



# CTAS County Technical Assistance Service

*In cooperation with the Tennessee County  
Services Association and The County Officials  
Association of Tennessee*

# Tennessee County Tax Statistics

**27th Edition  
November 2003**

Montgomery County  
Courthouse

THE UNIVERSITY of TENNESSEE

# Tennessee County Tax Statistics

**County Technical Assistance Service  
Institute for Public Service  
The University of Tennessee**

**27<sup>th</sup> Edition  
November 2003**

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November 2003

Dear County Official:

The following text and tables represent our 27<sup>th</sup> edition 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.

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.

For this and other CTAS publications and information, you are invited to visit the CTAS website at [www.ctas.utk.edu](http://www.ctas.utk.edu).

Sincerely,

A handwritten signature in black ink that reads "Michael R. Garland". The signature is written in a cursive style with a large, prominent initial "M".

Michael R. Garland  
Executive Director

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## County Property Tax Rates by Fund<sup>1</sup>

The county property tax is the most important source of revenue for county governments. The tax is levied on all real and personal property based on the classification and value of the property unless the property is exempt.<sup>2</sup>

Tax revenues may only be used for the purposes for which the tax is levied. The county legislative body sets the rate of the tax by a deadline dependent on the county's budget law. However, some counties do not adopt a budget until after the specified deadline, in which case operations continue under a continuation budget remaining in effect until a new budget is adopted.

Rates adopted by type of fund for fiscal year 2004 are shown in Table 1. Note that not all rates are levied countywide. These instances occur for variety of reasons. For example, certain services that cities provide to city residents are not provided outside city boundaries. Another example is in the case of special school districts, which have their own taxing jurisdictions. In those cases, the total tax rate reflected in the last column shows the rate paid by a county taxpayer living in the special district jurisdiction. Notes at the end of Table 1 provide detail on the purposes for which taxes are levied for special revenue and special purpose funds.

The information shown in Table 2 compares the total tax rate adopted in fiscal year 2004 with the previous year. Thirty-seven counties increased property tax rates by amounts ranging from \$.05 to \$.65. The percentage increases ranged from slightly over 2% to nearly 38%.

Table 3 shows how much revenue one cent of the property tax rate generates in each county, if each county collected 100% of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$5,455 on one cent of its property tax rate, to Shelby County generating over \$1.5 million on one cent of its property tax rate.

For more detail regarding the county property tax, refer to the *County Property Tax Manual* and the *County Revenue Manual*, both published by the UT County Technical Assistance Service.

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<sup>1</sup> The legal authority for the property tax is the Tennessee Constitution, article II, § 28; T.C.A. Title 67, Chapter 5, Parts 1 through 28.

<sup>2</sup> T.C.A. § 67-5-101

Table 1  
Property Tax Rate by Fund  
FY 2004

	General Fund	Other General Fund or Special Revenue Fund	Highway/Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Anderson													3.31		3.31
inside Clinton	0.96			1.92				0.43							3.14
inside Oak Ridge	0.96			1.92				0.26							3.14
outside Clinton and Oak Ridge	0.96			1.92				0.43	0.01				3.32		3.32
Bedford	1.13		0.05	1.29				0.02					2.49		2.49
Benton	0.72		0.15	1.91				0.15					2.93		2.93
Bledsoe	0.87			0.96		0.09					0.16		2.08		2.08
Blount	0.69			1.07				0.39					2.15		2.15
Bradley															
inside Charleston	0.55436	0.0283	0.14304	1.0303				0.424					2.18		2.18
inside Cleveland	0.55436	0.0283	0.14304	1.0303				0.424					2.18		2.18
inside urban fringe fire district	0.55436	0.0283	0.14304	1.0303				0.424			0.51		2.69		2.69
outside urban fringe	0.55436	0.0283	0.14304	1.0303				0.424			0.13		2.31		2.31
Campbell	0.87		0.09	0.79				0.15		0.05	0.39		2.34		2.34
Cannon	1.36			1.07				0.04			0.12		2.59		2.59
Carroll															
Bruceton-Hollow Rock SSD	0.65		0.09		0.16			0.08			0.08		1.06	1.99	3.05
Huntingdon SSD	0.65		0.09		0.16			0.08			0.08		1.06	1.65	2.71
McKenzie SSD	0.65		0.09		0.16			0.08			0.08		1.06	1.53	2.59
South Carroll SSD	0.65		0.09		0.16			0.08			0.08		1.06	1.41	2.47
West Carroll SSD	0.65		0.09		0.16			0.08			0.08		1.06	1.81	2.87
outside special school districts	0.65		0.09		0.16			0.08			0.08		1.06		1.06
Carter	0.72		0.08	1.24				0.18			0.10		2.22		2.22
Cheatham	0.87		0.09	1.31		0.67		0.05			0.16		3.09		3.09
Chester	1.02		0.02	0.88			0.01			0.16			2.09		2.09
Claiborne	0.53		0.01	1.34				0.05			0.20		2.13		2.13
Clay	1.16			1.36							0.38		2.90		2.90
Cocke	1.595		0.17	0.85	0.275			0.27					3.16		3.16
Coffee															
inside Manchester	1.06			1.32				0.18					2.56		2.56
inside Tullahoma	1.06			1.32				0.18					2.56		2.56
outside cities	1.06			1.32		0.08		0.18	0.17		0.21	0.19	3.21		3.21
Crockett	1.23			0.83	0.12				0.42				2.60		2.60
Cumberland	0.59			0.51				0.34					1.44		1.44
Davidson															
Urban Services District	2.58			1.27		0.20		0.53					4.58		4.58
General Services District	1.94			1.27		0.20		0.43					3.84		3.84
Decatur	0.69			0.75				0.12					1.56		1.56
DeKalb	0.5916			0.7921				0.05			0.1963		1.63		1.63

Table 1  
Property Tax Rate by Fund  
FY 2004

	General Fund	Other General Fund or Special Revenue Fund	Highway/Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/Local Purpose Fund	County Tax Rate	Special School District	Total Tax Rate
Dickson	1.02		0.17	1.09				0.58					2.86		2.86
Dyer	0.545		0.318	1.118	0.252				0.347				2.58		2.58
Fayette	0.745		0.1314	0.7843				0.0793					1.74		1.74
Fentress	1.07			0.43				0.21			0.17		1.88		1.88
Franklin															
cities except															
Sewanee,															
Winchester,															
Tullahoma	0.78		0.04	1.30		0.18		0.05			0.20		2.55		2.55
Sewanee,															
Winchester,															
Tullahoma	0.78		0.04	1.30		0.18		0.05					2.35		2.35
outside cities	0.78		0.04	1.30		0.18		0.05			0.20	0.11	2.66		2.66
Gibson															
Gibson Co. SSD	0.59		0.13					0.09					0.81	1.42	2.23
Bradford SSD	0.59		0.13					0.09					0.81	1.80	2.61
Kenton SSD	0.59		0.13					0.09					0.81	1.82	2.63
Milan SSD	0.59		0.13					0.09					0.81	2.10	2.91
Trenton SSD	0.59		0.13					0.09					0.81	1.71	2.52
Giles	0.79		0.20	1.42				0.86			0.24		3.27		3.27
Grainger	0.99	0.05	0.09	0.90				0.03					2.30		2.30
Greene															
inside Greeneville	0.67	0.02	0.16	0.72				0.06			0.07		1.70		1.70
outside Greeneville	0.67	0.02	0.16	0.72				0.06	0.25		0.07		1.95		1.95
Grundy	1.32			0.96				0.17			0.36		2.81		2.81
Hamblen															
inside Morristown	0.49			1.30				0.27					2.06		2.06
outside Morristown	0.49			1.30				0.27			0.30		2.36		2.36
Hamilton	1.4328		0.0148	1.6134									3.061		3.061
Hancock	0.60			0.85				0.33			0.24		2.02		2.02
Hardeman	0.86			1.56				0.09					2.51		2.51
Hardin	0.74		0.051	0.989				0.04					1.82		1.82
Hawkins	0.76		0.18	1.07	0.17	0.23							2.41		2.41
Haywood	0.80		0.14	1.09				0.08					2.11		2.11
Henderson	0.563		0.05	0.51	0.287			0.64			0.08		2.13		2.13
Henry															
inside Paris SSD	0.534		0.29	1.426					0.01		0.06		2.32	0.42	2.74
outside Paris SSD	0.534		0.29	1.426					0.01		0.06		2.32		2.32
Hickman	0.97		0.06	1.22				0.39					2.64		2.64

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Houston	1.79		0.01	0.67					0.21				2.90		2.90
Humphreys															
inside Waverly, McEwen, or New Johnsonville	0.56		0.095	0.91				0.345		0.055	0.185		2.15		2.15
outside Waverly, McEwen, or New Johnsonville	0.56	0.06	0.095	0.91				0.345		0.055	0.185		2.21		2.21
Jackson	1.13		0.12	1.07				0.09			0.33		2.74		2.74
Jefferson	0.70		0.16	0.76				0.16		0.04	0.18		2.00		2.00
Johnson	0.69			1.27				0.26		0.11	0.07		2.40		2.40
Knox	1.36			1.35				0.25					2.96		2.96
Lake	1.026		0.036	1.179				0.153			0.036		2.43		2.43
Lauderdale	0.77		0.205	0.93					0.205				2.11		2.11
Lawrence	0.90		0.28	1.03				0.415					2.625		2.625
Lewis	1.03		0.035	0.71				0.085					1.86		1.86
Lincoln	0.71		0.105	1.115				0.30					2.23		2.23
Loudon	0.65		0.03	0.90				0.17		0.03			1.78		1.78
Macon	1.36		0.13	1.07							0.03		2.59		2.59
Madison	0.835		0.115	0.975				0.535					2.46		2.46
Marion															
inside Richard City SSD	0.909			1.071				0.11					2.09	2.09	4.18
outside Richard City SSD	0.909			1.071				0.11	0.29				2.38		2.38
Marshall	0.85		0.07	1.95				0.27					3.14		3.14
Maury	0.63		0.16	1.53				0.35			0.06		2.73		2.73
McMinn	0.402		0.1487	0.9603						0.3890			1.90		1.90
McNairy	0.67		0.11	1.27				0.15					2.20		2.20
Meigs	0.80			0.78				0.25					1.83		1.83
Monroe															
inside cities	0.58		0.04	0.88				0.24			0.14		1.88		1.88
outside cities	0.58		0.04	0.88				0.24			0.17		1.91		1.91
Montgomery	0.84		0.14	1.11				0.82					2.91		2.91
Moore															
inside Urban Services District	0.92		0.02	1.34				0.02			0.02		2.32		2.32
outside Urban Services District	0.91		0.02	1.34				0.02			0.02		2.31		2.31



