

TABLE II (cont)
COMPARISON TENNESSEE COUNTY PROPERTY TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 RATE	1987 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
53 HAMILTON	3.26	3.26	-	-
54 HANCOCK	1.92	1.92	-	-
55 HARDEMAN	2.29	2.29	-	-
56 HARDIN	2.37	2.09	.28	13.4
57 HAWKINS	4.61	4.71 (	.10) (	2.1)
58 HAYWOOD	2.17	2.17	-	-
59 HENDERSON	2.33	2.33	-	-
60 HENRY	3.32	3.32	-	-
61 HICKMAN	3.14	2.55	.59	23.1
62 HOUSTON	4.08	3.68	.40	10.9
63 HUMPHREYS	2.84	2.84	-	-
64 JACKSON	3.93	3.67	.26	7.1
65 JEFFERSON	2.73	2.73	-	-
66 JOHNSON	3.46	5.20	N/A	N/A
67 KNOX	2.91	2.76	.15	5.4
68 LAKE	2.85	2.65	.20	7.6
69 LAUDERDALE	2.23	2.07	.16	7.7
70 LAWRENCE	3.21	3.21	-	-
71 LEWIS	3.60	3.60	-	-
72 LINCOLN	2.11	2.06	.05	2.4
LOUDON				
73 Outside Lenoir City	2.80	2.80	-	-
74 Inside Lenoir City	2.55	2.55	-	-
75 MCMINN	2.64	2.64	-	-
76 MCNAIRY	2.65	2.40	.25	10.4
77 MACON	3.67	2.58	1.09	42.3

TABLE II (cont)
COMPARISON TENNESSEE COUNTY PROPERTY TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 RATE	1987 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
78 MADISON	2.51	2.47	.04	1.6
79 MARION	2.71	2.15	.56	26.1
80 MARSHALL	3.86	3.86	-	-
81 MAURY	2.44	2.35	.09	3.8
82 MEIGS	4.30	4.30	-	-
83 MONROE	3.00	3.00	-	-
84 MONTGOMERY	4.15	3.68	.47	12.8
MOORE				
85 General Services District	2.55	2.43	.12	4.9
86 Urban Services District	3.25	N/A	N/A	N/A
87 MORGAN	5.34	5.65 (	.31) (	5.5)
OBION				
88 Outside Union City	3.45	3.18	.27	8.5
89 Inside Union City	2.55	2.28	.27	11.8
90 OVERTON	3.51	3.51	-	-
91 PERRY	3.915	3.915	-	-
92 PICKETT	2.50	2.50	-	-
93 POLK	3.95	3.95	-	-
94 PUTNAM	1.85	1.85	-	-
95 RHEA	3.48	3.18	.30	9.4
ROANE				
96 Outside Harriman & Oak Ridg	2.88	2.71	.17	6.3
97 Inside Harriman & Oak Ridge	2.625	2.550	.075	2.9
98 ROBERTSON	3.98	3.78	.20	5.3
99 RUTHERFORD	3.00	2.20	.80	36.4
SCOTT				
100 Outside Oneida SSD	3.86	3.90	N/A	N/A
101 Inside Oneida SSD	3.90	3.71	N/A	N/A
102 SEQUATCHIE	2.41	2.33	.08	3.4

TABLE II (cont)
COMPARISON TENNESSEE COUNTY PROPERTY TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 RATE	1987 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
103 SEVIER	2.20	2.20	-	-
104 SHELBY	3.78	3.78	-	-
105 SMITH	2.93	2.93	-	-
106 STEWART	1.59	1.59	-	-
SULLIVAN				
107 Inside Cities	4.04	3.51	.53	15.1
108 Outside Cities	4.56	3.96	.60	15.2
109 SUMNER	2.88	2.55	.33	12.9
110 TIPTON	3.60	3.70	N/A	N/A
111 TROUSDALE	4.26	4.14	.12	2.9
112 UNICOI	3.99	3.94	.05	1.3
113 UNION	2.52	2.52	-	-
114 VAN BUREN	1.86	1.86	-	-
115 WARREN	2.65	1.96	.69	35.2
116 WASHINGTON	2.58	2.58	-	-
117 WAYNE	2.78	2.72	.06	2.2
118 WEAKLEY	2.96	2.96	-	-
119 WHITE	2.99	2.99	-	-
WILLIAMSON				
120 Outside Units Below	4.81	4.81	-	-
121 9th Dist Outside Franklin	6.25	5.70	.55	9.7
122 9th Dist Inside Franklin	5.73	5.18	.55	10.6
123 Inside Brentwood, Fairview and Spring Hill	4.29	4.29	-	-
124 Inside Franklin	4.09	-	4.09	-
WILSON				
125 Outside SSD's	3.53	3.26	.27	8.3
126 Inside 10th SSD	3.65	3.32	.33	9.9

NOTE: Dyer, Grundy, Johnson, Scott and Tipton Counties participated in a reappraisal program in 1987-88. The 1988 tax rate is based on the result of this program and therefore, cannot be compared on a percentage basis with the 1987 tax rate in this table.

TABLE II-A
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1988 VS 1987

COUNTY TAX DISTRICTS	1988 TAX RATE	APPRAISAL RATIO*	1988 EFFECTIVE TAX RATE	1987 EFFECTIVE TAX RATE
ANDERSON				
1 Outside Clinton & Oak Ridge	2.99	.9462	2.83	2.83
2 Inside Clinton	2.98	.9462	2.82	2.82
3 Inside Oak Ridge	2.64	.9462	2.50	2.50
4 BEDFORD	3.50	1.0000	3.50	2.90
5 BENTON	2.60	.8872	2.31	2.00
6 BLEDSOE	2.32	.9873	2.29	2.29
7 BLOUNT	2.20	1.0000	2.20	2.43
8 BRADLEY	2.70	.9809	2.65	2.65
9 CAMPBELL	3.10	.9499	2.94	2.84
10 CANNON	2.85	1.0000	2.85	2.65
CARROLL				
11 Outside SSD's	1.55	.8900	1.38	1.38
Inside SSD's as follows:				
12 Bruceton - Hollow Rock	3.86	.8900	3.44	3.44
13 Huntingdon	3.45	.8900	3.07	3.07
14 McKenzie	3.68	.8900	3.28	3.28
15 South Carroll	3.82	.8900	3.40	3.40
16 West Carroll	3.90	.8900	3.47	3.47
17 Inside Atwood	4.15	.8900	3.69	3.69
18 Inside Trezevant	3.90	.8900	3.47	3.47
19 CARTER	2.85	1.0000	2.85	2.85
20 CHEATHAM	5.26	.6000	3.16	3.20
21 CHESTER	2.24	.9957	2.23	2.23
22 CLAIBORNE	2.54	.8022	2.04	2.04
23 CLAY	3.53	.9467	3.34	3.32
24 COCKE	2.95	1.0000	2.95	2.95
COFFEE				
25 Outside Manchester & Tullahoma	2.47	1.0000	2.47	2.43
26 Inside Manchester	2.45	1.0000	2.45	2.38
27 Inside Tullahoma	2.18	1.0000	2.18	2.15

TABLE II-A (cont.)
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1988 vs 1987

