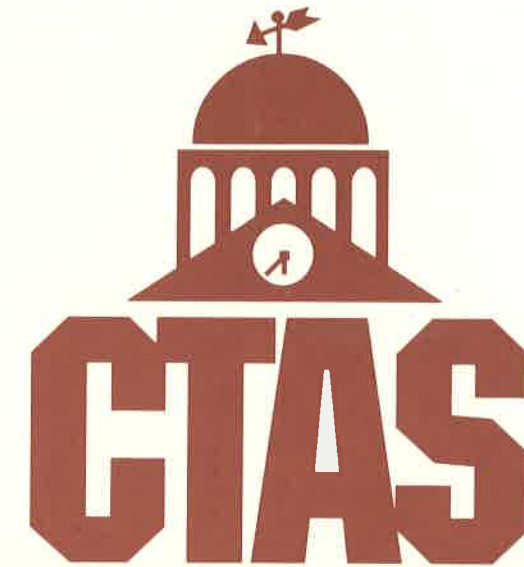


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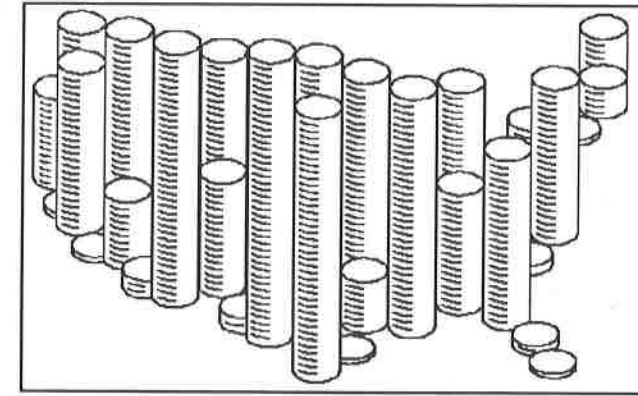
TECHNICAL REPORT
91-2

TENNESSEE
COUNTY TAX
STATISTICS

February 1991



Authorization No. E15-1570-00-002-91



TENNESSEE
COUNTY TAX
STATISTICS

February 1991

Prepared by

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The following text and tables represent our 17th 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 (**Campbell**) levied a new wheel tax and one (1) county (**Wilson**) increased their current wheel tax levy; and four (4) counties (**Anderson, Fayette, Lake and Robertson**) levied a new hotel/motel tax.

Information on local litigation taxes is not included in our report. 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 government. If CTAS can provide other information relating to this report, please contact us at your convenience.

Robert M. Wormsley
Executive Director

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TENNESSEE COUNTY PROPERTY TAX RATES

(1990 TAX YEAR)

Since our last report on tax rates, counties have again experienced increases in operating costs (gasoline, utilities, wages, etc.) which must be funded from a tax base burdened by 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 local governments or any governmental agency if 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 nonprofit educational institutions and used exclusively by and for such institutions.
4. Certain Educational Institutions - Dormitories, the residence of the chief executive officer of a college or university (subject to certain conditions), faculty housing provided by a college or

university (subject to very strict restrictions) and college or university bookstores.

5. Personal - Personal checking or savings accounts, plus \$7,500 per person (or \$15,000 for a husband and wife) worth of: household furnishings, clothing, musical instruments, private passenger automobiles, jewelry, etc.
6. Agricultural - Farm personal property (up to \$7,500), nursery stock and timber, livestock and poultry (except for meat processors), etc.
7. Charter or Contract Property - All property protected by a valid charter or contract exemption is exempt.
8. Low Cost Housing for Elderly and Handicapped - Property of a nonprofit corporation used for below-cost housing for the elderly or handicapped and financed by the U.S. government under Section 202 of the Housing Act of 1959, Sections 221, 231 or 236 of the National Housing Act or Section 8 of the U.S. Housing Act of 1937, as amended by the Housing and Community Development Act of 1974 if the nonprofit corporation is entitled to exemption from federal income taxation by virtue of being a charitable or social welfare organization.
9. Leased Tangible Personal Property - The Tennessee Constitution authorizes a property tax exemption for property

representing inventory of a business held for sale or exchange.

By statute, this exemption extends to any inventory which is subject to the business gross receipts tax. (NOTE: Property held for lease, if in the hands of the lessee, is taxable.)

10. Other:

- a. airport runways,
- b. industrial development corporations,
- c. burial plots in use and monuments,
- d. historic properties,
- e. foreign property to be exported,
- f. property in transit,
- g. property used to recycle waste products.

11. Tax Relief for Elderly, Disabled - For persons over 65 or who are totally and permanently disabled and who fit within an income limitation set by the Legislature (\$9,200 in 1990), the state provides credit vouchers for taxes due and payable on the first \$15,000 of full market value of the taxpayer's residence. Disabled veterans are entitled to receive vouchers for the first \$120,000 worth of full market value of residence. (No income limit)

In 1980, the Tennessee General Assembly passed legislation codified in part at T.C.A. 67-5-1605, 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 1990

tax year were adopted by the State Board of Equalization and published August, 1990. In 1990, counties in Tennessee had 126 taxing districts, excluding municipal taxing entities.

Table II-A shows each tax district's effective tax rate for 1990 versus 1989. 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 \$1.19 in Stewart County to a high of \$6.24 in Morgan County.

Other than the twelve (12) counties (with 13 taxing jurisdictions) undergoing reappraisal programs in 1989-90, eight (8) taxing jurisdictions decreased their tax rate, forty-six (46) jurisdictions increased their rates and fifty-nine (59) jurisdictions used reserves or other revenue in funding their budgets with the same tax rate as set in 1989.

On the following pages you will find several tables which summarize the property tax rates set by counties in 1990. 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 1990 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 1990 effective tax rates, with the appraisal ratios and prior year's effective 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 1990

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									
Outside Clinton & Oak Ridge	.97	-	-	1.87	-	.39	3.23	-	3.23
Inside Clinton	.97	-	-	1.87	-	.38	3.22	-	3.22
Inside Oak Ridge	.97	-	-	1.87	-	.04	2.88	-	2.88
BEDFORD	.79	.19	.09	2.04	-	.28	3.39	-	3.39
BENTON	.52	-	.06	2.03	-	.39	3.00	-	3.00
BLEDSON	1.08	-	-	1.54	-	.17	2.79	-	2.79
BLOUNT	.58	-	-	1.02	-	.50	2.10	-	2.10
BRADLEY	.57404	.03134	.16807	1.36840	-	.55815	2.70	-	2.70
CAMPBELL	.70	-	.06	2.83	-	-	3.59	-	3.59
CANNON	1.17	-	-	1.87	-	.06	3.10	-	3.10
CARROLL									
Outside SSD's	.63	-	.10	.40	.30	.12	1.55	-	1.55
Inside SSD's as follows:									
Bruceton - Hollow Rock	.63	-	.10	.40	.30	.12	1.55	2.31	3.86
Huntingdon	.63	-	.10	.40	.30	.12	1.55	2.05	3.60
McKenzie	.63	-	.10	.40	.30	.12	1.55	2.23	3.78
South Carroll	.63	-	.10	.40	.30	.12	1.55	2.27	3.82
West Carroll	.63	-	.10	.40	.30	.12	1.55	2.35	3.90
Inside Atwood	.63	-	.10	.40	.30	.12	1.55	2.35	3.90
Inside Trezevant	.63	-	.10	.40	.30	.12	1.55	2.35	3.90
CARTER	.66	-	.11	1.82	-	.40	2.99	-	2.99
CHEATHAM	.89	.01	.08	1.94	.12	.37	3.41	-	3.41
CHESTER	.92	-	.02	1.30	-	-	2.24	-	2.24
CLAIBORNE	.79	-	-	2.02	-	.14	2.95	-	2.95
CLAY	1.44	-	-	2.01	-	.08	3.53	-	3.53
COCKE	1.24	-	.10	.93	.48	.20	2.95	-	2.95
COFFEE									
Outside Manchester & Tullahoma	.47	.01	.01	1.67	.21	.12	2.49	-	2.49
Inside Manchester	.47	-	.01	1.67	.21	.12	2.48	-	2.48
Inside Tullahoma	.47	-	.01	1.67	-	.12	2.27	-	2.27

