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County Property Tax Rates by Fund

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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County Property Tax Rates by Fund

Reference Number: CTAS-1644

Rates adopted by type of fund for fiscal year 2014 are shown in the Property Tax Rate by Fund FY2016 table. 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 the Property Tax Rate by Fund FY 2016 provide detail on the purposes for which taxes are levied for special revenue and special purpose funds.

Property Tax Rate Comparisons from FY 2016 to FY 2017 compares the total tax rate adopted in fiscal year 2016 with the previous year and is ranked by amount of rate increase. There are twenty-eight counties showing increases ranged from \$.003 to \$.519. In these counties, the percentage increase ranged from less than one percent to 25.24 percent.

Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate 2016 shows how much revenue one cent of the property tax generates in each county if each county collected 100 percent of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$8,818 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$2 million on one cent of its property tax rate.

Source URL: <https://www.ctas.tennessee.edu/eli/county-property-tax-rates-fund>