

**CTAS Technical Report 95-2**

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**TENNESSEE  
COUNTY  
TAX  
STATISTICS**

*January 1995*

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**THE UNIVERSITY OF TENNESSEE  
COUNTY TECHNICAL ASSISTANCE SERVICE**



**TECHNICAL REPORT**

**TENNESSEE COUNTY TAX STATISTICS**

**JANUARY 1995**



**Authorization No. E15-1570-00-002-95**

**THE UNIVERSITY OF TENNESSEE  
COUNTY TECHNICAL ASSISTANCE SERVICE**



**TECHNICAL REPORT**

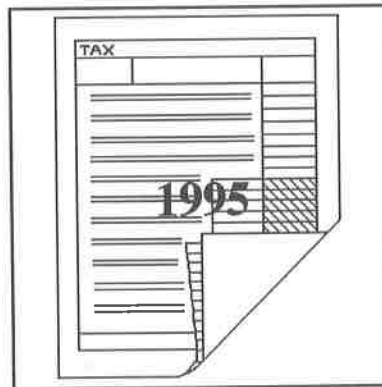
**TENNESSEE COUNTY TAX STATISTICS**

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# TENNESSEE COUNTY TAX STATISTICS



Prepared by

**Judy F. Reinhart, Staff Development and  
Special Projects Consultant**

**Authorization No. E15-1570-00-002-95**



**January, 1995**

226 Capitol Boulevard Building  
Suite 400  
Nashville, Tennessee 37219-1804  
(615) 242-0358

**Dear County Official:**

**The following text and tables represent our 20th 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, no counties levied a new wheel tax, and two counties (*Benton and Jefferson*) 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.**

**J. Rodney Carmical  
Executive Director**

## TABLE OF CONTENTS

<b>TENNESSEE COUNTY PROPERTY TAX RATES</b>	<b>1-24</b>
<b>TABLE I</b> <b>Distribution of the Tennessee County Property Tax Rates</b>	<b>5-12</b>
<b>TABLE II</b> <b>Comparison of Tennessee County Property Tax Rates                   - 1994 vs 1993</b>	<b>13-18</b>
<b>TABLE II-A</b> <b>Comparison of Tennessee County Effective Tax Rates                   - 1994 vs 1993</b>	<b>19-24</b>
<b>COUNTYWIDE MOTOR VEHICLE TAX LEVIED IN TENNESSEE COUNTIES</b>	<b>25-34</b>
<b>TABLE III</b> <b>A Compilation of Counties In Tennessee Levying a                   Countywide Motor Vehicle Tax</b>	<b>27-32</b>
<b>TABLE IV</b> <b>Motor Vehicle Registrations for Tennessee Counties - 1994</b>	<b>33</b>
<b>LOCAL SALES TAX IN TENNESSEE COUNTIES</b>	<b>35-40</b>
<b>TABLE V</b> <b>Local Option Sales Tax Rates</b>	<b>39</b>
<b>HOTEL MOTEL TAX IN TENNESSEE COUNTIES</b>	<b>41-50</b>
<b>TABLE VI</b> <b>Hotel/Motel Tax In Tennessee Counties</b>	<b>43-49</b>
<b>COUNTY MINERAL SEVERANCE TAX</b>	<b>51-60</b>
<b>TABLE VII</b> <b>County Mineral Severance Tax</b>	<b>53-59</b>
<b>LITIGATION TAX IN TENNESSEE COUNTIES</b>	<b>61</b>
<b>TAX RATE SUMMARY - TABLE VIII</b>	<b>63-66</b>
<b>APPENDIX A</b>	<b>67</b>

## TENNESSEE COUNTY PROPERTY TAX RATES

(1994 TAX YEAR)

As county populations and corresponding demands for service continue to increase, county officials continue to find themselves facing increased costs 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 811 of the National Affordable Housing Act, 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, monuments, and nonprofit cemeteries,
  - 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 annually by the Legislature, but not less than \$10,000 (set at \$10,000 for FY1993-94), 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 1994 tax year were adopted by the State Board of Equalization and published August, 1994. In 1994, counties in Tennessee had 130 taxing districts, excluding municipal taxing entities.

Table II-A shows each tax district's effective tax rate for 1994 versus 1993. 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 \$1.14 in Sevier County to a high of \$6.0448 in Morgan County.

Other than the thirteen (13) counties (with nineteen (19) taxing jurisdictions) undergoing reappraisal programs in 1994, fourteen (14) taxing jurisdictions decreased their tax rate, twenty-three (23) jurisdictions increased their rates and sixty-nine (69) jurisdictions used reserves or other revenue in funding their budgets with the same tax rate as set in 1993.

On the following pages you will find several tables which summarize the property tax rates set by counties in 1994. 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 1994 tax rates for the 130 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 1994 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 county government consultant for your area. For help in estimating what a penny on the tax rate would bring in, please see Appendix A at the end of this report.

TABLE I  
DISTRIBUTION OF THE PROPERTY TAX - TAX YEAR 1994  
TENNESSEE COUNTY TAX DISTRICTS

COUNTY	TENNESSEE COUNTY TAX DISTRICTS										TOTAL TAX RATE
	COUNTY GENERAL FUND	OTHER GENERAL FUND	ROAD/BRIDGE FUND	GENERAL PURPOSE SCHOOL FUND	OTHER SCHOOL FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE	
<b>ANDERSON</b>											
1 Outside Clinton & Oak Ridge	0.88	-	-	1.70	-	0.50	-	3.08	-	3.08	3.08
2 Inside Clinton	0.88	-	-	1.70	-	0.49	-	3.07	-	3.07	3.07
3 Inside Oak Ridge	0.88	-	-	1.70	-	0.26	-	2.84	-	2.84	2.84
4 BEDFORD	1.29	-	0.10	1.78	-	0.30	-	3.47	-	3.47	3.47
5 BENTON	0.99	-	0.15	2.00	-	0.24	-	3.38	-	3.38	3.38
6 BLEDSOE	1.09	-	-	1.36	-	-	0.10	2.55	-	2.55	2.55
7 BLOUNT	0.58	0.04	-	1.15	-	0.52	-	2.29	-	2.29	2.29
8 BRADLEY	0.55825	0.02673	0.14442	1.22049	-	-	0.38015	2.3300	-	2.3300	2.3300
9 CAMPBELL	0.75	0.05	0.05	1.75	-	0.02	0.34	2.96	-	2.96	2.96
10 CANNON	0.920	-	-	1.695	-	0.04	0.135	2.79	-	2.79	2.79
<b>CARROLL</b>											
11 Outside SSD's	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	-	1.55	1.55
Inside SSD's as follows:											
12 Bruceston - Hollow Rock	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.79	3.34	3.34
13 Huntingdon	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.89	3.44	3.44
14 McKenzie	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.78	3.33	3.33
15 South Carroll	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.89	3.44	3.44
16 West Carroll	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42	3.42
17 Inside Atwood	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42	3.42
18 Inside Trezevant	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42	3.42
19 CARTER	0.67	-	0.10	1.74	-	0.67	-	3.18	-	3.18	3.18

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COUNTY	OTHER GENERAL FUND		ROAD/BIDGE FUND		SCHOOL FUND		OTHER SCHOOL FUND		DEBT SERVICE FUND		S. WASTE REVENUE FUND		COUNTY TAX RATE		SSD TAX RATE		TOTAL TAX RATE	
	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	RATE	RATE	RATE	RATE	RATE	RATE
20 CHEATHAM	0.74	-	0.08	1.71	0.41	0.47	0.20	3.61	-	-	-	-	-	-	-	-	-	3.61
21 CHESTER	1.32	-	0.02	1.14	-	-	-	-	-	-	-	-	2.48	-	-	-	-	2.48
22 CLAIBORNE	0.62	0.03	0.01	2.05	-	0.18	0.29	3.18	-	-	-	-	-	-	-	-	-	3.18
23 CLAY	1.20	-	-	1.66	-	0.06	-	2.92	-	-	-	-	-	-	-	-	-	2.92
24 COCKE	0.89	-	0.09	0.89	0.30	0.35	-	2.52	-	-	-	-	-	-	-	-	-	2.52
COFFEE																		
25 Outside Manchester & Tullahoma	0.73	-	-	1.50	-	0.30	0.22	2.75	-	-	-	-	-	-	-	-	-	2.75
26 Inside Manchester	0.73	-	-	1.50	-	0.15	-	2.38	-	-	-	-	-	-	-	-	-	2.38
27 Inside Tullahoma	0.73	-	-	1.50	-	0.15	-	2.38	-	-	-	-	-	-	-	-	-	2.38
28 CROCKETT	1.05	-	-	0.95	0.15	0.21	0.08	2.44	-	-	-	-	-	-	-	-	-	2.44
29 CUMBERLAND	0.58	-	-	1.14	-	0.15	-	1.87	-	-	-	-	-	-	-	-	-	1.87
DAVIDSON																		
30 General Services District	1.95	-	-	1.01	0.11	0.43	-	3.50	-	-	-	-	-	-	-	-	-	3.50
31 Urban Services District	2.83	-	-	1.01	0.11	0.55	-	4.50	-	-	-	-	-	-	-	-	-	4.50
32 DECATUR	0.57	-	-	0.99	-	0.14	0.26	1.96	-	-	-	-	-	-	-	-	-	1.96
33 DEKALB	0.41	-	-	1.05	-	0.11	0.23	1.80	-	-	-	-	-	-	-	-	-	1.80
34 DICKSON	1.05	-	0.13	1.37	-	0.35	-	2.90	-	-	-	-	-	-	-	-	-	2.90
35 DYER	0.56	-	0.17	0.74	0.21	0.17	-	1.85	-	-	-	-	-	-	-	-	-	1.85