TABLE I
DISTRIBUTION OF THE PROPERTY TAX
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TAX YEAR 1990

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
CROCKETT	.95	-	.10	1.05	.16	.19	2.45	-	2.45
CUMBERLAND	.36	-	-	1.17	-	-	1.53	-	1.53
DAVIDSON									
General Services District	1.97	-	-	1.24	-	.43	3.64	-	3.64
Urban Services District	2.99	-	-	1.24	-	.58	4.81	-	4.81
DECATUR	.78	-	-	1.00	-	.21	1.99	-	1.99
DEKALB	.64	-	-	1.79	-	-	2.43	-	2.43
DICKSON	1.00	.06	.06	1.52	-	.32	2.96	-	2.96
DYER	.58	-	.16	.62	.21	.28	1.85	-	1.85
FAYETTE	.56	-	.82	1.47	-	.46	3.31	-	3.31
FENTRESS	.87	-	-	1.41	-	.17	2.45	-	2.45
FRANKLIN									
Inside Cities	.405	-	.020	1.370	-	.015	1.81	-	1.81
Outside Cities	.405	.120	.020	1.370	-	.015	1.93	-	1.93
GIBSON									
Inside SSD's below:									
Gibson County	.77	-	.20	-	-	.10	1.07	1.54	2.61
Bradford	.77	-	.20	-	-	.10	1.07	1.82	2.89
Dyer	.77	-	.20	-	-	.10	1.07	1.54	2.61
Kenton	.77	-	.20	-	-	.10	1.07	1.62	2.69
Milan	.77	-	.20	-	-	.10	1.07	1.27	2.34
Trenton	.77	-	.20	-	-	.10	1.07	1.62	2.69
GILES	.85	-	.05	2.61	-	1.00	4.51	-	4.51
GRAINGER	1.06	-	.17	1.58	-	.43	3.24	-	3.24
GREENE									
Outside Greeneville	.27	.08	.25	1.22	-	.66	2.48	-	2.48
Inside Greeneville	.27	.08	.25	1.22	-	.26	2.08	-	2.08
GRUNDY	1.66	-	-	1.49	-	.26	3.41	-	3.41
HAMBLEN									
Outside Morristown	.42	.02	-	1.71	-	.64	2.79	-	2.79
Inside Morristown	.42	-	-	1.71	-	.37	2.50	-	2.50
HAMILTON	.79	.02	-	1.23	-	.39	2.43	-	2.43

TABLE I
DISTRIBUTION OF THE PROPERTY TAX
TENNESSEE COUNTY TAX DISTRICTS
TAX YEAR 1990

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
HANCOCK	1.05	-	-	.61	-	.16	1.82	-	1.82
HARDEMAN	.34	-	.12	1.60	-	.04	2.10	-	2.10
HARDIN	.54	-	.07	1.63	-	.30	2.54	-	2.54
HAWKINS	.67	-	.22	1.53	.22	.53	3.17	-	3.17
HAYWOOD	.28	-	.23	1.47	-	.19	2.17	-	2.17
HENDERSON	.45	-	.10	1.38	.35	.05	2.33	-	2.33
HENRY	.59	-	.49	1.39	-	.10	2.57	.47	3.04
HICKMAN	.73	-	.10	1.91	-	.40	3.14	-	3.14
HOUSTON	1.73	-	.02	1.29	-	.21	3.25	-	3.25
HUMPHREYS	.60	.39	.07	1.19	-	.59	2.84	-	2.84
JACKSON	1.36	-	.10	1.82	-	.65	3.93	-	3.93
JEFFERSON	.61	.18	.05	.91	-	.62	2.37	-	2.37
JOHNSON	1.08	-	-	2.36	.15	.16	3.75	-	3.75
KNOX	.718	.375	-	1.41	.077	.27	2.85	-	2.85
LAKE	1.05	-	.05	1.57	-	.18	2.85	-	2.85
LAUDERDALE	.63	-	.35	1.25	-	-	2.23	-	2.23
LAWRENCE	1.02	-	.21	1.17	-	.81	3.21	-	3.21
LEWIS	.99	-	.05	.13	-	.77	1.94	-	1.94
LINCOLN	.37	-	.10	1.39	-	.30	2.16	-	2.16
LOUDON									
Outside Lenoir City	.72	-	.05	1.35	-	.68	2.80	-	2.80
Inside Lenoir City	.72	-	.05	1.35	-	.43	2.55	-	2.55
MCMINN	.5092	-	.2000	1.2908	-	.6400	2.64	-	2.64
MCNAIRY	.675	-	.135	1.780	-	.260	2.850	-	2.850
MACON	1.39	-	.21	1.45	-	.02	3.07	-	3.07

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MADISON	.50	.09	.20	1.29	-	.48	2.56	-	2.56
MARION	1.10	-	-	1.61	-	-	2.71	-	2.71
Richard City SSD	1.10	-	-	1.61	-	-	2.71	.21	2.92
MARSHALL	.89	-	.20	2.79	-	.23	4.11	-	4.11
MAURY	.73	-	.18	1.50	-	.27	2.68	-	2.68
MEIGS	.77	-	-	1.23	-	.33	2.33	-	2.33
MONROE	.80	-	.10	2.20	-	.05	3.15	-	3.15
MONTGOMERY	.66	-	.33	1.71	-	1.45	4.15	-	4.15
MOORE									
General Services District	.62	-	.07	2.04	-	.10	2.83	-	2.83
Urban Services District	.62	-	.07	2.04	-	.10	2.83	.56	3.39
MORGAN	1.58	-	.05	2.45	-	2.62	6.70	-	6.70
OBION									
Outside Union City	.27	-	.23	1.92	-	1.03	3.45	-	3.45
Inside Union City	.27	-	.23	1.92	-	.13	2.55	-	2.55
OVERTON	1.13	-	.10	1.73	-	.55	3.51	-	3.51
PERRY	1.400	-	.015	1.750	-	.750	3.915	-	3.915
PICKETT	.87	-	-	1.31	-	.11	2.29	-	2.29
POLK	1.44	-	-	2.61	-	.84	4.89	-	4.89
PUTNAM	.52	.46	.09	.68	-	-	1.75	-	1.75
RHEA	1.03	-	-	1.13	.39	.93	3.48	-	3.48
ROANE									
Outside Harriman & Oak Ridg	.90	-	.045	2.045	-	.32	3.31	-	3.31
Inside Harriman & Oak Ridge	.90	-	.045	2.045	-	.05	3.04	-	3.04
ROBERTSON	.83	-	-	2.17	-	.98	3.98	-	3.98
RUTHERFORD	.42	-	-	2.16	-	.62	3.20	-	3.20
SCOTT									
Outside Oneida SSD	.71	-	-	1.81	-	1.08	3.60	-	3.60
Inside Oneida SSD	.71	-	-	1.81	-	.63	3.15	.49	3.64