COUNTY TAX DISTRICTS	1988 TAX RATE	APPRAISAL RATIO*	1988 EFFECTIVE TAX RATE	1987 EFFECTIVE TAX RATE
28 CROCKETT	2.35	1.0000	2.35	2.35
29 CUMBERLAND	2.93	.5954	1.74	1.74
DAVIDSON				
30 General Services District	3.64	.8138	2.96	2.22
31 Urban Services District	1.17	.8138	.95	.97
32 DECATUR	2.32	.8114	1.88	1.88
33 DEKALB	2.43	.8182	1.99	1.72
34 DICKSON	3.49	.5736	2.00	1.76
35 DYER	2.03	1.0000	2.03	1.34
36 FAYETTE	3.15	.8194	2.58	2.34
37 FENTRESS	N/A	.9469	N/A	2.32
FRANKLIN				
38 Outside Cities	2.33	.8353	1.95	1.92
39 Inside Cities	2.26	.8353	1.89	1.86
GIBSON				
Inside SSD's below:				
40 Gibson County	2.31	.9092	2.10	2.05
41 Bradford	2.79	.9092	2.54	2.49
42 Dyer	2.31	.9092	2.10	2.11
43 Kenton	2.39	.9092	2.17	.91
44 Milan	2.24	.9092	2.04	1.99
45 Trenton	2.21	.9092	2.01	1.96
46 GILES	3.01	.7882	2.37	2.29
47 GRAINGER	2.99	.9778	2.92	2.85
GREENE				
48 Outside Greeneville	2.30	.8956	2.06	2.10
49 Inside Greeneville	1.90	.8956	1.70	1.75
50 GRUNDY	3.48	1.0000	3.48	3.14
HAMBLEN				
51 Outside Morristown	2.75	.9640	2.65	2.31
52 Inside Morristown	2.46	.9640	2.37	2.67

TABLE II-A (cont.)
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1988 vs 1987

COUNTY TAX DISTRICTS	1988 TAX RATE	APPRAISAL RATIO*	1988 EFFECTIVE TAX RATE	1987 EFFECTIVE TAX RATE
53 HAMILTON	3.26	.7813	2.55	2.55
54 HANCOCK	1.92	.7203	1.38	1.38
55 HARDEMAN	2.29	.8588	1.97	1.97
56 HARDIN	2.37	.9486	2.25	1.98
57 HAWKINS	4.61	.6510	3.00	3.07
58 HAYWOOD	2.17	1.0000	2.17	2.17
59 HENDERSON	2.33	.9278	2.16	2.16
60 HENRY	3.32	.9833	3.26	3.26
61 HICKMAN	3.14	.9048	2.84	2.31
62 HOUSTON	4.08	.6752	2.75	2.48
63 HUMPHREYS	2.84	.9440	2.68	2.68
64 JACKSON	3.93	.9067	3.56	3.33
65 JEFFERSON	2.73	.8000	2.18	2.18
66 JOHNSON	3.46	1.0000	3.46	3.27
67 KNOX	2.91	.9639	2.80	2.66
68 LAKE	2.85	1.0000	2.85	2.65
69 LAUDERDALE	2.23	.9089	2.03	1.88
70 LAWRENCE	3.21	.9467	3.04	3.04
71 LEWIS	3.60	.6012	2.16	2.16
72 LINCOLN	2.11	1.0000	2.11	2.06
LOUDON				
73 Outside Lenoir City	2.80	.9800	2.74	2.74
74 Inside Lenoir City	2.55	.9800	2.50	2.50
75 MCMINN	2.64	.9712	2.56	2.56
76 MCNAIRY	2.65	.9921	2.63	2.38
77 MACON	3.67	1.0000	3.67	2.58

TABLE II-A (cont.)
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1988 vs 1987

COUNTY TAX DISTRICTS	1988 TAX RATE	APPRAISAL RATIO*	1988 EFFECTIVE TAX RATE	1987 EFFECTIVE TAX RATE
78 MADISON	2.51	.8696	2.18	2.15
79 MARION	2.71	.8930	2.42	1.92
80 MARSHALL	3.86	.5872	2.27	2.27
81 MAURY	2.44	.7301	1.78	1.72
82 MEIGS	4.30	.5094	2.19	2.19
83 MONROE	3.00	.7626	2.29	2.29
84 MONTGOMERY	4.15	.6786	2.82	2.50
MOORE				
85 General Services District	2.55	.8884	2.27	2.16
86 Urban Services District	3.25	.8884	2.89	N/A
87 MORGAN	5.34	1.0000	5.34	5.65
OBION				
88 Outside Union City	3.45	.8455	2.92	2.69
89 Inside Union City	2.55	.8455	2.16	1.93
90 OVERTON	3.51	.9696	3.40	3.40
91 PERRY	3.915	.6083	2.38	2.38
92 PICKETT	2.50	1.0000	2.50	2.50
93 POLK	3.95	.9333	3.69	3.69
94 PUTNAM	1.85	1.0000	1.85	1.85
95 RHEA	3.48	.9143	3.18	2.91
ROANE				
96 Outside Harriman & Oak Ridge	2.88	.9939	2.86	2.69
97 Inside Harriman & Oak Ridge	2.625	.9939	2.610	2.53
98 ROBERTSON	3.98	.7088	2.82	2.68
99 RUTHERFORD	3.00	.9363	2.81	2.06
SCOTT				
100 Outside Oneida SSD	3.86	1.0000	3.86	3.18
101 Inside Oneida SSD	3.90	1.0000	3.90	3.02
102 SEQUATCHIE	2.41	.9855	2.38	2.30

TABLE II-A (cont.)
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1988 vs 1987

COUNTY TAX DISTRICTS	1988 TAX RATE	APPRAISAL RATIO*	1988 EFFECTIVE TAX RATE	1987 EFFECTIVE TAX RATE
103 SEVIER	2.20	.5800	1.28	1.28
104 SHELBY	3.78	.6660	2.52	2.52
105 SMITH	2.93	.8000	2.34	2.34
106 STEWART	1.59	.8733	1.39	1.39
SULLIVAN				
107 Inside Cities	4.04	.9205	3.72	3.23
108 Outside Cities	4.56	.9205	4.20	3.65
109 SUMNER	2.88	1.0000	2.88	2.55
110 TIPTON	3.60	1.0000	3.60	2.69
111 TROUSDALE	4.26	.9277	3.95	3.84
112 UNICOI	3.99	.7352	2.93	2.90
113 UNION	2.52	.9137	2.30	2.30
114 VAN BUREN	1.86	.8876	1.65	1.65
115 WARREN	2.65	.9600	2.54	1.88
116 WASHINGTON	2.58	.9011	2.32	2.32
117 WAYNE	2.78	.9487	2.64	2.58
118 WEAKLEY	2.96	.7333	2.17	2.17
119 WHITE	2.99	.9320	2.79	2.79
WILLIAMSON				
120 Outside Units Below	4.81	.4509	2.17	2.17
121 9th Dist Outside Franklin	6.25	.4509	2.82	2.57
122 9th Dist Inside Franklin	5.73	.4509	2.58	2.34
123 Inside Brentwood, Fairview and Spring Hill	4.29	.4509	1.93	1.93
124 Inside Franklin	4.09	.4509	1.84	-
WILSON				
125 Outside SSD's	3.53	.8167	2.88	2.66
126 Inside 10th SSD	3.65	.8167	2.98	2.71

*Appraisal Ratio - Average level of appraisal for assessed property as adopted by the State Board of Equalization, September, 1988

COUNTYWIDE MOTOR VEHICLE TAX
LEVIED IN COUNTIES OF TENNESSEE

Counties in Tennessee are authorized to levy a privilege tax on motor vehicles as a means of generating additional local revenue. Such a tax is generally known as a "motor vehicle privilege tax" or "wheel tax".

Forty-two (42) counties in Tennessee currently levy a wheel tax on motor driven vehicles within their respective boundaries. The tax ranges from \$10.00 to \$50.00 per vehicle with the majority levying a tax from \$20.00 to \$25.00 per vehicle.

The authority for counties to levy the motor vehicle tax is provided for in T.C.A. 5-8-102, which allows for three methods by which a county may adopt this tax. The three methods are:

1. Passage of a Private Act in the Tennessee General Assembly with subsequent local ratification by a two-thirds vote of the governing body or public referendum.
2. Passage of a resolution by the local governing body by a two-thirds vote and a public referendum.
3. Passage of a resolution by the local governing body by a two-thirds majority vote at two consecutive regular commission meetings. This method does not require a public referendum.