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36 FAYETTE	0.87	-	0.42	1.05	-	0.34	0.01	2.69
37 FENTRESS	1.43	-	-	0.86	-	0.27	0.44	3.00
FRANKLIN								
38 Outside Cities	0.75	0.1200	0.0200	1.19	-	0.30	0.43	2.81
39 Outside Tullahoma, Winchester & Sewanee	0.75	-	0.0200	1.19	-	0.30	0.43	2.69
40 Inside Tullahoma, Winchester & Sewanee	0.75	-	0.0200	1.19	-	0.30	0.13	2.39
GIBSON								
Inside SSD's below:								
41 Gibson County	0.68	-	0.18	-	0.08	-	-	0.94
42 Bradford	0.68	-	0.18	-	0.08	-	-	0.94
43 Dyer	0.68	-	0.18	-	0.08	-	-	0.94
44 Kenton	0.68	-	0.18	-	0.08	-	-	0.94
45 Milan	0.68	-	0.18	-	0.08	-	-	0.94
46 Trenton	0.68	-	0.18	-	0.08	-	-	0.94
47 GILES	0.83	-	0.09	1.83	-	0.56	-	3.31
48 GRAINGER	0.86	-	0.14	1.33	-	0.32	0.12	2.77
GREENE								
49 Outside Greeneville	0.46	0.20	0.21	1.07	-	0.59	0.09	2.62
50 Inside Greeneville	0.46	0.20	0.21	1.07	-	0.17	0.09	2.20
51 GRUNDY	1.42	-	-	1.49	-	0.26	0.24	3.41
HAMBLEN								
52 Outside Morristown	0.50	0.02	-	1.46	-	0.48	0.08	2.54

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53 Inside Morristown	0.50	-	-	1.46	-	0.48	-	-	2.44	-	2.44
54 HAMILTON	0.9409	-	0.0192	1.3538	-	0.4993	-	-	2.8132	-	2.8132
55 HANCOCK	0.74	-	-	1.23	-	0.57	0.17	-	2.71	-	2.71
56 HARDEMAN	0.42	-	0.12	1.70	-	0.04	-	-	2.28	-	2.28
57 HARDIN	0.88	-	0.07	1.59	-	-	-	-	2.54	-	2.54
58 HAWKINS	0.91	-	0.23	1.48	0.18	0.40	-	-	3.20	-	3.20
59 HAYWOOD	0.60	-	0.21	1.51	-	0.18	-	-	2.50	-	2.50
60 HENDERSON	0.50	-	0.09	0.90	0.42	-	-	-	1.91	-	1.91
HENRY											
61 Outside Paris SSD	0.48	-	0.43	1.68	-	0.05	0.14	-	2.78	-	2.78
62 Inside Paris SSD	0.48	-	0.43	1.68	-	0.05	0.14	-	2.78	0.24	3.02
63 HICKMAN	0.88	-	0.09	1.64	-	0.47	-	-	3.08	-	3.08
64 HOUSTON	1.78	-	0.02	1.22	-	0.27	-	-	3.29	-	3.29
HUMPHREYS											
65 Outside Cities	0.38	0.23	0.07	1.05	-	0.48	0.08	-	2.29	-	2.29
66 Inside Cities	0.38	0.17	0.07	1.05	-	0.48	0.08	-	2.23	-	2.23
67 JACKSON	0.75	-	0.09	1.41	-	0.42	0.50	-	3.17	-	3.17
68 JEFFERSON	0.69	0.01	0.04	0.97	-	0.51	0.28	-	2.50	-	2.50

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69 JOHNSON	1.12	-	-	2.29	0.19	0.25	-	3.85	-	3.85	3.85
70 KNOX	1.1005	0.1315	-	1.38	0.06	0.192	0.046	2.91	-	2.91	2.91
71 LAKE	1.05	-	0.05	1.57	-	0.28	0.05	3.00	-	3.00	3.00
72 LAUDERDALE	0.62	0.03	0.35	1.25	-	0.43	-	2.68	-	2.68	2.68
73 LAWRENCE	1.03	0.02	0.23	1.10	-	0.40	-	2.78	-	2.78	2.78
74 LEWIS	0.89	-	0.05	0.70	-	0.25	-	1.89	-	1.89	1.89
75 LINCOLN	0.48	-	0.13	1.41	-	0.57	-	2.59	-	2.59	2.59
LOUDON											
76 Outside Lenoir City	0.72	-	0.04	1.25	-	0.50	-	2.51	-	2.51	2.51
77 Inside Lenoir City	0.72	-	0.04	1.25	-	0.28	-	2.29	-	2.29	2.29
78 MCMINN	0.4884	-	0.1919	0.9189	0.3190	0.6138	-	2.5320	-	2.5320	2.5320
79 MCNAIRY	0.80	-	0.12	1.53	-	0.10	-	2.55	-	2.55	2.55
80 MACON	1.17	-	0.21	1.39	-	0.34	-	3.11	-	3.11	3.11
81 MADISON	0.675	0.0975	0.13	1.34	-	0.5475	-	2.79	-	2.79	2.79
MARION											
82 Outside SSD	1.32	-	-	0.82	-	-	-	2.14	-	2.14	2.14
83 Richard City SSD	1.32	-	-	0.82	-	-	-	2.14	0.21	2.35	2.35
84 MARSHALL	0.76	-	0.11	1.83	-	0.53	-	3.23	-	3.23	3.23

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	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	RATE	RATE		
85 MAURY	0.64	—	0.12	1.18	—	0.50	0.05	2.49	—	—	—	2.49	—	2.49
86 MEIGS	0.77	—	—	1.22	—	0.33	—	2.32	—	—	—	2.32	—	2.32
87 MONROE	0.54	—	0.06	1.37	—	0.03	—	2.00	—	—	—	2.00	—	2.00
88 MONTGOMERY	0.58	—	0.18	0.95	—	1.02	—	2.73	—	—	—	2.73	—	2.73
<b>MOORE</b>														
89 General Services District	0.79	—	0.06	1.88	—	—	—	2.73	—	—	—	2.73	—	2.73
90 Urban Services District	0.79	0.15	0.06	1.88	—	—	—	2.88	—	—	—	2.88	—	2.88
91 MORGAN	1.23	—	0.047	2.0857	—	2.32	0.3621	6.0448	—	—	—	6.0448	—	6.0448
<b>OBION</b>														
92 Outside Union City	0.24	—	0.21	1.91	—	0.95	—	3.31	—	—	—	3.31	—	3.31
93 Inside Union City	0.24	—	0.21	1.91	—	0.04	—	2.40	—	—	—	2.40	—	2.40
94 OVERTON	1.12	—	0.08	1.35	—	0.21	0.03	2.79	—	—	—	2.79	—	2.79
95 PERRY	1.08	—	—	1.27	—	0.69	0.25	3.29	—	—	—	3.29	—	3.29
96 PICKETT	1.30	—	—	1.26	—	0.11	0.77	3.44	—	—	—	3.44	—	3.44
97 POLK	1.07	—	—	1.84	—	0.63	—	3.54	—	—	—	3.54	—	3.54
98 PUTNAM	0.85	—	0.11	0.69	—	0.77	0.12	2.54	—	—	—	2.54	—	2.54
99 RHEA	0.99	—	—	0.61	0.35	0.79	—	2.74	—	—	—	2.74	—	2.74
<b>ROANE</b>														
100 Outside Harriman & Oak Ridg	0.53	0.10	0.035	1.67	—	0.43	0.16	2.925	—	—	—	2.925	—	2.925

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101 Inside Harriman & Oak Ridge	0.53	0.10	0.035	1.67	-	0.01	0.02	2.365	-	2.365	2.365
102 Inside Kingston, Oliver Springs & Rockwood	0.53	0.10	0.035	1.67	-	0.43	0.02	2.785	-	2.785	2.785
<b>ROBERTSON</b>											
103 Outside Cities	0.81	0.27	-	1.71	-	0.63	-	3.42	-	3.42	3.42
104 Inside Cities	0.81	-	-	1.71	-	0.63	-	3.15	-	3.15	3.15
<b>105 RUTHERFORD</b>											
105 RUTHERFORD	0.39	-	-	1.86	-	0.65	0.07	2.97	-	2.97	2.97
<b>SCOTT</b>											
106 Outside Oneida SSD	0.87	-	-	1.87	-	0.81	0.03	3.58	-	3.58	3.58
107 Inside Oneida SSD	0.87	-	-	1.87	-	0.18	0.03	2.95	1.19	4.14	4.14
<b>108 SEQUATCHIE</b>											
108 SEQUATCHIE	0.91	-	-	1.15	-	0.17	0.13	2.36	-	2.36	2.36
<b>109 SEVIER</b>											
109 SEVIER	0.40	0.03	0.16	0.54	-	0.13	-	1.26	-	1.26	1.26
<b>110 SHELBY</b>											
110 SHELBY	1.40	-	-	1.42	-	0.34	-	3.16	-	3.16	3.16
<b>111 SMITH</b>											
111 SMITH	0.86	-	0.02	1.89	-	0.16	-	2.93	-	2.93	2.93
<b>112 STEWART</b>											
112 STEWART	1.01	-	0.07	0.07	-	0.52	0.26	1.93	-	1.93	1.93
<b>113 SULLIVAN</b>											
113 SULLIVAN	0.92	0.03	-	1.86	0.05	-	-	2.86	-	2.86	2.86
<b>114 SUMNER</b>											
114 SUMNER	0.50	-	-	1.94	-	0.71	-	3.15	-	3.15	3.15
<b>115 TIPTON</b>											
115 TIPTON	0.61	-	0.34	1.85	-	0.66	0.11	3.57	-	3.57	3.57
<b>116 TROUSDALE</b>											
116 TROUSDALE	1.54	-	-	1.35	-	0.76	0.34	3.99	-	3.99	3.99