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TAX YEAR 1990

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SEQUATCHIE	.94	-	-	1.37	-	.10	2.41	-	2.41
SEVIER	.41	.03	.16	.53	-	.17	1.30	-	1.30
SHELBY	1.74	-	-	1.62	-	.42	3.78	-	3.78
SMITH	.54	-	.02	2.01	-	.36	2.93	-	2.93
STEWART	.47	-	.03	1.05	-	.04	1.59	-	1.59
SULLIVAN									
Inside Cities	1.14	-	.35	2.35	.08	.30	4.22	-	4.22
Outside Cities	1.14	-	.35	2.35	.08	.82	4.74	-	4.74
SUMNER	.51	-	-	1.94	-	.66	3.11	-	3.11
TIPTON	.41	.04	.63	1.62	-	.68	3.38	-	3.38
TROUSDALE	1.87	-	-	1.61	-	.98	4.46	-	4.46
UNICOI	1.680	-	.080	2.275	-	.365	4.40	-	4.40
UNION	.43	-	.06	1.93	-	.08	2.50	-	2.50
VAN BUREN	1.18	.10	-	1.25	-	.38	2.91	-	2.91
WARREN	.75	-	.01	.97	-	.92	2.65	-	2.65
WASHINGTON	.89	-	.30	1.13	-	.42	2.74	-	2.74
WAYNE	.88	-	.02	1.51	-	.37	2.78	-	2.78
WEAKLEY	.27	-	.42	1.32	-	.29	2.30	-	2.30
WHITE	1.10	-	-	1.75	-	.14	2.99	-	2.99
WILLIAMSON									
Outside Units Below	.49	-	.23	1.36	.16	.67	2.91	-	2.91
9th Dist Outside Franklin	.49	-	.23	1.36	.16	.51	2.75	.86	3.61
5th & 9th Inside Franklin	.49	-	-	1.36	.16	.51	2.52	.86	3.38
Inside Brentwood, Fairview, Franklin, and Spring Hill	.49	-	-	1.36	.16	.67	2.68	-	2.68
WILSON									
Outside SSD's	.96	-	.31	1.94	.45	.34	4.00	-	4.00
Inside 10th SSD	.96	-	.31	1.94	-	.34	3.55	.55	4.10

TABLE II
COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1989 VS 1990

COUNTY TAX DISTRICT	1990 RATE	1989 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
ANDERSON				
1 Outside Clinton & Oak Ridge	3.23	2.99	.24	8.0
2 Inside Clinton	3.22	2.98	.24	8.1
3 Inside Oak Ridge	2.88	2.64	.24	9.1
4 BEDFORD	3.39	3.39	-	-
5 BENTON	3.00	2.60	.40	15.4
6 BLEDSOE	2.79	2.32	.47	20.3
7 BLOUNT	2.10	2.20 (	.10) (	4.6)
8 BRADLEY	2.70	2.70		
9 CAMPBELL	3.59	3.10	.49	15.8
10 CANNON	3.10	2.85	.25	8.8
CARROLL				
11 Outside SSD's	1.55	1.55	-	-
Inside SSD's as follows:				
12 Bruceton - Hollow Rock	3.86	3.86	-	-
13 Huntingdon	3.60	3.45	.15	4.4
14 McKenzie	3.78	3.78	-	-
15 South Carroll	3.82	3.82	-	-
16 West Carroll	3.90	3.90	-	-
17 Inside Atwood	3.90	4.15 (	.25) (	6.0)
18 Inside Trezevant	3.90	3.90	-	-
19 CARTER	2.99	2.99	-	-
20 CHEATHAM	3.41	3.34	.07	2.1
21 CHESTER	2.24	2.24	-	-
22 CLAIBORNE	2.95	3.68	N/A	N/A
23 CLAY	3.53	3.53	-	-
24 COCKE	2.95	2.95	-	-
COFFEE				
25 Outside Manchester & Tullahoma	2.49	2.44	.05	2.1
26 Inside Manchester	2.48	2.43	.05	2.1
27 Inside Tullahoma	2.27	2.18	.09	4.1
28 CROCKETT	2.45	2.40	.05	2.1
29 CUMBERLAND	1.53	3.46	N/A	N/A

TABLE II
COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1989 VS 1990

COUNTY TAX DISTRICT	1990 RATE	1989 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
DAVIDSON				
30 General Services District	3.64	3.64	-	-
31 Urban Services District	4.81	4.81	-	-
32 DECATUR	1.99	2.32	N/A	N/A
33 DEKALB	2.43	2.43	-	-
34 DICKSON	2.96	2.24	.72	32.1
35 DYER	1.85	2.03	N/A	N/A
36 FAYETTE	3.31	3.15	.16	5.1
37 FENTRESS	2.45	2.45	-	-
FRANKLIN				
38 Outside Cities	1.81	2.45	N/A	N/A
39 Inside Cities	1.93	2.38	N/A	N/A
GIBSON				
Inside SSD's below:				
40 Gibson County	2.61	2.31	.30	13.0
41 Bradford	2.89	2.79	.10	3.6
42 Dyer	2.61	2.31	.30	13.0
43 Kenton	2.69	2.39	.30	12.6
44 Milan	2.34	2.24	.10	4.5
45 Trenton	2.69	2.59	.10	3.9
46 GILES	4.51	4.51	-	-
47 GRAINGER	3.24	3.16	.08	2.5
GREENE				
48 Outside Greeneville	2.48	2.48	-	-
49 Inside Greeneville	2.08	2.08	-	-
50 GRUNDY	3.41	3.48 (	.07) (	2.0)
HAMBLEN				
51 Outside Morristown	2.79	2.79	-	-
52 Inside Morristown	2.50	2.50	-	-
53 HAMILTON	2.43	2.43	-	-
54 HANCOCK	1.82	1.92	N/A	N/A
55 HARDEMAN	2.10	2.10	-	-
56 HARDIN	2.54	2.54	-	-
57 HAWKINS	3.17	3.17	-	-