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Morgan	1.45		0.030	1.36				0.093			0.407		3.34		3.34
Obion															
inside Union City	0.26		0.10	1.30					0.05				1.71		1.71
outside Union City	0.26		0.10	1.30					0.54				2.20		2.20
Overton	1.01		0.05	0.60				0.21			0.10		1.97		1.97
Perry	0.87			0.90				0.28			0.23		2.28		2.28
Pickett	0.99			0.70				0.15			0.28		2.12		2.12
Polk	1.05			0.88				0.14					2.07		2.07
Putnam	0.75		0.10	0.85				0.55			0.23		2.48		2.48
Rhea	1.01			0.55	0.30			0.24					2.10		2.10
Roane															
inside Kingston, Midtown, Oliver Springs, and Rockwood	0.69	0.055	0.115	1.515				0.07	0.38				2.825		2.825
inside Harriman	0.69	0.055	0.115	1.515				0.07	0.06				2.505		2.505
inside city of Oak Ridge	0.69	0.055	0.115	1.515				0.07					2.445		2.445
outside Kingston, Midtown, Oliver Springs, Rockwood, Harriman, and Oak Ridge	0.69	0.055	0.115	1.515				0.07					2.905		2.905
Robertson	0.88			1.32				0.38			0.08		2.66		2.66
Rutherford	0.625	0.015		1.46				0.67			0.03		2.80		2.80
Scott															
inside Oneida SSD	0.58			1.15				0.27					2.00	0.80	2.80
outside Oneida SSD	0.58			1.15				0.27	0.40				2.40		2.40
Sequatchie	0.88			1.44				0.16			0.18		2.66		2.66
Sevier	0.46	0.02	0.17	0.64				0.16					1.45		1.45
Shelby	1.43			2.03				0.58	0.05				4.09		4.09
Smith	0.75		0.04	0.90		0.14		0.16					1.99		1.99
Stewart	1.06		0.08	0.32				0.71		0.01			2.18		2.18
Sullivan	0.61	0.04		1.58			0.06	0.06					2.35		2.35
Sumner	0.53		0.02	1.51				0.53					2.59		2.59
Tipton	0.70		0.08	1.35				0.72					2.85		2.85
Trousdale															
inside Hartsville*	1.40			0.88		0.13		0.23			0.26		1.35		1.35
outside Hartsville	1.40			0.88		0.13		0.23			0.26		2.90		2.90

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Unicoi	0.99		0.03	1.02				0.45					2.49		2.49
Union	0.46	0.11	0.03	0.99				0.21					1.80		1.80
Van Buren	1.01	0.25		0.66				0.29			0.04		1.96		1.96
Warren	0.8425	0.1975	0.10	1.04				0.27			0.06		2.53		2.53
Washington	0.68		0.16	0.76				0.21			0.06		1.93		1.93
Wayne	0.84		0.02	1.21				0.21			0.29		2.57		2.57
Weakley	0.53		0.29	0.78				0.56					2.16		2.16
White	1.20			1.01				0.03					2.24		2.24
<b>Williamson</b>															
5th and 9th districts inside city limits of Franklin and Franklin SSD	0.60			1.44				0.42					2.46	0.94	3.40
9th district outside Franklin city limits and Franklin SSD	0.60		0.05	1.44				0.42			0.07		2.58	0.94	3.52
inside cities of Brentwood, Fairview, Spring Hill, Thompson's Station, Nolensville	0.60			1.44				0.42	0.26				2.79		2.79
inside Franklin city limits - no Franklin SSD	0.60			1.44				0.42	0.26				2.72		2.72
outside jurisdictions above	0.60		0.05	1.44				0.42	0.26		0.07		2.84		2.84
<b>Wilson</b>															
inside Lebanon SSD	0.87		0.17	1.41				0.28		0.07	0.17		2.97	0.44	3.41
outside Lebanon SSD	0.87		0.17	1.41				0.28		0.07	0.17		2.97		2.97

Notes on Special Revenue/Special Purpose Funds:

- Bradley County - public library
- Coffee County - industrial development
- Franklin County - rural fire
- Grainger County - parks and recreation
- Greene County - self-insurance
- Humphreys County - fire tax district
- Roane County - special revenue fund - \$.025 industrial/economic development; \$.03 recycling center
- Roane County - special purpose fund - solid waste
- Rutherford County - public works for Stormwater Phase II program

- Union County - ambulance fund
- Van Buren - \$.15 for ambulance service; \$.10 to volunteer fire department
- Warren County - ambulance service

\*Trousdale County and the city of Hartsville are a consolidated government; the tax rate inside Hartsville is not broken out by fund type.

**Table 2**  
**Property Tax Rate Comparisons from FY 2003 to FY 2004 Ranked by Rate Change**

	<b>FY 2003</b>	<b>FY 2004</b>	<b>Rate Change</b>	<b>Percentage Change</b>
1 Marion	\$1.73	\$2.38	\$0.65	37.6%
2 Cannon	\$2.05	\$2.59	\$0.54	26.3%
3 Benton	\$2.42	\$2.93	\$0.51	21.1%
4 Cocke	\$2.70	\$3.16	\$0.46	17.0%
5 Sumner	\$2.14	\$2.59	\$0.45	21.0%
6 Trousdale	\$2.49	\$2.90	\$0.41	16.5%
7 DeKalb	\$1.27	\$1.63	\$0.36	28.3%
8 Hardeman	\$2.15	\$2.51	\$0.36	16.7%
9 Shelby	\$3.79	\$4.09	\$0.30	7.9%
10 Rutherford	\$2.51	\$2.80	\$0.29	11.6%
11 Marshall	\$2.86	\$3.14	\$0.28	9.8%
12 Overton	\$1.69	\$1.97	\$0.28	16.6%
13 Roane	\$2.63	\$2.91	\$0.28	10.5%
14 Bedford	\$2.23	\$2.49	\$0.26	11.7%
15 Grainger	\$2.04	\$2.30	\$0.26	12.7%
16 Hancock	\$1.77	\$2.02	\$0.25	14.1%
17 Maury	\$2.48	\$2.73	\$0.25	10.1%
18 Smith	\$1.74	\$1.99	\$0.25	14.4%
19 Williamson	\$2.62	\$2.84	\$0.22	8.4%
20 Hamblen	\$2.15	\$2.36	\$0.21	9.8%
21 Tipton	\$2.64	\$2.85	\$0.21	8.0%
22 Lincoln	\$2.03	\$2.23	\$0.20	9.9%
23 Coffee	\$3.02	\$3.21	\$0.19	6.3%
24 Franklin	\$2.47	\$2.66	\$0.19	7.7%
25 Greene	\$1.80	\$1.95	\$0.15	8.3%
26 Jackson	\$2.60	\$2.74	\$0.14	5.4%
27 Moore	\$2.18	\$2.31	\$0.13	6.0%
28 Jefferson	\$1.88	\$2.00	\$0.12	6.4%
29 Unicoi	\$2.37	\$2.49	\$0.12	5.1%
30 Van Buren	\$1.84	\$1.96	\$0.12	6.5%
31 Monroe	\$1.81	\$1.91	\$0.10	5.5%
32 Robertson	\$2.57	\$2.66	\$0.09	3.5%
33 White	\$2.15	\$2.24	\$0.09	4.2%
34 Bledsoe	\$2.01	\$2.08	\$0.07	3.5%
35 Hardin	\$1.76	\$1.82	\$0.06	3.4%
36 Weakley	\$2.11	\$2.16	\$0.05	2.4%
37 Putnam	\$2.43	\$2.48	\$0.05	2.1%
38 Anderson	\$3.32	\$3.32	\$0.00	0.0%
39 Blount	\$2.15	\$2.15	\$0.00	0.0%
40 Bradley	\$2.18	\$2.18	\$0.00	0.0%
41 Campbell	\$2.34	\$2.34	\$0.00	0.0%
42 Carroll	\$1.06	\$1.06	\$0.00	0.0%
43 Carter	\$2.22	\$2.22	\$0.00	0.0%
44 Cheatham	\$3.09	\$3.09	\$0.00	0.0%
45 Chester	\$2.09	\$2.09	\$0.00	0.0%
46 Claiborne	\$2.13	\$2.13	\$0.00	0.0%
47 Clay	\$2.90	\$2.90	\$0.00	0.0%
48 Crockett	\$2.60	\$2.60	\$0.00	0.0%
49 Cumberland	\$1.44	\$1.44	\$0.00	0.0%
50 Davidson	\$3.84	\$3.84	\$0.00	0.0%
51 Decatur	\$1.56	\$1.56	\$0.00	0.0%
52 Dickson	\$2.86	\$2.86	\$0.00	0.0%
53 Dyer	\$2.58	\$2.58	\$0.00	0.0%
54 Fayette	\$1.74	\$1.74	\$0.00	0.0%
55 Fentress	\$1.88	\$1.88	\$0.00	0.0%

