



February 05, 2025

Highway Certification Form

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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Highway Certification Form

Reference Number: CTAS-2096

Example County Highway Certification Worksheet

*Enter amounts for accounts in which you received revenue. Enter ZERO (0) for accounts in which you did not.

| I. Calculate Average | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018* | Total | II. Fiscal Year Appropriation | 2018-2019 |
|--|-----------|-----------|-----------|-----------|------------|-----------|--|-----------|
| 40110 Current Property Tax | 615,300 | 626,127 | 630,826 | 636,074 | 651,735 | 3,160,062 | 40110 Current Property Tax | 650,421 |
| 40115 Discount on Property Taxes | | | | | 0 | 0 | 40115 Discount on Property Taxes | 0 |
| 40120 Trustee's Collections - Prior Year | 31,400 | 27,944 | 33,243 | 25,942 | 24,333 | 142,902 | 40120 Trustee's Collections - Prior Year | 32,00 |
| 40125 Trustee's Collections - Bankruptcy | | | 41 | | 0 | 41 | 40125 Trustee's Collections - Bankruptcy | 50 |
| 40130 Circuit/Clerk & Master Collections - Prior Years | 19,634 | 16,956 | 22,314 | 10,006 | 8,088 | 76,998 | 40130 Circuit/Clerk & Master Collections - Prior Years | 22,000 |
| 40140 Interest and Penalty | 14,382 | 13,610 | 17,953 | 9,644 | 7,700 | 63,289 | 40140 Interest and Penalty | 19,000 |
| 40150 Pick-up Taxes | | | | | 0 | 0 | 40150 Pick-up Taxes | 0 |
| 40161 Payments in Lieu of Taxes - T.V.A. | 222 | 222 | 194 | 194 | 194 | 1,02 | 40161 Payments in Lieu of Taxes - T.V.A. | 222 |
| 40162 Payments in Lieu of Taxes - Local Utilities | 188 | 104 | 163 | 165 | 174 | 794 | 40162 Payments in Lieu of Taxes - Local Utilities | 100 |
| 40163 Payments in Lieu of Taxes - Other | 3,887 | 3,963 | 3,736 | 3,939 | 1,799 | 17,324 | 40163 Payments in Lieu of Taxes - Other | 3,900 |
| 40210 Local Option Sales Tax | | | | | 0 | 0 | 40210 Local Option Sales Tax | 0 |
| 40220 Hotel/Motel Tax | | | | | 0 | 0 | 40220 Hotel/Motel Tax | 0 |
| 40240 Wheel Tax | 114,367 | 114,356 | 114,059 | 116,633 | 105,688 | 565,103 | 40240 Wheel Tax | 125,000 |
| 40250 Litigation Tax - General | | | | | 0 | 0 | 40250 Litigation Tax - General | 0 |
| 40260 Litigation Tax - Special Purpose | | | | | 0 | 0 | 40260 Litigation Tax - Special Purpose | 0 |
| 40270 Business Tax | | | | | 0 | 0 | 40270 Business Tax | 0 |
| 40280 Mineral Severance Tax | 36,622 | 56,145 | 58,297 | 59,544 | 33,682 | 244,290 | 40280 Mineral Severance Tax | 69,000 |
| 40285 Adequate Facilities/Development Tax | | | | | 0 | 0 | 40285 Adequate Facilities/Development Tax | 0 |
| 40290 Other County Local Option Taxes | | | | | 0 | 0 | 40290 Other County Local Option Taxes | 0 |
| 40320 Bank Excise Tax | 7,158 | 6,973 | 3,387 | 344 | 91 | 17,953 | 40320 Bank Excise Tax | 3,300 |
| 40330 Wholesale Beer Tax | | | | | 0 | 0 | 40330 Wholesale Beer Tax | 0 |
| 40331 Beer Privilege Tax | | | | | 0 | 0 | 40331 Beer Privilege Tax | 0 |
| 40340 Coal Severance Tax | | | | | 0 | 0 | 40340 Coal Severance Tax | 0 |
| 40350 Interstate Telecommunications Tax | | | | | 0 | 0 | 40350 Interstate Telecommunications Tax | 0 |
| 44110 Investment Income | | | | | 0 | 0 | 44110 Investment Income | 0 |
| 44990 Other Local Revenues | | | | | 0 | 0 | 44990 Other Local Revenues | 0 |