TABLE II
COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1989 VS 1990

COUNTY TAX DISTRICT	1990 RATE	1989 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
58 HAYWOOD	2.17	2.17	-	-
59 HENDERSON	2.33	2.33	-	-
60 HENRY	3.04	3.32 (	.28) (	8.4)
61 HICKMAN	3.14	3.14	-	-
62 HOUSTON	3.25	2.95	.30	10.2
63 HUMPHREYS	2.84	2.84	-	-
64 JACKSON	3.93	3.93	-	-
65 JEFFERSON	2.37	2.22	.15	6.8
66 JOHNSON	3.75	3.70	N/A	N/A
67 KNOX	2.85	2.85	-	-
68 LAKE	2.85	2.85	-	-
69 LAUDERDALE	2.23	2.23	-	-
70 LAWRENCE	3.21	3.21	-	-
71 LEWIS	1.94	3.60	N/A	N/A
72 LINCOLN	2.16	2.07	.09	4.4
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	2.85	2.85	-	-
77 MACON	3.07	2.93	.14	4.8
78 MADISON	2.56	2.56	-	-
MARION				
79 Outside Richard City SSD	2.71	2.71	-	-
80 Richard City SSD	2.92	2.92	-	-
81 MARSHALL	4.11	3.92	.19	4.9
82 MAURY	2.68	2.44	.24	9.8
83 MEIGS	2.33	2.33	-	-

TABLE II
COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1989 VS 1990

COUNTY TAX DISTRICT	1990 RATE	1989 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
84 MONROE	3.15	3.15	-	-
85 MONTGOMERY	4.15	4.15	-	-
MOORE				
86 General Services District	2.83	2.70	.13	4.8
87 Urban Services District	3.39	3.26	.13	4.0
88 MORGAN	6.70	5.95	.75	12.6
OBION				
89 Outside Union City	3.45	3.45	-	-
90 Inside Union City	2.55	2.55	-	-
91 OVERTON	3.51	3.51	-	-
92 PERRY	3.915	3.915	-	-
93 PICKETT	2.29	2.50	N/A	N/A
94 POLK	4.89	3.95	.94	23.8
95 PUTNAM	1.75	1.85	N/A	N/A
96 RHEA	3.48	3.48	-	-
ROANE				
97 Outside Harriman & Oak Ridge	3.31	2.88	.43	14.9
98 Inside Harriman & Oak Ridge	3.04	2.61	.43	16.5
99 ROBERTSON	3.98	3.98	-	-
100 RUTHERFORD	3.20	3.15	.05	1.6
SCOTT				
101 Outside Oneida SSD	3.60	3.86 (	.26) (	6.7)
102 Inside Oneida SSD	3.64	3.73 (	.09) (	2.4)
103 SEQUATCHIE	2.41	2.41	-	-
104 SEVIER	1.30	1.06	.24	22.6
105 SHELBY	3.78	3.78	-	-
106 SMITH	2.93	2.93	-	-
107 STEWART	1.59	1.59	-	-
SULLIVAN				
108 Inside Cities	4.22	4.24 (	.02) (	.5)
109 Outside Cities	4.74	4.76 (	.02) (	.4)
110 SUMNER	3.11	3.11	-	-

TABLE II
COMPARISON OF TENNESSEE COUNTY PROPERTY TAX RATES
1989 VS 1990

COUNTY TAX DISTRICT	1990 RATE	1989 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
111 TIPTON	3.38	3.76	N/A	N/A
112 TROUSDALE	4.46	4.26	.20	4.7
113 UNICOI	4.40	4.12	.28	6.8
114 UNION	2.50	2.92	N/A	N/A
115 VAN BUREN	2.91	2.91	-	-
116 WARREN	2.65	2.65	-	-
117 WASHINGTON	2.74	2.58	.16	6.2
118 WAYNE	2.78	2.78	-	-
119 WEAKLEY	2.30	2.10	.20	9.5
120 WHITE	2.99	2.99	-	-
WILLIAMSON				
121 Outside Units Below	2.91	2.58	.33	12.8
122 9th Dist Outside Franklin	3.61	3.28	.33	10.1
123 5th & 9th Inside Franklin	3.38	3.05	.33	10.8
124 Inside Brentwood, Fairview Franklin & Spring Hill	2.68	2.35	.33	14.0
WILSON				
125 Outside SSD's	4.00	3.66	.34	9.3
126 Inside 10th SSD	4.10	3.76	.34	9.0

NOTE: Claiborne, Cumberland, Decatur, Dyer, Franklin, Hancock, Johnson, Lewis, Pickett, Putnam, Tipton and Union Counties participated in a reappraisal program in 1989-90. The 1990 tax rate is based on the result of this program and, thus, cannot be compared on a percentage basis with the 1989 tax rate.

TABLE II-A
COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
ANDERSON				
1 Outside Clinton & Oak Ridge	3.23	.8488	2.74	2.54
2 Inside Clinton	3.22	.8488	2.73	2.53
3 Inside Oak Ridge	2.88	.8488	2.44	2.24
BEDFORD				
4 BEDFORD	3.39	.8650	2.93	2.93
BENTON				
5 BENTON	3.00	.8406	2.52	2.19
BLEDSOE				
6 BLEDSOE	2.79	1.0000	2.79	2.32
BLOUNT				
7 BLOUNT	2.10	.9774	2.05	2.15
BRADLEY				
8 BRADLEY	2.70	.9425	2.54	2.54
CAMPBELL				
9 CAMPBELL	3.59	.8736	3.14	2.71
CANNON				
10 CANNON	3.10	.8782	2.72	2.50
CARROLL				
11 Outside SSD's	1.55	.7910	1.23	1.23
Inside SSD's as follows:				
12 Bruceton - Hollow Rock	3.86	.7910	3.05	3.05
13 Huntingdon	3.60	.7910	2.85	2.73
14 McKenzie	3.78	.7910	2.99	2.99
15 South Carroll	3.82	.7910	3.02	3.02
16 West Carroll	3.90	.7910	3.08	3.08
17 Inside Atwood	3.90	.7910	3.08	3.28
18 Inside Trezevant	3.90	.7910	3.08	3.08
CARTER				
19 CARTER	2.99	1.0000	2.99	2.99
CHEATHAM				
20 CHEATHAM	3.41	1.0000	3.41	3.34
CHESTER				
21 CHESTER	2.24	.9366	2.10	2.10
CLAIBORNE				
22 CLAIBORNE	2.95	1.0000	2.95	3.15
CLAY				
23 CLAY	3.53	.9630	3.40	3.40
COCKE				
24 COCKE	2.95	.9500	2.80	2.80

TABLE II-A

COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
COFFEE				
25 Outside Manchester & Tullahoma	2.49	.9572	2.38	2.34
26 Inside Manchester	2.48	.9572	2.37	2.33
27 Inside Tullahoma	2.27	.9572	2.17	2.09
CROCKETT				
28	2.45	1.0000	2.45	2.40
CUMBERLAND				
29	1.53	1.0000	1.53	1.89
DAVIDSON				
30 General Services District	3.64	.7766	2.83	2.83
31 Urban Services District	4.81	.7766	3.74	3.74
32 DECATUR	1.99	1.0000	1.99	1.84
33 DEKALB	2.43	.7422	1.80	1.80
34 DICKSON	2.96	1.0000	2.96	2.24
35 DYER	1.85	1.0000	1.85	1.90
36 FAYETTE	3.31	.7105	2.35	2.24
37 FENTRESS	2.45	.9434	2.31	2.31
FRANKLIN				
38 Outside Cities	1.81	1.0000	1.81	1.84
39 Inside Cities	1.93	1.0000	1.93	1.79
GIBSON				
Inside SSD's below:				
40 Gibson County	2.61	.8925	2.33	2.06
41 Bradford	2.89	.8925	2.58	2.49
42 Dyer	2.61	.8925	2.33	2.06
43 Kenton	2.69	.8925	2.40	2.13
44 Milan	2.34	.8925	2.09	2.00
45 Trenton	2.69	.8925	2.40	2.31
46 GILES	4.51	.7169	3.23	3.23