**Table 2**  
**Property Tax Rate Comparisons from FY 2003 to FY 2004 Ranked by Rate Change**

	<b>FY 2003</b>	<b>FY 2004</b>	<b>Rate Change</b>	<b>Percentage Change</b>
56 Gibson	\$0.81	\$0.81	\$0.00	0.0%
57 Giles	\$3.27	\$3.27	\$0.00	0.0%
58 Grundy	\$2.81	\$2.81	\$0.00	0.0%
59 Hamilton	\$3.06	\$3.06	\$0.00	0.0%
60 Hawkins	\$2.41	\$2.41	\$0.00	0.0%
61 Haywood	\$2.11	\$2.11	\$0.00	0.0%
62 Henderson	\$2.13	\$2.13	\$0.00	0.0%
63 Henry	\$2.32	\$2.32	\$0.00	0.0%
64 Hickman	\$2.64	\$2.64	\$0.00	0.0%
65 Houston	\$2.90	\$2.90	\$0.00	0.0%
66 Humphreys	\$2.21	\$2.21	\$0.00	0.0%
67 Johnson	\$2.40	\$2.40	\$0.00	0.0%
68 Knox	\$2.96	\$2.96	\$0.00	0.0%
69 Lake	\$2.43	\$2.43	\$0.00	0.0%
70 Lauderdale	\$2.11	\$2.11	\$0.00	0.0%
71 Lawrence	\$2.63	\$2.625	\$0.00	0.0%
72 Lewis	\$1.86	\$1.86	\$0.00	0.0%
73 Loudon	\$1.80	\$1.80	\$0.00	0.0%
74 Macon	\$2.59	\$2.59	\$0.00	0.0%
75 Madison	\$2.46	\$2.46	\$0.00	0.0%
76 McMinn	\$1.90	\$1.90	\$0.00	0.0%
77 McNairy	\$2.20	\$2.20	\$0.00	0.0%
78 Meigs	\$1.83	\$1.83	\$0.00	0.0%
79 Montgomery	\$2.91	\$2.91	\$0.00	0.0%
80 Morgan	\$3.34	\$3.34	\$0.00	0.0%
81 Obion	\$2.20	\$2.20	\$0.00	0.0%
82 Perry	\$2.28	\$2.28	\$0.00	0.0%
83 Pickett	\$2.12	\$2.12	\$0.00	0.0%
84 Polk	\$2.07	\$2.07	\$0.00	0.0%
85 Rhea	\$2.10	\$2.10	\$0.00	0.0%
86 Scott	\$2.40	\$2.40	\$0.00	0.0%
87 Sequatchie	\$2.66	\$2.66	\$0.00	0.0%
88 Sevier	\$1.45	\$1.45	\$0.00	0.0%
89 Stewart	\$2.18	\$2.18	\$0.00	0.0%
90 Sullivan	\$2.35	\$2.35	\$0.00	0.0%
91 Union	\$1.80	\$1.80	\$0.00	0.0%
92 Warren	\$2.53	\$2.53	\$0.00	0.0%
93 Washington	\$1.93	\$1.93	\$0.00	0.0%
94 Wayne	\$2.57	\$2.57	\$0.00	0.0%
95 Wilson	\$2.97	\$2.97	\$0.00	0.0%

Notes: Reappraisals occurred in Carroll, Fayette, Greene, Lake, McMinn, Montgomery, Perry, Polk, Smith, Stewart, Sumner, and Van Buren counties; their FY 2003 tax rates have been adjusted to certified rates.

The Hamblen County increase was in the solid waste fund which is imposed in the county area only, outside Morristown.

Rates are county rates outside cities and urban and special districts.

**Table 3**  
**Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate**  
**2002**

1 Anderson	\$97,498	53 Loudon	\$86,062
2 Bedford	\$54,468	54 Macon	\$20,991
3 Benton	\$16,639	55 Madison	\$140,632
4 Bledsoe	\$12,282	56 Marion	\$37,994
5 Blount	\$188,289	57 Marshall	\$43,321
6 Bradley	\$130,402	58 Maury	\$104,101
7 Campbell	\$43,039	59 McMinn	\$71,781
8 Cannon	\$14,515	60 McNairy	\$24,451
9 Carroll	\$26,137	61 Meigs	\$13,449
10 Carter	\$48,728	62 Monroe	\$58,843
11 Cheatham	\$48,161	63 Montgomery	\$151,738
12 Chester	\$14,849	64 Moore	\$11,427
13 Claiborne	\$34,206	65 Morgan	\$16,283
14 Clay	\$7,675	66 Obion	\$42,099
15 Coker	\$33,357	67 Overton	\$21,424
16 Coffee	\$64,977	68 Perry	\$9,450
17 Crockett	\$16,822	69 Pickett	\$6,408
18 Cumberland	\$83,628	70 Polk	\$16,397
19 Davidson	\$1,341,043	71 Putnam	\$94,968
20 Decatur	\$13,383	72 Rhea	\$33,191
21 DeKalb	\$29,765	73 Roane	\$66,543
22 Dickson	\$70,482	74 Robertson	\$83,767
23 Dyer	\$49,891	75 Rutherford	\$318,468
24 Fayette	\$48,621	76 Scott	\$22,376
25 Fentress	\$15,913	77 Sequatchie	\$14,023
26 Franklin	\$55,060	78 Sevier	\$217,573
27 Gibson	\$54,545	79 Shelby	\$1,522,679
28 Giles	\$34,566	80 Smith	\$22,728
29 Grainger	\$17,543	81 Stewart	\$13,560
30 Greene	\$77,671	82 Sullivan	\$249,237
31 Grundy	\$13,076	83 Sumner	\$206,266
32 Hamblen	\$94,783	84 Tipton	\$59,863
33 Hamilton	\$544,766	85 Trousdale	\$8,030
34 Hancock	\$6,854	86 Unicoi	\$20,894
35 Hardeman	\$26,982	87 Union	\$18,238
36 Hardin	\$39,510	88 Van Buren	\$6,009
37 Hawkins	\$67,837	89 Warren	\$47,270
38 Haywood	\$28,905	90 Washington	\$164,427
39 Henderson	\$27,383	91 Wayne	\$13,951
40 Henry	\$41,080	92 Weakley	\$36,852
41 Hickman	\$21,153	93 White	\$26,626
42 Houston	\$8,935	94 Williamson	\$407,725
43 Humphreys	\$29,529	95 Wilson	\$159,042
44 Jackson	\$10,472	Statewide	\$9,272,575
45 Jefferson	\$63,302		
46 Johnson	\$17,684		
47 Knox	\$651,004		
48 Lake	\$5,455		
49 Lauderdale	\$25,680		
50 Lawrence	\$44,511		
51 Lewis	\$12,424		
52 Lincoln	\$35,936		

Source: Division of Property Assessments, Comptroller.

## County Local Option Sales Taxes<sup>1</sup>

Any county by resolution of its legislative body can levy a sales tax on the same privileges subject to the state sales tax, however, no local sales tax or rate increase in the local sales tax can become effective until approved in an election in the county or city levying it (all counties now levy local option sales taxes). The same exemptions generally apply to the local option sales tax as apply to the state sales tax.

If the county has levied the maximum rate of 2.75%, no city in the county can levy a sales tax. If a county has a sales tax rate less than the maximum, a city may levy a rate up to the difference between the county rate and the maximum.

Additionally, the local option sales tax may only apply to single purchases of tangible personal property up to \$1,600. This limitation results in a "cap" on the local option sales tax that can be collected on taxable single articles. The cap is calculated as the base (the limitation on single purchases as adopted by the county) multiplied by the rate. For example, a county that has adopted the maximum base of \$1,600 with a rate in place of 2.25% would have a tax cap of \$36 on any single article of purchase.

The limit has been modified several times since the local option sales tax was authorized in 1963. The first base limit was a fixed \$5 cap on a single article. In 1968, the limit was increased to \$7.50. In 1983, the base limit was changed to allow the local option sales tax to be applied to up to \$667 of a single article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county legislative body) and the local option sales tax rate. Since 1983, the single article limit, or base, has been expanded three times: to \$889 in 1984; to \$1,100 in 1985; and to the current level of \$1,600 in 1990. In 2002, the General Assembly raised the state sales tax to 7% (the rate on non-prepared food items remained at 6%). At that time, the state also levied an additional 2.75% state sales tax on a single article purchase in excess of \$1,600 up to \$3,200. Therefore, on non-food purchases, the rate is 7% plus the local option rate on the first \$1,600 of a single item, a 9.75% state rate on the amount in excess of \$1,600 up to \$3,200, and 7% on the amount of the purchase in excess of \$3,200.

The required distribution of the county local option sales taxes revenues (regardless of the location of the sales) is 50% to education in the same manner as the property tax and 50% to the location where the sales occurred.<sup>2</sup>

Table 4 shows local option sales tax rates, bases, and caps, and the dates they went into effect. As of the publication of this document, the current rates are as follows: 32 counties are at 2.75%; 14 are at 2.50%; 38 counties are at 2.25%; 7 counties have rates of 2.00%; 2 are at 1.75%; and 2 are at 1.50%. Five counties have not yet adopted the maximum base of \$1,600 and remain at the 1968 level of \$7.50. Table 4 also includes notes from the Tennessee Dept. of Revenue listing cities with rates that are higher than the counties in which they are located.

