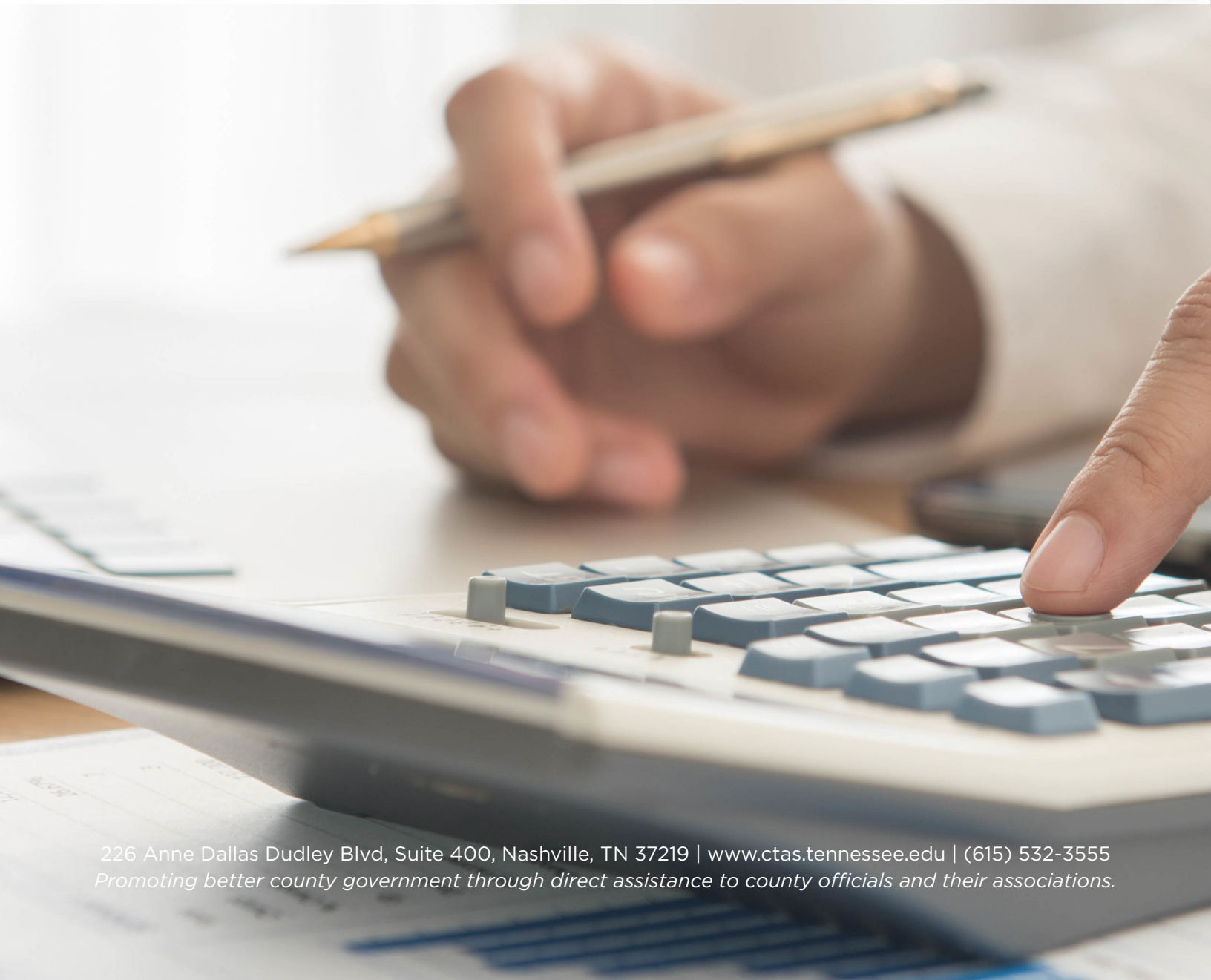




County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

# Tennessee County Tax Statistics

2020



# Tennessee County Tax Statistics 2020

## Table of Contents

<b>County Property Tax Rates by Fund</b>	<b>3</b>
Table 1: Property Tax Rate by Fund FY2020	4
Table 2: Property Tax Rate Comparisons from FY2019 to FY2020	7
Table 3: Revenue Generated on One Cent of the Property Tax Rate	10
<b>County Local Option Sales Tax</b>	<b>11</b>
Table 4: Local Option Sales Tax, Single Article Cap, and Effective Date	13
Table 5: Countywide Local Option Sales Tax Collections FY2019	14
<b>County Motor Vehicle Tax</b>	<b>15</b>
Table 6: County Motor Vehicle Tax Rates FY2020	16
Table 7: Motor Vehicle Registrations 2019	17
<b>Hotel/Motel Tax</b>	<b>18</b>
Table 8: Hotel/Motel Tax Rates FY2020	19
<b>County Mineral Severance Tax</b>	<b>21</b>
Table 9: County Mineral Severance Tax Rates and Distribution FY2020	22
<b>Summary of Major County Tax Rates</b>	<b>24</b>
Table 10: Summary of Major County Tax Rates	25

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

The county property tax is one of the primary sources 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> Property tax revenues may only be used for the purposes for which the tax is levied.<sup>3</sup>

The county legislative body sets the rate of the tax annually. Rates adopted by type of fund for fiscal year 2020 are shown in Table 1. Note that not all rates are levied countywide. These instances occur for a 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 2020 with the previous year and is ranked by amount of rate increase.

Table 3 shows how much revenue one cent of the property tax 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 \$9,424 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$3.2 million on one cent of its property tax rate.

For more detail regarding the county property tax, go to the CTAS website at [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu). Click on e-Li where you can search for property tax information of interest related to county government.

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

<sup>2</sup> T.C.A. § 67-5-101

<sup>3</sup> AG opinion 80-13

# Table 1

## County Property Tax Rates by Fund

County	Area	General Fund	Ambulance 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 Revenue Funds	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
<b>Anderson</b>																	
	<i>Inside Clinton</i>	0.7827	0.0150	0.0291	1.6105		0.1644	0.0500	0.1054		0.0069	0.0667	0.0282	2.8589			2.8589
	<i>Inside Oak Ridge</i>	0.7827	0.0150	0.0291	1.6105			0.0500	0.1054		0.0069	0.0667	0.0282	2.6945			2.6945
	<i>Outside Clinton and Oak Ridge</i>	0.7827	0.0150	0.0291	1.6105		0.1644	0.0500	0.1054	0.0314	0.0069	0.0667	0.0282	2.8903			2.8903
<b>Bedford</b>		1.3000		0.9800	0.9700				0.3100					2.6600			2.6600
<b>Benton</b>		1.3200		0.0900	1.4770				0.0400		0.0230			2.9500			2.9500
<b>Bledsoe</b>		1.1352			0.8403		0.0399		0.2438			0.1268		2.3860			2.3860
<b>Blount</b>		0.8800			0.9800			0.1400	0.4400		0.0300			2.4700			2.4700
<b>Bradley</b>																	
	<i>Inside Charleston</i>	0.4993		0.1135	0.7738				0.3199		0.0478		0.0278	1.7821			1.7821
	<i>Inside Cleveland</i>	0.4993		0.1135	0.7738				0.3199		0.0478		0.0278	1.7821			1.7821
	<i>Fire district 1 (urban fringe)</i>	0.4993		0.1135	0.7738				0.3199		0.0478		0.0278	1.7821	0.4400		2.2221
	<i>First district 2(rural)</i>	0.4993		0.1135	0.7738				0.3199		0.0478		0.0278	1.7821	0.4400		2.2221
<b>Campbell</b>		0.8323	0.1160	0.0517	0.6432				0.1677		0.0806	0.1489	0.0255	2.0659			2.0659
<b>Cannon</b>		1.4500	0.2050		0.6850				0.0400			0.0800		2.4600			2.4600
<b>Carroll</b>																	
	<i>Bruce-ton-Hollow Rock SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.4786	3.0305
	<i>Huntingdon SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.2282	2.7801
	<i>McKenzie SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.2770	2.8289
	<i>South Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.5234	3.0753
	<i>West Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.3486	2.9005
	<i>Outside special school districts</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519			1.5519
<b>Carter</b>		1.04877		0.1340	1.07223				0.2150					2.4700			2.4700
<b>Cheatham</b>																	
	<i>Inside Ashland City Rural Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.2150		2.6916
	<i>Inside Harpeth Ridge Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.1073		2.5839
	<i>Inside Henrietta Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.2150		2.6916
	<i>Inside Kingston Springs</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.2000		2.6766
	<i>Inside Pegram Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.3100		2.7866
	<i>Inside Pegram Rural Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.3100		2.7866
	<i>Inside Pleasant View Rural Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.2150		2.6916
	<i>Inside Two Rivers Fire District</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766	0.2150		2.6916
	<i>Outside fire districts</i>	1.1669		0.0527	0.7789		0.1330		0.0523		0.2102	0.0826		2.4766			2.4766
<b>Chester</b>		1.7020		0.0200	0.7441				0.0200					2.4861			2.4861
<b>Claiborne</b>		1.1126		0.0100	1.1700				0.0300		0.0195	0.2256	0.0100	2.5777			2.5777
<b>Clay</b>		1.5100			1.1200				0.1200			0.3500		3.1000			3.1000
<b>Cocke</b>		1.1550		0.2970	0.5770	0.2270			0.1000		0.1700	0.2330	0.0710	2.8300			2.8300
<b>Coffee</b>																	
	<i>Inside Manchester</i>	0.8902	0.0534		1.4933		0.0662		0.1200		0.0250			2.6481			2.6481
	<i>Inside Tullahoma</i>	0.8902	0.0534		1.4933				0.1200		0.0250			2.5819			2.5819
	<i>Outside cities</i>	0.8902	0.0534		1.4933		0.0662		0.1200	0.1181	0.0250	0.1662	0.2536	3.1860			3.1860
<b>Crockett</b>		1.7600			0.6700	0.1000			0.1100					2.6400			2.6400
<b>Cumberland</b>		0.6411			0.5410				0.2425			0.1407		1.5653			1.5653
<b>Davidson</b>																	
	<i>Urban Services District</i>	1.6720			0.9940		0.1260						0.3630	3.1550			3.1550
	<i>General Services District</i>	1.3380			0.9940		0.1260						0.2970	2.7550			2.7550
<b>Decatur</b>		1.1400			0.8000				0.2100			0.1000		2.2500			2.2500
<b>DeKalb</b>		1.2135		0.0400	0.6500				0.1300		0.0900			2.1235			2.1235
<b>Dickson</b>		1.0200		0.0800	0.7800				0.4700					2.3500			2.3500
<b>Dyer</b>		0.9740		0.2700	0.9110	0.1640			0.3260					2.6450			2.6450
<b>Fayette</b>		0.9605		0.0558	0.4911									1.5074			1.5074