TABLE II-A

COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
47 GRAINGER	3.24	.9683	3.14	3.06
GREENE				
48 Outside Greeneville	2.48	.8912	2.21	2.21
49 Inside Greeneville	2.08	.8912	1.85	1.85
50 GRUNDY	3.41	1.0000	3.41	3.48
HAMBLLEN				
51 Outside Morristown	2.79	.9343	2.61	2.61
52 Inside Morristown	2.50	.9343	2.34	2.34
53 HAMILTON	2.43	1.0000	2.43	2.43
54 HANCOCK	1.82	1.0000	1.82	1.04
55 HARDEMAN	2.10	1.0000	2.10	2.10
56 HARDIN	2.54	.8443	2.14	2.14
57 HAWKINS	3.17	1.0000	3.17	3.17
58 HAYWOOD	2.17	.9029	1.96	1.96
59 HENDERSON	2.33	.8094	1.89	1.89
60 HENRY	3.04	1.0000	3.04	3.32
61 HICKMAN	3.14	.8125	2.55	2.55
62 HOUSTON	3.25	1.0000	3.25	2.95
63 HUMPHREYS	2.84	.9069	2.58	2.58
64 JACKSON	3.93	.8667	3.41	3.41
65 JEFFERSON	2.37	1.0000	2.37	2.22
66 JOHNSON	3.75	1.0000	3.75	3.22
67 KNOX	2.85	.8981	2.56	2.56
68 LAKE	2.85	.9013	2.57	2.57
69 LAUDERDALE	2.23	.8333	1.86	1.86

TABLE II-A

COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
70 LAWRENCE	3.21	.9206	2.96	2.96
71 LEWIS	1.94	1.0000	1.94	2.05
72 LINCOLN	2.16	.9154	1.98	1.89
LOUDON				
73 Outside Lenoir City	2.80	.9410	2.63	2.63
74 Inside Lenoir City	2.55	.9410	2.40	2.40
75 MCMINN	2.64	.9140	2.41	2.41
76 MCNAIRY	2.850	.9655	2.752	2.75
77 MACON	3.07	.8916	2.74	2.61
78 MADISON	2.56	.8444	2.16	2.16
MARION				
79 Outside SSD	2.71	.8350	2.26	2.26
80 Richard City SSD	2.92	.8350	2.44	2.44
81 MARSHALL	4.11	.5983	2.46	2.35
82 MAURY	2.68	.7008	1.88	1.71
83 MEIGS	2.33	1.0000	2.33	2.33
84 MONROE	3.15	.6743	2.12	2.12
85 MONTGOMERY	4.15	.6770	2.81	2.81
MOORE				
86 General Services District	2.83	.8500	2.41	2.30
87 Urban Services District	3.39	.8500	2.88	2.77
88 MORGAN	6.70	.9310	6.24	5.54
OBION				
89 Outside Union City	3.45	.7600	2.62	2.62
90 Inside Union City	2.55	.7600	1.94	1.94
91 OVERTON	3.51	.8097	2.84	2.84
92 PERRY	3.915	.5410	2.118	2.120
93 PICKETT	2.29	1.0000	2.29	2.19
94 POLK	4.89	.7904	3.87	3.12

TABLE II-A

COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
95 PUTNAM	1.75	1.0000	1.75	1.61
96 RHEA	3.48	.8568	2.98	2.98
ROANE				
97 Outside Harriman & Oak Ridge	3.31	.9730	3.22	2.80
98 Inside Harriman & Oak Ridge	3.04	.9730	2.96	.254
99 ROBERTSON	3.98	.6288	2.50	2.50
100 RUTHERFORD	3.20	.9200	2.94	2.90
SCOTT				
101 Outside Oneida SSD	3.60	1.0000	3.60	3.86
102 Inside Oneida SSD	3.64	1.0000	3.64	3.73
103 SEQUATCHIE	2.41	.9476	2.28	2.28
104 SEVIER	1.30	1.0000	1.30	1.06
105 SHELBY	3.78	.6119	2.31	2.31
106 SMITH	2.93	.6604	1.94	1.93
107 STEWART	1.59	.7504	1.19	1.19
SULLIVAN				
108 Inside Cities	4.22	.9504	4.01	4.03
109 Outside Cities	4.74	.9504	4.50	4.52
110 SUMNER	3.11	.8829	2.75	2.75
111 TIPTON	3.38	1.0000	3.38	3.35
112 TROUSDALE	4.46	.7146	3.19	3.04
113 UNICOI	4.40	.6359	2.80	2.62
114 UNION	2.50	1.0000	2.50	2.41
115 VAN BUREN	2.91	1.0000	2.91	2.91
116 WARREN	2.65	.8571	2.27	2.27
117 WASHINGTON	2.74	.8437	2.31	2.18
118 WAYNE	2.78	.9000	2.50	2.50

TABLE II-A
 COMPARISON OF TENNESSEE COUNTY EFFECTIVE TAX RATES
 1990 VS 1989

COUNTY TAX DISTRICT	1990 TAX RATE	APPRAISAL RATIO*	1990 EFFECTIVE TAX RATE	1989 EFFECTIVE TAX RATE
119 WEAKLEY	2.30	1.0000	2.30	2.10
120 WHITE	2.99	.7421	2.22	2.22
WILLIAMSON				
121 Outside Units Below	2.91	1.0000	2.91	2.58
122 9th Dist Outside Franklin	3.61	1.0000	3.61	3.28
123 5th & 9th Inside Franklin	3.38	1.0000	3.38	3.05
124 Inside Brentwood, Fairview Franklin & Spring Hill	2.68	1.0000	2.68	2.35
WILSON				
125 Outside SSD's	4.00	.7271	2.91	2.66
126 Inside 10th SSD	4.10	.7271	2.98	2.73

*APPRAISAL RATIO:
 Average level of appraisal for assessed property as
 adopted by the State Board of Equalization,
 August, 1990.

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-five (45) 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:

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 simple majority vote at a single meeting and a public referendum. (See Attorney General Opinion 90-85, dated September 17, 1990)
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 unless a petition of voters is filed.

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.

In counties levying a motor vehicle privilege (wheel) tax, the duration or term for which the privilege is issued, method of collection, proration of the amount chargeable for a period of either more or less than a calendar year interval, and the grace period allowable shall be the same as that provided for in T.C.A., Section 4-104 for payment of state motor vehicle registration fees. In each county levying a motor vehicle privilege tax, the County Commission shall determine by resolution whether a resident operating a motor vehicle in the county shall have a decal or emblem affixed upon the motor vehicle as evidence of compliance. Any person failing to display a required decal or emblem shall be guilty of a Class C misdemeanor. 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-six (26) 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 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.

