

March 11, 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,

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 Highway Certification Form3

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.

				not.			
I. Calculate Average	2013-201420	014-201520	015-20162	016-201720)17-2018* ⁻	Total II. Fiscal Year Ap- 2018-2019 propriation	
40110 Current Property Tax	615,300	626,127	630,826	636,074	651,7353	3,160,062 ty Tax 40110 Current Proper-	,421
40115 Discount on Property Taxes					0	40115 Discount on Property Taxes	0
40120 Trustee's Collections - Prior Year	31,400	27,944	33,243	25,942	24,333	40120 Trustee's Col-	32,00
40125 Trustee's Collections - Bankruptcy			41		0	41 40125 Trustee's Col- lections - Bankruptcy	50
40130 Circuit/Clerk & Master Collections -	19,634	16,956	22,314	10,006	8,088		2,000
Prior Years 40140 Interest and Penalty	14,382	13,610	17,953	9,644	7,700	Prior Years 40140 Interest and 63,289 Penalty	0,000
40150 Pick-up Taxes					0	040150 Pick-up Taxes	0
40161 Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	40161 Payments in 1,02 Lieu of Taxes - T.V.A.	222
40162 Payments in Lieu of Taxes - Local Utilities	188	104	163	165	174	40162 Payments in 794 Lieu of Taxes - Local Utilities	100
40163 Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	40163 Payments in	3,900
40210 Local Option Sales Tax					0	40210 Local Option Sales Tax	0
40220 Hotel/Motel Tax					0	040220 Hotel/Motel Tax	0
40240 Wheel Tax	114,367	114,356	114,059	116,633	105,688		,000
40250 Litigation Tax - General					0	40250 Litigation Tax - General	0
40260 Litigation Tax - Special Purpose					0	40260 Litigation Tax - Special Purpose	0
40270 Business Tax					0	040270 Business Tax	0
40280 Mineral Sever- ance Tax	36,622	56,145	58,297	59,544	33,682	ance rax	0,000
40285 Adequate Facilities/Development Tax					0	40285 Adequate Facil- ities/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	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 Sever- ance Tax					0	40340 Coal Sever- ance Tax	0
40350 Interstate Telecommunications Tax					0	40350 Interstate 0 Telecommunications Tax	0
44110 Investment Income					0	44110 Investment In- come	0
44990 Other Local Revenues					0	44990 Other Local Revenues	0

Total Local Revenue 843,200 866,400 884,213 862,485 833,569 4,289,86 924,993

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

*estimate if audit figures are unavailable

Five-Year Average

857,973

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 ACTUALS 2016-2017	Actual 2017-2018	5 Year Aver- age	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 Collec- tions - Bankruptcy			41		0	41	50		
Circuit/Clerk & Mas- ter Collections - Pri- or 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 Utili- ties	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	3,3008		
Interstate Telecom- munications Tax					85	85	0		
Total Local Rev- enue	843,200	866,400	884,213	862,485	833,569	4,289,867	924,993		
Average = Total of 5 years total local revenue									

Average = Total of 5 years total local revenue 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.

NAME, COUNTY MAYOR

NAME, HWY CHIEF ADMIN OFF

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