



County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

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Tennessee County Tax Statistics

FY 2019

December 2018

Dear County Official:

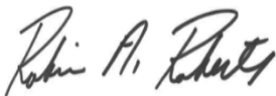
The following text and tables represent our 40th edition of tax statistics for county governments in Tennessee. The information provided is the most current as of publication; however, certain changes will no doubt take place shortly due to the dynamic nature of county government.

Information on local litigation taxes is not included in our report. Most counties do levy this tax in varying amounts and for a myriad of purposes. Its ease of passage (simple resolution) has made it a popular source of much needed revenues.

It is our legislative mandate to provide county officials with information useful in the operation of their offices. In this respect, we hope you find this report beneficial in analyzing revenue sources available to county government. If CTAS can provide other information relating to this report, please contact us at your convenience.

For this and other CTAS publications and information, you are invited to visit the CTAS web site at www.ctas.tennessee.edu.

Sincerely,



Robin Roberts
Executive Director

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County Property Tax Rates by Fund¹

The county property tax is the most important source of revenue for county governments. The tax is levied on all real and personal property based on the classification and value of the property unless the property is exempt.²

Tax revenues may only be used for the purposes for which the tax is levied. The county legislative body sets the rate of the tax by a deadline dependent on the county's budget law. However, some counties do not adopt a budget until after the specified deadline, in which case operations continue under a continuation budget remaining in effect until a new budget is adopted.

Rates adopted by type of fund for fiscal year 2019 are shown in Table 1. 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 Table 1 provide detail on the purposes for which taxes are levied for special revenue and special purpose funds.

The information shown in Table 2 compares the total tax rate adopted in fiscal year 2019 with the previous year and is ranked by amount of rate increase. There are 9 counties showing increases ranging from \$0.001 to \$0.488. In these counties, the percentage increase ranged from less than one percent to 19.82%.

Table 3 shows how much revenue one cent of the property tax generates in each county if each county collected 100% of property taxes. This table illustrates the dramatic variations in county property tax bases across Tennessee, with the lowest in Lake County generating \$9,168 on one cent of its property tax rate, to Davidson County (Metro Nashville-Davidson) generating more than \$3 million on one cent of its property tax rate.

For more detail regarding the county property tax, go to the CTAS website at ctas.tennessee.edu. Click on e-Li where you can search for property tax information of interest related to county government.

¹ The legal authority for the property tax is the Tennessee Constitution, article II, § 28; Tennessee Code Annotated (T.C.A.) Title 67, Chapter 5, Parts 1 through 28.