Table 5 shows countywide local option sales tax collections for fiscal year 2003 as reported by the Tennessee Department of Revenue in its *June 2003 Monthly Collections Report*. The collections figures can enable a simple calculation of potential additional local sales tax revenue that might be generated by increasing the existing rate if it is not currently at the maximum. For example, if the current rate is 2.25%, divide 2.75% by 2.25%. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25% rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate is therefore approximately \$2.44 million, or an additional \$440,000. Caution should be used in making budgetary plans based

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<sup>1</sup> The legal authority for the local option sales tax is T.C.A. §§ 67-6-701 et seq.

<sup>2</sup> T.C.A. §67-6-712

on collections information. Data should be the most current and any foreseeable adverse economic event should be considered. For additional detail on the local option sales tax, refer to the CTAS *County Revenue Manual* or *The Local Sales Tax Handbook for Local Officials*, a joint publication by CTAS and MTAS. Both these publications can be found on the CTAS website, [www.ctas.utk.edu](http://www.ctas.utk.edu).

**Table 4**  
**Local Option Sales Tax Rates, Single Article Cap, and Effective Dates**

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE	COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE
Anderson*	2.25%	May-87	\$1,600	\$36.00	May-87	Lauderdale	2.75%	Jan-95	\$1,600	\$44.00	Jan-95
Bedford	2.75%	Aug-01	\$1,600	\$44.00	Aug-01	Lawrence	2.75%	Mar-96	\$1,600	\$44.00	Mar-96
Benton	2.75%	Jan-97	\$1,600	\$44.00	Jan-97	Lewis	2.50%	Jul-97	\$1,600	\$40.00	Jul-97
Bledsoe	2.25%	Nov-77	\$1,600	\$36.00	Feb-91	Lincoln	2.50%	May-92	\$1,600	\$40.00	May-92
Blount	2.25%	Oct-80	\$1,600	\$36.00	Aug-83	Loudon*	2.00%	Jul-98	\$1,600	\$32.00	Jul-98
Bradley	2.25%	Jan-83	\$1,600	\$36.00	Oct-91	McMinn	2.00%	May-78	\$1,600	\$32.00	Aug-83
Campbell*	2.25%	Jul-84	\$1,600	\$36.00	Sep-83	McNairy	2.25%	Sep-79	\$1,600	\$36.00	Sep-83
Cannon	1.75%	Jan-76	\$1,600	\$28.00	Sep-83	Macon	2.25%	Jul-84	\$1,600	\$36.00	Oct-83
Carroll*	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Madison	2.75%	Jul-89	\$1,600	\$44.00	Oct-83
Carter	2.25%	Mar-83	\$1,600	\$36.00	Oct-88	Marion	2.25%	Jun-77	\$1,600	\$36.00	Oct-84
Cheatham*	2.25%	Jul-76	\$1,600	\$36.00	Oct-83	Marshall	2.25%	Nov-78	\$1,600	\$36.00	Dec-83
Chester	2.75%	Jun-95	\$1,600	\$44.00	Jun-95	Maury	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83	Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99	Monroe	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88	Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Coffee	2.00%	Aug-81	\$1,600	\$32.00	Aug-88	Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96	Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99	Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83	Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98	Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
DeKalb	1.50%	Jan-70	\$1,600	\$24.00	Dec-83	Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01	Polk	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01	Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Fayette	2.25%	Jan-82	\$1,600	\$36.00	Sep-83	Rhea	2.25%	Jan-83	\$1,600	\$36.00	May-88
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92	Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86	Robertson	2.25%	Jan-83	\$1,600	\$36.00	Jul-84
Gibson*	2.25%	Sep-83	\$1,600	\$36.00	Nov-83	Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Giles	2.50%	Jul-98	\$1,600	\$40.00	Jul-98	Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94	Sequatchie	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Greene	2.75%	May-00	\$1,600	\$44.00	May-00	Sevier	2.50%	Oct-91	\$1,600	\$40.00	Oct-91
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77	Shelby	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Hamblen	2.50%	Oct-86	\$300	\$7.50	Oct-86	Smith	2.75%	May-00	\$1,600	\$44.00	May-00
Hamilton	1.75%	Oct-72	\$1,600	\$28.00	Aug-83	Stewart	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83	Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02	Sumner	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Hardin	2.50%	Nov-97	\$1,600	\$40.00	Nov-97	Tipton	2.25%	May-78	\$1,600	\$36.00	Sep-83
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88	Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98	Unicoi	2.75%	Oct-94	\$273	\$7.50	Oct-94
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Union	2.25%	Oct-88	\$333	\$7.50	Oct-88
Henry	2.25%	Oct-83	\$1,600	\$36.00	Aug-88	Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83	Warren	2.00%	Jul-85	\$1,600	\$32.00	Aug-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86	Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Humphreys	2.25%	Aug-83	\$1,600	\$36.00	Jul-95	Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00	Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
Jefferson	2.25%	Nov-81	\$1,600	\$36.00	Sep-83	White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87	Williamson	2.25%	Apr-91	\$1,600	\$36.00	Apr-91
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83	Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97						

\*Counties with asterisks have cities within them that tax at a higher rate, e.g. Anderson County has a 2.25% rate but two towns in Anderson County, Clinton and Lake City, have a 2.75% rate.

Note: The source of this information is <http://www.state.tn.us/revenue/pubs/taxlist.pdf>. Any referenda scheduled after January 1, 2004 are not reflected here in this table. Please see the above Dept. of Revenue site for potential rate changes. The site is updated on a monthly basis.

**CITIES WITH A LOCAL SALES TAX GREATER THAN THE COUNTY IN WHICH THEY ARE LOCATED**

1. Grand Junction is located in Fayette County and Hardeman County. The portion located in Fayette County has a 2.25% local tax rate. The portion located in Hardeman County has a 2.75% local tax rate.
2. Humboldt is located in Gibson County and Madison County. The portion located in Gibson County has a 2.75% local tax rate. The portion located in Madison County has a 2.75% local tax rate.
3. Lake City is located in Anderson County and Campbell County. The portion of Lake City in Anderson County has a 2.75% local sales tax rate (County 2.25%, City .50%). The portion of Lake City located in Campbell County has a 2.75% local sales tax rate (County 2.25%, City .50%).
4. Oak Ridge is located in Anderson County and Roane County. The portion of Oak Ridge in Anderson County has a 2.25% local sales tax rate. The portion of Oak Ridge located in Roane County has a 2.75% local sales tax rate (County 2.50%, City .25%).



**Table 4**

**CITIES WITH A LOCAL SALES TAX GREATER THAN THE COUNTY IN WHICH THEY ARE LOCATED (continued)**

5. Sweetwater is located in Monroe County and McMinn County. The portion located in Monroe County has a 2.25% local sales tax rate. The portion located in McMinn County has a 2.00% local sales tax rate.
6. White Pine is located in Hamblen County and Jefferson County. The portion located in Hamblen County has a 2.50% local sales tax rate. The portion located in Jefferson County has a 2.25% local sales tax rate.
7. Kingsport is located in Hawkins County and Sullivan County. The portion located in Hawkins County has a 2.75% local sales tax rate. The portion located in Sullivan County has a 2.50% local sales tax rate.
8. Dover located in Stewart County has a local option sales tax rate of 2.75%. The remainder of Stewart County has a 2.25% sales tax rate.
9. Chattanooga, Collegedale, East Ridge, Red Bank, Signal Mountain and Walden located in Hamilton County has a local option sales tax rate of 2.25%, the remainder of Hamilton County has a 1.75% sales tax rate.
10. Wartburg located in Morgan County has a local option sales tax rate of .75%. The remainder of Morgan County has a 2.00% sales tax rate.
11. McKenzie located in Carroll County has a local option sales tax rate of 2.75%. McKenzie located in Henry County has a local option sales tax rate of 2.25%. McKenzie located in Weakley County has a local option sales tax rate of 2.75%.
12. Clinton located in Anderson County has a local option sales tax rate of 2.75%. The remainder of Anderson County has a 2.25% sales tax rate.
13. Loudon located in Loudon County has a local option sales tax rate of 2.50%. The remainder of Loudon County has a 2.00% sales tax rate.
14. Adamsville is located in McNairy County and Hardin County. The portion of Adamsville in McNairy County has a local option sales tax rate of .25%. The portion of Adamsville in Hardin County has a local option sales tax rate of 2.50%.
15. Milledgeville located in Chester County has a local option sales tax rate of 2.75%. Milledgeville located in Hardin County has a local sales tax rate of 2.50%. Milledgeville located in McNairy County has a local option sales tax rate of 2.25%.
16. Milan located in Gibson County has a local option sales tax rate of 2.75%. The remainder of Gibson County has a 2.25% sales tax rate.

NOTE: Tullahoma is located in Coffee County and Franklin County. The portion located in Franklin County has a 2.25% local sales tax rate. The portion located in Coffee County remains at 2%.

The maximum local tax that can be levied is 2.75%. The levy of the tax by a county precludes, to the extent of the county tax, any city or town within the county from levying the tax, but a city or town shall at any time have the right to levy the tax at a rate equal to the difference between the county tax and the maximum rate authorized.