**TABLE I**  
**DISTRIBUTION OF THE PROPERTY TAX - TAX YEAR 1994**  
**TENNESSEE COUNTY TAX DISTRICTS**

COUNTY	OTHER GENERAL FUND		ROAD/ BRIDGE FUND		GENERAL PURPOSE SCHOOL FUND		OTHER SCHOOL FUND		DEBT SERVICE REVENUE FUND		S. WASTE COUNTY TAX		TOTAL TAX RATE	
	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	RATE	RATE	RATE	RATE
117 UNICOI	1.19	-	0.065	1.37	-	-	0.465	-	-	-	3.09	-	-	3.09
118 UNION	0.32	-	0.05	1.74	-	-	0.07	0.07	0.07	0.07	2.25	-	-	2.25
119 VAN BUREN	1.59	0.10	-	1.25	-	-	0.20	0.34	0.34	0.34	3.48	-	-	3.48
120 WARREN	0.70	-	0.08	0.85	-	-	0.58	0.13	0.13	0.13	2.34	-	-	2.34
121 WASHINGTON	0.66	-	0.23	1.02	-	-	0.45	0.05	0.05	0.05	2.41	-	-	2.41
122 WAYNE	0.875	-	0.02	1.40	-	-	0.28	0.395	0.395	0.395	2.97	-	-	2.97
123 WEAKLEY	0.55	-	0.41	1.23	-	-	0.35	-	-	-	2.54	-	-	2.54
124 WHITE	0.91	-	-	1.45	-	-	0.12	-	-	-	2.48	-	-	2.48
<b>WILLIAMSON</b>														
125 Outside Units Below	0.61	-	0.12	1.57	-	-	1.02	0.11	0.11	0.11	3.43	-	-	3.43
126 9th Dist Outside Franklin	0.61	0.57	0.12	1.57	-	-	0.68	0.11	0.11	0.11	3.66	0.49	-	4.15
127 5th & 9th Inside Franklin	0.61	0.57	-	1.57	-	-	0.68	0.11	0.11	0.11	3.54	0.49	-	4.03
128 Inside Brentwood, Fairview, Franklin, Spring Hill and Thompson Station	0.61	-	-	1.57	-	-	1.02	0.11	0.11	0.11	3.31	-	-	3.31
<b>WILSON</b>														
129 Outside SSD's	0.61	-	0.23	1.43	-	-	0.66	0.13	0.13	0.13	3.06	-	-	3.06
130 Inside 10th SSD	0.61	-	0.23	1.43	-	-	0.43	0.13	0.13	0.13	2.83	-	-	2.83

TABLE II  
COMPARISON: 1994 VS 1993  
TENNESSEE COUNTY PROPERTY TAX RATES

<i>COUNTY</i>	1994 RATE	1993 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
<i>ANDERSON</i>				
1 Outside Clinton & Oak Ridge	3.08	2.98	0.10	0.03%
2 Inside Clinton	3.07	2.97	0.10	0.03%
3 Inside Oak Ridge	2.84	2.72	0.12	0.04%
4 <i>BEDFORD</i>	3.47	3.47	—	—
5 <i>BENTON</i>	3.38	3.04	0.34	0.11%
6 <i>BLEDSON</i>	2.55	2.55	—	—
7 <i>BLOUNT</i>	2.29	2.27	0.02	0.01%
8 <i>BRADLEY</i>	2.3300	2.70	N/A	N/A
9 <i>CAMPBELL</i>	2.96	2.96	—	—
10 <i>CANNON</i>	2.79	2.79	—	—
<i>CARROLL</i>				
11 Outside SSD's	1.55	1.55	—	—
Inside SSD's as follows:				
12 Bruceton-Hollow Rock	3.34	3.34	—	—
13 Huntingdon	3.44	3.44	—	—
14 McKenzie	3.33	3.33	—	—
15 South Carroll	3.44	3.44	—	—
16 West Carroll	3.42	3.42	—	—
17 Inside Atwood	3.42	3.42	—	—
18 Inside Trezevant	3.42	3.42	—	—
19 <i>CARTER</i>	3.18	3.18	—	—
20 <i>CHEATHAM</i>	3.61	3.56	0.05	0.01%
21 <i>CHESTER</i>	2.48	2.48	—	—
22 <i>CLAIBORNE</i>	3.18	3.22	-0.04	-0.01%
23 <i>CLAY</i>	2.92	3.53	N/A	N/A
24 <i>COCKE</i>	2.52	3.15	N/A	N/A
<i>COFFEE</i>				
25 Outside Manchester & Tullahoma	2.75	3.02	-0.27	-0.09%
26 Inside Manchester	2.38	2.65	-0.27	-0.10%
27 Inside Tullahoma	2.38	2.65	-0.27	-0.10%
28 <i>CROCKETT</i>	2.44	2.34	0.10	0.04%
29 <i>CUMBERLAND</i>	1.87	1.87	—	—

TABLE II  
COMPARISON: 1994 VS 1993  
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1994 RATE	1993 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>DAVIDSON</b>				
30 General Services District	3.50	3.50	—	—
31 Urban Services District	4.50	4.50	—	—
32 DECATUR	1.96	1.99	-0.03	-0.02%
33 DEKALB	1.80	1.80	—	—
34 DICKSON	2.90	2.90	—	—
35 DYER	1.85	1.85	—	—
36 FAYETTE	2.69	2.92	-0.23	-0.08%
37 FENTRESS	3.00	3.00	—	—
<b>FRANKLIN</b>				
38 Outside Cities	2.81	2.5150	0.29	0.12%
39 Outside Tullahoma, Winchester & Sewanee	2.69	2.3950	0.29	0.12%
40 Inside Tullahoma, Winchester & Sewanee	2.39	2.0700	0.32	0.15%
<b>GIBSON</b>				
Inside SSD's below:				
41 Gison County	2.31	2.31	—	—
42 Bradford	2.63	2.63	—	—
43 Dyer	2.31	2.31	—	—
44 Kenton	2.38	2.38	—	—
45 Milan	2.49	2.49	—	—
46 Trenton	2.38	2.38	—	—
47 GILES	3.31	3.31	—	—
48 GRAINGER	2.77	2.77	—	—
<b>GREENE</b>				
49 Outside Greeneville	2.62	2.62	—	—
50 Inside Greeneville	2.20	2.20	—	—
51 GRUNDY	3.41	3.41	—	—
<b>HAMBLEN</b>				
52 Outside Morristown	2.54	2.93	N/A	N/A
53 Inside Morristown	2.44	2.81	N/A	N/A
54 HAMILTON	2.8132	2.8132	—	—
55 HANCOCK	2.71	1.82	0.89	0.49%
56 HARDEMAN	2.28	2.28	—	—

TABLE II  
COMPARISON: 1994 VS 1993  
TENNESSEE COUNTY PROPERTY TAX RATES

<i>COUNTY</i>	1994 RATE	1993 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
57 <i>HARDIN</i>	2.54	2.54	—	—
58 <i>HAWKINS</i>	3.20	3.20	—	—
59 <i>HAYWOOD</i>	2.50	2.50	—	—
60 <i>HENDERSON</i>	1.91	1.91	—	—
<i>HENRY</i>				
61 Outside Paris SSD	2.78	3.08	N/A	N/A
62 Inside Paris SSD	3.02	3.34	N/A	N/A
63 <i>HICKMAN</i>	3.08	3.81	N/A	N/A
64 <i>HOUSTON</i>	3.29	3.29	—	—
<i>HUMPHREYS</i>				
65 Outside Cities	2.29	2.23	0.06	0.03%
66 Inside Cities	2.23	N/A	N/A	N/A
67 <i>JACKSON</i>	3.17	3.17	—	—
68 <i>JEFFERSON</i>	2.50	2.50	—	—
69 <i>JOHNSON</i>	3.85	3.85	—	—
70 <i>KNOX</i>	2.91	2.91	—	—
71 <i>LAKE</i>	3.00	3.00	—	—
72 <i>LAUDERDALE</i>	2.68	2.68	—	—
73 <i>LAWRENCE</i>	2.78	2.78	—	—
74 <i>LEWIS</i>	1.89	2.09	-0.20	-0.10%
75 <i>LINCOLN</i>	2.59	2.59	—	—
<i>LOUDON</i>				
76 Outside Lenoir City	2.51	2.51	—	—
77 Inside Lenoir City	2.29	2.29	—	—
78 <i>MCMINN</i>	2.5320	2.5320	—	—
79 <i>MCNAIRY</i>	2.55	2.85	N/A	N/A
80 <i>MACON</i>	3.11	3.29	-0.18	-0.05%
81 <i>MADISON</i>	2.79	3.50	N/A	N/A