Each of the three methods described above have been utilized by individual counties in enacting their respective wheel tax. Each method has its own advantages and disadvantages. Methods

(2) and (3) may be initiated at any time during the year, while method (1) can be adopted only when the General Assembly is in session. Methods (1) and (3) allow enactment of this tax without a public referendum; however, the two-thirds majority vote requirement under each method may be difficult to meet. The 1984 session of the General Assembly enacted legislation which gives county governments enforcement powers under all three methods as follows:

"Any person who fails to comply with this section shall be guilty of a misdemeanor and upon conviction subject to a fine of not more than fifty dollars (\$50.00)." (T.C.A. 5-8-102 (a)(4))

Local officials should consider these and other factors in deciding which method best suits the circumstances in their county before enactment procedures are initiated.

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. However, only nineteen (19) counties have elected to allocate all or part of the proceeds of this tax to the county highway fund, while the remaining twenty-three (23) counties allocate the proceeds from the tax for various uses such as debt retirement, education and ambulance service. Table III 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. It should be noted that the language in some county resolutions provides for varying rates of tax depending on the vehicle affected, i.e. automobile, motorcycle, etc. For simplicity the table only presents the rate adopted for passenger cars and trucks. Further information regarding the wheel tax can be found in the County Revenue Manual, published by CTAS.

The figures in Table IV represent all use classifications of motor vehicles registered in each Tennessee county as reported by the Tennessee Department of Transportation. To estimate how much revenue could be realized in your county with passage of a countywide motor vehicle 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 XX amount of dollars, simply divide the dollar amount by the vehicle registrations in your county.

It should be noted that CTAS does not advocate passage of such a tax in each county; however, we do feel that responsible county officials should be made aware of alternatives for raising needed revenues that other counties have utilized. In this regard, CTAS is ready to assist any county requesting further information on this subject.

In order to eliminate a confusing situation, the wheel tax table has been changed so that each county is now listed only once with one aggregate wheel tax amount.

TABLE III
A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
AS OF JANUARY, 1987

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
CANNON	\$10.00	Chapter 62, Private Acts 1975	Proceeds of the tax are deposited in the County General Fund and used for the county's school building or expansion programs.	\$15.00-50.00
CARROLL	\$10.00	Chapter 264, Private Acts 1976	Proceeds of the tax are deposited in the Highway Fund and used exclusively for county highway purposes.	\$10.00-50.00
CHEATHAM	\$50.00	Chapter 209, Private Acts 1972 as amended by Chapter 39, Private Acts 1977; and Chapter 1, Private Acts 1987	Proceeds of the tax are divided as follows: ten dollars (\$10.00) is deposited in the General Purpose School Fund and used for school purposes; thirty dollars (\$30.00) is used to pay off outstanding school bonds of the county; and ten dollars (\$10.00) is used exclusively for the purchase of rock and gravel to be used on rural roads of the county, provided that no part may be used for the purchase of machinery or for labor on such roads.	Misdemeanor
CHESTER	\$15.00	Chapter 234, Private Acts 1972 As amended by Chapter 121, Private Acts 1975; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: ten dollars (\$10.00) is not specifically allocated for any purpose in the private act. However, it is apparent the legislative intent of this act was to provide support for a county ambulance service. Five dollars (\$5.00) is deposited in the County General Fund.	\$20.00-50.00
CROCKETT	\$25.00	Chapter 203, Private Acts 1963 as amended by Chapter 56, Private Acts 1975 and Chapter 6, Private Acts 1979 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: twenty dollars (\$20.00) is deposited in the County Road Fund; five dollars (\$5.00) is to be used for the purchase of school buses.	Misdemeanor
DAVIDSON	\$25.00	The initial \$15 regulatory fee was increased to \$25 by an ordinance passed by the Metro Council, 1980.	Proceeds for the regulatory fee are deposited in the General Fund and used to defray expenses in several categories.	\$5.00-50.00

TABLE III (cont)
A COMPILATION OF COUNTIES IN TENNESSEE WHICH
LEVY A COUNTYWIDE MOTOR VEHICLE TAX

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
DICKSON	\$30.00	Chapter 206, Private Acts 1976 as amended by Chapter 305, Private Acts 1982; and by referendum November, 1987.	Proceeds of the tax are divided as follows: ten dollars (\$10.00) to the Highway Fund for road maintenance and twenty dollars (\$20.00) is to be used for retirement of school debt.	\$25.00-50.00
DYER	\$10.00	Chapter 28, Private Acts 1963 as amended by Chapter 120, Private Acts 1969.	Proceeds of the tax are used exclusively for educational purposes and divided as follows: eighty-five percent (85%) for education and allocated among the school systems of the county on the basis of the average daily attendance for the current school year; fifteen percent (15%) allocated to the Dyer County Board of Education and used for transportation.	\$5.00-50.00
FAYETTE	\$25.00	Chapter 7, Private Acts 1963 Chapter 287, Private Acts 1972	Proceeds of the tax are divided as follows: twenty percent (20%) is deposited to the County General Fund; and eighty percent (80%) is deposited to the Road and Bridge Fund.	\$25.00-50.00 or up to six months imprisonment.
FENTRESS*	\$30.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be deposited into the County General Fund.	Misdemeanor Up to \$50.00
GIBSON	\$25.00	Chapter 1, Private Acts 1975 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: eighty percent (80%) is deposited in the County Road Fund for road purposes only; and twenty percent (20%) is to be allocated to Debt Service.	\$10.00-50.00
GREENE	\$25.00	Chapter 251, Private Acts 1976 Referendum, 1978 Private Acts, Chapter 189; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: ten dollars (\$10.00) is deposited in the County General Fund; and fifteen dollars (\$15.00) is to be used for the Jail Construction Fund.	\$50.00-100.00
HANCOCK	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: fifty percent (50%) is to be used for ambulance service; and fifty percent (50%) for the purchase of school bonds.	Misdemeanor Up to \$50.00
HARDEMAN	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: seventy-five percent (75%) is to be used for school purposes; and twenty-five percent (25%) for highway purposes.	Misdemeanor Up to \$50.00

TABLE III (cont)
A COMPILATION OF COUNTIES IN TENNESSEE WHICH
LEVY A COUNTYWIDE MOTOR VEHICLE TAX

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
HARDIN	\$10.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited with the Trustee and allocated fifty percent (50%) to the Highway Fund and fifty percent (50%) to the County General Fund.	Misdemeanor Up to \$50.00
HAWKINS	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: one-third for rural debt service, one-third for countywide debt service, and one-third for general purposes.	Misdemeanor Up to \$50.00
HAYWOOD	\$30.00	Chapter 324, Private Acts 1961 and by Commission Resolution authorized by T.C.A. 5-8-102	Proceeds of the tax are allocated as follows: two-thirds (\$20.00) to the General Purpose School Fund; and one-third (\$10.00) to the County Road Fund.	Misdemeanor Up to \$50.00
HENDERSON	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds from the tax are deposited with the Trustee.	Misdemeanor Up to \$50.00
HENRY	\$15.00	Chapter 134, Private Acts 1983	Proceeds from the tax are deposited in the County General Fund.	\$25.00-50.00
HICKMAN	\$15.00	Chapter 2, Private Acts 1975	Proceeds of the tax are deposited in the Sinking Fund of the county and used for the retirement of principal and interest on all outstanding and future general obligation bonds of the county.	\$5.00-50.00
HOUSTON	\$15.00	Chapter 211, Private Acts 1976 as amended by Chapter 2, Private Acts 1977 and Chapter 304, Private Acts 1978	Proceeds of the tax are deposited in the "Special Revenue School Bond Sinking Fund" and used exclusively to retire bonds of the county.	\$10.00-50.00
JACKSON	\$15.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used exclusively for renovation and repair of school buildings.	Misdemeanor Up to \$50.00
JEFFERSON	\$25.00	Chapter 49, Private Acts 1983	Proceeds of the tax are deposited to the Debt Service Fund and used to retire principal and interest on school bonds.	\$10.00-50.00
JOHNSON	\$20.00	Chapter 68, Private Acts 1983	Proceeds of the tax are allocated as follows: three-fourths (\$15.00) for retirement of principal and interest on school construction bonds; and one-fourth (\$5.00) to the County Road Department.	\$20.00-50.00 Up to one year imprisonment