**Table 5**  
**Countywide Local Option Sales Tax Collections FY 2003**

1 Anderson	\$15,763,224	49 Lauderdale	\$3,120,047
2 Bedford	\$6,714,490	50 Lawrence	\$7,134,150
3 Benton	\$2,576,700	51 Lewis	\$1,347,448
4 Bledsoe	\$629,425	52 Lincoln	\$4,730,673
5 Blount	\$23,415,137	53 Loudon	\$5,998,166
6 Bradley	\$16,876,995	54 Macon	\$2,489,905
7 Campbell	\$5,309,568	55 Madison	\$34,356,823
8 Cannon	\$644,671	56 Marion	\$4,549,345
9 Carroll	\$3,626,634	57 Marshall	\$3,925,929
10 Carter	\$5,616,773	58 Maury	\$13,909,089
11 Cheatham	\$3,500,863	59 McMinn	\$7,419,534
12 Chester	\$1,824,289	60 McNairy	\$2,592,624
13 Claiborne	\$2,662,491	61 Meigs	\$541,027
14 Clay	\$875,848	62 Monroe	\$6,014,635
15 Cocke	\$5,834,691	63 Montgomery	\$30,191,760
16 Coffee	\$11,326,330	64 Moore	\$354,711
17 Crockett	\$1,057,619	65 Morgan	\$902,878
18 Cumberland	\$11,866,088	66 Obion	\$7,073,970
19 Davidson	\$211,835,426	67 Overton	\$2,257,526
20 Decatur	\$1,712,836	68 Perry	\$674,750
21 DeKalb	\$1,342,729	69 Pickett	\$629,831
22 Dickson	\$11,151,233	70 Polk	\$1,164,395
23 Dyer	\$8,216,558	71 Putnam	\$20,452,714
24 Fayette	\$2,352,306	72 Rhea	\$3,286,539
25 Fentress	\$2,127,022	73 Roane	\$8,952,002
26 Franklin	\$4,959,794	74 Robertson	\$8,085,623
27 Gibson	\$6,712,494	75 Rutherford	\$51,685,547
28 Giles	\$4,526,940	76 Scott	\$2,856,496
29 Grainger	\$1,301,671	77 Sequatchie	\$1,236,191
30 Greene	\$11,755,674	78 Sevier	\$47,897,061
31 Grundy	\$996,457	79 Shelby	\$217,058,011
32 Hamblen	\$15,472,341	80 Smith	\$2,508,301
33 Hamilton	\$81,340,671	81 Stewart	\$1,040,696
34 Hancock	\$263,439	82 Sullivan	\$37,989,919
35 Hardeman	\$3,121,247	83 Sumner	\$18,718,353
36 Hardin	\$4,482,241	84 Tipton	\$5,240,443
37 Hawkins	\$6,135,451	85 Trousdale	\$634,964
38 Haywood	\$2,257,282	86 Unicoi	\$1,880,334
39 Henderson	\$4,673,633	87 Union	\$1,008,658
40 Henry	\$5,678,752	88 Van Buren	\$379,129
41 Hickman	\$1,543,276	89 Warren	\$5,588,978
42 Houston	\$776,197	90 Washington	\$31,808,353
43 Humphreys	\$2,644,743	91 Wayne	\$1,496,350
44 Jackson	\$726,373	92 Weakley	\$4,716,178
45 Jefferson	\$5,471,100	93 White	\$2,678,990
46 Johnson	\$1,020,882	94 Williamson	\$46,197,527
47 Knox	\$123,975,749	95 Wilson	\$15,974,342
48 Lake	\$614,929	Out-of-state*	\$179,151,936
		Statewide	\$1,509,214,129

Source: Tennessee Dept. of Revenue Monthly Collections Report June 2003

\*Out-of-state includes mail order, internet, and telecommunications services sales tax revenue.

## County Motor Vehicle Tax<sup>1</sup>

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a 2/3 vote of the county legislative body at two consecutive regular county legislative body meetings; by passage of a resolution by the county legislative body by a regular majority with approval and referendum provided for in the resolution; and, by private act. Even a resolution that does not provide for a referendum is subject to a referendum if a petition signed by registered voters amounting to 10% of the votes cast in the last gubernatorial election (10% of the total registered voters in Shelby County) is filed with the county election commission within 30 days of final passage.

The rates are set forth in the resolutions or private acts. The distribution may be designated for any county purpose specified by the resolution or private act.

Currently, 51 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$70.00, as shown in Table 6. Six counties have rates of \$15.00 or less; 33 counties have rates from \$20.00 to \$35.00; 12 counties have rates of \$45.00 or greater.

Table 7 provides the number of motor vehicle registrations in each county and may be used to estimate potential revenues generated from the imposition or increase in the motor vehicle registration tax. These data include, however, vehicles exempt by statute from taxation and should be adjusted accordingly.

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<sup>1</sup> The legal authority for the county motor vehicle tax is T.C.A. § 5-8-102.

**Table 6**  
**County Motor Vehicle Tax Rates**  
**FY 2004**

1 Anderson	N/A
2 Bedford	N/A
3 Benton	N/A
4 Bledsoe	N/A
5 Blount	N/A
6 Bradley	N/A
7 Campbell	\$ 35.00
8 Cannon	\$ 10.00
9 Carroll	\$ 10.00
10 Carter	N/A
11 Cheatham	\$ 50.00
12 Chester	\$ 15.00
13 Claiborne	\$ 25.00
14 Clay	\$ 25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$ 70.00
18 Cumberland	N/A
19 Davidson	\$ 35.00
20 Decatur	N/A
21 DeKalb	N/A
22 Dickson	\$ 30.00
23 Dyer	\$ 40.00
24 Fayette	\$ 25.00
25 Fentress	\$ 25.00
26 Franklin	N/A
27 Gibson	\$ 25.00
28 Giles	N/A
29 Grainger	N/A
30 Greene	\$ 20.00
31 Grundy	N/A
32 Hamblen	\$ 27.00
33 Hamilton	N/A
34 Hancock	\$ 20.00
35 Hardeman	\$ 20.00
36 Hardin	\$ 11.00
37 Hawkins	\$ 27.00
38 Haywood	\$ 30.50
39 Henderson	\$ 20.00
40 Henry	\$ 33.50
41 Hickman	\$ 30.50
42 Houston	\$ 45.00
43 Humphreys	N/A
44 Jackson	\$ 15.00
45 Jefferson	\$ 25.00
46 Johnson	\$ 20.00
47 Knox	\$ 6.00
48 Lake	\$ 52.00

49 Lauderdale	\$ 55.00
50 Lawrence	\$ 25.00
51 Lewis	\$ 20.00
52 Lincoln	\$ 25.00
53 Loudon	N/A
54 Macon	\$ 40.00
55 Madison	N/A
56 Marion	N/A
57 Marshall	\$ 50.00
58 Maury	\$ 25.00
59 McMinn	N/A
60 McNairy	\$ 20.00
61 Meigs	N/A
62 Monroe	\$ 25.00
63 Montgomery	\$ 30.00
64 Moore	N/A
65 Morgan	N/A
66 Obion	\$ 30.00
67 Overton	\$ 30.00
68 Perry	N/A
69 Pickett	N/A
70 Polk	N/A
71 Putnam	N/A
72 Rhea	N/A
73 Roane	N/A
74 Robertson	\$ 35.00
75 Rutherford	\$ 40.00
76 Scott	N/A
77 Sequatchie	N/A
78 Sevier	N/A
79 Shelby	\$ 50.00
80 Smith	N/A
81 Stewart	N/A
82 Sullivan	N/A
83 Sumner	\$ 50.00
84 Tipton	\$ 30.00
85 Trousdale	\$ 40.00
86 Unicoi	N/A
87 Union	N/A
88 Van Buren	N/A
89 Warren	\$ 30.00
90 Washington	N/A
91 Wayne	\$ 11.25
92 Weakley	\$ 20.00
93 White	N/A
94 Williamson	\$ 25.00
95 Wilson	\$ 25.00

**Table 7**  
**Motor Vehicle Registrations**  
**2003**

1 Anderson	75,619	51 Lewis	10,751
2 Bedford	42,560	52 Lincoln	30,965
3 Benton	17,987	53 Loudon	41,458
4 Bledsoe	10,390	54 Macon	18,852
5 Blount	120,091	55 Madison	84,674
6 Bradley	87,107	56 Marion	28,539
7 Campbell	33,170	57 Marshall	25,501
8 Cannon	11,912	58 Maury	63,850
9 Carroll	26,334	59 McMinn	49,414
10 Carter	50,891	60 McNairy	22,857
11 Cheatham	33,686	61 Meigs	10,886
12 Chester	13,672	62 Monroe	34,088
13 Claiborne	32,503	63 Montgomery	118,840
14 Clay	8,689	64 Moore	5,763
15 Cocke	34,928	65 Morgan	16,771
16 Coffee	50,017	66 Obion	29,413
17 Crockett	10,496	67 Overton	17,106
18 Cumberland	48,970	68 Perry	8,500
19 Davidson	575,087	69 Pickett	5,634
20 Decatur	13,165	70 Polk	16,568
21 DeKalb	19,286	71 Putnam	65,541
22 Dickson	40,593	72 Rhea	28,879
23 Dyer	31,426	73 Roane	44,760
24 Fayette	29,601	74 Robertson	52,742
25 Fentress	15,125	75 Rutherford	147,160
26 Franklin	38,307	76 Scott	19,972
27 Gibson	41,376	77 Sequatchie	16,240
28 Giles	28,311	78 Sevier	70,746
29 Grainger	20,579	79 Shelby	650,802
30 Greene	73,043	80 Smith	16,543
31 Grundy	13,745	81 Stewart	12,425
32 Hamblen	55,197	82 Sullivan	156,360
33 Hamilton	372,380	83 Sumner	112,746
34 Hancock	5,817	84 Tipton	49,643
35 Hardeman	22,224	85 Trousdale	7,705
36 Hardin	25,699	86 Unicoi	19,898
37 Hawkins	48,380	87 Union	15,917
38 Haywood	14,943	88 Van Buren	5,084
39 Henderson	22,633	89 Warren	35,103
40 Henry	30,371	90 Washington	106,608
41 Hickman	20,145	91 Wayne	14,536
42 Houston	6,980	92 Weakley	28,155
43 Humphreys	18,198	93 White	23,826
44 Jackson	8,960	94 Williamson	120,906
45 Jefferson	41,224	95 Wilson	78,902
46 Johnson	17,174	Statewide	5,321,898
47 Knox	364,766		
48 Lake	4,250		
49 Lauderdale	18,418		
50 Lawrence	33,844		

## Hotel/Motel Tax

Sixty-one counties levy the hotel/motel tax, which is authorized by private act on the privilege of occupancy of hotel and motel rooms. (Davidson County is the exception as it has utilized a general law that applies only to metropolitan governments.) Rates vary according to the terms of the private act. Currently, rates are imposed ranging from 2% to 5% of the price of the lodgings, with 43 counties at 5%. The distribution of the tax is set forth in the private act. The rates and distributions are shown in Table 8.

