



March 14, 2025

Trustee's Commission

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-1577

The commission of the county trustee for collecting property taxes is as follows:¹

6 percent on all sums up to \$10,000;

4 percent on all sums above \$10,000 and up to \$20,000; and

2 percent on all sums above \$20,000.

If the trustee collects taxes for a municipality, the county legislative body may enter into an intergovernmental agreement with such municipality for a trustee's commission different from the one set out above.²The trustee receives a 1 percent commission on ad valorem taxes collected for watershed districts.³

¹T.C.A. § 8-11-110. Refer to T.C.A. § 67-5-1905 which notes that the trustee is entitled to a credit for his or her commissions and for all legal disbursements on settlement of his or her accounts with the county mayor.

²T.C.A. § 8-11-110(h).

³T.C.A. § 69-6-145.

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