TABLE III (cont)
A COMPILATION OF COUNTIES IN TENNESSEE WHICH
LEVY A COUNTYWIDE MOTOR VEHICLE TAX

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
LAKE	\$30.00	Chapter 44, Private Acts 1961 as amended by Chapter 184, Private Acts 1969 and Chapter 47, Private Acts 1971, and by County Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: five dollars (\$5.00) for salaries for teachers, principals, superintendents and other employees of the County Board of Education; ten dollars (\$10.00) to the County General Fund for ambulance service; nine dollars (\$9.00) to the County General Fund; and six dollars (\$6.00) for general school operations.	None
LAUDERDALE	\$15.00	Chapter 2, Private Acts 1969 as amended by Chapter 124, Private Acts 1979	Proceeds of the tax are divided as follows: one-third for educational purposes; one-third for county general purposes; and one-third for county road purposes.	\$5.00-50.00
LAWRENCE	\$25.00	Chapter 178, Private Acts 1984	Proceeds of the tax are to be used for the retirement of school bonds.	\$25.00-50.00
LEWIS	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited to the County General Fund.	Misdemeanor Up to \$50.00
LINCOLN	\$25.00	Chapter 79, Private Acts 1979	Proceeds of the tax are divided as follows: fifty percent (50%) for the retirement of outstanding school bonds; and fifty percent (50%) for repair of roads and bridges as directed by the County Commission, or at their direction, for the retirement of debts incurred for maintenance and repair of county roads.	\$25.00-50.00
MARSHALL	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$17.50 for school debt and \$7.50 for county road purposes.	Misdemeanor Up to \$50.00
MONTGOMERY	\$20.00	Chapter 283, Private Acts 1967 as amended by Chapter 346, Private Acts 1968 and Chapter 290, Private Acts 1982	Proceeds of the tax are deposited in the General Purpose School Fund and used exclusively for educational purposes.	Misdemeanor
OBION	\$30.00	Chapter 137, Private Acts 1977 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: one-third to the Highway Fund; one-third for educational purposes; and one-third to the County General Fund.	Misdemeanor

TABLE III (cont)
A COMPILATION OF COUNTIES IN TENNESSEE WHICH
LEVY A COUNTYWIDE MOTOR VEHICLE TAX

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
OVERTON	\$30.00	Chapter 119, Private Acts 1973	Proceeds of the tax are deposited in the General Fund of the county and used for the county's school building or expansion program.	\$25.00-50.00
ROBERTSON	\$35.00	Chapter 265, Private Acts 1947; Chapter 92, Private Acts 1971 as amended by Chapter 145, Private Acts 1971; and Chapter 71, Private Acts 1979	Proceeds of the tax are divided as follows: five dollars (\$5.00) for the purchase of rock and gravel to be used on county rural roads, but no part shall be used for machinery or labor on these roads; twenty dollars (\$20.00) is deposited in the County Debt Service Fund for retirement of county bonds; and ten dollars (\$10.00) to the County Highway Fund.	\$10.00-50.00
RUTHERFORD	\$30.00	Chapter 329, Private Acts 1970 as amended by Chapter 168, Private Acts 1975; Chapter 285, Private Acts 1980; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: two-thirds (2/3) to the Road and Bridge Fund; and one-third (1/3) to the County Debt Service Fund.	\$20.00-50.00
SHELBY	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for debt service purposes.	Misdemeanor Up to \$50.00
SUMNER	\$15.00	Chapter 22, Private Acts 1965 as amended by Chapter 299, Private Acts 1974; Chapter 65, Private Acts 1975.	Proceeds of the tax are to be deposited in the County Road Fund.	\$10.00-50.00
TIPTON	\$30.00	Chapter 360, Private Acts 1959 as amended by Chapter 19, Private Acts 1961; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: twenty dollars (\$20.00) for educational purposes and allocated to school systems within the county on the basis of average daily attendance for the current year; and ten dollars (\$10.00) to the County General Fund.	\$25.00-50.00
WAYNE	\$10.00	Commission Resolution as authorized by T.C.A. 5-8-102, 1983; and Chapter 198, Private Acts 1984	Proceeds of the tax are deposited to the County General Fund.	Misdemeanor Up to \$50.00

TABLE III (cont)
A COMPILATION OF COUNTIES IN TENNESSEE WHICH
LEVY A COUNTYWIDE MOTOR VEHICLE TAX

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
WEAKLEY	\$20.00	Referendum, May 1, 1979; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: fifteen dollars (\$15.00) to the County Road Fund; and five dollars (\$5.00) to the County General Fund.	Misdemeanor Up to \$50.00
WILLIAMSON	\$25.00	Chapter 208, Private Acts 1970 as amended by Chapter 188, Private Acts 1971. Increased by Commission Resolution authorized by T.C.A. 5-8-102, 1984	Proceeds of the tax are deposited to the County General Fund; however, the County Commission is empowered to appropriate any part or all of the anticipated revenue for the use of the County Highway Department.	Misdemeanor Up to \$50.00
WILSON	\$25.00	Referendum, October 8, 1987 and Commission Resolution authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for schools, civil defense (fire protection) and sheriff's department.	Misdemeanor Up to \$50.00

*Fentress County - On November ballot for recall. Not currently collecting.

TABLE IV

MOTOR VEHICLE REGISTRATION FOR TENNESSEE COUNTIES
 REGISTRATIION YEAR -- MARCH 1, 1987--FEBRUARY 28, 1988
 (AUTOS ONLY)

COUNTY	MOTOR VEHICLE REGISTRATION	COUNTY	MOTOR VEHICLE REGISTRATION
ANDERSON	73,391	LAUDERDALE	15,872
BEDFORD	24,395	LAWRENCE	24,410
BENTON	13,437	LEWIS	6,888
BLEDSE	6,473	LINCOLN	20,467
BLOUNT	77,410	LOUDON	25,907
BRADLEY	63,257	McMINN	33,054
CAMPBELL	23,605	McNAIRY	19,605
CANNON	7,538	MACON	12,927
CARROLL	20,063	MADISON	57,814
CARTER	37,467	MARION	20,307
CHEATHAM	16,706	MARSHALL	14,810
CHESTER	8,272	MAURY	43,372
CLAIBORNE	21,696	MEIGS	6,380
CLAY	6,036	MONROE	24,189
COCKE	24,305	MONTGOMERY	85,635
COFFEE	34,524	MOORE	4,886
CROCKETT	9,626	MORGAN	10,518
CUMBERLAND	25,280	OBION	23,234
DAVIDSON	351,671	OVERTON	10,787
DECATUR	9,857	PERRY	5,191
DEKALB	12,050	PICKETT	3,670
DICKSON	27,881	POLK	11,618
DYER	25,481	PUTNAM	40,354
FAYETTE	15,805	RHEA	27,085
FENTRESS	11,405	ROANE	34,008
FRANKLIN	25,259	ROBERTSON	26,386
GIBSON	33,392	RUTHERFORD	79,997
GILES	20,479	SCOTT	14,207
GRAINGER	11,820	SEQUATCHIE	9,791
GREENE	41,120	SEVIER	39,271
GRUNDY	10,001	SHELBY	538,054
HAMBLEN	48,024	SMITH	9,408
HAMILTON	211,920	STEWART	8,430
HANCOCK	4,001	SULLIVAN	124,054
HARDEMAN	15,807	SUMNER	77,509
HARDIN	16,499	TIPTON	25,077
HAWKINS	29,978	TROUSDALE	6,149
HAYWOOD	11,797	UNICOI	14,465
HENDERSON	15,771	UNION	16,512
HENRY	21,315	VAN BUREN	2,934
HICKMAN	11,548	WARREN	26,218
HOUSTON	5,108	WASHINGTON	74,315
HUMPHREYS	13,033	WAYNE	10,748
JACKSON	6,012	WEAKLEY	21,369
JEFFERSON	19,264	WHITE	16,440
JOHNSON	11,073	WILLIAMSON	63,234
KNOX	238,805	WILSON	57,215
LAKE	4,110		
		TOTAL	3,618,538

LOCAL SALES TAX IN TENNESSEE COUNTIES

Any county by resolution of its county legislative body is authorized to levy a tax on the same privileges subject to the State Sales and Use Tax. The resolution is subject to approval by the qualified voters of the county. The county has priority over any municipality in levying the local option sales tax. A municipality may only levy a tax equal to the difference between the county's tax and the maximum rate. If there is no difference, the municipality cannot levy the tax. The process of repeal is the same as the process of adoption.