TABLE II  
COMPARISON: 1994 VS 1993  
TENNESSEE COUNTY PROPERTY TAX RATES

<i>COUNTY</i>	1994 RATE	1993 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
<i>MARION</i>				
82 Outside SSD	2.14	2.14	—	—
83 Richard City SSD	2.35	2.35	—	—
84 <i>MARSHALL</i>	3.23	2.90	0.33	0.11%
85 <i>MAURY</i>	2.49	3.79	N/A	N/A
86 <i>MEIGS</i>	2.32	2.32	—	—
87 <i>MONROE</i>	2.00	2.00	—	—
88 <i>MONTGOMERY</i>	2.73	2.73	—	—
<i>MOORE</i>				
89 General Services District	2.73	3.05	N/A	N/A
90 Urban Services District	2.88	3.25	N/A	N/A
91 <i>MORGAN</i>	6.0448	6.0448	—	—
<i>OBION</i>				
92 Outside Union City	3.31	3.31	—	—
93 Inside Union City	2.40	2.40	—	—
94 <i>OVERTON</i>	2.79	2.79	—	—
95 <i>PERRY</i>	3.29	3.27	0.02	0.01%
96 <i>PICKETT</i>	3.44	3.44	—	—
97 <i>POLK</i>	3.54	3.59	-0.05	-0.01%
98 <i>PUTNAM</i>	2.54	2.54	—	—
99 <i>RHEA</i>	2.74	2.74	—	—
<i>ROANE</i>				
100 Outside Harriman & Oak Ridge	2.925	3.825	N/A	N/A
101 Inside Harriman & Oak Ridge	2.365	3.045	N/A	N/A
102 Inside Kingston, Oliver Springs & Rockwood	2.785	3.475	N/A	N/A
<i>ROBERTSON</i>				
103 Outside Cities	3.42	3.29	0.13	0.04%
104 Inside Cities	3.15	N/A	N/A	N/A
105 <i>RUTHERFORD</i>	2.97	3.39	N/A	N/A
<i>SCOTT</i>				
106 Outside Oneida SSD	3.58	3.72	-0.14	-0.04%
107 Inside Oneida SSD	4.14	4.00	0.14	0.03%

TABLE II  
COMPARISON: 1994 VS 1993  
TENNESSEE COUNTY PROPERTY TAX RATES

<i>COUNTY</i>	1994 RATE	1993 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
108 <i>SEQUATCHIE</i>	2.36	2.36	—	—
109 <i>SEVIER</i>	1.26	1.26	—	—
110 <i>SHELBY</i>	3.16	3.16	—	—
111 <i>SMITH</i>	2.93	2.93	N/A	N/A
112 <i>STEWART</i>	1.93	1.55	0.38	0.25%
113 <i>SULLIVAN</i>	2.86	2.92	-0.06	-0.02%
114 <i>SUMNER</i>	3.15	3.15	—	—
115 <i>TIPTON</i>	3.57	3.57	—	—
116 <i>TROUSDALE</i>	3.99	4.05	-0.06	-0.01%
117 <i>UNICOI</i>	3.09	3.29	-0.20	-0.06%
118 <i>UNION</i>	2.25	2.25	—	—
119 <i>VAN BUREN</i>	3.48	3.48	—	—
120 <i>WARREN</i>	2.34	2.24	0.10	0.04%
121 <i>WASHINGTON</i>	2.41	2.41	—	—
122 <i>WAYNE</i>	2.97	2.57	0.40	0.16%
123 <i>WEAKLEY</i>	2.54	2.54	—	—
124 <i>WHITE</i>	2.48	2.48	—	—
<i>WILLIAMSON</i>				
125 Outside Units Below	3.43	3.09	0.34	0.11%
126 9th Dist Outside Franklin	4.15	3.80	0.35	0.09%
127 5th & 9th Inside Franklin	4.03	3.63	0.40	0.11%
128 Inside Brentwood, Fairview, Franklin, Spring Hill and Thompson Station	3.31	2.92	0.39	0.13%
<i>WILSON</i>				
129 Outside SSD's	3.06	3.06	—	—
130 Inside 10th SSD	2.83	3.20	-0.37	-0.12%

NOTE: Bradley, Clay, Cocke, Hamblen, Henry, Hickman, McNairy, Madison, Maury, Moore, Roane, Rutherford and Smith Counties participated in a reappraisal program in 1993-94. The 1994 tax rate is a result of this program, and thus, cannot be compared on a percentage basis with the 1993 tax rate.

**TABLE II-A**  
**COMPARISON: 1994 VS 1993**  
**EFFECTIVE TAX RATES**

<i>COUNTY</i>	1994 RATE	APPRAISAL RATIO*	1994 EFFECTIVE TAX RATE	1993 EFFECTIVE TAX RATE
<i>ANDERSON</i>				
1 Outside Clinton & Oak Ridge	3.08	0.8970	2.76	2.98
2 Inside Clinton	3.07	0.8970	2.75	2.97
3 Inside Oak Ridge	2.84	0.8970	2.55	2.72
<i>4 BEDFORD</i>				
	3.47	1.0000	3.47	3.47
<i>5 BENTON</i>				
	3.38	1.0000	3.38	3.04
<i>6 BLEDSOE</i>				
	2.55	1.0000	2.55	2.55
<i>7 BLOUNT</i>				
	2.29	1.0000	2.29	2.27
<i>8 BRADLEY</i>				
	2.3300	1.0000	2.3300	2.2310
<i>9 CAMPBELL</i>				
	2.96	1.0000	2.96	2.96
<i>10 CANNON</i>				
	2.79	1.0000	2.79	2.79
<i>CARROLL</i>				
11 Outside SSD's	1.55	0.9558	1.48	1.41
Inside SSD's as follows:				
12 Bruceton-Hollow Rock	3.34	0.9558	3.19	3.04
13 Huntingdon	3.44	0.9558	3.29	3.13
14 McKenzie	3.33	0.9558	3.18	3.03
15 South Carroll	3.44	0.9558	3.29	3.13
16 West Carroll	3.42	0.9558	3.27	3.12
17 Inside Atwood	3.42	0.9558	3.27	3.12
18 Inside Trezevant	3.42	0.9558	3.27	3.12
<i>19 CARTER</i>				
	3.18	0.9811	3.12	3.12
<i>20 CHEATHAM</i>				
	3.61	0.9505	3.43	3.38
<i>21 CHESTER</i>				
	2.48	0.8913	2.21	2.48
<i>22 CLAIBORNE</i>				
	3.18	0.9500	3.02	3.22
<i>23 CLAY</i>				
	2.92	1.0000	2.92	3.11
<i>24 COCKE</i>				
	2.52	1.0000	2.52	2.67
<i>COFFEE</i>				
25 Outside Manchester & Tullahoma	2.75	1.0000	2.75	2.74
26 Inside Manchester	2.38	1.0000	2.38	2.41
27 Inside Tullahoma	2.38	1.0000	2.38	2.41
<i>28 CROCKETT</i>				
	2.44	1.0000	2.44	2.34
<i>29 CUMBERLAND</i>				
	1.87	1.0000	1.87	1.87

TABLE II-A  
COMPARISON: 1994 VS 1993  
EFFECTIVE TAX RATES

<i>COUNTY</i>	1994 RATE	APPRAISAL RATIO*	1994 EFFECTIVE TAX RATE	1993 EFFECTIVE TAX RATE
<i>DAVIDSON</i>				
30 General Services District	3.50	1.0000	—	—
31 Urban Services District	4.50	1.0000	—	—
<i>DECATUR</i>				
32	1.96	1.0000	1.96	1.99
<i>DEKALB</i>				
33	1.80	1.0000	1.80	1.80
<i>DICKSON</i>				
34	2.90	0.9758	2.83	2.83
<i>DYER</i>				
35	1.85	0.9049	1.67	1.85
<i>FAYETTE</i>				
36	2.69	1.0000	2.69	2.45
<i>FENTRESS</i>				
37	3.00	0.9359	2.81	2.81
<i>FRANKLIN</i>				
38 Outside Cities	2.81	0.9806	2.76	2.4662
39 Outside Tullahoma, Winchester & Sewanee	2.69	0.9806	2.64	2.3485
40 Inside Tullahoma, Winchester & Sewanee	2.39	0.9806	2.34	2.0298
<i>GIBSON</i>				
Inside SSD's below:				
41 Gison County	2.31	1.0000	2.31	2.31
42 Bradford	2.63	1.0000	2.63	2.63
43 Dyer	2.31	1.0000	2.31	2.31
44 Kenton	2.38	1.0000	2.38	2.38
45 Milan	2.49	1.0000	2.49	2.49
46 Trenton	2.38	1.0000	2.38	2.38
<i>GILES</i>				
47	3.31	1.0000	3.31	3.31
<i>GRAINGER</i>				
48	2.77	1.0000	2.77	2.77
<i>GREENE</i>				
49 Outside Greeneville	2.62	0.8749	2.29	2.62
50 Inside Greeneville	2.20	0.8749	1.92	2.20
<i>GRUNDY</i>				
51	3.41	1.0000	3.41	3.41
<i>HAMBLEN</i>				
52 Outside Morristown	2.54	1.0000	2.54	2.64
53 Inside Morristown	2.44	1.0000	2.44	2.53
<i>HAMILTON</i>				
54	2.8132	1.0000	2.8132	2.8132
<i>HANCOCK</i>				
55	2.71	0.9333	2.53	1.82
<i>HARDEMAN</i>				
56	2.28	0.9492	2.16	2.28