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County	Area	General Fund	Ambulance 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 Revenue Funds	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
Fentress		1.4200			0.2200				0.1600			0.1100		1.9100			1.9100
Franklin																	
	<i>Cities except Sewanee; Winchester; Tullahoma</i>	1.1643		0.0629	1.0394				0.2565			0.2433	0.0381	2.8045			2.8045
	<i>Sewanee; Winchester; Tullahoma</i>	1.1643		0.0629	1.0394				0.2565				0.0381	2.5612			2.5612
	<i>Outside cities</i>	1.1643		0.0629	1.0394				0.2565			0.2433	0.1122	2.8786			2.8786
Gibson																	
	<i>Gibson Co. SSD</i>	0.9222							0.1100					1.0322		2.0103	3.0425
	<i>Bradford SSD</i>	0.9222							0.1100					1.0322		1.7349	2.7671
	<i>Kenton SSD</i>	0.9222							0.1100					1.0322		0.3839	1.4161
	<i>Milan SSD</i>	0.9222							0.1100					1.0322		2.3300	3.3622
	<i>Trenton SSD</i>	0.9222							0.1100					1.0322		2.1105	3.1427
Giles		1.3248		0.3480	1.0355						0.1164			2.8247			2.8247
Grainger		1.4700		0.1600	0.7000				0.2800			0.1600	0.0300	2.8000			2.8000
Greene																	
	<i>Inside Greeneville</i>	0.8322			0.7437			0.0580	0.1087		0.0500	0.1463	0.0456	1.9845			1.9845
	<i>Outside Greeneville</i>	0.8322			0.7437		0.0300	0.0580	0.1087		0.0500	0.1463	0.0456	2.0145			2.0145
Grundy		1.4836			0.7147				0.0500			0.2900		2.5383			2.5383
Hamblen																	
	<i>Inside Morristown</i>	0.6800			0.8800				0.3400					1.9000			1.9000
	<i>Outside Morristown</i>	0.6800			0.8800				0.3400			0.2300		2.1300			2.1300
Hamilton		1.5050		0.0099	1.2503									2.7652			2.7652
Hancock		1.2500			0.7200				0.0100			0.2400		2.2200			2.2200
Hardeman		1.0100			1.4600				0.0800					2.5500			2.5500
Hardin		0.8000		0.1000	1.1000				0.0300			0.0300		2.0600			2.0600
Hawkins		0.9116		0.1387	0.6934	0.2886	0.2900	0.1100	0.0500		0.0500			2.5323			2.5323
Haywood		1.5049		0.1132	0.9197				0.2185					2.7563			2.7563
Henderson																	
	<i>Inside Lexington and Scotts Hill</i>	0.9970		0.0526	0.6112	0.2225			0.1970			0.1003		2.1806			2.1806
	<i>Outside Lexington and Scotts Hill</i>	0.9970		0.0526	0.6112	0.2225			0.1970			0.1003		2.1806	0.1900		2.3706
Henry																	
	<i>Inside Paris SSD</i>	0.5541		0.2441	1.1939				0.0400			0.0600		2.0921		0.5560	2.6481
	<i>Outside Paris SSD</i>	0.5541		0.2441	1.1939				0.0400			0.0600		2.0921			2.0921
Hickman		1.9656		0.0663	0.7656				0.0327					2.8302			2.8302
Houston		2.0000		0.0100	0.5300				0.4600			0.1900		3.1900			3.1900
Humphreys																	
	<i>Inside Waverly; McEwen; or New Johnsonville</i>	0.64006		0.21252	0.79464						0.15708	0.1848		1.9891			1.9891
	<i>Outside Waverly; McEwen; or New Johnsonville</i>	0.64006		0.21252	0.79464						0.15708	0.1848	0.0437	2.0328			2.0328
Jackson		1.3500		0.1100	1.0100				0.0200			0.3000		2.7900			2.7900
Jefferson		0.8100		0.1800	0.8700				0.2000			0.1300		2.1900			2.1900
Johnson		0.9400			0.8600				0.1600		0.0900			2.0500			2.0500
Knox		0.8900			0.8000				0.4300					2.1200			2.1200
Lake		1.5817		0.0275	0.8750				0.2750			0.0908		2.8500			2.8500
Lauderdale		1.7388		0.2301	0.9552				0.0300					2.9541			2.9541
Lawrence		1.3054		0.2652	0.9298		0.0600		0.3400			0.0585		2.9589			2.9589
Lewis		1.5303		0.0394	0.7244									2.2941			2.2941
Lincoln		0.9033		0.1453	0.6681			0.0509	0.3344					2.1020			2.1020
Loudon																	
	<i>Inside Lenoir City</i>	0.5971		0.0311	0.8188		0.0000		0.0937		0.0253		0.0175	1.5835			1.5835
	<i>Outside Lenoir City</i>	0.5971		0.0311	0.8188		0.2200		0.0937		0.0253		0.0175	1.8035			1.8035
McMinn		0.5138		0.1165	0.6507						0.2659			1.5469			1.5469
McNairy		0.8963		0.0821	0.8905				0.1775					2.0464			2.0464