Exemptions to Tennessee's sales tax are numerous and complicated and fall into three major categories: 1) exempt transactions, 2) exempt entities, and 3) exempt items. The Department of Revenue requires strict documentation of sales to exempt institutions and of sales for resale. In addition, there are subcategories of exemptions:

1. Exempt Transactions

- a. Interstate Commerce
- b. Resale Exemptions
- c. Manufacturers' Exemption
- d. Occasional and Isolated Sales
- e. Non-Sales (refunds, replacements, etc.)

2. Exempt Entities

- a. Non-Profit Entities
- b. Governmental Entities
- c. Contractors for Exempt Entities

3. Exempt Items

- a. Agricultural
- b. Amusement Exemptions
- c. Food Stamps

- d. Industrial or Farm Machinery
- e. Medical
- f. Publishing and Printing
- g. Real Property
- h. Securities
- i. Vehicles
- j. Miscellaneous:
 - (1) caskets,
 - (2) gasoline used for agricultural purposes,
 - (3) school lunches and books,
 - (4) steam sold by a resource recovery facility,
 - (5) taxidermy services, and
 - (6) gun show sales.

The rate is determined by the county (and city), but may not exceed one-half (1/2) the state rate so long as the state rate is five and one-half percent (5.50%), or two and three-quarters percent (2.75%), and cannot exceed \$5.00 on the sale of any single article of personal property whenever the rate of the tax does not exceed one percent (1%) and \$7.50 when the rate is greater than one percent (1%). Effective July 1, 1983, however, counties and cities were given the authority to increase the single article local tax cap by adopting a resolution or ordinance applying the local tax rate to the first \$669.00 or the purchase price of a single item during the 1983-84 Fiscal Year. If this resolution or ordinance was adopted, the single item base automatically increased to \$889.00 on July 1, 1984 and to \$1,100.00 on July 1, 1985. If such a resolution or ordinance is not adopted, the maximum single item sales tax cap will remain \$5.00 if the local sales tax rate is one percent (1%) or less and \$7.50 if the local rate is greater than one percent (1%).

The proceeds of the countywide local sales tax are distributed as follows:

- (1) 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;
- (2) 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 this report date, all counties in Tennessee have levied a countywide local sales tax.

Of the ninety-five (95) counties in Tennessee, the countywide local sales tax is currently set as follows: four (4) counties levy a tax of 2.75%; three (3) counties levy a tax of 2.50%; fifty-four (54) counties levy a tax of 2.25%; twelve (12) counties levy a tax of 2.00%; five (5) counties levy a tax of 1.75%; sixteen (16) counties levy a tax of 1.50%; and one (1) county levies a tax of 1.00%. Since last year, two (2) counties (Anderson and Hawkins) have increased their rates to 2.75%.

Table V includes a list of countywide sales tax rates for all counties with information regarding the increase in the local sales tax cap. Those counties which have passed the required resolution in two consecutive meetings are indicated by "Yes"; those which have not considered the resolution or have failed to adopt it are indicated by "No". For information regarding the proper method for removing the current local option sales tax cap, interested officials should contact the Department of Revenue, Sales Tax Division or their area CTAS Field Advisor.

TABLE V
1988 LOCAL OPTION SALES TAX

COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP	COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP
Anderson	2.75%	Yes	Hawkins	2.75%	Yes
Bedford	1.75	Yes	Haywood	1.50	Yes
Benton	2.25	Yes	Henderson	2.25	Yes
Bledsoe	2.25	No	Henry	2.25	No
Blount	2.25	Yes	Hickman	2.25	Yes
Bradley	2.25	No	Houston	2.75	Yes
			Humphreys	2.25	No
Campbell	2.25	Yes	Jackson	2.00	Yes
Cannon	1.75	Yes	Jefferson	2.25	Yes
Carroll	2.25	Yes	Johnson	1.50	Yes
Carter	2.25	No			
Cheatham	2.25	Yew	Knox	1.50	Yes
Chester	2.25	No			
Claiborne	2.25	Yes	Lake	2.25	Yes
Clay	1.00	Yes	Lauderdale	2.00	Yes
Cocke	2.75	Yes	Lawrence	2.25	Yes
Coffee	2.00	No	Lewis	2.00	Yes
Crockett	2.25	No	Lincoln	1.50	Yes
Cumberland	2.25	Yes	Loudon	1.50	Yes
Davidson	2.25	Yes	McMinn	2.00	Yes
Decatur	1.50	Yes	McNairy	2.25	Yes
DeKalb	1.50	Yes	Macon	2.25	Yes
Dickson	2.25	Yes	Madison	1.50	Yes
Dyer	2.25	No	Marion	2.25	Yes
			Marshall	2.25	Yes
Fayette	2.25	Yes	Maury	2.25	Yes
Fentress	1.50	Yes	Meigs	2.00	Yes
Franklin	2.25	Yes	Monroe	2.25	Yes
			Montgomery	2.25	Yes
Gibson	2.25	Yes	Moore	2.50	Yes
Giles	1.50	Yes	Morgan	2.00	Yes
Grainger	2.25	Yes			
Greene	2.50	Yes	Obion	2.25	Yes
Grundy	2.25	No	Overton	1.75	Yes
Hamblen	2.50	No	Perry	2.00	No
Hamilton	1.75	Yes	Pickett	1.50	No
Hancock	2.00	No	Polk	2.25	Yes
Hardeman	2.00	Yes	Putnam	2.25	Yes
Hardin	1.50	Yes			

TABLE V
1988 LOCAL OPTION SALES TAX (Cont.)

COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP	COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP
Rhea	2.25%	No	Unicoi	2.25%	No
Roane	1.50	Yes	Union	2.25	No
Robertson	2.25	Yes			
Rutherford	2.25	Yes	Van Buren	1.50	No
Scott	2.25	Yes	Warren	2.00	Yes
Sevier	2.25	Yes	Washington	2.25	Yes
Sequatchie	2.25	Yes	Wayne	1.75	Yes
Shelby	2.25	Yes	Weakley	2.25	Yes
Smith	2.00	Yes	White	2.25	Yes
Stewart	2.25	No	Williamson	1.50	Yes
Sullivan	2.25	Yes	Wilson	1.50	Yes
Sumner	2.25	Yes			
Tipton	2.25	Yes			
Trousdale	2.25	Yes			

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

The county property tax, wheel tax and local option sales tax have until recently been the only local tax base available for counties. However, with increasing demands for services by county citizens coupled with the ever-rising costs of these services caused by inflation, counties have been forced to look elsewhere for alternative revenue sources. One alternative which several counties have pursued has been the hotel/motel tax, a percentage tax much like the sales tax, levied on transient lodgings (less than 30 continuous days) at motels, hotels, inns, tourist camps, campgrounds and cabins.

Thirty-five (35) counties in Tennessee have levied a hotel/motel tax by passage of private or public legislation. Shelby County has the oldest tax, levied in 1969.

The tax varies in amount from 1 1/2% to 5% of the price of lodgings with one (1) county levying 1 1/2%, one (1) county levying 2%, nine (9) levying 3%, three (3) levying 4% and twenty-one (21) levying 5%. Table VI lists the counties in Tennessee which have levied a hotel/motel tax, the amounts, authorization, distribution of proceeds and fines assessed for late payment of the tax. While this tax may not be very lucrative in most counties, it can generate sizable revenues in others.