² T.C.A. § 67-5-101

Table 1
County Property Tax Rates by Fund

County/Area	General Fund	Other General Fund or Special Revenue Fund	Highway /Public Works Fund	General Purpose School Fund	School Transportation Fund	Education Debt Service Fund	School Capital Projects	General and Other Debt Service Funds	Rural Debt Service Fund	Capital Projects Funds	Solid Waste Fund	Special/Local Purpose Fund	County Tax Rate	Fire Tax	Special School District	Total Tax Rate
Anderson																
<i>inside Clinton</i>	0.752	0.0283	0.0317	1.6105		0.1644			0	0.0877	0.0669	0.0174	2.7589			2.7589
<i>inside Oak Ridge</i>	0.752	0.0283	0.0317	1.6105		0			0	0.0877	0.0669	0.0174	2.5945			2.5945
<i>outside Clinton and Oak Ridge</i>	0.752	0.0283	0.0317	1.6105		0.1644		0.0314	0.0877	0.0669	0.0174		2.7903			2.7903
Bedford	1.1500		0.0800	0.9700				0.3600					2.56			2.56
Benton	1.2800		0.0900	1.5170				0.0300		0.0330			2.95			2.95
Bledsoe	0.9802			0.8153		0.0399		0.2438			0.1268		2.2060			2.2060
Blount	0.8800			1.0700			0.0400	0.4800					2.4700			2.4700
Bradley	0.4298	0.0228	0.1135	0.7738				0.3449		0.0236			1.7084			
<i>inside Charleston</i>	0.4298	0.0228	0.1135	0.7738				0.3449		0.0236			1.7084	0.3908		2.0992
<i>inside Cleveland</i>	0.4298	0.0228	0.1135	0.7738				0.3449		0.0236			1.7084	0.4067		2.1151
<i>inside urban fringe fire district</i>													0.0000			0
<i>outside urban fringe</i>													0.0000			0
Campbell	0.8924	0.1023	0.0516	0.7901				0.1440		0.0884	0.1533	0.0279	2.2500			2.2500
Cannon	1.3100	0.2239		0.6850				0.0050			0.1600		2.3839			2.3839
Carroll																
<i>Bruceton-Hollow Rock SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.4786	3.0305
<i>Huntingdon SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.2282	2.7801
<i>McKenzie SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.2770	2.8289
<i>South Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.5234	3.0753
<i>West Carroll SSD</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519		1.3486	2.9005
<i>outside special school districts</i>	1.1219		0.0800		0.1400			0.1200			0.0900		1.5519			1.5519
Carter	1.13904		0.12373	0.70489				0.1350				0.36734	2.4700			2.4700
Cheatham																
<i>inside Ashland City Rural Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.2272		3.1546
<i>inside Harpeth Ridge Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.1467		3.0741
<i>inside Henrietta Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.1316		3.0590
<i>inside Kingston Springs</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.2297		3.1571
<i>inside Pegram Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.2630		3.1904
<i>inside Pegram Rural Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.2630		3.1904
<i>inside Pleasant View Rural Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.2116		3.1390
<i>inside Two Rivers Fire District</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.1683		3.0957
<i>outside fire districts</i>	1.4103		0.0661	0.9767		0.1668		0.0656		0.1383	0.1036		2.9274	0.0000		2.9274
Chester	1.7020		0.0200	0.7441				0.0200					2.4861			2.4861
Claiborne	1.1126		0.0100	1.1700				0.0300		0.0195	0.2256	0.0100	2.5777			2.5777
Clay	1.5100			1.1200				0.1200			0.3500		3.1000			3.1000
Cocke	1.175	0.02	0.297	0.577	0.227			0.177		0.103	0.213	0.041	2.83			2.83

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Coffee																
inside Manchester	0.8902	0.0534		1.4933		0.0662	0.1200			0.0250			2.6481			2.6481
inside Tullahoma	0.8902	0.0534		1.4933			0.1200			0.0250			2.5819			2.5819
outside cities	0.8902	0.0534		1.4933		0.0662	0.1200	0.1181		0.0250	0.1662		2.9324			2.9324
Crockett	1.7600			0.67	0.1			0.11					2.6400			2.6400
Cumberland	0.6121			0.6100				0.2225			0.1207		1.5653			1.5653
Davidson																
Urban Services District	1.6720			0.9940		0.1260		0.3630					3.1550			3.1550
General Services District	1.3380			0.9940		0.1260		0.2970					2.7550			2.7550
Decatur	0.9500			0.8000				0.1700			0.0700		1.9900			1.9900
DeKalb	0.9635		0.0300	0.6100				0.1300		0.1000			1.8335			1.8335
Dickson	1.1900		0.1100	0.8100				0.5900					2.7000			2.7000
Dyer	0.9640		0.2710	0.9140	0.1660			0.3300					2.6450			2.6450
Fayette	0.8592		0.0652	0.583									1.5074			1.5074
Fentress	1.5400			0.2200				0.0300			0.1200		1.9100			1.9100
Franklin																
cities except Sewanee; Winchester; Tullahoma	1.0588		0.0629	1.0394		0.0472		0.1168			0.2433	0.0311	2.5995			2.5995
Sewanee; Winchester; Tullahoma	1.0588		0.0629	1.0394		0.0472		0.1168				0.0311	2.3562			2.3562
outside cities	1.0588		0.0629	1.0394		0.0472		0.1168			0.2433	0.0311	2.5995	0.0741		2.6736
Gibson																
Gibson Co. SSD	0.8909							0.1275					1.0184		2.1415	3.1599
Bradford SSD	0.8909							0.1275					1.0184		1.8200	2.8384
Kenton SSD	0.8909							0.1275					1.0184		2.5456	3.564
Milan SSD	0.8909							0.1275					1.0184		1.8774	2.8958
Trenton SSD	0.8909							0.1275					1.0184		2.1600	3.1784
Giles	1.3248		0.348	1.0355						0.0759		0.0408	2.8247			2.8247
Grainger	1.2300	0.03	0.1600	0.7000				0.1400			0.1600		2.4200			2.4200
Greene																
inside Greeneville	0.7148			0.7437			0.048	0.1087		0.048	0.1463	0.0456	1.8551			1.8551
outside Greeneville	0.7148			0.7437		0.1594	0.048	0.1087		0.048	0.1463	0.0456	2.0145			2.0145
Grundy	1.484			0.7150				0.0700			0.2700		2.5390			2.539
Hamblen																
inside Morristown	0.6500			0.9100				0.3400					1.9000			1.9000
outside Morristown	0.6500			0.9100				0.3400			0.2300		2.1300			2.1300
Hamilton	1.5050		0.0099	1.2503									2.7652			2.7652
Hancock	1.2500			0.7200				0.0100			0.2400		2.2200			2.2200
Hardeman	1.0100			1.4600				0.0800					2.5500			2.5500
Hardin	0.7764		0.0948	1.0598				0.0316			0.0287		1.9913			1.9913
Hawkins	0.9116		0.1387	0.8234	0.2886	0.2900		0.0100		0.07			2.5323			2.5323
Haywood	1.5697		0.1181	0.9593				0.2279					2.8750			2.8750
Henderson	1.0440		0.0550	0.6400	0.2330			0.2062			0.1050		2.2832			2.2832