TABLE II-A  
COMPARISON: 1994 VS 1993  
EFFECTIVE TAX RATES

<i>COUNTY</i>	1994 RATE	APPRAISAL RATIO*	1994 EFFECTIVE TAX RATE	1993 EFFECTIVE TAX RATE
57 <i>HARDIN</i>	2.54	0.7823	1.99	1.99
58 <i>HAWKINS</i>	3.20	0.9650	3.09	3.20
59 <i>HAYWOOD</i>	2.50	0.9705	2.43	2.43
60 <i>HENDERSON</i>	1.91	1.0000	1.91	1.91
<i>HENRY</i>				
61 Outside Paris SSD	2.78	1.0000	2.78	2.85
62 Inside Paris SSD	3.02	1.0000	3.02	3.10
63 <i>HICKMAN</i>	3.08	1.0000	3.08	2.80
64 <i>HOUSTON</i>	3.29	0.9436	3.10	3.29
<i>HUMPHREYS</i>				
65 Outside Cities	2.29	1.0000	2.29	N/A
66 Inside Cities	2.23	1.0000	2.23	N/A
67 <i>JACKSON</i>	3.17	1.0000	3.17	3.17
68 <i>JEFFERSON</i>	2.50	0.9167	2.29	2.50
69 <i>JOHNSON</i>	3.85	0.9855	3.79	3.79
70 <i>KNOX</i>	2.91	0.9925	2.89	2.89
71 <i>LAKE</i>	3.00	0.9200	2.76	3.00
72 <i>LAUDERDALE</i>	2.68	0.7756	2.08	2.08
73 <i>LAWRENCE</i>	2.78	0.9906	2.75	2.78
74 <i>LEWIS</i>	1.89	1.0000	1.89	2.09
75 <i>LINCOLN</i>	2.59	1.0000	2.59	2.59
<i>LOUDON</i>				
76 Outside Lenoir City	2.51	1.0000	2.51	2.51
77 Inside Lenoir City	2.29	1.0000	2.29	2.29
78 <i>MCMINN</i>	2.5320	0.9393	2.3783	2.5320
79 <i>MCNAIRY</i>	2.55	1.0000	2.55	2.57
80 <i>MACON</i>	3.11	0.8333	2.59	2.74
81 <i>MADISON</i>	2.79	1.0000	2.79	2.80

TABLE II-A  
COMPARISON: 1994 VS 1993  
EFFECTIVE TAX RATES

<i>COUNTY</i>	1994 RATE	APPRAISAL RATIO*	1994 EFFECTIVE TAX RATE	1993 EFFECTIVE TAX RATE
<i>MARION</i>				
82 Outside SSD	2.14	0.9231	1.98	2.14
83 Richard City SSD	2.35	0.9231	2.17	2.35
<i>84 MARSHALL</i>				
	3.23	0.9688	3.13	2.88
<i>85 MAURY</i>				
	2.49	1.0000	2.49	2.34
<i>86 MEIGS</i>				
	2.32	1.0000	2.32	2.32
<i>87 MONROE</i>				
	2.00	0.9462	1.89	1.94
<i>88 MONTGOMERY</i>				
	2.73	0.9170	2.50	2.61
<i>MOORE</i>				
89 General Services District	2.73	1.0000	2.73	2.53
90 Urban Services District	2.88	1.0000	2.88	2.69
<i>91 MORGAN</i>				
	6.0448	1.0000	6.0448	6.0448
<i>OBION</i>				
92 Outside Union City	3.31	0.9228	3.05	3.14
93 Inside Union City	2.40	0.9228	2.21	2.28
<i>94 OVERTON</i>				
	2.79	0.9528	2.66	2.79
<i>95 PERRY</i>				
	3.29	1.0000	3.29	3.24
<i>96 PICKETT</i>				
	3.44	0.9741	3.35	3.44
<i>97 POLK</i>				
	3.54	0.9234	3.27	3.59
<i>98 PUTNAM</i>				
	2.54	0.9110	2.31	2.54
<i>99 RHEA</i>				
	2.74	1.0000	2.74	2.74
<i>ROANE</i>				
100 Outside Harriman & Oak Ridge	2.925	1.0000	2.93	3.156
101 Inside Harriman & Oak Ridge	2.365	1.0000	2.37	2.513
102 Inside Kingston, Oliver Springs & Rockwood	2.785	1.0000	2.79	N/A - NEW
<i>ROBERTSON</i>				
103 Outside Cities	3.42	0.9209	3.15	3.12
104 Inside Cities	3.15	0.9209	2.90	3.12
<i>105 RUTHERFORD</i>				
	2.97	1.0000	2.97	3.10
<i>SCOTT</i>				
106 Outside Oneida SSD	3.58	1.0000	3.58	3.75
107 Inside Oneida SSD	4.14	1.0000	4.14	4.00

TABLE II-A  
COMPARISON: 1994 VS 1993  
EFFECTIVE TAX RATES

<i>COUNTY</i>	1994 RATE	APPRAISAL RATIO*	1994 EFFECTIVE TAX RATE	1993 EFFECTIVE TAX RATE
108 SEQUATCHIE	2.36	1.0000	2.36	2.36
109 SEVIER	1.26	0.9038	1.14	1.26
110 SHELBY	3.16	1.0000	3.16	3.16
111 SMITH	2.93	1.0000	2.93	1.75
112 STEWART	1.93	0.9816	1.89	1.55
113 SULLIVAN	2.86	1.0000	2.86	2.92
114 SUMNER	3.15	0.9091	2.86	3.15
115 TIPTON	3.57	0.9393	3.35	3.57
116 TROUSDALE	3.99	0.9115	3.64	4.05
117 UNICOI	3.09	1.0000	3.09	2.91
118 UNION	2.25	1.0000	2.25	2.25
119 VAN BUREN	3.48	0.9697	3.37	3.35
120 WARREN	2.34	0.9167	2.15	2.24
121 WASHINGTON	2.41	1.0000	2.41	2.41
122 WAYNE	2.97	0.9667	2.87	2.57
123 WEAKLEY	2.54	0.9799	2.49	2.49
124 WHITE	2.48	0.9298	2.31	2.48
<i>WILLIAMSON</i>				
125 Outside Units Below	3.43	0.9444	3.24	3.09
126 9th Dist Outside Franklin	4.15	0.9444	3.92	3.80
127 5th & 9th Inside Franklin	4.03	0.9444	3.81	3.63
128 Inside Brentwood, Fairview, Franklin, Spring Hill and Thompson Station	3.31	0.9444	3.13	2.92
<i>WILSON</i>				
129 Outside SSD's	3.06	1.0000	3.06	3.06
130 Inside 10th SSD	2.83	1.0000	2.83	3.20

*\*APPRAISAL RATIO: Average level of appraisal for assessed property  
as adopted by the State Board of Equalization, August 1994.*

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-seven (47) 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 55-4-104 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 operating a motor vehicle within the county, 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 twenty-one (21) 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 passenger cars registered in each Tennessee county as reported by the Motor Vehicle Division, Tennessee Department of Safety (formerly with Revenue). 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  
1994 COMPILATION OF  
COUNTYWIDE MOTOR VEHICLE TAX RATES

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.	Misdemeanor Up to \$50.00
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 distributed to the Highway Fund.	Up to \$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 to be placed in the Highway Fund to be used solely for road surfacing materials.	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: \$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. \$5.00 is deposited in the County General Fund.	\$20.00 - 50.00
CROCKETT	\$70.00	Chapter 203, Private Acts 1963 as amended by Chapter 56, Private Acts of 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: \$32.00 for County Road Fund; \$7.50 for school transportation; \$5.00 for General School Fund; \$25.50 for Debt Service Fund.	Misdemeanor
DAVIDSON	\$35.00	Initial \$15.00 fee increased to \$25.00 by Metro Council ordinance, 1980. Increased to \$35.00 by ordinance passed by Metro Council in 1991	Proceeds for the regulatory fee are deposited in the County General Fund and used to defray expenses in several categories.	\$5.00 - 50.00
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: \$10.00 to the Highway Fund for road maintenance and \$20.00 is to be used for retirement of school debt.	\$25.00 - 50.00

TABLE III  
1994 COMPILATION OF  
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
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: 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; 15% allocated to the 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: 20% is deposited to the County General Fund; and 80% is deposited to the Road and Bridge Fund.	\$25.00 – 50.00 or up to 6 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: \$5.00 is deposited in the Debt Service Fund; and \$20.00 is to be deposited in the County Road Fund.	\$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: \$10.00 is deposited in the County General Fund; and \$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: 50% is to be used for ambulance service; and 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: 75% is to be used for school purposes; and 25% for highway purposes.	Misdemeanor Up to \$50.00
HARDIN	\$10.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: 50% to the Highway Fund; and 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

TABLE III  
1994 COMPILATION OF  
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
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 divided as follows: two-thirds to the General Purpose School Fund; and one-third 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	\$35.00	Chapter 2, Private Acts 1975 Commission Resolution as authorized by T.C.A. 5-8-102	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 divided as follows: three-fourths for retirement of principal and interest on school construction bonds; and one-fourth to the County Road Department.	\$10.00 - 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 authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$5.00 for salaries for teachers, principals, superintendents and other employees of the County Board of Education; \$10.00 to the County General Fund for ambulance service; \$9.00 to the County General Fund; and \$6.00 for general school operations.	None