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
BLOUNT	3%	Chapter 102, Private Acts 1979 as amended by Chapter 23, Private Acts 1983	Proceeds are allocated as follows: two-thirds for direct promotion of tourism; and one-third to County General Fund for tourist related grants.	8% per annum interest/1% per month penalty/\$50.00
CARTER	3%	Chapter 186, Private Acts 1984	Proceeds allocated two percent (2%) or \$12,000 (whichever is less) to County General Fund. Remainder to Tourism Fund.	8% per annum interest/1% per month penalty
CLAIBORNE	3%	Chapter 183, Private Acts 1984	Proceeds allocated to County General Fund to be used for the sole purpose of tourism development and promotion.	12% per annum interest/1% per month penalty/\$50.00
COCKE	3%	Chapter 216, Private Acts 1980	Proceeds allocated to County General Fund.	8% per annum on delinquent tax 1% per month for each month tax is late
CUMBERLAND	5%	Chapter 145, Private Acts 1979	Proceeds allocated to County Debt Service Fund or as specified by County Commission.	12% per annum on delinquent tax/1% per month on late tax
DAVIDSON	3%	T.C.A. 7-4-101, 7-4-112	Proceeds allocated as follows: one third for direct promotion of tourism; one-third for tourist related activities; and one-third for the Urban Services General Fund.	8% per annum on back tax/1% per month
DAVIDSON	1%	Chapter 559, Public Acts 1982	Proceeds allocated for construction of convention center.	
DECATUR	5%	Chapter 34, Private Acts 1987	Proceeds to be used for any lawful purpose.	12% per annum interest/1% per month penalty/\$50.00
DICKSON	5%	Chapter 25, Private Acts 1987	Proceeds allocated for economic development.	12% per annum/ 1% per month penalty/\$50.00
FRANKLIN	5%	Chapter 219, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum/ 1% per month penalty/\$50.00

TABLE VI (cont)
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
GIBSON	4%	Chapter 37, Private Acts 1985	Proceeds allocated to County General Fund for industrial development.	12% per annum/ 1% per month penalty/\$50.00
GREENE	2%	Chapter 127, Private Acts 1986	Proceeds allocated to County General Fund solely for tourism development and promotion.	8% per annum/ 1% per month
HAMILTON	3%	Chapter 905, Public Acts 1980	Proceeds allocated for construction of a sports arena/coliseum facility and/or payment of debt service requirements on the facility. Tax effective on passage of resolution authorizes issuance of bonds for this purpose.	12% per annum on back taxes/ 1% additional per month/ \$50.00
HARDEMAN	5%	Chapter 206, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum/ 1% per month penalty/\$50.00
HARDIN	5%	Chapter 201, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum/ 1% per month penalty/\$50.00
HAYWOOD	5%	Chapter 179, Private Acts 1988	Proceeds allocated as follows: one-half to County General Fund; one-half to City of Brownsville.	12% per annum/ 1% per month penalty/\$50.00
HENDERSON	5%	Chapter 98, Private Acts 1983	Proceeds allocated to County General Fund.	12% per annum on delinquent taxes/1% per month penalty/\$50.00
HENRY	5%	Chapter 237, Private Acts 1984	Proceeds allocated for debt service.	14 1/2% per annum/penalty from due date, plus 5% per month to a maximum of 25%
HUMPHREYS	5%	Chapter 135, Private Acts 1981	Proceeds allocated to County General Fund or as specified by County Commission.	12% per annum on delinquent taxes/1% per month penalty/\$50.00
KNOX	5%	Chapter 847, Public Acts 1982	Proceeds allocated as follows: two-thirds for direct promotion of tourism; one-third divided equally between Knox County General Fund and Knoxville City General; forty percent used for tourist related expenditures.	8% per annum on back tax/1% per month penalty

TABLE VI (cont)
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
LINCOLN	5%	Chapter 217, Private Acts 1984	Proceeds allocated two percent (2%) or \$12,000, whichever is greater, to County General Fund, and balance for Tourism development and promotion.	8% per annum on delinquent taxes/1% per month penalty
LOUDON	5%	Chapter 232, Private Acts 1972 as amended by Chapter 276, Private Acts 1982 and Chapter 78, Private Acts 1983	Proceeds allocated to County General Fund.	6% per annum on back taxes, 0.5% additional per month/\$50.00
MADISON	5%	Chapter 324, Private Acts 1980 as amended by Chapter 66, Private Acts 1985	Proceeds allocated as follows: 37 1/2% to City of Jackson; 25% to Community Economic Development Commission; and 37 1/2% to County General Fund.	12% per annum on delinquent tax/1% per month penalty
MARION	5%	Chapter 109, Private Acts 1987	Proceeds allocated to Education.	12% per annum on delinquent tax/1% per month penalty/\$50.00
MONROE	3%	Chapter 45, Private Acts 1981 as amended by Chapter 22, Private Acts 1983 and Chapter 22, Private Acts 1987	Proceeds allocated as follows: seventy-five percent (75%) for industrial development and twenty-five percent (25%) for tourism.	10% per annum on delinquent taxes/\$50.00
MONTGOMERY	3%	Chapter 167, Private Acts 1979	Proceeds allocated as follows: one-fourth to City of Clarksville; one-fourth to County General Fund; and one-half to Tourist Promotion Fund.	12% per annum on back taxes/1% per month penalty
PUTNAM	3%	Chapter 118, Private Acts 1979	Proceeds allocated to County Debt Service Fund or as specified by County Commission.	12% per annum on back taxes/1% per month penalty
RUTHERFORD	1 1/2%	chapter 104, Private Acts 1983	Proceeds allocated to County General Fund, subject to appropriation by county legislative body for direct promotion of tourism, tourist related activities and other county purposes, and, upon resolution of the county legislative body, such proceeds may become part of the Debt Service Fund.	12% per annum on back taxes/1% per month penalty/50% for willful refusal to file

TABLE VI (cont)
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
SCOTT	5%	Chapter 144, Private Acts 1983	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty/\$50.00
SHELBY	5%	Chapter 131, Private Acts 1969 as amended by Chapter 85, Private Acts 1987	Proceeds of this tax to be used for bonded indebtedness incurred for Cook Convention Center; plus any revenues over and above amount required for Convention Center debt service shall be used to provide funding for the Convention and Visitors Bureau in the amount of \$1,800,000 for FY1987-88 with a provision to increase such funding by 5% per annum, subject to availability of funds, for each fiscal year thereafter until repeal of the tax on June 30, 2007.	.6% per annum on back taxes/.5% additional per month
SUMNER	5%	Chapter 7, Private Acts 1985	Proceeds allocated to County General Fund.	\$50.00
TIPTON	5%	Chapter 127, Private Acts 1988	Proceeds deposited into General Fund for industrial development.	12% per annum on back taxes/1% per month penalty/\$50.00
VAN BUREN	5%	Chapter 169, Private Acts 1974	Proceeds prorated to County General Fund and to Educational Capital Outlay Fund.	6% per annum on back taxes/.5% per month penalty
WEAKLEY	5%	Chapter 174, Public Acts 1988	Proceeds allocated to County General Fund.	12% per annum on back taxes/1% per month penalty/\$50.00
WILLIAMSON	4%	Chapter 114, Private Acts 1979 Chapter 17, Private Acts 1985	Proceeds allocated to County General Fund.	8% per annum on back taxes/1% per month penalty
WILSON	3%	Chapter 20, Private Acts 1980	Proceeds allocated to County General Fund or as specified by County Commission.	12% per annum on back taxes/1% per month penalty

COUNTY MINERAL SEVERANCE TAX

An additional locally-levied tax to be presented is the mineral severance tax which levies a per tonnage fee on business enterprises which extract certain minerals from the ground. The minerals usually included are sand, gravel, limestone, phosphate, clay and any other mineral which has commercial value. Prior to 1984, this tax could be authorized only by private act of the Legislature; however, T.C.A. 67-7-201, et seq, authorizes county legislative bodies to levy the tax on all sand, gravel, sandstone, chert and limestone severed from the ground.