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Henry																
inside Paris SSD	0.5541		0.2441	1.1939				0.04			0.06		2.0921		0.5560	2.6481
outside Paris SSD	0.5541		0.2441	1.1939				0.04			0.06		2.0921			2.0921
Hickman	1.9156		0.0663	0.7856				0.0327					2.8002			2.8002
Houston	1.9000		0.0100	0.5300				0.26			0.1900	0.3000				3.1900
Humphreys																
inside Waverly, McEwen, or New Johnsonville	0.64006		0.21252	0.79464						0.15708	0.18480		1.98910			1.98910
outside Waverly, McEwen, or New Johnsonville	0.64006		0.21252	0.79464						0.15708	0.18480	0.04370	2.03280			2.03280
Jackson	1.37		0.11	1.01				0.02			0.28		2.79			2.79
Jefferson	0.8900		0.2000	0.8700				0.2200		0.0200	0.1500		2.3500			2.35000
Johnson	0.9200			0.8700				0.1700		0.0900			2.0500			2.05000
Knox	0.8900			0.8000				0.4300					2.1200			
Lake	1.5279		0.0304	0.9604				0.1491			0.0822		2.7500			2.7500
Lauderdale	1.71		0.2301	0.9652				0.0488					2.9541			2.9541
Lawrence	1.3154		0.2652	0.9298		0.06		0.3050			0.0235	0.06	2.9589			2.8989
Lewis	1.5303		0.0394	0.7244									2.2941			2.2941
Lincoln	1.0658		0.1714	0.7883				0.1945		0.2600			2.4800			2.4800
Loudon																
inside Lenoir City	0.5471	0.0178	0.0317	0.8320			0	0.0650	0.0163	0.0095			1.5194			1.5194
outside Lenoir City	0.5471	0.0178	0.0317	0.8320			0.2841	0.0650	0.0163	0.0095			1.8035			1.8035
Macon	1.1999		0.1200	0.8473							0.0457		2.2129			2.2129
Madison	1.1333	0.0544	0.0750	0.3203			0.0949	0.4961		0.1414	0.0346		2.3500			2.3500
Marion																
inside Richard City SSD	0.9371			0.7877				0.0902		0.1500			1.9650			
outside Richard City SSD	0.9371			0.7877				0.0902	0.2036	0.1500			2.1686			
Marshall	0.9000		0.0700	1.3800				0.2200		0.1917			2.7617			2.7617
Mauzy	0.4096		0.1257	0.9600				0.5378		0.0892	0.1141		2.2364			2.2364
McMinn	0.5018		0.1196	0.6596						0.2659			1.5469			1.5469
McNairy	0.8811		0.0832	0.9023				0.1798					2.0464			2.0464
Meigs	1.2083			0.5816				0.1275			0.0639		1.9813			1.9813
Monroe	0.8325		0.0996	0.5992				0.3553		0.5992	0.093		1.9796			1.9796
Montgomery	1.1284		0.1101	0.7688	0.0548			0.9455		0.0624			3.0700			3.0700
Moore																
inside Urban Services District	0.8200	0.0200	0.01500	1.0400				0.2700		0.0300	0.0850		2.2800			2.2800
outside Urban Services District	0.8200		0.01500	1.0400				0.2700		0.0300	0.0850		2.2600			2.2600
Morgan	1.9300		0.0240	0.9700				0.0600			0.2860		3.2700			3.2700
Obion																
inside Union City	0.4520		0.0588	1.0600				0.0300					1.6008			1.6008
outside Union City	0.4520		0.0588	1.0600				0.3348					1.9056			1.9056
Overton	1.37		0.10	0.57				0.11			0.10		2.25			2.25

