



December 26, 2024

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# Highway Certification Form

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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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
<b>Total Local Revenue</b>	<b>843,200</b>	<b>866,400</b>	<b>884,213</b>	<b>862,485</b>	<b>833,569</b>	<b>4,289,86</b>		<b>924,993</b>
Average = Total of 5 years total local revenue divided by 5							<b>Five-Year Average</b>	<b>857,973</b>

\*estimate if audit figures are unavailable

**Example County Tennessee**

July 11, 2018

COUNTY TECHNICAL ASSISTANCE SERVICE

226 ANNE DALLAS DUDLEY BOULEVARD, SUITE 400 NASHVILLE, TENNESSEE 37219-1804

EXAMPLE COUNTY, TENNESSEE HIGHWAY FUND LOCAL REVENUES CERTIFICATION FOR FY 2018-2019

Description	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	5 Year Average	Budget 2018-2019
Current Property Tax	615,300	626,127	630,826	636,074	651,735	3,160,062	650,421
Trustee's Collections - Prior Year	31,440	27,944	33,243	25,942	24,333	142,902	32,000
Trustee's Collections - Bankruptcy			41		0	41	50
Circuit/Clerk & Master Collections - Prior Years	19,634	16,956	22,314	10,006	8,088	76,998	22,000
Interest and Penalty	14,382	13,610	17,953	9,644	7,700	63,289	19,000
Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	1,026	222
Payments in Lieu of Taxes - Local Utilities	188	104	163	165	174	794	100
Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	17,324	3,900
Wheel Tax	114,367	114,356	114,059	116,633	105,688	565,103	125,000
Mineral Severance Tax	36,622	56,145	58,297	59,544	33,682	244,290	69,000
Bank Excise Tax	7,158	6,973	3,387	344	91	17,953	3,308
Interstate Telecommunications Tax					85	85	0
Total Local Revenue	843,200	866,400	884,213	862,485	833,569	4,289,867	924,993

Average = Total of 5 years total local revenue divided by 5

**Five-Year Average 857,973**

THE UNDERSIGNED OFFICIALS OF EXAMPLE COUNTY, TN DO HEREBY CERTIFY THAT \$924,993 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2018-2019 LOCAL REVENUE SOURCES AS COMPARED TO \$857,973 THAT REPRESENTS THE AVERAGE OF THE MOST RECENT 5 YEARS OF LOCAL REVENUE SOURCES ALLOCATED AND RECEIVED FOR EXAMPLE COUNTY HIGHWAY PURPOSES, PURSUANT TO TENNESSEE CODE ANNOTATED 67-3-901.

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NAME, COUNTY MAYOR

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NAME, HWY CHIEF ADMIN OFF

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**Source URL:** <https://www.ctas.tennessee.edu/eli/highway-certification-form>