TABLE III  
1994 COMPILATION OF  
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
LAUDERDALE	\$25.00	Chapter 2, Private Acts 1969 as amended by Chapter 124, Private Acts 1979 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$10.00 for County General Fund; \$5.00 for Highway Fund; and \$10.00 for School Fund.	\$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	\$2.00	Chapter 79, Private Acts 1979	Proceeds of the tax are divided as follows: 50% for the retirement of outstanding school bonds; and 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
MCNAIRY	\$20.00	Chapter 221, Private Acts 1992	Proceeds of the tax are deposited to the Debt Service Fund for retirement of justice center indebtedness.	Misdemeanor Up to \$50.00
MACON	\$30.00	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
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
MONROE	\$25.00	Chapter 93, Private Acts 1993	Proceeds of the tax are for the construction and renovation of schools and for school bond retirement.	Misdemeanor
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

**TABLE III**  
**1994 COMPILATION OF**  
**COUNTYWIDE MOTOR VEHICLE TAX RATES**

<b>COUNTY</b>	<b>AMOUNT</b>	<b>AUTHORIZATION</b>	<b>HOW SPENT</b>	<b>FINES</b>
<b>OBION</b>	<b>\$30.00</b>	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.	<b>Misdemeanor</b>
<b>OVERTON</b>	<b>\$30.00</b>	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.	<b>\$25.00 - 50.00</b>
<b>ROBERTSON</b>	<b>\$35.00</b>	Chapter 165, 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: \$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; \$20.00 is deposited in the County Debt Service Fund for retirement of county bonds; and \$10.00 to the County Highway Fund.	<b>\$10.00 - 50.00</b>
<b>RUTHERFORD</b>	<b>\$30.00</b>	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 to the Road and Bridge Fund; and one-third to the County Debt Service Fund.	<b>\$20.00 - 50.00</b>
<b>SHELBY</b>	<b>\$25.00</b>	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for debt service purposes.	<b>Misdemeanor Up to \$50.00</b>
<b>SUMNER</b>	<b>\$50.00</b>	Chapter 22, Private Acts 1965 as amended by Chapter 299, Private Acts 1974; Chapter 65, Private Acts 1975; 1989 Commission Resolution as authorized by T.C.A. 5-8-102; and by countywide referendum.	Proceeds of the tax are divided as follows: \$15.00 for highways and \$35.00 for schools.	<b>\$10.00 - 50.00</b>
<b>TIPTON</b>	<b>\$30.00</b>	Chapter 360, Private Acts 1959 as amended by Chapter 29, Private Acts 1961; and Commission Resolution as authorized by T.C.A. 5-8-102; and Private Acts 1992	Proceeds of the tax are divided as follows: one-half to County General Fund; one-half to Highway Fund.	<b>Misdemeanor Up to \$50.00</b>

TABLE III  
1994 COMPILATION OF  
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
WARREN	\$30.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited to the Debt Service Fund.	Misdemeanor Up to \$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: \$15.00 to the County Road Fund; and \$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

TABLE IV  
MOTOR VEHICLE (AUTO) REGISTRATIONS – TENNESSEE COUNTIES

COUNTY	NUMBER OF REGISTRATIONS	COUNTY	NUMBER OF REGISTRATIONS
ANDERSON	92,517	LAUDERDALE	22,704
BEDFORD	35,013	LAWRENCE	34,076
BENTON	17,955	LEWIS	9,765
BLED SOE	9,633	LINCOLN	28,000
BLOUNT	111,232	LOUDON	34,981
BRADLEY	86,796	MCMINN	46,103
CAMPBELL	31,969	MCNAIRY	25,959
CANNON	11,094	MACON	15,601
CARROLL	28,195	MADISON	81,982
CARTER	53,141	MARION	28,480
CHEATHAM	25,796	MARSHALL	22,755
CHESTER	12,767	MAURY	65,365
CLAIBORNE	31,127	MEIGS	9,078
CLAY	9,107	MONROE	34,349
COCKE	33,959	MONTGOMERY	117,758
COFFEE	47,341	MOORE	6,486
CROCKETT	11,465	MORGAN	15,614
CUMBERLAND	40,797	OBION	29,891
DAVIDSON	585,480	OVERTON	15,489
DECATUR	13,536	PERRY	7,704
DEKALB	17,753	PICKETT	5,770
DICKSON	37,646	POLK	16,820
DYER	36,652	PUTNAM	58,086
FAYETTE	26,192	RHEA	32,442
FENTRESS	15,018	ROANE	46,157
FRANKLIN	34,865	ROBERTSON	39,428
GIBSON	41,738	RUTHERFORD	124,463
GILES	29,071	SCOTT	20,856
GRAINGER	17,109	SEQUATCHIE	13,788
GREENE	56,426	SEVIER	60,856
GRUNDY	14,772	SHELBY	737,676
HAMBLEN	68,351	SMITH	16,014
HAMILTON	373,220	STEWART	12,261
HANCOCK	5,746	SULLIVAN	166,463
HARDEMAN	22,556	SUMNER	103,196
HARDIN	25,295	TIPTON	37,686
HAWKINS	41,716	TROUSDALE	8,033
HAYWOOD	15,526	UNICOI	20,183
HENDERSON	21,692	UNION	18,779
HENRY	30,365	VAN BUREN	5,092
HICKMAN	15,597	WARREN	32,688
HOUSTON	7,148	WASHINGTON	105,241
HUMPHREYS	19,259	WAYNE	15,425
JACKSON	9,180	WEAKLEY	28,071
JEFFERSON	30,571	WHITE	24,046
JOHNSON	16,354	WILLIAMSON	96,549
KNOX	357,202	WILSON	74,334
LAKE	5,198		5,253,681

SOURCE: Motor Vehicle Division, TN Department of Safety

## 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 2.75%. 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;

\*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.

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 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, may be pledged 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 county government consultant 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%; six (6) counties levy a tax of 2.50%; fifty-six (56) 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%; nine (9) counties levy a tax of 1.50%; and one (1) county levies a tax of 1.00%.**

**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 county government consultant.**

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

Fifty-six (56) 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%, six (6) levying 3%, seven (7) levying 4%, and forty (41) 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
BENTON	5%	Chapter 932, Private Acts 1994	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
BLOUNT	4%	Chapter 102, Private Acts 1979 as amended by Chapter 23, Private Acts 1963, and Chapter 26, Private Acts 1993	Proceeds of tax divided as follows: 50% to Tourist Commission; 12.5% for Townsend Visitors Center; 37.5% to the County General Fund.	8% per annum interest/1% per month penalty/\$50.00
BRADLEY	4%	Chapter 19, Private Acts 1991	Proceeds of tax divided as follows: 25% to General Fund; 25% for Tourism; 25% for Industrial Recruitment; and 25% for proposed agri-business center, except, if sufficient state funds are not available for center, this 25% shall be deposited in County General Fund.	12% per annum interest/1% per month penalty/\$50.00
CARTER	5%	Chapter 186, Private Acts 1984 Chapter 87, Private Acts 1989 Chapter 170, Private Acts 1992	Proceeds of tax divided as follows: 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 interest/1% per month penalty/\$50.00
CROCKETT	5%	Chapter 10, Private Acts 1991	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
CUMBERLAND	5%	Chapter 145, Private Acts 1979	Proceeds allocated to County Debt Service Fund or as specified by County Commission.	12% per annum interest/1% per month penalty

TABLE VI  
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
DAVIDSON	4%	T.C.A. 7-4-101, 7-4-112-3% Chapter 559, Public Acts of 1982 - 1%	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 interest/1% per month penalty
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 interest/1% per month penalty/ \$50.00
FAYETTE	5%	Chapter 125, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
FRANKLIN	5%	Chapter 219, Private Acts 1988	Proceeds allocated to Rural Fire Protection.	12% per annum interest/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 interest/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 interest/1% per month penalty
HAMILTON	4%	Chapter 905, Public Acts 1980, as amended by Chapter 44, Public Acts 1983 and Chapter 918, Public Acts 1988	Proceeds deposited to Hotel/Motel Tax Fund and allocated by County Commission upon request.	12% per annum interest/1% per month penalty/ \$50.00
HARDEMAN	5%	Chapter 206, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI  
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
HARDIN	5%	Chapter 201, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
HAYWOOD	5%	Chapter 179, Private Acts 1988	Proceeds of tax divided as follows: one-half revenue collected in City of Brownsville returned to City; remainder to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
HENDERSON	5%	Chapter 98, Private Acts 1983 as amended by Chapter 186, Private Acts 1992	Proceeds allocated one-half to County General Fund; one-half to County Fire Department for equipment.	12% per annum interest/1% per month penalty/\$50.00
HENRY	5%	Chapter 137, Private Acts 1984	Proceeds allocated to County General Fund.	14 1/2% per annum interest/5% per month to maximum of 25%
HICKMAN	5%	Chapter 41, Private Acts 1991	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
HUMPHREYS	5%	Chapter 135, Private Acts 1981	Proceeds allocated to County General Fund or as specified by the County Commission.	12% per annum interest/1% per month penalty/\$50.00
JEFFERSON*	4%	Chapter 107, Private Acts 1994	Proceeds allocated to County General Fund to be expended as provided by County Commission.	12% per annum interest/1% per month penalty/\$50.00
JOHNSON	5%	Chapter 73, Private Acts 1989	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
KNOX	5%	Chapter 847, Public Acts 1982	Proceeds of tax divided as follows: two-thirds for direct promotion of tourism; one-third divided equally between Knox County General Fund and Knoxville City General; 40% used for tourist related expenditures.	8% per annum interest/1% per month penalty