Since May 12, 1988, any private act which authorizes a city or county (Rutherford, Shelby and Williamson Counties excepted) to levy a tax on the privilege of occupancy of a hotel must limit the application of the 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 that has levied a tax on such occupancy prior to the adoption of such tax by the county.<sup>1</sup>

These limitations only apply prospectively and all private acts levying taxes on the privilege of occupancy of hotels enacted prior to May 12, 1988, shall remain in full force and effect. Note that home rule municipalities have separate general law authority to levy hotel/motel taxes. As these taxes are not levied by private act, the limitations listed above do not apply to hotel/motel taxes levied by a home rule municipality.

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<sup>1</sup> T.C.A. § 67-4-1425

**Table 8  
Hotel/Motel Tax Rates and Distribution  
FY 2004**

	<b>Rate</b>	<b>Distribution</b>	
1	Anderson	5%	general fund
2	Bedford	N/A	N/A
3	Benton	5%	general fund
4	Bledsoe	N/A	N/A
5	Blount	4%	general fund; tourism
6	Bradley	4%	general fund; tourism
7	Campbell	N/A	N/A
8	Cannon	N/A	N/A
9	Carroll	5%	general fund
10	Carter	5%	general fund; tourism
11	Cheatham	5%	general fund
12	Chester	4%	general fund
13	Claiborne	3%	general fund
14	Clay	N/A	N/A
15	Cocke	3%	general fund
16	Coffee	N/A	N/A
17	Crockett	5%	general fund
18	Cumberland	5%	debt service fund or county commission discretion
19	Davidson	4%	USD general fund; tourism
20	Decatur	5%	discretionary
21	DeKalb	5%	general fund
22	Dickson	5%	economic development
23	Dyer	N/A	N/A
24	Fayette	5%	general fund
25	Fentress	N/A	N/A
26	Franklin	2%	rural fire protection
27	Gibson	4%	general fund for industrial development
28	Giles	5%	general fund for courthouse maintenance/renovation
29	Grainger	N/A	N/A
30	Greene	3%	tourism; economic development
31	Grundy	N/A	N/A
32	Hamblen	N/A	N/A
33	Hamilton	4%	hotel/motel fund
34	Hancock	N/A	N/A
35	Hardeman	5%	general fund
36	Hardin	5%	general fund
37	Hawkins	N/A	N/A
38	Haywood	5%	city of Brownsville; general fund
39	Henderson	5%	general fund; fire department
40	Henry	5%	general fund
41	Hickman	5%	general fund
42	Houston	N/A	N/A
43	Humphreys	5%	general fund
44	Jackson	N/A	N/A
45	Jefferson	4%	general fund
46	Johnson	5%	general fund
47	Knox	5%	tourism; general fund; city of Knoxville
48	Lake	5%	general fund
49	Lauderdale	5%	general fund
50	Lawrence	2%	general fund for economic development
51	Lewis	5%	general fund
52	Lincoln	5%	general fund; tourism
53	Loudon	5%	general fund
54	Macon	N/A	N/A
55	Madison	5%	city of Jackson; community economic development commission; general fund
56	Marion	5%	education
57	Marshall	5%	general fund
58	Maury	5%	industrial development; tourism; beautification and recreation
59	McMinn	5%	tourism; economic development
60	McNairy	N/A	N/A
61	Meigs	N/A	N/A
62	Monroe	5%	industrial development; tourism
63	Montgomery	3%	tourism; general fund; city of Clarksville
64	Moore	N/A	N/A
65	Morgan	N/A	N/A
66	Obion	5%	general fund for Reelfoot Lake tourism
67	Overton	N/A	N/A
68	Perry	N/A	N/A

**Table 8  
Hotel/Motel Tax Rates and Distribution  
FY 2004**

	<b>Rate</b>	<b>Distribution</b>
69	Pickett	N/A
70	Polk	N/A
71	Putnam	6%
72	Rhea	2%
73	Roane	5%
74	Robertson	5%
75	Rutherford	3%
76	Scott	5%
77	Sequatchie	2%
78	Sevier	N/A
79	Shelby	5%
80	Smith	N/A
81	Stewart	N/A
82	Sullivan	N/A
83	Sumner	5%
84	Tipton	5%
85	Trousdale	N/A
86	Unicoi	5%
87	Union	N/A
88	Van Buren	7%
89	Warren	5%
90	Washington	N/A
91	Wayne	N/A
92	Weakley	5%
93	White	N/A
94	Williamson	4%
95	Wilson	3%



## County Mineral Severance Tax

By a 2/3 vote, counties may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county at a rate of up to \$.15 per ton. Prior to 1984, the county mineral severance tax could be authorized by private act only. Private acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed \$.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.<sup>1</sup>

As shown in Table 9, 61 counties impose county mineral severance taxes. Of those 61, 54 counties allocate the proceeds to the county highway fund, 5 counties allocate the proceeds to the county general fund, one county allocates the proceeds to education, and one county gives the county commission discretion on the allocation of the proceeds. Fifty-eight counties impose the maximum rate of \$.15; two counties are at \$.10; and one county is at \$.05.

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<sup>1</sup> T.C.A. §§ 67-7-201 through 67-7-221

**Table 9  
Mineral Severance Tax Rates and Distribution  
FY 2004**

	Rate	Distribution
1 Anderson*	\$0.15	highway fund
2 Bedford	\$0.15	highway fund
3 Benton*	\$0.10	highway fund
4 Bledsoe	\$0.15	highway fund
5 Blount	\$0.15	highway fund
6 Bradley	N/A	N/A
7 Campbell	\$0.15	highway fund
8 Cannon	\$0.10	highway fund
9 Carroll	\$0.15	highway fund
10 Carter	\$0.15	highway fund
11 Cheatham	\$0.15	highway fund
12 Chester	N/A	N/A
13 Claiborne	\$0.15	highway fund
14 Clay	\$0.15	highway fund
15 Cocke	\$0.15	highway fund
16 Coffee	\$0.15	highway fund
17 Crockett	N/A	N/A
18 Cumberland	\$0.15	highway fund
19 Davidson	\$0.15	general fund for roads
20 Decatur	\$0.15	general fund
21 DeKalb	\$0.15	highway fund
22 Dickson	N/A	N/A
23 Dyer	N/A	N/A
24 Fayette	\$0.15	highway fund
25 Fentress	\$0.15	highway fund
26 Franklin	\$0.15	highway fund
27 Gibson	N/A	N/A
28 Giles	\$0.15	general fund
29 Grainger	N/A	N/A
30 Greene	\$0.15	general fund
31 Grundy	N/A	N/A
32 Hamblen	N/A	N/A
33 Hamilton	N/A	N/A
34 Hancock	N/A	N/A
35 Hardeman	N/A	N/A
36 Hardin	\$0.15	highway fund
37 Hawkins	\$0.15	highway fund
38 Haywood	\$0.15	highway fund
39 Henderson	N/A	N/A
40 Henry	N/A	N/A
41 Hickman	\$0.15	highway fund
42 Houston	N/A	N/A
43 Humphreys	\$0.05	general fund
44 Jackson	\$0.15	highway fund
45 Jefferson	N/A	N/A
46 Johnson	\$0.15	highway fund
47 Knox	N/A	N/A
48 Lake	N/A	N/A
49 Lauderdale	N/A	N/A
50 Lawrence	\$0.15	highway fund
51 Lewis	N/A	N/A
52 Lincoln	\$0.15	highway fund
53 Loudon	\$0.15	highway fund
54 Macon	N/A	N/A
55 Madison	\$0.15	highway fund
56 Marion	\$0.15	highway fund
57 Marshall	\$0.15	highway fund
58 Maury	\$0.15	highway fund
59 McMinn	\$0.15	highway fund
60 McNairy	\$0.15	highway fund
61 Meigs	\$0.15	highway fund
62 Monroe	\$0.15	highway fund
63 Montgomery	\$0.15	highway fund
64 Moore	\$0.15	highway fund
65 Morgan	N/A	N/A

**Table 9  
Mineral Severance Tax Rates and Distribution  
FY 2004**

	<b>Rate</b>	<b>Distribution</b>
66 Obion	\$0.15	highway fund
67 Overton	\$0.15	highway fund
68 Perry**	\$0.05	highway fund
69 Pickett	N/A	N/A
70 Polk	N/A	N/A
71 Putnam	\$0.15	highway fund
72 Rhea	\$0.15	highway fund
73 Roane	\$0.15	highway fund
74 Robertson	\$0.15	highway fund
75 Rutherford	\$0.15	general fund
76 Scott	N/A	N/A
77 Sequatchie	N/A	N/A
78 Sevier	N/A	N/A
79 Shelby	\$0.15	highway fund
80 Smith	\$0.15	highway fund
81 Stewart	\$0.15	highway fund
82 Sullivan	\$0.15	highway fund
83 Sumner	\$0.15	highway fund
84 Tipton	N/A	N/A
85 Trousdale	\$0.15	highway fund
86 Unicoi	\$0.15	general fund
87 Union	\$0.15	highway fund
88 Van Buren	\$0.15	highway fund
89 Warren	\$0.15	highway fund
90 Washington	N/A	N/A
91 Wayne*	\$0.15	education
92 Weakley	\$0.15	general fund
93 White	\$0.15	highway fund
94 Williamson	\$0.15	general fund
95 Wilson	\$0.15	highway fund

\*A severance tax is also applied to pulpwood severance in Anderson, Benton, and Wayne counties by private act. In these counties, the mineral severance tax is authorized under T.C.A. 67-7-201 and is therefore allocated to the highway fund. The pulpwood severance tax in Anderson is allocated to the general fund with first priority given to the school system. In Benton and Wayne counties the pulpwood severance tax is allocated to the general fund. Pursuant to T.C.A. 67-1-111, no other city or county may levy a pulpwood severance tax unless authorized by general law rather than private act.