# Table 1

## County Property Tax Rates by Fund

County	Area	General Fund	Ambulance 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 Revenue Funds	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
Macon		1.3708		0.1225	0.8592							0.0475		2.4000			2.4000
Madison		1.1133		0.0751	0.3203			0.0848	0.5161		0.1314	0.0397	0.0694	2.3500			2.3500
Marion																	
	Inside Richard City SSD	0.9871			0.7877				0.0902		0.1000			1.9650		0.3500	2.3150
	Outside Richard City SSD	0.9871			0.7877				0.0902	0.2036	0.1000			2.1686			2.1686
Marshall		1.0000		0.0700	1.3800						0.3617			2.8117			2.8117
Maury		0.5853		0.1257	1.0224				0.2997		0.0892	0.1141		2.2364			2.2364
Meigs		1.2083			0.5816				0.1275			0.0639		1.9813			1.9813
Monroe		0.8325		0.0996	0.5992				0.3553			0.0930		1.9796			1.9796
Montgomery		1.0414		0.1100	0.6300	0.0550			0.8400		0.3136			2.9900			2.9900
Moore																	
	Inside Urban Services District	0.9000		0.0150	1.0400				0.3100		0.0300	0.0850	0.0200	2.4000			2.4000
	Outside Urban Services District	0.9000		0.0150	1.0400				0.3100		0.0300	0.0850		2.3800			2.3800
Morgan		1.9800		0.0240	0.9600							0.3060		3.2700			3.2700
Obion																	
	Inside Union City	0.4700		0.0600	1.0400				0.0300					1.6000			1.6000
	Outside Union City	0.4700		0.0600	1.0400				0.3300					1.9000			1.9000
	Kenton SSD	0.4700		0.0600	1.0400				0.3300					1.9000		0.3839	2.2839
Overton		1.3700		0.1000	0.5700				0.1100			0.1000		2.2500			2.2500
Perry		1.5100			0.7100							0.2600		2.4800			2.4800
Pickett		1.8200			0.4700				0.0200			0.1500		2.4600			2.4600
Polk		1.3581			0.6982				0.2969			0.1588		2.5120			2.5120
Putnam		0.9660		0.1250	0.9700				0.6050		0.0200	0.1800	0.0600	2.9260			2.9260
Rhea		1.0361		0.0271	0.4415	0.2603			0.4988					2.2548			2.2548
Roane																	
	Inside Kingston; Midtown; Oliver Springs; and Rockwood	0.7050	0.0100	0.1000	1.1750		0.1600	0.1350	0.2450	0.0050	0.0500	0.0300	0.0000	2.6150			2.6150
	Inside Harriman	0.7050	0.0100	0.1000	1.1750		0.0000	0.1350	0.2450	0.0050	0.0500	0.0300	0.0000	2.4550			2.4550
	Inside city of Oak Ridge	0.7050	0.0100	0.1000	1.1750		0.0000	0.1350	0.2450	0.0000	0.0500	0.0300	0.0000	2.4500			2.4500
	Outside Kingston; Midtown; Oliver Springs; Rockwood; Harriman; and Oak Ridge	0.7050	0.0100	0.1000	1.1750		0.1600	0.1350	0.2450	0.0050	0.0500	0.0300	0.0700	2.6850			2.6850
Robertson		1.1300			0.9000				0.4959			0.0500		2.5759			2.5759
Rutherford		0.5353	0.0718	0.0099	1.0474			0.0750	0.4800					2.2194			2.2194
Scott																	
	Inside Oneida SSD	1.1260			0.8460				0.1911		0.0143			2.1774		0.7750	2.9524
	Outside Oneida SSD	1.1260			0.8460				0.1911	0.2865	0.0143			2.4639			2.4639
Sequatchie		1.2030			0.9730				0.0951		0.0190	0.1521		2.4422			2.4422
Sevier		0.5400		0.1850	0.9450				0.1600				0.0300	1.8600			1.8600
Shelby		1.4700			1.9600				0.6200					4.0500			4.0500
Smith		1.4500		0.0750	0.8950				0.2600		0.0500			2.7300			2.7300
Stewart		1.5900		0.0900	0.3100				0.5588					2.5488			2.5488
Sullivan		0.8100		0.0750	1.3530				0.2200		0.0930	0.0190		2.5700			2.5700
Sumner		0.4787		0.0123	1.3250				0.2786		0.1674			2.2620			2.2620
Tipton		1.0300		0.1000	1.1400				0.0500		0.0500	0.0500		2.4200			2.4200
Trousdale																	
	Inside Hartsville	2.0381	0.1831	0.0441	0.6176				0.1773			0.2539		3.3141			3.3141
	Outside Hartsville	1.1628	0.1831	0.0441	0.6176				0.1773			0.2539		2.4388			2.4388
Unicoi		1.1963		0.0736	0.7677				0.5168			0.1294		2.6838			2.6838
Union		0.9725	0.1331	0.0888	0.7396				0.1715		0.0344			2.1399			2.1399
Van Buren		1.3200	0.2200		0.5500				0.1000				0.1200	2.3100			2.3100
Warren		1.0388	0.1500	0.0800	0.7076				0.1900			0.0800		2.2464			2.2464
Washington		0.6700		0.1400	0.7400				0.3700		0.2000	0.0300		2.1500			2.1500

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## County Property Tax Rates by Fund

County	Area	General Fund	Ambulance 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 Revenue Funds	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
Wayne		0.9900			0.6800				0.3500			0.2800		2.3000			2.3000
Weakley		0.6632		0.1915	0.6480				0.4700					1.9727			1.9727
White		1.2200			0.7400				0.0900					2.0500			2.0500
Williamson																	
	<i>5th and 9th districts inside city limits of Franklin and Franklin SSD</i>	0.3800			1.3400				0.2600					1.9800		0.8290	2.8090
	<i>9th district outside Franklin city limits and Franklin SSD</i>	0.3800			1.3400				0.2600			0.0600		2.0400		0.8290	2.8690
	<i>Inside cities of Brentwood; Fairview; Spring Hill; Thompson's Station; Nolensville</i>	0.3800			1.3400				0.2600			0.0600		2.0400			2.0400
	<i>Inside Franklin city limits - no Franklin SSD</i>	0.3800			1.3400				0.2600					1.9800			1.9800
	<i>Outside jurisdictions above</i>	0.3800			1.3400				0.2600	0.1800		0.0600		2.2200			2.2200
Wilson																	
	<i>Inside Lebanon SSD</i>	0.8544		0.1104	1.1622				0.2929		0.0455	0.0535		2.5189		0.4500	2.9689
	<i>Outside Lebanon SSD</i>	0.8544		0.1104	1.1622				0.2929		0.0455	0.0535		2.5189			2.5189

*Notes on special revenue funds:*

- Anderson County special revenue fund is for the library.
- Bradley County special revenue fund is for the library.
- Campbell County special revenue fund is for economic development.
- Claiborne County special revenue fund is for economic development.
- Cocke County special revenue fund is for economic development.
- Coffee County special revenue fund outside cities is for economic development.
- Franklin County special revenue fund is \$0.381 for the library and \$0.741 for volunteer fire departments.
- Grainger County special revenue fund is for parks and recreation.
- Greene County special revenue fund is for self-insurance.
- Loudon County special revenue fund is for library.
- Madison County special revenue fund is for juvenile services.
- Putnam County special revenue fund is \$0.0200 for economic development and \$0.0400 for sports and recreation.
- Roane County special revenue fund outside cities is for fire services and animal control.
- Savvier County special revenue fund is for short-lived capital assets.
- Trousdale County and the city of Hartsville are a consolidated government.
- Van Buren County special revenue fund is for the volunteer fire department.