TABLE VI  
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
LAKE	5%	Chapter 191, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00
LAUDERDALE	5%	Chapter 11, Private Acts 1989	Proceeds allocated to County General Fund.	No fine or penalty adopted
LAWRENCE	2%	Chapter 171, Private Acts 1992	Proceeds allocated to County General Fund for economic and community development purposes.	12% per annum interest/1% per month penalty/\$50.00
LINCOLN	5%	Chapter 217, Private Acts 1984	Proceeds allocated 2% or \$12,000 (whichever is greater) to County General Fund; balance for tourism development and promotion.	8% per annum interest/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 interest/5% per month penalty/\$50.00
MCMINN	5%	Chapter 5, Private Acts 1989	Proceeds allocated one-third to tourism; and two-thirds to economic development.	12% per annum interest/1% per month penalty/\$50.00
MADISON	5%	Chapter 324, Private Acts 1980 as amended by Chapter 66, Private Acts 1985	Proceeds of tax distributed 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 interest/1% per month penalty
MARION	5%	Chapter 109, Private Acts 1987	Proceeds allocated to Education.	12% per annum interest/1% per month penalty/\$50.00
MARSHALL	5%	Chapter 30, Private Acts 1993	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/\$50.00

TABLE VI  
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
MAURY	5%	Chapter 117, Private Acts 1991	Proceeds allocated for industrial development, tourism promotion, county beautification and county recreation.	12% per annum interest/1% per month penalty/\$50.00
MONROE	3%	Chapter 45, Private Acts 1981 as amended by Chapter 22, Private Acts 1983 and Chapter 22, Public Acts 1987	Proceeds of tax divided as follows: 75% for industrial development and 25% for tourism.	10% per annum interest/\$50.00
MONTGOMERY	3%	Chapter 167, Private Acts 1979	Proceeds of tax divided as follows: one-fourth to City of Clarksville; one-fourth to County General Fund; one-half to Tourist Promotion Fund.	12% per annum interest/1% per month penalty
OBION	5%	Chapter 133, Public Acts 1991	Proceeds allocated to County General Fund, for Reelfoot Lake tourism.	12% per annum interest/1% per month penalty
PUTNAM	5%	Chapter 118, Private Acts 1979, amended by Resolution, 1990	Proceeds of tax divided as follows: 3% to County Debt Service Fund; 2% as follows: for the period beginning 7/1/94, one-half to Chamber of Commerce for promoting county; remainder deposited in County's Other Projects Fund. May be reallocated by Commission as they choose.	12% per annum interest/1% per month penalty
RHEA	2% (Up to 5%)	Chapter 148, Private Acts 1992	Proceeds allocated 60% for tourism department and 40% for economic development unless otherwise designated by resolution.	12% per annum interest/1% per month penalty/\$50.00
ROANE	5%	Chapter 166, Private Acts 1992	Proceeds allocated to Industrial/Economic Fund.	12% per annum interest/1% per month penalty/\$50.00
ROBERTSON	5%	Chapter 226, Private Acts 1990	Proceeds of tax divided as follows: two-fifths 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 interest/1% per month penalty/\$50.00

TABLE VI

## HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
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 Debt Service Fund.	12% per annum interest/1% per month penalty/ \$50.00
SCOTT	5%	Chapter 144, Private Acts 1983	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty/ \$50.00
SEQUATCHIE	4%	Chapter 18, Private Acts 1989	Proceeds allocated to County General Fund.	12% 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 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 provided 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 interest/.5% per month penalty
SUMNER	5%	Chapter 7, Private Acts 1985	Proceeds allocated to County General Fund.	\$50.00
TIPTON	5%	Chapter 127, Private Acts 1988	Proceeds deposited to County General Fund for industrial development.	12% per annum interest/1% per month penalty/ \$50.00
UNICOI	5%	Chapter 111, Private Acts 1989	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI  
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
VAN BUREN	5%	Chapter 169, Private Acts 1974	Proceeds prorated to County General Fund and to Educational Capital Outlay Fund.	6% per annum interest/.5% per month penalty
WARREN	5%	Chapter 13, Private Acts 1991	Proceeds allocated to Debt Service Fund.	12% per annum interest/1% per month penalty/\$50.00
WEAKLEY	5%	Chapter 174, Public Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/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 interest/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 interest/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. It should be noted that in a recent case, *Nolichucky Sand Co. v. State of Tennessee and Greene County*, the Greene County Chancery Court held that the mineral severance tax authorized by T.C.A. 67-7-201, et seq, is unconstitutional as written. This case is on appeal as of this writing and the Department of Revenue is collecting the tax pending a decision on appeal.

Forty-seven (47) 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).*

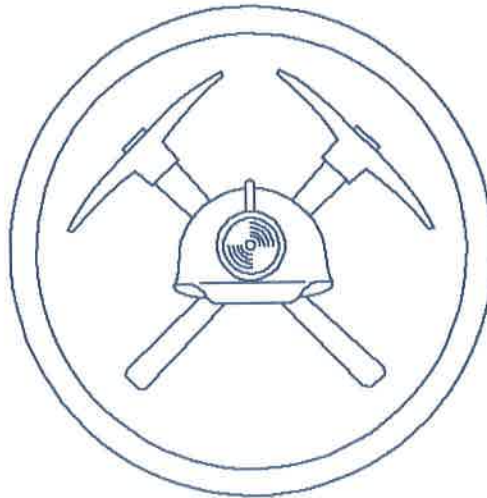


TABLE VII  
COUNTY MINERAL SEVERANCE TAX

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. Additional \$.10 per ton.	Chapter 89, Private Acts 1979. Commission Resolution authorized by T.C.A. 67-7-201.	Collected by County Clerk; 100% to County General Fund. Collected by State; 100% to Highway Fund.	10% penalty with 6% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in 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, gravel, clay, limestone or other minerals; rate set by county legislative body.	Chapter 184, Private Acts 1980 as amended by Chapter 43, Private Acts 1983	Collected by County Clerk; 100% to Highway Fund.	10% penalty with 6% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in fine or one year in prison.

TABLE VII  
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
CARTER	Up to \$.15 per ton on sand, gravel, limestone, rock, phosphate 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% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in fine or one year in prison.
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.

TABLE VII  
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
DECATUR	\$.15 per ton*	Chapter 35, Private Acts 1987	Collected by Trustee; 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 County General Fund.	10% penalty with 6% per annum interest on delinquent tax; 50% penalty for evasion; \$1,000 fine or imprisonment.
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, limestone, gravel, 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.

TABLE VII  
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
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.
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.

TABLE VII  
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
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, limestone, gravel, 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 county 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 & all other minerals severed from the ground.	Chapter 213, Private Acts 1982	Collected by County Clerk; 100% to County General Fund.	10% penalty with 16% per annum interest on delinquent tax; 50% penalty for evading tax.
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.

TABLE VII  
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
WAYNE	\$.15 per ton on pulpwood.	Chapter 61, Private Acts 1989	Collected by County Trustee, to General Fund, with school system having first priority.	10% penalty per annum; 50% penalty for evading tax.
WEAKLEY	\$.15 per ton on sand, gravel, clay & all other minerals for commercial purposes.	Chapter 270, Private Acts 1982	Collected by County Clerk; 100% to County General Fund or as Commission directs.	10% penalty with 10% per annum interest on delinquent tax; 50% penalty for evading tax.
WHITE	\$.15 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 TN Dept. 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 County 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.

\*DECATUR COUNTY – Private Act passed 1994 General Assembly to raise to \$.15 per ton; however, subject to approval by county legislative body.



## 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 \$13.75 in civil cases in circuit and chancery courts, \$28.50 in criminal cases in criminal court, \$20.75 in civil cases in general sessions courts and \$34.50 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 shall 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 county government consultant.



## TAX RATE SUMMARY

### **I. PROPERTY TAX RATES**

Actual county property taxes enacted in 1993 range from a low of \$1.26 to a high of \$6.0448, with effective rates ranging from a low of \$1.14 to a high of \$6.0448.

### **II. MOTOR VEHICLE TAXES**

As of the date of publication, forty-seven (47) counties had enacted a county wheel tax. Wheel tax rates range from a low of \$10.00 to a high of \$50.00.

### **III. 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-seven (87) counties have opted to raise the sales tax cap, while eight (8) have elected not to do so.

### **IV. HOTEL/MOTEL TAXES**

Fifty-six (56) counties currently levy a hotel/motel tax (an increase of two). Tax rates range from a low of 1.5% to a high of 5.0%.

### **V. COUNTY MINERAL SEVERANCE TAXES**

Forty-seven (47) counties now levy a mineral severance tax. Rates range from a low of \$.05 per ton to a high of \$.25 per ton.