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Perry	1.5100			0.7100							0.2600					2.4800
Pickett	1.0800			0.4700				0.0200			0.1500		1.7200			1.7200
Polk	1.3394			0.7144				0.3053			0.1624		2.5215			2.5215
Putnam	0.845	0.040	0.110	0.910				0.605		0.020	0.180	0.020	2.7300			2.7300
Rhea	1.1467		0.0300	0.4222	0.3545			0.2432					2.1966			2.1966
Roane																
inside Kingston; Midtown; Oliver Springs; and Rockwood	0.7050	0.0300	0.1000	1.2250		0.0000	0.0850	0.1650	0.1450	0.0500		0.01	2.5150			2.5150
inside Harriman	0.7050	0.0300	0.1000	1.2250		0.0000	0.0850	0.1650	0.0000	0.0500		0.01	2.3700			2.3700
inside city of Oak Ridge	0.7050	0.0300	0.1000	1.2250		0	0.0850	0.1450	0	0.0500		0.01	2.3500			2.3500
outside Kingston; Midtown; Oliver Springs; Rockwood; Harriman; and Oak Ridge	0.7050	0.0300	0.1000	1.2250		0.0000	0.0850	0.1650	0.1450	0.0500		0.0700	2.5750			2.5750
Robertson	1.0699			0.8880				0.5680			0.0500		2.5759			2.5759
Rutherford	0.4853		0.0099	1.0054			0.0470	0.5				0.0518	2.0994			2.0994
Scott																
inside Oneida SSD	1.1260			0.8460			0.0575	0.1911	0.229	0.0143			2.4639			2.4639
outside Oneida SSD	1.1260			0.8460		0.51	0.265	0.1911	0.0000	0.0143			2.9524			2.9524
Sequatchie	1.2030			0.9730				0.0951		0.0190	0.1521		2.4422			2.4422
Sevier	0.5400	0.03	0.1850	0.9450				0.1600					1.8600			1.8600
Shelby	1.4900			1.9400				0.6200					4.0500			4.0500
Smith	0.884		0.075	0.895		0.0870		0.199					2.14			2.14
Stewart	1.5200		0.0900	0.3100				0.6288					2.5488			2.5488
Sullivan	0.7900		0.0750	1.3530				0.2200		0.0930	0.019		2.5500			2.5500
Sumner	0.5635		0.0149	1.4539				0.0300		0.4477			2.5000			2.5000
Tipton	0.8000		0.0700	1.1400				0.3600			0.0500		2.4200			2.4200
Trousdale																
inside Hartsville	2.4770	0.2600	0.0530	0.7420				0.2330			0.2450		4.0100			4.0100
outside Hartsville	1.3970	0.2600	0.0530	0.7420				0.2330			0.2450		2.9300			2.9300
Unicoi	1.2063		0.0636	0.7677				0.5168			0.1294		2.6838			2.6838
Union	0.9322	0.1331	0.0888	0.7396				0.1821		0.0641			2.1399			2.1399
Van Buren	1.0500	0.1495		0.5500				0.0454			0.0350	0.1000	1.9299			1.9299
Warren	0.8935	0.1500	0.0800	0.5726				0.1900			0.0800		1.9661			1.9661
Washington	0.7385		0.1570	0.8256				0.4137		0.2125	0.0325		2.3798			2.3798
Wayne	0.9100			0.6800				0.3900		0.0300	0.2800	0.0100	2.3000			2.3000
Weakley	0.6632		0.1915	0.6480				0.4700					1.9727			1.9727
White	1.22			0.74				0.09					2.05			2.0500