Forty-six (46) counties currently levy the severance tax on minerals in Tennessee (excluding coal). The tax varies in amount from \$.05/ton to \$.25/ton with all individual taxes being levied since 1979. Table VII gives a list of each county, the amount of tax, authorization, distribution and fines levied for late or non-payment of tax.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
ANDERSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
BEDFORD	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
BENTON	Up to \$.05 per ton, to be set by county legislative body.	Chapter 89, Private Acts 1979	Collected by County Clerk. 100% to County General fund.	10% penalty with 6% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 fine or one year in prison.
BLED SOE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CAMPBELL	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CANNON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CARROLL	Up to \$.10 per ton on sand, clay, gravel, limestone or other minerals. Rate set by county legislative body.	Chapter 184, Private Acts of 1980 as amended by Chapter 43, Private Acts 1983	Collected by County Clerk. 100% to Highway Fund.	10% penalty with 8% per annum interest on delinquent tax. 50% added for attempt to evade. Up to \$1,000 fine or one year in prison.
CARTER	Up to \$.15 per ton on sand, gravel, limestone, phosphate, rock and other minerals. Rate set by county legislative body.	Chapter 79, Private Acts 1981	Collected by County Clerk. 100% to Highway Fund.	10% penalty with 8% per annum interest on delinquent tax. 50% added for attempt to evade. Up to \$1,000 fine or one year in prison.

TABLE VII (cont)
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
CHEATHAM	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CLAIBORNE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CLAY	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
COFFEE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CUMBERLAND	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
DAVIDSON	\$.15 per ton	Resolution R84-334	General Fund for use as provided in T.C.A. 67-7-201.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
DECATUR	\$.05 per ton	Chapter 35, Private Acts 1987	Collected by Trustee. 100% to General Fund or other fund as designated by resolution of the county legislative body.	10% penalty with 8% per annum interest on delinquent tax. 50% added for evading tax.
FAYETTE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
GILES	\$.15 per ton	Commission Resolution authorized by Chapter 91, Private Acts 1984	Collected by County Clerk. 100% to General Fund.	10% penalty with 6% per annum interest on delinquent tax. 50% penalty for evasion; \$1,000 fine or imprisonment.

TABLE VII (cont)
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
HAWKINS	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
HAYWOOD	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
HICKMAN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
HUMPHREYS	Up to \$.05 per ton on sand, gravel, limestone, phoshate and other minerals. Rate be set by county legislative body.	Chapter 148, Private Acts 1981	Collected by County Clerk. 100% to County General Fund.	10% penalty with 8% per annum interest on delinquent tax. 50% penalty for evading; \$1,000 fine or one year in prison.
JACKSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
LAWRENCE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MCMINN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MADISON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII (cont)
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
MARION	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MARSHALL	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MONROE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MONTGOMERY	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
OBION	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
OVERTON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
PERRY	\$.05 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
POLK	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
PUTNAM	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII (cont)
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
ROANE	\$.15 per ton on minerals	Chapter 384, Private Acts 1982	Collected by County Clerk. 100% to Highway Fund.	10% penalty with 8% per annum interest on delinquent tax. 50% added for evading tax; \$1,000 fine or one year in prison or both.
ROBERTSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
RUTHERFORD	Up to \$.25 per ton on sand, gravel, limestone phosphate rock and other minerals. Rate to be set by legislative body.	Chapter 111, Private Acts 1983	Collected by County Clerk. distributed to County General Fund or other fund by resolution of legislative body.	10% penalty with 12% per annum interest on delinquent tax. 50% penalty for evasion.
STEWART	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
SUMNER	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
TROUSDALE	\$.15 per ton	Commission Resolution July 14, 1985	County Road Fund.	10% to 50% of tax due, plus interest.
UNICOI	\$.10 per ton on sand, gravel, limestone, phosphate rock and all other mineral products severed from the ground.	Chapter 213, Private Acts 1982	Collected by County Clerk. 100% to County General Fund.	10% penalty with 8% per annum interest on delinquent tax. 50% penalty for evasion.
WARREN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
WEAKLEY	\$.15 per ton on sand, gravel, clay and all other minerals for commercial purposes.	Chapter 270, Private Acts 1982	Collected by County Clerk. 100% to County General Fund or as County Commission directs.	10% penalty with 10% per annum interest on delinquent tax. 50% penalty for evasion.

TABLE VII (cont)
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
WHITE	Up to \$.25 per ton on sand, gravel, limestone, phosphate rock and other minerals.	Chapter 213, Private Acts 1980 as amended by Chapter 293, Private Acts 1972	Collected by State Department of Revenue and remitted to County less 3%.	10% penalty with 8% per annum interest on delinquent tax. 50% penalty for evasion; \$1,000 fine or one year in prison or both.
WILLIAMSON	\$.15 per ton	Chapter 76, Private Acts 1985	Collected by County Clerk. 100% to General Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
WILSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by State. 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

LITIGATION TAX IN TENNESSEE COUNTIES

Another popular source of revenue available to county government is the Local Litigation Tax. This tax may be levied on all original suits filed in General Sessions, Circuit, Chancery and other special courts in each county.

Almost all counties have levied a local litigation tax, either by legislative private act or by resolution of the County Commission. Any amount of tax may be levied up to a maximum of \$5.25 on each civil case and \$20.00 on each criminal case. This tax may be used for any specific purpose as authorized by the county legislative body or the proceeds may be deposited in the County General Fund and used for general purposes. For more information on how this tax may be levied and a sample resolution, contact your CTAS field representative.

TAX RATE SUMMARY

I. PROPERTY TAX RATES

Absolute county property taxes enacted in 1988 range from a low of \$1.59 to a high of \$5.34, with effective rates ranging from a low of \$1.28 to a high of \$5.34.

II. WHEEL TAXES

As of the date of publication, forty-two (42) counties had enacted a county wheel tax. Wheel tax rates range from a low of \$10.00 to a high of \$50.00

III. HOTEL/MOTEL TAXES

Thirty-five (35) counties currently levy a hotel/motel tax. Tax rates range from a low of 1.5% to a high of 5.0%.

IV. MINERAL SEVERANCE TAXES

With the addition of one county which enacted this tax during 1988, forty-six (46) counties now levy a mineral severance tax. Rates range from a low of \$.05 per ton to a high of \$.25 per ton.

V. LOCAL OPTION SALES TAX

All counties levy this tax, with rates ranging from a low of 1.00% to a high of 2.75%. Additionally, seventy-five (75) counties have opted to raise the sales tax cap, while twenty (20) have elected not to do so.