TABLE III

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
CAMPBELL	\$35.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds are to be used for education purposes	Not Yet Set
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
CLAIBORNE	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102.	Proceeds of the tax are deposited in the County General Fund.	Misdemeanor Up to \$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

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

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	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for school purposes.	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	\$20.00	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 ten dollars (\$10.00) is to be deposited in the County Road 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

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

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

TABLE III

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
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
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
MACON	\$30.00	Commission Resolution as authorized by T.C.A. 5-8-102		Misdemeanor Up to \$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

TABLE III

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
MONTGOMERY	\$30.00	Chapter 283, Private Acts 1967 as amended by Chapter 346, Private Acts 1968 and Chapter 290, Private Acts 1982, and Commission Resolution as authorized by T.C.A. 5-8-102	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
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	\$50.00	Chapter 22, Private Acts 1965 as amended by Chapter 299, Private Acts 1974; Chapter 65, Private Acts 1975; and 1989 Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be deposited in the County Road Fund.	\$10.00-50.00

TABLE III

A COMPILATION OF COUNTIES IN TENNESSEE
WHICH LEVY A COUNTYWIDE MOTOR VEHICLE TAX
1989

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
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
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	\$50.00*	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

*Increased from \$25 to \$50 for one year - 11/1/90--10/31/91;
reverts to \$25 after one year.

TABLE IV

MOTOR VEHICLE REGISTRATIONS FOR TENNESSEE COUNTIES
(AUTOS ONLY)
REGISTRATION YEAR -- MARCH, 1989 - FEBRUARY, 1990

COUNTY	1989-90	COUNTY	1989-90
ANDERSON	73,475	LAUDERDALE	17,146
BEDFORD	25,453	LAWRENCE	25,493
BENTON	13,635	LEWIS	6,913
BLED SOE	6,857	LINCOLN	21,528
BLOUNT	80,235	LOUDON	28,178
BRADLEY	64,318	McMINN	34,667
CAMPBELL	26,755	McNAIRY	20,341
CANNON	8,293	MACON	12,313
CARROLL	21,106	MADISON	60,421
CARTER	40,388	MARION	21,590
CHEATHAM	18,743	MARSHALL	15,886
CHESTER	9,064	MAURY	47,341
CLAIBORNE	23,175	MEIGS	6,639
CLAY	6,593	MONROE	25,390
COCKE	24,942	MONTGOMERY	90,498
COFFEE	35,568	MOORE	5,044
CROCKETT	9,842	MORGAN	11,745
CUMBERLAND	27,850	OBION	23,866
DAVIDSON	375,547	OVERTON	11,240
DECATUR	10,182	PERRY	5,677
DEKALB	12,683	PICKETT	4,113
DICKSON	28,252	POLK	12,348
DYER	28,052	PUTNAM	42,727
FAYETTE	19,056	RHEA	26,988
FENTRESS	11,620	ROANE	35,721
FRANKLIN	26,337	ROBERTSON	30,429
GIBSON	33,696	RUTHERFORD	87,033
GILES	20,168	SCOTT	15,368
GRAINGER	12,528	SEQUATCHIE	10,152
GREENE	41,261	SEVIER	43,822
GRUNDY	10,529	SHELBY	558,977
HAMBLEN	50,394	SMITH	11,441
HAMILTON	228,389	STEWART	9,027
HANCOCK	4,249	SULLIVAN	128,932
HARDEMAN	16,960	SUMNER	79,992
HARDIN	18,052	TIPTON	26,799
HAWKINS	31,978	TROUSDALE	5,320
HAYWOOD	11,726	UNICOI	15,005
HENDERSON	15,908	UNION	16,327
HENRY	22,557	VAN BUREN	3,273
HICKMAN	12,230	WARREN	28,153
HOUSTON	5,599	WASHINGTON	76,121
HUMPHREYS	13,785	WAYNE	11,505
JACKSON	6,659	WEAKLEY	22,258
JEFFERSON	21,262	WHITE	17,211
JOHNSON	11,665	WILLIAMSON	68,837
KNOX	252,831	WILSON	56,800
LAKE	4,147		
		TOTAL	3,811,189

SOURCE: TN Department of Revenue

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,
- (6) gun show sales, and
- (7) advertising.

The rate is determined by the county (and city), but may not exceed one-half (1/2) the state rate. The tax levied shall only apply to the first \$1,600.00* on the sale or use of any single article of personal property. 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 such fund or funds of the county as the county commission shall direct. However, a county

*Effective July 1, 1983, 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 \$667 of 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 on July 1, 1984, to \$1,100 on July 1, 1985, and to \$1,600 on April 1, 1990.

and city may enter into a contract providing for some other distribution of the half not allocated to schools.

- (3) Proceeds from this tax may, by resolution of the governing body and with approval by resolution by the county board of education, pledge these proceeds for the payment of principal and interest on bonds, notes or other evidence of indebtedness.

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: six(6) counties levy a tax of 2.75%; five (5) 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%; twelve (12) counties levy a tax of 1.50%; and one (1) county levies a tax of 1.00%. Since last year, one (1) county (**Dyer**) increased their rate 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,

TABLE V
1990 LOCAL OPTION SALES TAX

interested officials should contact the Department of Revenue, Sales Tax Division or their area CTAS Field Advisor.

COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP	COUNTY	COUNTYWIDE LOCAL OPTION SALES TAX RATES	RAISED SALES TAX CAP
ANDERSON	2.25 %	YES	LAKE	2.25 %	YES
BEDFORD	1.75	YES	LAUDERDALE	2.00	YES
BENTON	2.25	YES	LAWRENCE	2.25	YES
BLED SOE	2.25	NO	LEWIS	2.00	YES
BLOUNT	2.25	YES	LINCOLN	1.50	YES
BRADLEY	2.25	NO	LOUDON	1.50	YES
CAMPBELL	2.25	YES	MCMINN	2.00	YES
CANNON	1.75	YES	MCNAIRY	2.25	YES
CARROLL	2.25	YES	MACON	2.25	YES
CARTER	2.25	YES	MADISON	2.75	YES
CHEATHAM	2.25	YES	MARION	2.25	YES
CHESTER	2.25	NO	MARSHALL	2.25	YES
CLAIBORNE	2.25	YES	MAURY	2.25	YES
CLAY	1.00	YES	MEIGS	2.00	YES
COCKE	2.75	YES	MONROE	2.25	YES
COFFEE	2.00	YES	MONTGOME	2.50	YES
CROCKETT	2.25	YES	MOORE	2.50	YES
CUMBERLAN	2.25	YES	MORGAN	2.00	YES
DAVIDSON	2.25	YES	OBION	2.25	YES
DECATUR	1.50	YES	OVERTON	1.75	YES
DEKALB	1.50	YES	PERRY	2.00	NO
DICKSON	2.25	YES	PICKETT	1.50	NO
DYER	2.75	NO	POLK	2.25	YES
FAYETTE	2.25	YES	PUTNAM	2.25	YES
FENTRESS	1.50	YES	RHEA	2.25	YES
FRANKLIN	2.25	YES	ROANE	2.50	YES
GIBSON	2.25	YES	ROBERTSON	2.25	YES
GILES	1.50	YES	RUTHERFOR	2.25	YES
GRAINGER	2.25	YES	SCOTT	2.25	YES
GREENE	2.50	YES	SEQUATCHIE	2.25	YES
GRUNDY	2.25	NO	SEVIER	2.25	YES
HAMBLEN	2.50	NO	SHELBY	2.25	YES
HAMILTON	1.75	YES	SMITH	2.00	YES
HANCOCK	2.00	NO	STEWART	2.25	NO
HARDEMAN	2.00	YES	SULLIVAN	2.25	YES
HARDIN	1.50	YES	SUMNER	2.25	YES
HAWKINS	2.75	YES	TIPTON	2.25	YES
HAYWOOD	1.50	YES	TROUSDALE	2.25	YES
HENDERSON	2.25	YES	UNICOI	2.25	NO
HENRY	2.25	YES	UNION	2.25	NO
HICKMAN	2.25	YES	VAN BUREN	2.75	YES
HOUSTON	2.75	YES	WARREN	2.00	YES
HUMPHREYS	2.25	NO	WASHINGTON	2.25	YES
JACKSON	2.00	YES	WAYNE	1.75	YES
JEFFERSON	2.25	YES	WEAKLEY	2.25	YES
JOHNSON	1.50	YES	WHITE	2.25	YES
KNOX	2.25	YES	WILLIAMSON	2.25	YES
			WILSON	1.50	YES

2.25

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.

After May 12, 1988, any Private Act which authorizes a city or county to levy a tax on the privilege of occupancy of a hotel shall limit the application of such tax as follows:

- (1) A city shall only levy such tax on occupancy of hotels located within its municipal boundaries;
- (2) A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
- (3) A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality which has levied a tax on such occupancy prior to the adoption of such tax by the county. (T.C.A. 67-4-1425)

Forty-four (44) 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%, eight (8) levying 3%, five (5) levying 4%

and twenty-nine (29) 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
ANDERSON	5%	Chapter 193, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
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 Chapter 87, Private Acts 1989	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	4%	3% - T.C.A. 7-4-101, 7-4-112 1% - Chapter 559, Public Acts of 1982	Proceeds from 3% 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. Proceeds from 1% allocated for construction of convention center.	8% per annum on back tax/1% per month
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

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
FAYETTE	5%	Chapter 125, Private Acts 1990	Proceeds allocated to General Fund.	12% per annum/ 1% per month penalty/\$50.00
FRANKLIN	5%	Chapter 219, Private Acts 1988	Proceeds allocated to Rural Fire Protection.	12% per annum/ 1% per month penalty/\$50.00
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	4%	Chapter 905, Public Acts 1980, as amended by Chapter 44, Public Acts 1983 and Chapter 918, Public Acts 1988	Proceeds allocated for: (1) \$50,000 for Provident Classic Golf Tournament; (2) \$50,000 to City of Chattanooga for physical improvements to Hixson Greenway Project; (3) \$5,000,000 for debt service. Proceeds to tourism after payment of outstanding bonded indebtedness.	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 revenue collected in City of Brownsville returned to City; remainder to County General Fund.	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%

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
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
JOHNSON	5%	Chapter 73, Private Acts 1989	Proceeds allocated to County General Fund.	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
LAKE	5%	Chapter 191, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum/ 1% per month/ \$50.00
LAUDERDALE	5%	Chapter 11, Private Acts 1989	Proceeds allocated to County General Fund.	No fine or penalty adopted.
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
MCMINN	5%	Chapter 5, Private Acts 1989	Proceeds allocated 1/3 to tourism, 2/3 to economic development.	12% per annum on delinquent tax/1% per month penalty/ \$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

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
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	5%	Chapter 118, Private Acts 1979 Amended by Resolution, 1990	Proceeds allocated as follows: (1) 3% to County Debt Service Fund; (2) 2% as follows: for the period 11/1/90-6/30/92, 1/4 to Chamber of Commerce for promoting county; for the period 7/1/92-6/30/94, 3/8 to Chamber for promoting county; and for the period beginning 7/1/94, 1/2 to Chamber for promoting county; remainder deposited in County's Other Projects Fund. May be reallocated by Commission as they choose.	12% per annum on back taxes/1% per month penalty
ROBERTSON	5%	Chapter 226, Private Acts 1990	Proceeds allocated as follows: two-fifths (2/5) of net proceeds of tax collected within cities with population 2,000-2,500 used for tourism and economic development grants to cities; remainder to Industrial Development Board for industrial and economic development and tourism promotion.	12% per annum on delinquent taxes/1% per month penalty/\$50
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
SCOTT	5%	Chapter 144, Private Acts 1983	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty/\$50.00

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
SEQUATCHIE	4%	Chapter 18, Private Acts 1989	Proceeds allocated to County General	12% per annum on delinquent tax/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 FY 1987-88 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
UNICOI	5%	Chapter 111, Private Acts 1989	Proceeds allocated to General Fund.	12% per annum/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 included herein 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, upon adoption of a resolution by the County Commission, 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 \$.15/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.

**Some counties are exempted by narrow population class from this limitation: Unicoi (16,360--16,450); White (19,500--19,575); Cocke (28,750--28,800); Jefferson (31,200--31,300); and Rutherford (84,000--84,100).*

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.
BLEDSON	\$.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
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
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, phosphate and other minerals. Rate 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.
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.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
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.
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.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
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 set by county 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	\$.15 per ton on sand, gravel, limestone, phosphate, rock and all other minerals 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.
WAYNE	\$.15 per ton	Chapter 61, Private Acts 1990	Collected by County Trustee. To General Fund, with school system having first priority.	10% penalty per annum. 50% penalty for evasion.
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
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. Counties are allowed to levy a litigation tax in the same manner as the state litigation tax now levied by T.C.A. 67-4-602, et seq. T.C.A. 16-15-5006 is a local litigation tax for general sessions judges salaries and requires a resolution approved by two-thirds of the legislative body.

Almost all counties have levied a local litigation tax, either by legislative private act or by resolution of the County Commission. The tax may be levied in an amount not to exceed \$11.25 in civil cases in circuit and chancery courts, \$26.00 in criminal cases in criminal court, \$18.25 in civil cases in general sessions courts and \$32.00 in criminal cases in general sessions courts. This tax may be used for any specific purpose as authorized by the county legislative body (except that up to \$6.00 of the tax authorized for general sessions may be allocated to the County General Fund to aid in defraying the cost of paying general sessions judges salaries) 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

Actual county property taxes enacted in 1990 range from a low of \$1.30 to a high of \$6.70, with effective rates ranging from a low of \$1.19 to a high of \$6.24.

II. WHEEL TAXES

As of the date of publication, forty-five (45) 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

Forty-four (44) 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

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, eighty-two (82) counties have opted to raise the sales tax cap, while thirteen (13) have elected not to do so.