**Table 2**  
**Property Tax Comparisons from FY2019 to FY2020**

Rank	County	FY2019	FY2020	Rate Change	Percentage Change
1	Pickett	\$ 1.7200	\$ 2.4600	0.7400	43.02%
2	Smith	\$ 2.1400	\$ 2.7300	0.5900	27.57%
3	Van Buren	\$ 1.9299	\$ 2.3100	0.3801	19.70%
4	DeKalb	\$ 1.8335	\$ 2.1235	0.2900	15.82%
5	Warren	\$ 1.9661	\$ 2.2464	0.2803	14.26%
6	Decatur	\$ 1.9900	\$ 2.2500	0.2600	13.07%
7	Grainger	\$ 2.4200	\$ 2.8000	0.3800	15.70%
8	Franklin	\$ 2.5995	\$ 2.8786	0.2791	10.74%
9	Coffee	\$ 2.9324	\$ 3.1860	0.2536	8.65%
10	Macon	\$ 2.2129	\$ 2.4000	0.1871	8.45%
11	Bledsoe	\$ 2.2060	\$ 2.3860	0.1800	8.16%
12	Putnam	\$ 2.7300	\$ 2.9260	0.1960	7.18%
13	Rutherford	\$ 2.0994	\$ 2.2194	0.1200	5.72%
14	Moore	\$ 2.2800	\$ 2.4000	0.1200	5.26%
15	Bradley	\$ 1.7084	\$ 1.7821	0.0737	4.31%
16	Roane	\$ 2.5750	\$ 2.6850	0.1100	4.27%
17	Bedford	\$ 2.5600	\$ 2.6600	0.1000	3.91%
18	Lake	\$ 2.7500	\$ 2.8500	0.1000	3.64%
19	Anderson	\$ 2.7903	\$ 2.8903	0.1000	3.58%
20	Hardin	\$ 1.9913	\$ 2.0600	0.0687	3.45%
21	Williamson	\$ 2.1500	\$ 2.2200	0.0700	3.26%
22	Cannon	\$ 2.3839	\$ 2.4600	0.0761	3.19%
23	Rhea	\$ 2.1966	\$ 2.2548	0.0582	2.65%
24	Marshall	\$ 2.7617	\$ 2.8117	0.0500	1.81%
25	Gibson	\$ 1.0184	\$ 1.0322	0.0138	1.36%
26	Hickman	\$ 2.8002	\$ 2.8302	0.0300	1.07%
27	Sullivan	\$ 2.5500	\$ 2.5700	0.0200	0.78%
28	Scott	\$ 2.4639	\$ 2.4639	0.0000	0.00%
29	Hamblen	\$ 2.1300	\$ 2.1300	0.0000	0.00%
30	Morgan	\$ 3.2700	\$ 3.2700	0.0000	0.00%
31	Greene	\$ 2.0145	\$ 2.0145	0.0000	0.00%
32	Perry	\$ 2.4800	\$ 2.4800	0.0000	0.00%
33	Benton	\$ 2.9500	\$ 2.9500	0.0000	0.00%
34	Blount	\$ 2.4700	\$ 2.4700	0.0000	0.00%
35	Carroll	\$ 1.5519	\$ 1.5519	0.0000	0.00%
36	Carter	\$ 2.4700	\$ 2.4700	0.0000	0.00%
37	Chester	\$ 2.4861	\$ 2.4861	0.0000	0.00%
38	Claiborne	\$ 2.5777	\$ 2.5777	0.0000	0.00%
39	Clay	\$ 3.1000	\$ 3.1000	0.0000	0.00%
40	Crockett	\$ 2.6400	\$ 2.6400	0.0000	0.00%



**Table 2**  
**Property Tax Comparisons from FY2019 to FY2020**

Rank	County	FY2019	FY2020	Rate Change	Percentage Change
41	Cumberland	\$ 1.5653	\$ 1.5653	0.0000	0.00%
42	Davidson	\$ 3.1550	\$ 3.1550	0.0000	0.00%
43	Dyer	\$ 2.6450	\$ 2.6450	0.0000	0.00%
44	Fayette	\$ 1.5074	\$ 1.5074	0.0000	0.00%
45	Hamilton	\$ 2.7652	\$ 2.7652	0.0000	0.00%
46	Hancock	\$ 2.2200	\$ 2.2200	0.0000	0.00%
47	Hardeman	\$ 2.5500	\$ 2.5500	0.0000	0.00%
48	Hawkins	\$ 2.5323	\$ 2.5323	0.0000	0.00%
49	Henry	\$ 2.0921	\$ 2.0921	0.0000	0.00%
50	Houston	\$ 3.1900	\$ 3.1900	0.0000	0.00%
51	Humphreys	\$ 2.0328	\$ 2.0328	0.0000	0.00%
52	Johnson	\$ 2.0500	\$ 2.0500	0.0000	0.00%
53	Knox	\$ 2.1200	\$ 2.1200	0.0000	0.00%
54	Lewis	\$ 2.2941	\$ 2.2941	0.0000	0.00%
55	Loudon	\$ 1.8035	\$ 1.8035	0.0000	0.00%
56	Marion	\$ 2.1686	\$ 2.1686	0.0000	0.00%
57	McNairy	\$ 2.0464	\$ 2.0464	0.0000	0.00%
58	Meigs	\$ 1.9813	\$ 1.9813	0.0000	0.00%
59	Overton	\$ 2.2500	\$ 2.2500	0.0000	0.00%
60	Sequatchie	\$ 2.4422	\$ 2.4422	0.0000	0.00%
61	Sevier	\$ 1.8600	\$ 1.8600	0.0000	0.00%
62	Stewart	\$ 2.5488	\$ 2.5488	0.0000	0.00%
63	Tipton	\$ 2.4200	\$ 2.4200	0.0000	0.00%
64	Unicoi	\$ 2.6838	\$ 2.6838	0.0000	0.00%
65	Union	\$ 2.1399	\$ 2.1399	0.0000	0.00%
66	Wayne	\$ 2.3000	\$ 2.3000	0.0000	0.00%
67	White	\$ 2.0500	\$ 2.0500	0.0000	0.00%
68	Wilson	\$ 2.5189	\$ 2.5189	0.0000	0.00%
69	Lauderdale	\$ 2.9541	\$ 2.9541	0.0000	0.00%
70	Shelby	\$ 4.0500	\$ 4.0500	0.0000	0.00%
71	Lawrence	\$ 2.9589	\$ 2.9589	0.0000	0.00%
72	Cocke	\$ 2.8300	\$ 2.8300	0.0000	0.00%
73	Fentress	\$ 1.9100	\$ 1.9100	0.0000	0.00%
74	Madison	\$ 2.3500	\$ 2.3500	0.0000	0.00%
75	McMinn	\$ 1.5469	\$ 1.5469	0.0000	0.00%
76	Monroe	\$ 1.9796	\$ 1.9796	0.0000	0.00%
77	Weakley	\$ 1.9727	\$ 1.9727	0.0000	0.00%
78	Giles	\$ 2.8247	\$ 2.8247	0.0000	0.00%
79	Robertson	\$ 2.5759	\$ 2.5759	0.0000	0.00%
80	Maury	\$ 2.2364	\$ 2.2364	0.0000	0.00%

**Table 2**  
**Property Tax Comparisons from FY2019 to FY2020**

Rank	County	FY2019	FY2020	Rate Change	Percentage Change
81	Grundy	\$ 2.5390	\$ 2.5383	-0.0007	-0.03%
82	Obion	\$ 1.9056	\$ 1.9000	-0.0056	-0.29%
83	Polk	\$ 2.5215	\$ 2.5120	-0.0095	-0.38%
84	Jackson	\$ 2.7900	\$ 2.7900	0.0000	0.00%
85	Montgomery	\$ 3.0700	\$ 2.9900	-0.0800	-2.61%
86	Haywood	\$ 2.8750	\$ 2.7563	-0.1187	-4.13%
87	Henderson	\$ 2.2832	\$ 2.1806	-0.1026	-4.49%
88	Jefferson	\$ 2.3500	\$ 2.1900	-0.1600	-6.81%
89	Campbell	\$ 2.2500	\$ 2.0659	-0.1841	-8.18%
90	Sumner	\$ 2.5000	\$ 2.2620	-0.2380	-9.52%
91	Washington	\$ 2.3798	\$ 2.1500	-0.2298	-9.66%
92	Dickson	\$ 2.7000	\$ 2.3500	-0.3500	-12.96%
93	Lincoln	\$ 2.4800	\$ 2.1020	-0.3780	-15.24%
94	Cheatham	\$ 2.9274	\$ 2.4766	-0.4508	-15.40%
95	Trousdale	\$ 4.0100	\$ 3.3141	-0.6959	-17.35%

**Notes:**

*Reappraisals occurred in: Blount, Campbell, Cheatham, Dickson, Gibson, Haywood, Jefferson, Lake, Lincoln, Montgomery, Rhea, Sumner & Washington.*

*Trousdale's rate had a Current Value Update (CVU)*

*Rate comparisons do not include fire districts or SSDs.*

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

County	Revenue
Anderson	\$167,760
Bedford	\$92,773
Benton	\$26,519
Bledsoe	\$22,290
Blount	\$359,641
Bradley	\$238,671
Campbell	\$77,465
Cannon	\$26,934
Carroll	\$40,052
Carter	\$87,267
Cheatham	\$85,210
Chester	\$24,405
Claiborne	\$54,812
Clay	\$12,306
Cocke	\$59,762
Coffee	\$116,238
Crockett	\$24,996
Cumberland	\$155,669
Davidson	\$3,201,836
Decatur	\$24,285
Dekalb	\$49,787
Dickson	\$111,538
Dyer	\$69,109
Fayette	\$110,552
Fentress	\$34,004
Franklin	\$101,948
Gibson	\$79,548
Giles	\$62,266
Grainger	\$37,921
Greene	\$138,028
Grundy	\$22,448
Hamblen	\$147,919
Hamilton	\$1,028,649
Hancock	\$10,019
Hardeman	\$38,514
Hardin	\$76,761
Hawkins	\$108,388
Haywood	\$41,132
Henderson	\$43,582
Henry	\$63,389
Hickman	\$40,894
Houston	\$13,159
Humphreys	\$49,988
Jackson	\$17,311
Jefferson	\$120,426
Johnson	\$31,434
Knox	\$1,284,392
Lake	\$9,424