TABLE VIII  
1994 TAX RATE SUMMARY

COUNTY	PROPERTY TAX RATES	WHEEL TAX		HOTEL/MOTEL TAX RATES	MINERAL SEVERANCE TAX RATES	LOCAL OPTION SALES TAX	
		RATES	FINES			RATES	CAP
ANDERSON	3.08	—	—	5.0 %	\$.15/ton	2.25 %	YES
BEDFORD	3.47	—	—	—	\$.15/ton	1.75	YES
BENTON	3.38	—	—	5.0	\$.15/ton	2.25	YES
BLED SOE	2.55	—	—	—	\$.15/ton	2.25	YES
BLOUNT	2.29	—	—	4.0	—	2.25	YES
BRADLEY	2.3300	—	—	4.0	—	2.25	YES
CAMPBELL	2.96	35.00	Up to \$50.00	—	\$.15/ton	2.25	YES
CANNON	2.79	10.00	\$15-50	—	\$.15/ton	1.75	YES
CARROLL	1.55	10.00	Up to \$50.00	—	\$.10/ton	2.25	YES
CARTER	3.18	—	—	5.0	\$.15/ton	2.25	YES
CHEATHAM	3.61	50.00	Misdemeanor	—	\$.15/ton	2.25	YES
CHESTER	2.48	15.00	\$20-50	—	—	2.25	NO
CLAIBORNE	3.18	—	—	3.0	\$.15/ton	2.25	YES
CLAY	2.92	—	—	—	\$.15/ton	1.00	YES
COCKE	2.52	—	—	3.0	—	2.75	YES
COFFEE	2.75	—	—	—	\$.15/ton	2.00	YES
CROCKETT	2.44	70.00	Misdemeanor	5.0	—	2.25	YES
CUMBERLAND	1.87	—	—	5.0	\$.15/ton	2.25	YES
DAVIDSON	3.50	35.00	\$5-50	4.0	\$.15/ton	2.25	YES
DECATUR	1.96	—	—	5.0	\$.15/ton	1.50	YES
DEKALB	1.80	—	—	—	—	1.50	YES
DICKSON	2.90	30.00	\$25-50	5.0	—	2.25	YES
DYER	1.85	10.00	\$5-50	—	—	2.75	NO
FAYETTE	2.69	25.00	\$25-50/To 6 Mo.	5.0	\$.15/ton	2.25	YES
FENTRESS	3.00	25.00	Up to \$50	—	—	2.50	YES
FRANKLIN	2.81	—	—	5.0	—	2.25	YES
GIBSON	2.31	25.00	\$10-50	4.0	—	2.25	YES
GILES	3.31	—	—	—	\$.15/ton	1.50	YES
GRAINGER	2.77	—	—	—	—	2.25	YES
GREENE	2.62	20.00	\$50-100	2.0	—	2.50	YES
GRUNDY	3.41	—	—	—	—	2.25	NO
HAMBLÉN	2.54	—	—	—	—	2.50	NO
HAMILTON	2.8132	—	—	4.0	—	1.75	YES
HANCOCK	2.71	20.00	Up to \$50	—	—	2.00	NO
HARDEMAN	2.28	20.00	Up to \$50	5.0	—	2.00	YES
HARDIN	2.54	10.00	Up to \$50	5.0	—	1.50	YES
HAWKINS	3.20	20.00	Up to \$50	—	\$.15/ton	2.75	YES
HAYWOOD	2.50	30.00	Up to \$50	5.0	\$.15/ton	2.00	YES
HENDERSON	1.91	20.00	Up to \$50	5.0	—	2.25	YES
HENRY	2.78	15.00	\$25-50	5.0	—	2.25	YES
HICKMAN	3.08	35.00	\$5-50	5.0	\$.15/ton	2.25	YES
HOUSTON	3.29	15.00	\$10-50	—	—	2.75	YES
HUMPHREYS	2.29	—	—	5.0	To \$.05/ton	2.25	NO
JACKSON	3.17	15.00	Up to \$50	—	\$.15/ton	2.00	YES
JEFFERSON	2.50	25.00	\$10-50	4.0	—	2.25	YES
JOHNSON	3.85	20.00	\$20-50/To 1 Yr.	5.0	—	1.50	YES
KNOX	2.91	—	—	5.0	—	2.25	YES
LAKE	3.00	30.00	None	5.0	—	2.25	YES
LAUDERDALE	2.68	25.00	\$5-50	5.0	—	2.00	YES
LAWRENCE	2.78	25.00	\$25-50	2.0	\$.15/ton	2.25	YES
LEWIS	1.89	20.00	Up to \$50	—	—	2.00	YES
LINCOLN	2.59	25.00	\$25-50	5.0	—	2.50	YES
LOUDON	2.51	—	—	5.0	—	1.50	YES
MCMINN	2.5320	—	—	5.0	\$.15/ton	2.00	YES
MCNAIRY	2.55	20.00	Up to \$50	—	—	2.25	YES
MACON	3.11	30.00	Up to \$50	—	—	2.75	YES
MADISON	2.79	—	—	5.0	\$.15/ton	2.25	YES
MARION	2.14	—	—	5.0	\$.15/ton	2.25	YES
MARSHALL	3.23	25.00	Up to \$50	5.0	\$.15/ton	2.25	YES
MAURY	2.49	—	—	5.0	—	2.25	YES
MEIGS	2.32	—	—	—	—	2.00	YES
MONROE	2.00	25.00	Misdemeanor	3.0	\$.15/ton	2.25	YES
MONTGOMERY	2.73	30.00	Misdemeanor	3.0	\$.15/ton	2.50	YES

TABLE VIII  
1994 TAX RATE SUMMARY

COUNTY	PROPERTY TAX	WHEEL TAX		HOTEL/ MOTEL TAX	MINERAL SEVERANCE	LOCAL OPTION SALES TAX	
	RATES	RATES	FINES	RATES	TAX RATES	RATES	RAISED CAP
MOORE	2.73	-	-	-	-	2.50	YES
MORGAN	6.0448	-	-	-	-	2.00	YES
OBION	3.31	30.00	Misdemeanor	5.0	\$.15/ton	2.25	YES
OVERTON	2.79	30.00	\$25-50	-	\$.15/ton	1.75	YES
PERRY	3.29	-	-	-	\$.05/ton	2.00	NO
PICKETT	3.44	-	-	-	-	1.50	YES
POLK	3.54	-	-	-	\$.15/ton	2.25	YES
PUTNAM	2.54	-	-	5.0	\$.15/ton	2.25	YES
RHEA	2.74	-	-	2.0	-	2.25	YES
ROANE	2.925	-	-	5.0	\$.15/ton	2.50	YES
ROBERTSON	3.42	35.00	\$10-50	5.0	\$.15/ton	2.25	YES
RUTHERFORD	2.97	30.00	\$20-50	1.5	To \$.25/ton	2.25	YES
SCOTT	3.58	-	-	5.0	-	2.25	YES
SEQUATCHIE	2.36	-	-	4.0	-	2.25	YES
SEVIER	1.26	-	-	-	-	2.50	YES
SHELBY	3.16	25.00	Up to \$50	5.0	-	2.25	YES
SMITH	2.93	-	-	-	-	0.00	YES
STEWART	1.93	-	-	-	\$.15/ton	2.25	NO
SULLIVAN	2.86	-	-	-	-	2.25	YES
SUMNER	3.15	50.00	\$10-50	5.0	\$.15/ton	2.25	YES
TIPTON	3.57	30.00	Up to \$50	5.0	-	2.25	YES
TROUSDALE	3.99	-	-	-	\$.15/ton	2.25	YES
UNICOI	3.09	-	-	5.0	\$.15/ton	2.75	YES
UNION	2.25	-	-	-	-	2.25	NO
VAN BUREN	3.48	-	-	5.0	-	2.75	YES
WARREN	2.34	30.00	Up to \$50	5.0	\$.15/ton	2.00	YES
WASHINGTON	2.41	-	-	-	-	2.50	YES
WAYNE	2.97	10.00	Up to \$50	-	\$.15/ton	1.75	YES
WEAKLEY	2.54	20.00	Up to \$50	5.0	\$.15/ton	2.25	YES
WHITE	2.48	-	-	-	\$.15/ton	2.25	YES
WILLIAMSON	3.43	25.00	Up to \$50	4.0	\$.15/ton	1.50	YES
WILSON	3.06	37.50	Up to \$50	3.0	\$.15/ton	2.25	YES

APPENDIX A

WHAT 1¢ ADDED TO PROPERTY TAX WILL PRODUCE:

Following is a formula for your use in determining an estimate of what one cent (1¢) on the property tax will produce in your county. First, obtain latest assessments for real and personal property from the Assessor of Property and the latest for public utilities as assessed by the Public Service Commission from the Trustee.

CALCULATION FORMULA

1. Assessed Value for Taxes:
  - a. Real Property \$ \_\_\_\_\_
  - b. Personal Property \_\_\_\_\_
  - c. Public Utilities \_\_\_\_\_
  - d. Total of Property Assessments Subject  
to Property Taxes \$=====
2. Tax Rate Per \$100 (Divide Item d. by 100) \_\_\_\_\_
3. Multiply Item 2. by .01 \_\_\_\_\_
4. Percentage Collected for Current Year Taxes  
(Obtain from Trustee - will be approximately 90-95%) \_\_\_\_\_
5. Multiply Item 4. by .01 - What 1¢ Will Produce \$ \_\_\_\_\_

**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 the Education Amendments of 1972, Pub.L. 92-318; and Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112, and the Americans With Disabilities Act of 1990, Pub.L. 101-336, respectively. This policy extends to both employment by and admission to the University.**

**Inquiries concerning Title IX, Section 504 and the Americans With Disabilities Act of 1990 should be directed to Mr. Gary Baskette, Director of Business Services, 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 Mr. Baskette.**