\*\*Perry County rate goes to \$.15 April 2004

## Adequate Facilities/Development Tax

In recent years local governments, especially those in counties experiencing heavy growth, have looked for ways by which those benefiting from the growth could also pay for the increased governmental costs resulting from that growth. There are three main methods by which a local government may make an assessment against property the owner wishes to develop: special assessments, impact fees, and privilege taxes.

Special Assessments These are charges levied against specific parcels of property to recoup part or all of the costs of improvements which directly benefit that property: "The differences between a special assessment and a tax are (1) a special assessment can be levied only on land for special purposes; (2) a special assessment is based wholly on lands benefited." *West Tennessee Flood Control & Soil Conservation Dist. V. Wyatt*, 247 S.W.2d 56 (Tenn. 1952). Counties are authorized to levy special assessments by the County Powers Act.<sup>1</sup>

Impact Fees These fees are a means by which a local government may regulate new development. The intent of the fee is to place the financial burden of new growth on areas in which the growth has occurred. The level of the fee must be related to the costs resulting from the new development, and revenues generated by the fee should be earmarked for investment in the growth areas. There is no specific statutory authority under general law for counties to impose impact fees; therefore, they may be imposed only by private act.

Adequate Facilities Taxes These are privilege taxes levied upon the privilege of construction or development of property. The primary difference between an impact fee and an adequate facilities tax is one of intent: the purpose of a tax is to raise revenue, but the purpose of a fee is the regulation of some activity under the government's police power. *Memphis Retail Liquor Dealer's Ass'n Inc. v. City of Memphis*, 547 S.W.2d 244 (Tenn. 1977). As with impact fees, there is no general law statutory authorization for local governments to impose adequate facilities taxes, so they require a private act. Of the three types of revenue generation discussed in this section, this form of taxation has generated the most attention in recent years. A number of private acts authorizing adequate facilities taxes have been passed in the last few years, primarily for counties in high-growth areas in middle Tennessee.

The issue of whether a program is a tax or fee becomes significant in determining the level of scrutiny with which courts will look at the program. Since taxes are not regulatory actions, they do not have to meet the same standards as impact fee programs. Since it is relatively easy for local governments in Tennessee to obtain enabling legislation through private acts, adequate facilities taxes may be easier for local governments to initiate here than in other states where local governments have been more prone to resort to impact fee programs. The revenues from these taxes go into the fund or funds designated by the private act. While they may often be designated for expenditure on expanding capital facilities for public works, it is neither required nor, as a rule, desirable to earmark them for spending only in the areas where they were collected.

Currently, there are 10 counties that impose adequate facilities or development taxes. The counties are listed in Table 10, along with the rates, how the rates are imposed, and the purposes for which the proceeds are allocated.

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<sup>1</sup> T.C.A. §5-1-118

**Table 10**  
**Adequate Facilities/Development Tax and Distribution**

Cheatham	Development Tax	\$1,875 paid by developer upon approval of plat	\$500 parks and recreation \$750 general fund \$2,500 education debt
		\$1,875 paid upon issuance of building permit	
Adequate Facilities Tax	\$ .50 per residential square foot		
Dickson	Adequate Facilities Tax	\$ .50 per heated residential square foot	education capital projects
		\$.25 per heated commercial square foot	
		\$.15 per temperature controlled industrial square foot	
Hickman	Adequate Facilities Tax	\$1.00 per residential square foot with \$1,500 minimum	capital projects fund
		\$.25 per commercial square foot with \$1,500 minimum	
Marshall	Adequate Facilities Tax	\$.70 per residential square foot	capital projects fund
		\$.30 per commercial square foot	
Maury	Adequate Facilities Tax	\$.50 per residential square foot	local purpose fund
		\$.30 per commercial square foot	
Robertson	Adequate Facilities Tax	\$1.50 per residential square foot	education debt
		\$.30 per commercial square foot	
Rutherford	Development Tax	\$750 paid by developer upon approval of plat	capital improvements debt
		\$750 paid upon issuance of building permit	
Sumner	Adequate Facilities Tax	\$.70 per residential square foot	education capital projects
		\$.40 per commercial square foot	
Williamson	Privilege Tax	\$1.00 per residential square foot	schools recreation
		\$.44 per commercial square foot	fire services highways
	within cities	\$.68 per residential square foot	schools recreation
Wilson	Adequate Facilities Tax	\$1,000 minimum per residential unit imposed at issuance of building permit or equivalent to building permit fee in jurisdiction	capital projects

## Local Litigation Tax

The local litigation tax may be levied on all original suits filed in General Sessions, Circuit, Chancery and other special courts in each county. In 1981, after the General Assembly passed 1981 Public Chapter 488 which imposed a state litigation tax, the State Attorney General opined<sup>1</sup> that counties may, by resolution of the county legislative body, levy a litigation tax in the same manner and in an amount not to exceed the amount of the state litigation tax. The state litigation taxes which may be matched are found in *Tennessee Code Annotated*, §§ 67-4-602 et seq. and 16-15-5007. Additionally, *Tennessee Code Annotated*, § 16-15-5006, authorizes counties to levy a local litigation tax for the purpose of funding general sessions judges' salaries. While most other litigation taxes may be levied by a resolution passed by a simple majority, the tax authorized by § 16-15-5006 requires a resolution approved by two-thirds of the county legislative body. Since 1981, the litigation tax laws have been amended from time to time to increase the rate levied by the state or to add additional taxes onto the existing tax. Generally, counties are able to match these increases as well.

Almost all counties have levied a local litigation tax, either by a private act of the General Assembly or by resolution of the County Commission. Generally, the county tax may be levied in an amount not to exceed \$23.75 in civil cases in courts of record, \$23.75 in civil cases in general sessions courts, \$29.50 in criminal cases in courts of record, and \$35.50 in criminal cases in general sessions courts. Additionally, Chapter 502 of Public Acts of 1999 amended § 67-4-602 to authorize an additional \$1.00 state litigation tax in all criminal cases arising out of any violation of Title 55, Chapter 8 (most traffic violations), or for violation of any ordinance governing use of a metered parking space. Counties could "match" this tax as well, which would bring the maximum local litigation tax for *only those criminal cases arising out of these types of traffic and parking violations* to \$30.50 in cases in courts of record and \$36.50 in cases in general sessions courts. Remember, these maximum amounts do not include state litigation taxes which are collected and remitted to the state.

With a few exceptions, revenue from county litigation taxes may be used for any specific purpose authorized by the county legislative body or may be deposited in the county general fund and used for general purposes. The \$6.00 portion of the tax authorized by § 16-15-5006 for general sessions cases must be allocated to the county general fund to aid in defraying the costs of paying general sessions judges salaries. If the \$6.00 does not raise sufficient revenues to pay the salary of the general session judge(s), the amount may be increased in order to do so.

In 1999, the General Assembly also authorized an additional "local option" litigation tax in the amount of \$1.00. The tax must be levied by a 2/3 vote of the county legislative body. Revenue from this tax must be used exclusively to support a victim/offender mediation center; or alternatively, in those counties where such a center does not exist, the revenue is deposited into a separately designated account and held until such time as a victim/offender mediation center is established. As this is a local option litigation tax, and not a state litigation tax, it cannot be "matched" by a county litigation tax in the same amount.

In 2000, the General Assembly passed Public Chapter 886 to authorize counties to levy an additional local privilege tax on litigation in all civil and criminal cases instituted in the county, not including those instituted in municipal court. The new tax may be levied by a resolution passed by a two-thirds vote of the county legislative body. The additional tax cannot exceed \$10 per case. As it originally passed, the law provided that proceeds from this tax must be used exclusively for purposes of jail or workhouse construction, re-construction or upgrading, or to retire debt issued for those purposes. Chapter 225 of the Public Acts of 2001 amended the law to add "courthouse renovation" as an authorized use of the revenue generated from this particular litigation tax. The law contains a sunset provision that causes the tax levy to cease once the costs of the project have been paid or the debt for the project has been retired.

Also in 2001, the legislature amended litigation tax laws to make a change in how they are collected

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<sup>1</sup> See Op. Tenn. Atty Gen. 81-598 (dated November 9, 1981). A subsequent unpublished opinion, Opinion U88-109 (September 28, 1988) affirmed the earlier opinion.

in criminal cases. Pursuant to 2001 Public Chapter 454, litigation taxes in criminal cases are levied for each criminal charge, upon conviction or by order, rather than being levied once per each case. This allows for the collection of multiple litigation taxes in a criminal case where there are multiple charges brought against a defendant.

For more information on how a litigation tax may be levied or for assistance in revising or amending private acts or resolutions that levy such taxes, contact your CTAS county government consultant.

### COUNTY LITIGATION TAX RATES\*

COURT	Maximum County Litigation Taxes as of July 1, 2001
Courts of Record - Civil	\$23.75 (state amount under T.C.A. § 67-4-602)
Courts of Record -Criminal**	\$29.50 (state amount under T.C.A. § 67-4-602)
General Sessions - Civil	\$23.75*** (state amount [\$16.75] under T.C.A. § 67-4-602; + \$6.00 authorized by T.C.A. § 16-15-5006; + \$1.00 under T.C.A. 16-15-5007)
General Sessions - Criminal**	\$35.50*** (state amount under T.C.A. § 67-4-602 plus \$6.00 authorized by T.C.A. § 16-15-5006)

\*This chart does not attempt to show variations in tax rates that only apply to specific counties by narrow population classification. It also does not take into account any local option taxes such as the \$10.00 for jail or courthouse renovation or the \$1.00 for victim/offender mediation centers.