County	Revenue
Lauderdale	\$35,725
Lawrence	\$64,380
Lewis	\$18,993
Lincoln	\$60,915
Loudon	\$180,833
McMinn	\$128,927
McNairy	\$43,574
Macon	\$40,098
Madison	\$233,731
Marion	\$69,291
Marshall	\$68,901
Maury	\$249,283
Meigs	\$25,274
Monroe	\$113,199
Montgomery	\$395,407
Moore	\$29,949
Morgan	\$29,294
Obion	\$63,921
Overton	\$35,729
Perry	\$18,892
Pickett	\$14,038
Polk	\$32,659
Putnam	\$166,988
Rhea	\$65,339
Roane	\$126,301
Robertson	\$175,020
Rutherford	\$944,859
Scott	\$34,156
Sequatchie	\$31,543
Sevier	\$372,849
Shelby	\$2,027,931
Smith	\$41,623
Stewart	\$28,155
Sullivan	\$399,805
Sumner	\$456,167
Tipton	\$101,640
Trousdale	\$20,631
Unicoi	\$32,611
Union	\$34,812
Van Buren	\$14,236
Warren	\$72,315
Washington	\$305,529
Wayne	\$30,519
Weakley	\$55,526
White	\$44,453
Williamson	\$1,262,126
Wilson	\$428,022

Source: 2018 Tax Aggregate Report of Tennessee, State Board of Equalization.

## County Local Option Sales Taxes<sup>4</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 percent, 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 the maximum base of \$1,600 with a rate in place of 2.25 percent 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 percent (the rate on non-prepared food items is set at 5.25 percent). At that time, the state also levied an additional 2.75 percent 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 percent plus the local option rate on the first \$1,600 of a single item, a 9.75 percent state rate on the amount in excess of \$1,600 up to \$3,200, and 7 percent on the amount of the purchase in excess of \$3,200.

The required distribution of county local option sales taxes revenues (regardless of the location of the sales) is 50 percent to education in the same manner as the property tax and 50 percent to the location where the sales occurred.<sup>5</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: 50 counties are at 2.75 percent; 11 are at 2.50 percent; 26 counties are at 2.25 percent; 6 counties have rates of 2.00 percent; 1 is at 1.75; 1 is at 1.50 percent. Three counties have not yet adopted the maximum base of \$1,600.

Table 5 shows countywide local option sales tax collections for fiscal year 2019 as reported by the Tennessee Department of Revenue in its June 2019 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 percent, divide 2.75 percent by 2.25 percent. The result is 1.22 (or 22%), a factor that can be applied to current collections. If collections in the county with the 2.25 percent rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate are therefore approximately \$2.44 million, or an additional \$440,000.

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<sup>4</sup> The legal authority for the local option sales tax is T.C.A. §§ 67-6-701 et seq.

<sup>5</sup> T.C.A. §67-6-712

Caution should be used in making budgetary plans based 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 web site, [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu) and click on e- Li, the CTAS electronic library and type in “local option sales tax” in the search box under “Ask e-Li”. Tennessee Department of Revenue has up-to-date information on local option sales tax rates along with monthly collections reports.

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

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE2
Anderson	2.75%	Jul-06	\$1,600	\$44.00	May-87
Bedford	2.75%	Aug-01	\$1,600	\$44.00	Aug-01
Benton	2.75%	Jan-97	\$1,600	\$44.00	Jan-97
Bledsoe	2.25%	Nov-77	\$1,600	\$36.00	Feb-91
Blount	2.75%	Jul-14	\$1,600	\$36.00	Aug-83
Bradley	2.75%	Jul-09	\$1,600	\$44.00	Oct-91
Campbell*	2.25%	Jul-84	\$1,600	\$36.00	Sep-83
Cannon	1.75%	Jan-76	\$1,600	\$28.00	Sep-83
Carroll	2.75%	Oct-97	\$1,600	\$44.00	Oct-97
Carter	2.75%	Jan-09	\$1,600	\$44.00	Oct-88
Cheatham*	2.25%	Jul-76	\$1,600	\$36.00	Oct-83
Chester	2.75%	Jun-95	\$1,600	\$44.00	Jun-95
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88
Coffee	2.75%	Apr-07	\$1,600	\$44.00	Aug-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98
DeKalb	2.75%	Jul-07	\$1,600	\$44.00	Dec-83
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01
Fayette*	2.25%	Jan-82	\$1,600	\$36.00	Sep-83
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86
Gibson	2.75%	May-12	\$1,600	\$44.00	Nov-83
Giles*	2.50%	Jul-98	\$1,600	\$40.00	Jul-98
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94
Greene	2.75%	May-00	\$1,600	\$44.00	May-00
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77
Hamblen	2.75%	Jul-09	\$300	\$8.25	Oct-86
Hamilton	2.25%	Jul-04	\$1,600	\$36.00	Aug-83
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02
Hardin	2.75%	Oct-15	\$1,600	\$44.00	Oct-15
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97
Henry	2.75%	Jul-15	\$1,600	\$44.00	Jul-15
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86
Humphreys	2.75%	Oct-11	\$1,600	\$44.00	Jul-95
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00
Jefferson	2.75%	Oct-08	\$1,600	\$44.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE2
Lauderdale	2.75%	Jan-95	\$1,600	\$44.00	Jan-95
Lawrence	2.75%	Mar-96	\$1,600	\$44.00	Mar-96
Lewis	2.50%	Jul-97	\$1,600	\$40.00	Jul-97
Lincoln	2.50%	May-92	\$1,600	\$40.00	May-92
Loudon*	2.00%	Jul-98	\$1,600	\$32.00	Jul-98
McMinn*	2.00%	May-78	\$1,600	\$32.00	Aug-83
McNairy*	2.25%	Sep-79	\$1,600	\$36.00	Sep-83
Macon	2.75%	Jan-19	\$1,600	\$36.00	Oct-83
Madison	2.75%	Jul-89	\$1,600	\$44.00	Oct-83
Marion	2.75%	May-06	\$1,600	\$44.00	Oct-84
Marshall	2.25%	Nov-78	\$1,600	\$36.00	Dec-83
Maury	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Monroe*	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Polk*	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Rhea	2.75%	Oct-08	\$1,600	\$44.00	May-88
Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Robertson	2.75%	Aug-07	\$1,600	\$44.00	Jul-84
Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Sequatchie*	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Sevier	2.75%	Oct-09	\$1,600	\$44.00	Oct-91
Shelby*	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Smith*	2.00%	Jul-19	\$1,600	\$32.00	Jul-19
Stewart*	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Sumner*	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Tipton*	2.25%	May-78	\$1,600	\$36.00	Sep-83
Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Unicoi	2.75%	Oct-94	\$1,600	\$44.00	Dec-04
Union	2.25%	Feb-05	\$1,600	\$36.00	Oct-88
Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Warren	2.75%	Apr-04	\$1,600	\$44.00	Aug-83
Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Williamson	2.75%	Apr-18	\$1,600	\$36.00	Apr-91
Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93

\*Counties with asterisks have cities within them that tax at a higher rate, e.g. Cheatham County has a 2.25% rate but three cities in Cheatham County (Ashland City, Kingston Springs, and Pegram) have a 2.75% rate.

Note: The source of this information is <https://www.tn.gov/revenue/taxes/sales-and-use-tax/local-sales-tax-and-single-article>  
Any referenda scheduled after July 2019 are not reflected in this table. Please see the above Department of Revenue site for later information on rates.