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Williamson																
5th and 9th districts inside city limits of Franklin and Franklin SSD	0.3800			1.2700				0.2600					1.9100		0.8290	2.7390
9th district outside Franklin city limits and Franklin SSD	0.3800			1.2700				0.2600			0.0600		1.9700		0.8290	2.7990
inside cities of Brentwood; Fairview; Spring Hill; Thompson's Station; Nolensville	0.3800			1.2700				0.2600			0.0600		1.9700			1.9700
inside Franklin city limits - no Franklin SSD	0.3800			1.2700				0.2600					1.9100			1.9100
outside jurisdictions above	0.3800			1.2700				0.2600	0.1800		0.0600		2.1500			2.1500
Wilson																
inside Lebanon SSD	0.8544		0.1104	1.1622				0.2929		0.0455	0.0535		2.5189		0.4500	2.9689
outside Lebanon SSD	0.8544		0.1104	1.1622				0.2929		0.0455	0.0535		2.5189			2.5189

Notes on special revenue/special purpose funds

- Anderson: Anderson County special revenue fund is for the public library.
- Bradley: Special purpose fund inside urban fringe is \$.4212 for the fire district and \$.0509 for community development; Special purpose fund outside urban fringe is \$.344 for the fire district and \$.0509 for community development. Bradley County special revenue fund is for the public library; special purpose fund inside Charleston and Cleveland is for community development fund.
- Campbell: Campbell County special revenue fund is \$.0175 for ambulance service and \$.0303 for economic development.
- Cannon: Cannon County special revenue fund is for ambulance service.
- Cheatham: Cheatham County special purpose funds for fire districts.
- Claiborne: Claiborne special purpose fund is for industrial development.
- Cocke: Cocke County special revenue fund is \$.01 for economic development.
- Coffee: Coffee County special purpose fund outside cities is for industrial development; special revenue fund is for ambulance service.
- Franklin: Franklin County special revenue fund is for the library; local purpose tax outside cities is for rural fire.
- Giles: Giles County special/local purpose fund is a highway capital projects fund
- Grainger: Grainger County special purpose fund is for parks and recreation.
- Greene: Greene County special purpose fund is for self-insurance.
- Humphreys: Humphreys County special revenue fund is for the fire tax district.
- Lawrence: Lawrence County Special/local purpose fund is for a highway debt service fund
- Lewis: Lewis County special revenue fund is for sports and recreation.
- Loudon: Loudon County special revenue fund is for public library.
- Madison: Madison County special revenue fund is for juvenile services. Madison County special purpose fund is for local purpose taxes
- Putnam: Putnam County special revenue fund is .02 for industrial development and .04 for sports and recreation.
- Roane: Inside the city of Oak Ridge special revenue fund is \$.02 for ambulance service and .03 for the recycling center. Roane County special revenue fund outside cities is \$.02 for ambulance service; \$.06 for fire services and animal control; and \$.03 for the recycling center. Inside the city of Harriman special revenue fund is \$.02 for ambulance service and .03 for the recycling center. Inside cities of Kingston; Oliver Springs; and Rockwood special revenue fund is \$.02 for ambulance service and .03 for the recycling center.
- Rutherford: Rutherford County special revenue fund is for ambulance service.
- Scott: Scott County special purpose fund within Oneida SSD is Oneida Public Debt Service
- Sevier: Sevier County special purpose fund is for short-lived capital assets.
- Trousdale: Trousdale County and the city of Hartsville are a consolidated government; the tax rate inside Hartsville is not broken out by fund type.
- Union: Union County special revenue fund is for the ambulance fund.
- Van Buren: Van Buren special revenue fund is \$.1495 for ambulance service; local purpose tax of \$.10 is for the volunteer fire department.
- Warren: Warren County special revenue fund is for the ambulance service.
- Wayne: Wayne County special purpose/local fund is a other capital project fund
- Wilson: Wilson County special revenue fund is for the Ag Center.