\*\*This amount is for cases other than violations of Title 55, Chapter 8 (most traffic violations), or for violations of any ordinance governing use of a metered parking space. Counties could add an additional \$1.00 to those violations bringing the amounts to \$30.50 in cases in courts of record and \$36.50 in cases in general sessions courts.

\*\*\*This amount may be increased if the \$6.00 tax does not raise sufficient revenues to pay the salary of the general sessions judge(s).

## Summary of Major County Tax Rates

Table 11 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2004. Any referenda occurring after the date of this publication will not be reflected until next year. Additional information on these and other local and state revenues are available in the *County Revenue Manual* published by the UT County Technical Assistance Service. Technical assistance on financial and other issues is also available by contacting the CTAS consultant for your county. General questions regarding this publication should be directed to the UT CTAS central office in Nashville. This and an array of publications can be found on the CTAS website at <http://www.ctas.utk.edu>.



**Table 11**  
**Summary of Tax Rates for Major County Taxes**  
**FY 2004**

		<b>Property Tax Rates</b>	<b>Local Options Sales Tax Rates</b>	<b>Motor Vehicle Tax Rates</b>	<b>Hotel/ Motel Tax Rates</b>	<b>Mineral Severance</b>
1	Anderson	\$3.32	2.25%	N/A	5%	\$0.15
2	Bedford	\$2.49	2.75%	N/A	N/A	\$0.15
3	Benton	\$2.93	2.75%	N/A	5%	\$0.10
4	Bledsoe	\$2.08	2.25%	N/A	N/A	\$0.15
5	Blount	\$2.15	2.25%	N/A	4%	\$0.15
6	Bradley	\$2.18	2.25%	N/A	4%	N/A
7	Campbell	\$2.34	2.25%	\$ 35.00	N/A	\$0.15
8	Cannon	\$2.59	1.75%	\$ 10.00	N/A	\$0.10
9	Carroll	\$1.06	2.75%	\$ 10.00	5%	\$0.15
10	Carter	\$2.22	2.25%	N/A	5%	\$0.15
11	Cheatham	\$3.09	2.25%	\$ 50.00	5%	\$0.15
12	Chester	\$2.09	2.75%	\$ 15.00	4%	N/A
13	Claiborne	\$2.13	2.25%	\$ 25.00	3%	\$0.15
14	Clay	\$2.90	2.75%	\$ 25.00	N/A	\$0.15
15	Cocke	\$3.16	2.75%	N/A	3%	\$0.15
16	Coffee	\$3.21	2.00%	N/A	N/A	\$0.15
17	Crockett	\$2.60	2.75%	\$ 70.00	5%	N/A
18	Cumberland	\$1.44	2.75%	N/A	5%	\$0.15
19	Davidson	\$3.84	2.25%	\$ 35.00	4%	\$0.15
20	Decatur	\$1.56	2.50%	N/A	5%	\$0.15
21	DeKalb	\$1.63	1.50%	N/A	5%	\$0.15
22	Dickson	\$2.86	2.75%	\$ 30.00	5%	N/A
23	Dyer	\$2.58	2.75%	\$ 40.00	N/A	N/A
24	Fayette	\$1.74	2.25%	\$ 25.00	5%	\$0.15
25	Fentress	\$1.88	2.50%	\$ 25.00	N/A	\$0.15
26	Franklin	\$2.66	2.25%	N/A	2%	\$0.15
27	Gibson	\$0.81	2.25%	\$ 25.00	4%	N/A
28	Giles	\$3.27	2.50%	N/A	5%	\$0.15
29	Grainger	\$2.30	2.75%	N/A	N/A	N/A
30	Greene	\$1.95	2.75%	\$ 20.00	3%	\$0.15
31	Grundy	\$2.81	2.25%	N/A	N/A	N/A
32	Hamblen	\$2.36	2.50%	\$ 27.00	N/A	N/A
33	Hamilton	\$3.06	1.75%	N/A	4%	N/A
34	Hancock	\$2.02	2.00%	\$ 20.00	N/A	N/A
35	Hardeman	\$2.51	2.75%	\$ 20.00	5%	N/A
36	Hardin	\$1.82	2.50%	\$ 11.00	5%	\$0.15
37	Hawkins	\$2.41	2.75%	\$ 27.00	N/A	\$0.15
38	Haywood	\$2.11	2.75%	\$ 30.50	5%	\$0.15
39	Henderson	\$2.13	2.75%	\$ 20.00	5%	N/A
40	Henry	\$2.32	2.25%	\$ 33.50	5%	N/A
41	Hickman	\$2.64	2.75%	\$ 30.50	5%	\$0.15
42	Houston	\$2.90	2.75%	\$ 45.00	N/A	N/A
43	Humphreys	\$2.21	2.25%	N/A	5%	\$0.05
44	Jackson	\$2.74	2.75%	\$ 15.00	N/A	\$0.15
45	Jefferson	\$2.00	2.25%	\$ 25.00	4%	N/A
46	Johnson	\$2.40	1.50%	\$ 20.00	5%	\$0.15
47	Knox	\$2.96	2.25%	\$ 6.00	5%	N/A
48	Lake	\$2.43	2.75%	\$ 52.00	5%	N/A
49	Lauderdale	\$2.11	2.75%	\$ 55.00	5%	N/A
50	Lawrence	\$2.63	2.75%	\$ 25.00	2%	\$0.15

**Table 11**  
**Summary of Tax Rates for Major County Taxes**  
**FY 2004**

		<b>Property Tax Rates</b>	<b>Local Options Sales Tax Rates</b>	<b>Motor Vehicle Tax Rates</b>	<b>Hotel/ Motel Tax Rates</b>	<b>Mineral Severance</b>
51	Lewis	\$1.86	2.50%	\$ 20.00	5%	N/A
52	Lincoln	\$2.23	2.50%	\$ 25.00	5%	\$0.15
53	Loudon	\$1.80	2.00%	N/A	5%	\$0.15
54	Macon	\$2.59	2.25%	\$ 40.00	N/A	N/A
55	Madison	\$2.46	2.75%	N/A	5%	\$0.15
56	Marion	\$2.38	2.25%	N/A	5%	\$0.15
57	Marshall	\$3.14	2.25%	\$ 50.00	5%	\$0.15
58	Maury	\$2.73	2.25%	\$ 25.00	5%	\$0.15
59	McMinn	\$1.90	2.00%	N/A	5%	\$0.15
60	McNairy	\$2.20	2.25%	\$ 20.00	N/A	\$0.15
61	Meigs	\$1.83	2.00%	N/A	N/A	\$0.15
62	Monroe	\$1.91	2.25%	\$ 25.00	5%	\$0.15
63	Montgomery	\$2.91	2.50%	\$ 30.00	3%	\$0.15
64	Moore	\$2.31	2.50%	N/A	N/A	\$0.15
65	Morgan	\$3.34	2.00%	N/A	N/A	N/A
66	Obion	\$2.20	2.75%	\$ 30.00	5%	\$0.15
67	Overton	\$1.97	2.50%	\$ 30.00	N/A	\$0.15
68	Perry	\$2.28	2.50%	N/A	N/A	\$0.05
69	Pickett	\$2.12	2.75%	N/A	N/A	N/A
70	Polk	\$2.07	2.25%	N/A	N/A	N/A
71	Putnam	\$2.48	2.75%	N/A	6%	\$0.15
72	Rhea	\$2.10	2.25%	N/A	2%	\$0.15
73	Roane	\$2.91	2.50%	N/A	5%	\$0.15
74	Robertson	\$2.66	2.25%	\$ 35.00	5%	\$0.15
75	Rutherford	\$2.80	2.75%	\$ 40.00	3%	\$0.15
76	Scott	\$2.40	2.25%	N/A	5%	N/A
77	Sequatchie	\$2.66	2.25%	N/A	2%	N/A
78	Sevier	\$1.45	2.50%	N/A	N/A	N/A
79	Shelby	\$4.09	2.25%	\$ 50.00	5%	\$0.15
80	Smith	\$1.99	2.75%	N/A	N/A	\$0.15
81	Stewart	\$2.18	2.25%	N/A	N/A	\$0.15
82	Sullivan	\$2.35	2.25%	N/A	N/A	\$0.15
83	Sumner	\$2.59	2.25%	\$ 50.00	5%	\$0.15
84	Tipton	\$2.85	2.25%	\$ 30.00	5%	N/A
85	Trousdale	\$2.90	2.25%	\$ 40.00	N/A	\$0.15
86	Unicoi	\$2.49	2.75%	N/A	5%	\$0.15
87	Union	\$1.80	2.25%	N/A	N/A	\$0.15
88	Van Buren	\$1.96	2.75%	N/A	7%	\$0.15
89	Warren	\$2.53	2.00%	\$ 30.00	5%	\$0.15
90	Washington	\$1.93	2.50%	N/A	N/A	N/A
91	Wayne	\$2.57	2.75%	\$ 11.25	N/A	\$0.15
92	Weakley	\$2.16	2.75%	\$ 20.00	5%	\$0.15
93	White	\$2.24	2.25%	N/A	N/A	\$0.15
94	Williamson	\$2.84	2.25%	\$ 25.00	4%	\$0.15
95	Wilson	\$2.97	2.25%	\$ 25.00	3%	\$0.15



## CTAS County Technical Assistance Service

*In cooperation with the Tennessee County  
Services Association and The County Officials  
Association of Tennessee*

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