**Table 5**  
**Countywide Local Option Sales Tax Collections FY 2019**

County	Local Option Sales Tax	County	Local Option Sales Tax
Anderson	\$29,963,148	Lawrence	\$11,025,312
Bedford	\$13,214,952	Lewis	\$3,057,775
Benton	\$4,105,968	Lincoln	\$7,409,500
Bledsoe	\$1,015,967	Loudon	\$11,969,095
Blount	\$50,204,300	McMinn	\$11,316,453
Bradley	\$35,493,567	McNairy	\$3,851,811
Campbell	\$7,971,352	Macon	\$4,363,405
Cannon	\$1,368,859	Madison	\$52,779,460
Carroll	\$5,255,268	Marion	\$8,992,001
Carter	\$12,010,393	Marshall	\$7,875,917
Cheatham	\$8,507,680	Maury	\$29,360,299
Chester	\$2,535,268	Meigs	\$1,006,659
Claiborne	\$4,317,179	Monroe	\$10,746,508
Clay	\$1,167,593	Montgomery	\$69,978,357
Cocke	\$9,462,615	Moore	\$1,122,407
Coffee	\$22,904,524	Morgan	\$1,473,930
Crockett	\$2,001,299	Obion	\$9,051,980
Cumberland	\$19,063,189	Overton	\$4,043,381
Davidson	\$427,203,576	Perry	\$1,197,412
Decatur	\$2,323,014	Pickett	\$1,038,143
DeKalb	\$4,167,414	Polk	\$1,869,774
Dickson	\$20,292,857	Putnam	\$37,962,747
Dyer	\$12,192,525	Rhea	\$8,758,581
Fayette	\$7,277,319	Roane	\$15,725,776
Fentress	\$3,370,899	Robertson	\$21,668,231
Franklin	\$8,945,834	Rutherford	\$137,401,106
Gibson	\$11,603,522	Scott	\$3,660,791
Giles	\$8,234,469	Sequatchie	\$3,167,339
Grainger	\$2,477,006	Sevier	\$109,292,714
Greene	\$17,691,286	Shelby	\$322,842,905
Grundy	\$1,454,571	Smith	\$4,547,146
Hamblen	\$25,741,151	Stewart	\$1,844,090
Hamilton	\$146,082,962	Sullivan	\$55,198,665
Hancock	\$437,498	Sumner	\$49,132,793
Hardeman	\$3,863,982	Tipton	\$10,705,145
Hardin	\$9,037,149	Trousdale	\$1,168,372
Hawkins	\$9,730,801	Unicoi	\$3,483,829
Haywood	\$3,225,018	Union	\$1,963,497
Henderson	\$7,183,176	Van Buren	\$595,684
Henry	\$10,542,336	Warren	\$10,698,985
Hickman	\$2,846,942	Washington	\$49,727,374
Houston	\$1,135,648	Wayne	\$2,167,399
Humphreys	\$4,523,213	Weakley	\$7,386,486
Jackson	\$952,864	White	\$4,676,499
Jefferson	\$12,225,677	Williamson	\$136,070,861
Johnson	\$1,458,800	Wilson	\$48,001,700
Knox	\$200,483,531	<b>Out of state</b>	\$296,141,888
Lake	\$730,339	<b>Telecom</b>	\$31,987,991
Lauderdale	\$3,754,294	<b>Total</b>	\$2,831,260,970

Source: Tennessee Department of Revenue Monthly Collections Report June 2019

\*Out of state includes mail order and internet.

\*Telecom is telecommunications services sales tax revenue.

## County Motor Vehicle Tax<sup>6</sup>

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a two-thirds vote of the county legislative body at 2 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 by private acts. The distribution may be designated for any county purpose specified by the resolution of private act.

As of the date of this publication, 59 counties impose the county motor vehicle tax. 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, however, include vehicles exempt by statute from taxation and should be adjusted accordingly.

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<sup>6</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 2020**

County	Wheel Tax Rate
Anderson	N/A
Bedford	N/A
Benton	N/A
Bledsoe	N/A
Blount	N/A
Bradley	N/A
Campbell	\$45.00
Cannon	\$50.25
Carroll	\$55.00
Carter	N/A
Cheatham	\$51.00
Chester	\$65.35
Claiborne	\$50.00
Clay	\$25.00
Cocke	N/A
Coffee	N/A
Crockett	\$73.50
Cumberland	N/A
Davidson	\$55.00
Decatur	\$50.00
DeKalb	N/A
Dickson	\$60.00
Dyer	\$60.15
Fayette	\$71.00
Fentress	\$25.00
Franklin	N/A
Gibson	\$50.75
Giles	N/A
Grainger	N/A
Greene	\$55.00
Grundy	N/A
Hamblen	\$27.00
Hamilton	N/A
Hancock	\$41.00
Hardeman	\$80.00
Hardin	\$47.00
Hawkins	\$67.00
Haywood	\$90.00
Henderson	\$40.00
Henry	\$40.50
Hickman	\$50.50
Houston	\$71.00
Humphreys	N/A
Jackson	\$40.50
Jefferson	\$50.00
Johnson	\$40.00
Knox	\$36.00
Lake	\$100.00

County	Wheel Tax Rate
Lauderdale	\$65.00
Lawrence	\$25.00
Lewis	\$65.00
Lincoln	\$75.00
Loudon	N/A
McMinn	N/A
McNairy	N/A
Macon	\$65.00
Madison	N/A
Marion	N/A
Marshall	\$50.00
Maury	\$25.00
Meigs	N/A
Monroe	\$25.00
Montgomery	\$49.00
Moore	N/A
Morgan	N/A
Obion	\$47.00
Overton	\$30.50
Perry	N/A
Pickett	\$10.00
Polk	N/A
Putnam	N/A
Rhea	N/A
Roane	N/A
Robertson	\$85.25
Rutherford	\$52.50
Scott	\$30.00
Sequatchie	N/A
Sevier	N/A
Shelby	\$50.00
Smith	\$15.00
Stewart	\$35.00
Sullivan	N/A
Sumner	\$51.00
Tipton	\$61.00
Trousdale	\$40.00
Unicoi	N/A
Union	\$30.00
Van Buren	N/A
Warren	\$30.00
Washington	N/A
Wayne	\$61.00
Weakley	\$40.00
White	\$42.00
Williamson	\$25.75
Wilson	\$25.00

*The following counties have a motorcycle rate:*

<i>Jefferson</i>	<i>\$30.00</i>
<i>Lake</i>	<i>\$50.25</i>
<i>Macon</i>	<i>\$45.00</i>

**Table 7  
Motor Vehicle Registrations  
2019**

County	Registrations	County	Registrations
Anderson	111,349	Lauderdale	20,878
Bedford	61,126	Lawrence	45,203
Benton	19,231	Lewis	12,724
Bledsoe	13,576	Lincoln	36,142
Blount	166,532	Loudon	65,598
Bradley	109,121	McMinn	59,596
Campbell	39,394	McNairy	28,450
Cannon	16,444	Macon	25,360
Carroll	26,590	Madison	99,008
Carter	60,309	Marion	35,427
Cheatham	50,112	Marshall	34,547
Chester	16,558	Maury	105,329
Claiborne	33,827	Meigs	15,175
Clay	9,297	Monroe	48,186
Cocke	40,178	Montgomery	196,684
Coffee	66,097	Moore	7,729
Crockett	13,643	Morgan	31,260
Cumberland	72,402	Obion	30,974
Davidson	641,183	Overton	23,577
Decatur	11,814	Perry	9,884
DeKalb	21,932	Pickett	6,870
Dickson	57,626	Polk	20,158
Dyer	33,913	Putnam	85,853
Fayette	45,833	Rhea	36,618
Fentress	20,910	Roane	56,526
Franklin	44,689	Robertson	78,547
Gibson	45,606	Rutherford	299,816
Giles	34,232	Scott	22,018
Grainger	29,132	Sequatchie	24,897
Greene	111,384	Sevier	111,812
Grundy	16,218	Shelby	759,661
Hamblen	70,780	Smith	22,560
Hamilton	802,125	Stewart	15,150
Hancock	6,922	Sullivan	177,003
Hardeman	22,547	Sumner	168,094
Hardin	27,925	Tipton	59,448
Hawkins	57,012	Trousdale	10,144
Haywood	15,883	Unicoi	20,962
Henderson	29,314	Union	18,949
Henry	35,493	Van Buren	6,348
Hickman	24,841	Warren	42,841
Houston	8,620	Washington	134,127
Humphreys	21,206	Wayne	16,538
Jackson	11,851	Weakley	29,440
Jefferson	73,418	White	28,497
Johnson	20,433	Williamson	217,707
Knox	483,647	Wilson	140,755
Lake	4,073		

Source: Tennessee Department of Revenue as of June 30, 2019.