Table 2
Property Tax Comparisons from FY 2018 to FY 2019

	FY2018	FY2019	Rate	Percentage
1 Scott	\$ 2.4640	\$ 2.9524	0.488	19.82%
2 Hamblen	\$ 1.9000	\$ 2.1300	0.230	12.11%
3 Cheatham	\$ 2.7578	\$ 2.9274	0.170	6.15%
4 Lincoln	\$ 2.3400	\$ 2.4800	0.140	5.98%
5 Gibson	\$ 0.9684	\$ 1.0184	0.050	5.16%
6 Morgan	\$ 3.1600	\$ 3.2700	0.110	3.48%
7 Greene	\$ 1.9731	\$ 2.0145	0.041	2.10%
8 Perry	\$ 2.4500	\$ 2.4800	0.030	1.22%
9 Grundy	\$ 2.5383	\$ 2.5390	0.001	0.03%
10 Anderson	\$ 2.7903	\$ 2.7903	0.000	0.00%
11 Bedford	\$ 2.5600	\$ 2.5600	0.000	0.00%
12 Benton	\$ 2.9500	\$ 2.9500	0.000	0.00%
13 Bledsoe	\$ 2.2060	\$ 2.2060	0.000	0.00%
14 Blount	\$ 2.4700	\$ 2.4700	0.000	0.00%
15 Bradley	\$ 1.7084	\$ 1.7084	0.000	0.00%
16 Campbell	\$ 2.2500	\$ 2.2500	0.000	0.00%
17 Carroll	\$ 1.5519	\$ 1.5519	0.000	0.00%
18 Carter	\$ 2.4700	\$ 2.4700	0.000	0.00%
19 Chester	\$ 2.4861	\$ 2.4861	0.000	0.00%
20 Claiborne	\$ 2.5777	\$ 2.5777	0.000	0.00%
21 Clay	\$ 3.1000	\$ 3.1000	0.000	0.00%
22 Crockett	\$ 2.6400	\$ 2.6400	0.000	0.00%
23 Cumberland	\$ 1.5653	\$ 1.5653	0.000	0.00%
24 Davidson	\$ 3.1550	\$ 3.1550	0.000	0.00%
25 Decatur	\$ 1.9900	\$ 1.9900	0.000	0.00%
26 DeKalb	\$ 1.8335	\$ 1.8335	0.000	0.00%
27 Dickson	\$ 2.7000	\$ 2.7000	0.000	0.00%
28 Dyer	\$ 2.6450	\$ 2.6450	0.000	0.00%
29 Fayette	\$ 1.5074	\$ 1.5074	0.000	0.00%
30 Franklin	\$ 2.6736	\$ 2.6736	0.000	0.00%
31 Grainger	\$ 2.4200	\$ 2.4200	0.000	0.00%
32 Hamilton	\$ 2.7652	\$ 2.7652	0.000	0.00%
33 Hancock	\$ 2.2200	\$ 2.2200	0.000	0.00%
34 Hardeman	\$ 2.5500	\$ 2.5500	0.000	0.00%
35 Hawkins	\$ 2.5323	\$ 2.5323	0.000	0.00%
36 Haywood	\$ 2.8750	\$ 2.8750	0.000	0.00%
37 Henderson	\$ 2.2832	\$ 2.2832	0.000	0.00%
38 Henry	\$ 2.0921	\$ 2.0921	0.000	0.00%
39 Houston	\$ 3.1900	\$ 3.1900	0.000	0.00%
40 Humphreys	\$ 2.0328	\$ 2.0328	0.000	0.00%
41 Jackson	\$ 2.7900	\$ 2.7900	0.000	0.00%
42 Jefferson	\$ 2.3500	\$ 2.3500	0.000	0.00%
43 Johnson	\$ 2.0500	\$ 2.0500	0.000	0.00%
44 Knox	\$ 2.1200	\$ 2.1200	0.000	0.00%
45 Lake	\$ 2.7500	\$ 2.7500	0.000	0.00%
46 Lewis	\$ 2.2941	\$ 2.2941	0.000	0.00%
47 Loudon	\$ 1.8035	\$ 1.8035	0.000	0.00%
48 Marion	\$ 2.1686	\$ 2.1686	0.000	0.00%
49 Marshall	\$ 2.7617	\$ 2.7617	0.000	0.00%
50 McNairy	\$ 2.0464	\$ 2.0464	0.000	0.00%
51 Meigs	\$ 1.9813	\$ 1.9813	0.000	0.00%
52 Montgomery	\$ 3.0700	\$ 3.0700	0.000	0.00%
53 Overton	\$ 2.2500	\$ 2.2500	0.000	0.00%
54 Putnam	\$ 2.7300	\$ 2.7300	0.000	0.00%
55 Rhea	\$ 2.1966	\$ 2.1966	0.000	0.00%