TABLE VIII
1990 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	\$3.23	\$ -	\$ -	5.0	% \$.15/ton	2.25	% YES
BEDFORD	3.39	-	-	-	\$.15/ton	1.75	YES
BENTON	3.00	-	-	-	To \$.05/ton	2.25	YES
BLED SOE	2.79	-	-	-	\$.15/ton	2.25	NO
BLOUNT	2.10	-	-	3.0	-	2.25	YES
BRADLEY	2.70	-	-	-	-	2.25	NO
CAMPBELL	3.59	35.00	Not Set	-	\$.15/ton	2.25	YES
CANNON	3.10	10.00	15-50	-	\$.15/ton	1.75	YES
CARROLL	1.55	10.00	10-50	-	\$.10/ton	2.25	YES
CARTER	2.99	-	-	3.0	\$.15/ton	2.25	YES
CHEATHAM	3.41	50.00	Misdemeanor	-	\$.15/ton	2.25	YES
CHESTER	2.24	15.00	20-50	-	-	2.25	NO
CLAIBORNE	2.95	25.00	Up to \$50	3.0	\$.15/ton	2.25	YES
CLAY	3.53	-	-	-	\$.15/ton	1.00	YES
COCKE	2.95	-	-	3.0	-	2.75	YES
COFFEE	2.49	-	-	-	\$.15/ton	2.00	YES
CROCKETT	2.45	25.00	Misdemeanor	-	-	2.25	YES
CUMBERLAND	1.53	-	-	5.0	\$.15/ton	2.25	YES
DAVIDSON	3.64	25.00	5-50	4.0	\$.15/ton	2.25	YES
DECATUR	1.99	-	-	5.0	\$.05/ton	1.50	YES
DEKALB	2.43	-	-	-	-	1.50	YES
DICKSON	2.96	30.00	25-50	5.0	-	2.25	YES
DYER	1.85	10.00	5-50	-	-	2.75	NO
FAYETTE	3.31	25.00	25-50 and Up to 6 mo.	5.0	\$.15/ton	2.25	YES
FENTRESS	2.45	25.00	Up to 50	-	-	1.50	YES
FRANKLIN	1.81	-	-	5.0	-	2.25	YES
GIBSON	2.61	25.00	10-50	4.0	-	2.25	YES
GILES	4.51	-	-	-	\$.15/ton	1.50	YES
GRAINGER	3.24	-	-	-	-	2.25	YES
GREENE	2.48	20.00	50-100	2.0	-	2.50	YES
GRUNDY	3.41	-	-	-	-	2.25	NO
HAMBLEN	2.79	-	-	-	-	2.50	NO
HAMILTON	2.43	-	-	4.0	-	1.75	YES
HANCOCK	1.82	20.00	Up to 50	-	-	2.00	NO
HARDEMAN	2.10	20.00	Up to 50	5.0	-	2.00	YES
HARDIN	2.54	10.00	Up to 50	5.0	-	1.50	YES
HAWKINS	3.17	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	3.04	15.00	25-50	5.0	-	2.25	YES
HICKMAN	3.14	15.00	5-50	-	\$.15/ton	2.25	YES
HOUSTON	3.25	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	2.37	25.00	10-50	-	-	2.25	YES
JOHNSON	3.75	20.00	20-50 and Up to 1 yr.	5.0	-	1.50	YES
KNOX	2.85	-	-	5.0	-	2.25	YES
LAKE	2.85	30.00	None	5.0	-	2.25	YES
LAUDERDALE	2.23	15.00	5-50	5.0	-	2.00	YES

TABLE VIII
1990 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
LAWRENCE	3.21	25.00	25-50	-	\$.15/ton	2.25	YES
LEWIS	1.94	20.00	Up to 50	-	-	2.00	YES
LINCOLN	2.16	25.00	25-50	5.0	-	1.50	YES
LOUDON	2.80	-	-	5.0	-	1.50	YES
MCMINN	2.64	-	-	5.0	\$.15/ton	2.00	YES
MCNAIRY	2.85	-	-	-	-	2.25	YES
MACON	3.07	30.00	-	-	-	2.25	YES
MADISON	2.56	-	-	5.0	\$.15/ton	2.75	YES
MARION	2.71	-	-	5.0	\$.15/ton	2.25	YES
MARSHALL	4.11	25.00	Up to 50	-	\$.15/ton	2.25	YES
MAURY	2.68	-	-	-	-	2.25	YES
MEIGS	2.33	-	-	-	-	2.00	YES
MONROE	3.15	-	-	3.0	\$.15/ton	2.25	YES
MONTGOMERY	4.15	30.00	Misdemeanor	3.0	\$.15/ton	2.50	YES
MOORE	2.83	-	-	-	-	2.50	YES
MORGAN	6.70	-	-	-	-	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	2.29	-	-	-	-	1.50	NO
POLK	4.89	-	-	-	\$.15/ton	2.25	YES
PUTNAM	1.75	-	-	5.0	\$.15/ton	2.25	YES
RHEA	3.48	-	-	-	-	2.25	YES
ROANE	3.31	-	-	-	\$.15/ton	2.50	YES
ROBERTSON	3.98	35.00	10-50	5.0	\$.15/ton	2.25	YES
RUTHERFORD	3.20	30.00	20-50	1.5	To \$.25/ton	2.25	YES
SCOTT	3.60	-	-	5.0	-	2.25	YES
SEQUATCHIE	2.41	-	-	4.0	-	2.25	YES
SEVIER	1.30	-	-	-	-	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	4.74	-	-	-	-	2.25	YES
SUMNER	3.11	50.00	10-50	5.0	\$.15/ton	2.25	YES
TIPTON	3.38	30.00	25-50	5.0	-	2.25	YES
TROUSDALE	4.46	-	-	-	\$.15/ton	2.25	YES
UNICOI	4.40	-	-	5.0	\$.15/ton	2.25	NO
UNION	2.50	-	-	-	-	2.25	NO
VAN BUREN	2.91	-	-	5.0	-	2.75	YES
WARREN	2.65	-	-	-	\$.15/ton	2.00	YES
WASHINGTON	2.74	-	-	-	-	2.25	YES
WAYNE	2.78	10.00	Up to 50	-	\$.15/ton	1.75	YES
WEAKLEY	2.30	20.00	Up to 50	5.0	\$.15/ton	2.25	YES
WHITE	2.99	-	-	-	To \$.25/ton	2.25	YES
WILLIAMSON	2.91	25.00	Up to 50	4.0	\$.15/ton	1.50	YES
WILSON	4.00	50.00 *	Up to 50	3.0	\$.15/ton	1.50	YES

*Wilson County - \$50 for one year (11/1/90-10/31/91); then reverts to \$25.

The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, handicap, or veteran status in provisions 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.

Inquires concerning Title IX and Section 504 should be directed to Ms. Mary H. Taylor, Assistant to the Vice President, 109 Student Services and Administration Building, Knoxville, Tennessee 37996-0212, (615) 974-6622. Charges of violation of the above policy should be directed to Ms. Taylor.