## Hotel/Motel Tax

Seventy-six 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 7.5% of the price of the lodgings. 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 (Dickson, 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>7</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>7</sup> T.C.A. § 67-4-1425

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2020**

County	Rate	Distribution
Anderson	5.0%	Tourism fund; economic development
Bedford	N/A	N/A
Benton	5.0%	General fund
Bledsoe	N/A	N/A
Blount	4.0%	General fund; tourism
Bradley	7.0%	General fund; tourism
Campbell	5.0%	Discretionary
Cannon	5.0%	General fund; tourism
Carroll	N/A	N/A
Carter	5.0%	General fund; tourism
Cheatham	5.0%	General fund
Chester	4.0%	General fund
Claiborne	3.0%	General fund
Clay	2.5%	General fund
Cocke	3.0%	General fund
Coffee	2.5%	Economic development
Crockett	5.0%	General fund
Cumberland	7.5%	Debt service fund or county commission discretion
Davidson	4.0%	USD general fund; tourism
Decatur	5.0%	General fund
DeKalb	5.0%	General fund
Dickson	5.0%	Economic development
Dyer	N/A	N/A
Fayette	5.0%	General fund
Fentress	5.0%	General fund
Franklin	7.0%	General fund or county commission discretion
Gibson	4.0%	General fund for industrial development
Giles	5.0%	General fund for courthouse maintenance/renovation
Grainger	N/A	N/A
Greene	7.0%	Tourism; economic development; debt service; capital projects; arts
Grundy	5.0%	General fund
Hamblen	5.0%	Parks
Hamilton	4.0%	Hotel/motel fund
Hancock	N/A	N/A
Hardeman	5.0%	General fund
Hardin	5.0%	General fund
Hawkins	N/A	N/A
Haywood	5.0%	City of Brownsville; general fund
Henderson	5.0%	Fire department; tourism; industrial development
Henry	5.0%	General fund
Hickman	5.0%	General fund
Houston	5.0%	General fund

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2020**

County	Rate	Distribution
Humphreys	5.0%	General fund
Jackson	N/A	N/A
Jefferson	4.0%	General fund
Johnson	5.0%	General fund; first \$15K is shared with the local tourism council
Knox	5.0%	Tourism; general fund; city of Knoxville
Lake	7.5%	General fund
Lauderdale	5.0%	General fund
Lawrence	5.0%	General fund for economic development
Lewis	5.0%	General fund
Lincoln	5.0%	General fund; tourism
Loudon	5.0%	General fund
Macon	5.0%	General fund
Madison	5.0%	40% general fund, 40% city of Jackson, 20% economic development
Marion	5.0%	General fund; county commission discretion
Marshall	7.0%	General fund
Maury	5.0%	Industrial development; tourism; beautification and recreation
McMinn	5.0%	Tourism; economic development
McNairy	N/A	N/A
Meigs	5.0%	General fund
Monroe	5.0%	Industrial development; tourism
Montgomery	5.0%	Tourism; general fund; city of Clarksville
Moore	3.0%	General fund
Morgan	N/A	N/A
Obion	5.0%	Economic development and tourism
Overton	5.0%	Tourism
Perry	5.0%	Discretionary
Pickett	N/A	N/A
Polk	3.0%	General fund; debt service; economic development
Putnam	7.0%	Debt service fund; chamber of commerce; recreation
Rhea	2.0%	Tourism; economic development
Roane	5.0%	Industrial/economic development
Robertson	7.0%	Industrial development board
Rutherford	5.0%	General fund for tourism; debt service fund; county commission discretion
Scott	5.0%	General fund
Sequatchie	2.0%	General fund
Sevier	3.0%	Tourism/education
Shelby	5.0%	Convention center; convention and visitors bureau; arena
Smith	N/A	N/A
Stewart	5.0%	General fund
Sullivan	N/A	N/A
Sumner	5.0%	General fund
Tipton	5.0%	General fund for industrial development

**Table 8**  
**Hotel/Motel Tax Rates and Distribution**  
**FY 2020**

County	Rate	Distribution
Trousdale	N/A	N/A
Unicoi	5.0%	General fund
Union	5.0%	Tourist-related activities
Van Buren	7.0%	General fund; education capital outlay fund; city of Spencer
Warren	5.0%	Debt service
Washington	N/A	N/A
Wayne	N/A	N/A
Weakley	5.0%	General fund
White	5.0%	General fund
Williamson	4.0%	General fund
Wilson	5.0%	General fund; county commission discretion

## County Mineral Severance Tax

By a two-thirds 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 \$0.15 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 \$0.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.<sup>8</sup>

As shown in Table 9, 68 counties impose county mineral severance taxes. Of those 68 counties, 60 allocate the proceeds to the county highway fund, 6 counties allocate the proceeds to the county general fund with one designating the funds for roads from the general fund, and 1 allocates the proceeds to debt service. 63 counties impose the maximum rate of \$0.15, 1 county is \$0.14, 3 counties are \$0.10, and 1 county is \$0.05.

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<sup>8</sup> T.C.A. §§ 67-7-201 through 67-7-221

**Table 9  
Mineral Severance Tax Rates and Distribution  
FY 2020**

County	Rate	Distribution
Anderson	0.15¢	Highway fund
Bedford	0.15¢	Highway fund
Benton	0.10¢	Highway fund
Bledsoe	0.15¢	Highway fund
Blount	0.15¢	Highway fund
Bradley	N/A	N/A
Campbell	0.15¢	Highway fund
Cannon	0.10¢	Highway fund
Carroll	0.15¢	Highway fund
Carter	0.15¢	Highway fund
Cheatham	0.15¢	Highway fund
Chester	N/A	N/A
Claiborne	0.15¢	Highway fund
Clay	0.15¢	Highway fund
Cocke	0.15¢	Highway fund
Coffee	0.15¢	Highway fund
Crockett	N/A	N/A
Cumberland	0.15¢	Highway fund
Davidson	0.15¢	General fund for roads
Decatur	0.15¢	Highway fund
DeKalb	0.15¢	Highway fund
Dickson	0.15¢	Debt service
Dyer	N/A	N/A
Fayette	0.15¢	Highway fund
Fentress	0.15¢	Highway fund
Franklin	0.15¢	Highway fund
Gibson	N/A	N/A
Giles	0.15¢	Highway fund
Grainger	0.14¢	Highway fund
Greene	0.15¢	Highway fund
Grundy	N/A	N/A
Hamblen	0.15¢	Highway fund
Hamilton	N/A	N/A
Hancock	N/A	N/A
Hardeman	N/A	N/A
Hardin	0.15¢	Highway fund
Hawkins	0.15¢	Highway fund
Haywood	0.15¢	Highway fund
Henderson	N/A	N/A
Henry	N/A	N/A
Hickman	0.15¢	Highway fund
Houston	N/A	N/A
Humphreys	0.05¢	General fund
Jackson	0.15¢	Highway fund
Jefferson	N/A	N/A
Johnson	0.15¢	Highway fund
Knox	N/A	N/A
Lake	N/A	N/A

County	Rate	Distribution
Lauderdale	N/A	N/A
Lawrence	0.15¢	Highway fund
Lewis	N/A	N/A
Lincoln	0.15¢	Highway fund
Loudon	0.15¢	Highway fund
Macon	N/A	N/A
Madison	0.15¢	Highway fund
Marion	0.15¢	Highway fund
Marshall	0.15¢	Highway fund
Maury	0.15¢	Highway fund
McMinn	0.15¢	Highway fund
McNairy	0.15¢	Highway fund
Meigs	0.15¢	Highway fund
Monroe	0.15¢	Highway fund
Montgomery	0.15¢	Highway fund
Moore	0.15¢	Highway fund
Morgan	N/A	N/A
Obion	0.15¢	Highway fund
Overton	0.15¢	Highway fund
Perry	0.10¢	Highway fund
Pickett	N/A	N/A
Polk	N/A	N/A
Putnam	0.15¢	Highway fund
Rhea	0.15¢	Highway fund
Roane	0.15¢	Highway fund
Robertson	0.15¢	Highway fund
Rutherford	0.15¢	Highway fund
Scott	N/A	N/A
Sequatchie	N/A	N/A
Sevier	N/A	N/A
Shelby	0.15¢	Highway fund
Smith	0.15¢	Highway fund
Stewart	N/A	N/A
Sullivan	0.15¢	Highway fund
Sumner	0.15¢	Highway fund
Tipton	N/A	N/A
Trousdale	0.15¢	Highway fund
Unicoi	0.15¢	General fund
Union	0.15¢	Highway fund
Van Buren	0.15¢	Highway fund
Warren	0.15¢	Highway fund
Washington	N/A	N/A
Wayne	0.15¢	Highway capital projects fund
Weakley	0.15¢	General fund
White	0.15¢	Highway fund
Williamson	0.15¢	General fund
Wilson	0.15¢	Highway fund

Note: 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 County 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.