TABLE VIII
1988 TAX RATE SUMMARY

COUNTY	PROPERTY TAX RATES	WHEEL TAX		HOTEL/MOTEL TAX RATES	MINERAL SEVERANCE TAX RATES	LOCAL OPTION SALES TAX	
		RATES	FINE			RATES	RAISED CAP
ANDERSON	2.99	-	-	-	\$.15/ton	2.75%	YES
BEDFORD	3.50	-	-	-	\$.15/ton	1.75	YES
BENTON	2.60	-	-	-	To \$.05/ton	2.25	YES
BLED SOE	2.32	-	-	-	\$.15/ton	2.25	NO
BLOUNT	2.20	-	-	3.0%	-----	2.25	YES
BRADLEY	2.70	-	-	-	-----	2.25	NO
CAMPBELL	3.10	-	-	-	\$.15/ton	2.25	YES
CANNON	2.85	10.00	\$15-50	-	\$.15/ton	1.75	YES
CARROLL	1.55	10.00	\$10-50	-	\$.10/ton	2.25	YES
CARTER	2.85	-	-	3.0	\$.15/ton	2.25	NO
CHEATHAM	5.26	50.00	Misdemeanor	-	\$.15/ton	2.25	YES
CHESTER	2.24	15.00	\$20-50	-	-----	2.25	NO
CLAIBORNE	2.54	-	-	3.0	\$.15/ton	2.25	YES
CLAY	3.53	-	-	-	\$.15/ton	1.00	YES
COCKE	2.95	-	-	3.0	-----	2.75	YES
COFFEE	2.47	-	-	-	\$.15/ton	2.00	NO
CROCKETT	2.35	25.00	Misdemeanor	-	-----	2.25	NO
CUMBERLAND	2.93	-	-	5.0	\$.15/ton	2.25	YES
DAVIDSON	3.64	25.00	\$5-50	4.0	\$.15/ton	2.25	YES
DECATUR	2.32	-	-	5.0	\$.05/ton	1.50	YES
DEKALB	2.43	-	-	-	-----	1.50	YES
DICKSON	3.49	30.00	\$25-50	5.0	-----	2.25	YES
DYER	2.03	10.00	\$5-50	-	-----	2.25	NO
FAYETTE	3.15	25.00	\$25-50 and Up to 6 mo.	-	\$.15/ton	2.25	YES
FENTRESS	N/A	30.00*	Up to \$50	-	-----	1.50	YES
FRANKLIN	2.33	-	-	5.0	-----	2.25	YES
GIBSON	2.31	25.00	\$10-50	4.0	-----	2.25	YES
GILES	3.01	-	-	-	\$.15/ton	1.50	YES
GRAINGER	2.99	-	-	-	-----	2.25	YES
GREENE	2.30	25.00	\$50-100	2.0	-----	2.50	YES
GRUNDY	3.48	-	-	-	-----	2.25	NO
HAMBLEN	2.75	-	-	-	-----	2.50	NO
HAMILTON	3.26	-	-	3.0	-----	1.75	YES
HANCOCK	1.92	20.00	Up to \$50	-	-----	2.00	NO
HARDEMAN	2.29	20.00	Up to \$50	5.0	-----	2.00	YES
HARDIN	2.37	10.00	Up to \$50	5.0	-----	1.50	YES
HAWKINS	4.61	20.00	Up to \$50	-	\$.15/ton	2.75	YES
HAYWOOD	2.17	30.00	Up to \$50	5.0	\$.15/ton	1.50	YES
HENDERSON	2.33	20.00	Up to \$50	5.0	-----	2.25	YES
HENRY	3.32	15.00	\$25-50	5.0	-----	2.25	NO
HICKMAN	3.14	15.00	\$5-50	-	\$.15/ton	2.25	YES
HOUSTON	4.08	15.00	\$10-50	-	-----	2.75	YES
HUMPHREYS	2.84	-	-	5.0	To \$.05/ton	2.25	NO
JACKSON	3.93	15.00	Up to \$50	-	\$.15/ton	2.00	YES
JEFFERSON	2.73	25.00	\$10-50	-	-----	2.25	YES
JOHNSON	3.46	20.00	\$20-50 and Up to 1 yr.	-	-----	1.50	YES

TABLE VIII (cont)
TAX RATE SUMMARY

COUNTY	PROPERTY TAX RATES	WHEEL TAX		HOTEL/MOTEL TAX RATES	MINERAL SEVERANCE TAX RATES	LOCAL OPTION SALES TAX	
		RATES	FINE			RATES	RAISED CAP
KNOX	2.91	-	-	5.0	-----	1.50	YES
LAKE	2.85	30.00	None	-	-----	2.25	YES
LAUDERDALE	2.23	15.00	\$5-50	-	-----	2.00	YES
LAWRENCE	3.21	25.00	\$25-50	-	\$.15/ton	2.25	YES
LEWIS	3.60	20.00	Up to \$50	-	-----	2.00	YES
LINCOLN	2.11	25.00	\$25-50	5.0	-----	1.50	YES
LOUDON	2.80	-	-	5.0	-----	1.50	YES
MCMINN	2.64	-	-	-	\$.15/ton	2.00	YES
MCNAIRY	2.65	-	-	-	-----	2.25	YES
MACON	3.67	-	-	-	-----	2.25	YES
MADISON	2.51	-	-	5.0	\$.15/ton	1.50	YES
MARION	2.71	-	-	5.0	\$.15/ton	2.25	YES
MARSHALL	3.86	25.00	Up to \$50	-	\$.15/ton	2.25	YES
MAURY	2.44	-	-	-	-----	2.25	YES
MEIGS	4.30	-	-	-	-----	2.00	YES
MONROE	3.00	-	-	3.0	\$.15/ton	2.25	YES
MONTGOMERY	4.15	20.00	Misdemeanor	3.0	\$.15/ton	2.25	YES
MOORE	2.55	-	-	-	-----	2.50	YES
MORGAN	5.34	-	-	-	-----	2.00	YES
OBION	3.45	30.00	\$2	-	\$.15/ton	2.25	YES
OVERTON	3.51	30.00	\$25-50	-	\$.15/ton	1.75	YES
PERRY	3.915	-	-	-	\$.05/ton	2.00	NO
PICKETT	2.50	-	-	-	-----	1.50	NO
POLK	3.95	-	-	-	\$.15/ton	2.25	YES
PUTNAM	1.85	-	-	3.0	\$.15/ton	2.25	YES
RHEA	3.48	-	-	-	-----	2.25	NO
ROANE	2.88	-	-	-	\$.15/ton	1.50	YES
ROBERTSON	3.98	35.00	\$10-50	-	\$.15/ton	2.25	YES
RUTHERFORD	3.00	30.00	\$20-50	1.5	To \$.25/ton	2.25	YES
SCOTT	3.90	-	-	5.0	-----	2.25	YES
SEQUATCHIE	2.41	-	-	-	-----	2.25	YES
SEVIER	2.20	-	-	-	-----	2.25	YES
SHELBY	3.78	25.00	Up to \$50	5.0	-----	2.25	YES
SMITH	2.93	-	-	-	-----	2.00	YES
STEWART	1.59	-	-	-	\$.15/ton	2.25	NO
SULLIVAN	4.04	-	-	-	-----	2.25	YES
SUMNER	2.88	15.00	\$10-50	5.0	\$.15/ton	2.25	YES
TIPTON	3.60	30.00	\$25-50	5.0	-----	2.25	YES
TROUSDALE	4.26	-	-	-	\$.15/ton	2.25	YES
UNICOI	3.99	-	-	-	\$.10/ton	2.25	NO
UNION	2.52	-	-	-	-----	2.25	NO
VAN BUREN	1.86	-	-	5.0	-----	1.50	NO
WARREN	2.65	-	-	-	\$.15/ton	2.00	YES
WASHINGTON	2.58	-	-	-	-----	2.25	YES
WAYNE	2.78	10.00	Up to \$50	-	-----	1.75	YES
WEAKLEY	2.96	20.00	Up to \$50	5.0	\$.15/ton	2.25	YES

TABLE VIII (cont)
TAX RATE SUMMARY

COUNTY	PROPERTY TAX RATES	WHEEL TAX		HOTEL/ MOTEL TAX RATES	MINERAL SEVERANCE TAX RATES	LOCAL OPTION SALES TAX	
		RATES	FINE			RATES	RAISED CAP
WHITE	2.99	-	-	-	To \$.25/ton	2.25	YES
WILLIAMSON	4.81	25.00	Up to \$50	4.0	\$.15/ton	1.50	YES
WILSON	3.53	25.00	Up to \$50	3.0	\$.15/ton	1.50	YES

*Fentress County - On November ballot for recall. Not currently collecting.

The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, handicap, or veteran status in provision of educational opportunities or employment opportunities and benefits.

The University does not discriminate on the basis of sex or handicap in the education programs and activities which it operates, pursuant to the requirements of Title IX of the Education Amendments of 1972, Pub.L. 92-318; and Section 504 of the Rehabilitation Act of 1973, Pub.L. 93-112; respectively. This policy extends to both employment by and admission to the University.

Inquiries concerning Title IX and Section 504 should be directed to Ms. Mary H. Taylor, Assistant to the Director, Institute for Public Service and Statewide Division of Continuing Education, 109 Student Services and Administration Building, Knoxville, Tennessee 37996-0212, (615) 974-6621. Charges of violation of the above policy should also be directed to Ms. Taylor.