## Summary of Major County Tax Rates

Table 10 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2020. Any referenda occurring after the date of this publication will not be reflected until next year.

For additional detail on these and any other local or state revenues pertinent to counties, refer to the CTAS website, [www.ctas.tennessee.edu](http://www.ctas.tennessee.edu) and click on e-Li and type in the subject in the search box under "Ask e-Li."

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 CTAS at (615) 532-3555.

**Table 10  
Summary of Major County Tax Rates**

County	Property	Local Option			Mineral Severance
		Sales	Motor Vehicle	Hotel/Motel	
Anderson	\$2.8903	2.75%	N/A	5.0%	0.15¢
Bedford	\$2.6600	2.75%	N/A	N/A	0.15¢
Benton	\$2.9500	2.75%	N/A	5.0%	0.10¢
Bledsoe	\$2.3860	2.25%	N/A	N/A	0.15¢
Blount	\$2.4700	2.75%	N/A	4.0%	0.15¢
Bradley	\$1.7821	2.75%	N/A	7.0%	N/A
Campbell	\$2.0659	2.25%	\$45.00	5.0%	0.15¢
Cannon	\$2.4600	1.75%	\$50.25	5.0%	0.10¢
Carroll	\$1.5519	2.75%	\$55.00	N/A	0.15¢
Carter	\$2.4700	2.75%	N/A	5.0%	0.15¢
Cheatham	\$2.4766	2.25%	\$51.00	5.0%	0.15¢
Chester	\$2.4861	2.75%	\$65.35	4.0%	N/A
Claiborne	\$2.5777	2.25%	\$50.00	3.0%	0.15¢
Clay	\$3.1000	2.75%	\$25.00	2.5%	0.15¢
Cocke	\$2.8300	2.75%	N/A	3.0%	0.15¢
Coffee	\$3.1860	2.75%	N/A	2.5%	0.15¢
Crockett	\$2.6400	2.75%	\$73.50	5.0%	N/A
Cumberland	\$1.5653	2.75%	N/A	7.5%	0.15¢
Davidson	\$3.1550	2.25%	\$55.00	4.0%	0.15¢
Decatur	\$2.2500	2.50%	\$50.00	5.0%	0.15¢
DeKalb	\$2.1235	2.75%	N/A	5.0%	0.15¢
Dickson	\$2.3500	2.75%	\$60.00	5.0%	0.15¢
Dyer	\$2.6450	2.75%	\$60.15	N/A	N/A
Fayette	\$1.5074	2.25%	\$71.00	5.0%	0.15¢
Fentress	\$1.9100	2.50%	\$25.00	5.0%	0.15¢
Franklin	\$2.8786	2.25%	N/A	7.0%	0.15¢
Gibson	\$1.0322	2.75%	\$50.75	4.0%	N/A
Giles	\$2.8247	2.50%	N/A	5.0%	0.15¢
Grainger	\$2.8000	2.75%	N/A	N/A	0.14¢
Greene	\$2.0145	2.75%	\$55.00	7.0%	0.15¢
Grundy	\$2.5383	2.25%	N/A	5.0%	N/A
Hamblen	\$2.1300	2.75%	\$27.00	5.0%	0.15¢
Hamilton	\$2.7652	2.25%	N/A	4.0%	N/A
Hancock	\$2.2200	2.00%	\$41.00	N/A	N/A
Hardeman	\$2.5500	2.75%	\$80.00	5.0%	N/A
Hardin	\$2.0600	2.75%	\$47.00	5.0%	0.15¢
Hawkins	\$2.5323	2.75%	\$67.00	N/A	0.15¢
Haywood	\$2.7563	2.75%	\$90.00	5.0%	0.15¢
Henderson	\$2.1806	2.75%	\$40.00	5.0%	N/A
Henry	\$2.0921	2.75%	\$40.50	5.0%	N/A
Hickman	\$2.8302	2.75%	\$50.50	5.0%	0.15¢
Houston	\$3.1900	2.75%	\$71.00	5.0%	N/A
Humphreys	\$2.0328	2.75%	N/A	5.0%	0.05¢
Jackson	\$2.7900	2.75%	\$40.50	N/A	0.15¢
Jefferson	\$2.1900	2.75%	\$50.00	4.0%	N/A
Johnson	\$2.0500	1.50%	\$40.00	5.0%	0.15¢
Knox	\$2.1200	2.25%	\$36.00	5.0%	N/A
Lake	\$2.8500	2.75%	\$100.00	7.5%	N/A
Lauderdale	\$2.9541	2.75%	\$65.00	5.0%	N/A

**Table 10  
Summary of Major County Tax Rates**

County	Property	Local Option			Mineral Severance
		Sales	Motor Vehicle	Hotel/Motel	
Lawrence	\$2.9589	2.75%	\$25.00	5.0%	0.15¢
Lewis	\$2.2941	2.50%	\$65.00	5.0%	N/A
Lincoln	\$2.1020	2.50%	\$75.00	5.0%	0.15¢
Loudon	\$1.8035	2.00%	N/A	5.0%	0.15¢
Macon	\$2.4000	2.75%	\$65.00	5.0%	N/A
Madison	\$2.3500	2.75%	N/A	5.0%	0.15¢
Marion	\$2.1686	2.75%	N/A	5.0%	0.15¢
Marshall	\$2.8117	2.25%	\$50.00	7.0%	0.15¢
Maury	\$2.2364	2.25%	\$25.00	5.0%	0.15¢
McMinn	\$1.5469	2.00%	N/A	5.0%	0.15¢
McNairy	\$2.0464	2.25%	N/A	N/A	0.15¢
Meigs	\$1.9813	2.00%	N/A	5.0%	0.15¢
Monroe	\$1.9796	2.25%	\$25.00	5.0%	0.15¢
Montgomery	\$2.9900	2.50%	\$49.00	5.0%	0.15¢
Moore	\$2.4000	2.50%	N/A	3.0%	0.15¢
Morgan	\$3.2700	2.00%	N/A	N/A	N/A
Obion	\$1.9000	2.75%	\$47.00	5.0%	0.15¢
Overton	\$2.2500	2.50%	\$30.50	5.0%	0.15¢
Perry	\$2.4800	2.50%	N/A	5.0%	0.10¢
Pickett	\$2.4600	2.75%	\$10.00	N/A	N/A
Polk	\$2.5120	2.25%	N/A	3.0%	N/A
Putnam	\$2.9260	2.75%	N/A	7.0%	0.15¢
Rhea	\$2.2548	2.75%	N/A	2.0%	0.15¢
Roane	\$2.6850	2.50%	N/A	5.0%	0.15¢
Robertson	\$2.5759	2.75%	\$85.25	7.0%	0.15¢
Rutherford	\$2.2194	2.75%	\$52.50	5.0%	0.15¢
Scott	\$2.4639	2.25%	\$30.00	5.0%	N/A
Sequatchie	\$2.4422	2.25%	N/A	2.0%	N/A
Sevier	\$1.8600	2.75%	N/A	3.0%	N/A
Shelby	\$4.0500	2.25%	\$50.00	5.0%	0.15¢
Smith	\$2.7300	2.00%	\$15.00	N/A	0.15¢
Stewart	\$2.5488	2.25%	\$35.00	5.0%	N/A
Sullivan	\$2.5700	2.25%	N/A	N/A	0.15¢
Sumner	\$2.2620	2.25%	\$51.00	5.0%	0.15¢
Tipton	\$2.4200	2.25%	\$61.00	5.0%	N/A
Trousdale	\$3.3141	2.25%	\$40.00	N/A	0.15¢
Unicoi	\$2.6838	2.75%	N/A	5.0%	0.15¢
Union	\$2.1399	2.25%	\$30.00	5.0%	0.15¢
Van Buren	\$2.3100	2.75%	N/A	7.0%	0.15¢
Warren	\$2.2464	2.75%	\$30.00	5.0%	0.15¢
Washington	\$2.1500	2.50%	N/A	N/A	N/A
Wayne	\$2.3000	2.75%	\$61.00	N/A	0.15¢
Weakley	\$1.9727	2.75%	\$40.00	5.0%	0.15¢
White	\$2.0500	2.25%	\$42.00	5.0%	0.15¢
Williamson	\$2.2200	2.75%	\$25.75	4.0%	0.15¢
Wilson	\$2.5189	2.25%	\$25.00	5.0%	0.15¢