Table 2
Property Tax Comparisons from FY 2018 to FY 2019

	FY2018	FY2019	Rate	Percentage
56 Roane	\$ 2.5750	\$ 2.5750	0.000	0.00%
57 Sequatchie	\$ 2.4422	\$ 2.4422	0.000	0.00%
58 Sevier	\$ 1.8600	\$ 1.8600	0.000	0.00%
59 Smith	\$ 2.1400	\$ 2.1400	0.000	0.00%
60 Stewart	\$ 2.5488	\$ 2.5488	0.000	0.00%
61 Sullivan	\$ 2.5500	\$ 2.5500	0.000	0.00%
62 Sumner	\$ 2.5000	\$ 2.5000	0.000	0.00%
63 Tipton	\$ 2.4200	\$ 2.4200	0.000	0.00%
64 Trousdale	\$ 2.9300	\$ 2.9300	0.000	0.00%
65 Unicoi	\$ 2.6838	\$ 2.6838	0.000	0.00%
66 Union	\$ 2.1399	\$ 2.1399	0.000	0.00%
67 Van Buren	\$ 1.9299	\$ 1.9299	0.000	0.00%
68 Warren	\$ 1.9661	\$ 1.9661	0.000	0.00%
69 Washington	\$ 2.3798	\$ 2.3798	0.000	0.00%
70 Wayne	\$ 2.3000	\$ 2.3000	0.000	0.00%
71 White	\$ 2.0500	\$ 2.0500	0.000	0.00%
72 Williamson	\$ 2.1500	\$ 2.1500	0.000	0.00%
73 Wilson	\$ 2.5189	\$ 2.5189	0.000	0.00%
74 Polk	\$ 2.5221	\$ 2.5215	-0.001	-0.02%
75 Lauderdale	\$ 2.9741	\$ 2.9541	-0.020	-0.67%
76 Shelby	\$ 4.1100	\$ 4.0500	-0.060	-1.46%
77 Lawrence	\$ 2.9589	\$ 2.8989	-0.060	-2.03%
78 Cocke	\$ 2.9000	\$ 2.8300	-0.070	-2.41%
79 Fentress	\$ 1.9839	\$ 1.9100	-0.074	-3.72%
80 Madison	\$ 2.4500	\$ 2.3500	-0.100	-4.08%
81 McMinn	\$ 1.6155	\$ 1.5469	-0.069	-4.25%
82 Hardin	\$ 2.0800	\$ 1.9913	-0.089	-4.26%
83 Hickman	\$ 2.9395	\$ 2.8002	-0.139	-4.74%
84 Obion	\$ 2.0042	\$ 1.9056	-0.099	-4.92%
85 Monroe	\$ 2.0942	\$ 1.9796	-0.115	-5.47%
86 Weakley	\$ 2.1302	\$ 1.9727	-0.158	-7.39%
87 Giles	\$ 3.0620	\$ 2.8247	-0.237	-7.75%
88 Pickett	\$ 1.8700	\$ 1.7200	-0.150	-8.02%
89 Coffee	\$ 3.2629	\$ 2.9324	-0.331	-10.13%
90 Macon	\$ 2.5200	\$ 2.2129	-0.307	-12.19%
91 Moore	\$ 2.6500	\$ 2.2600	-0.390	-14.72%
92 Robertson	\$ 3.0850	\$ 2.5759	-0.509	-16.50%
93 Cannon	\$ 2.8900	\$ 2.3839	-0.506	-17.51%
94 Maury	\$ 2.8150	\$ 2.2364	-0.579	-20.55%
95 Rutherford	\$ 2.6800	\$ 2.0994	-0.581	-21.66%

Notes:

Reappraisals occurred in Bedford, Campbell, Carter, Cheatham, Chester, Crocket, DeKalb, Dickson, Gibson, Grainger, Hawkins, Haywood, Jackson, Jefferson, Johnson, Lake, Lauderdale, Lawrence, Lincoln, Marion, McNairy, Meigs, Montgomery, Morgan, Putnam, Rhea, Sevier, Sumner, Trousdale, Washington, Wayne, Williamson, and Wilson counties.

Table 3
Amount of Property Tax Revenue Generated on One Cent of the Property Tax Rate
2019

1	Anderson	\$	165,234	49	Lauderdale	\$	35,532
2	Bedford	\$	91,825	50	Lawrence	\$	63,863
3	Benton	\$	26,124	51	Lewis	\$	18,628
4	Bledsoe	\$	21,836	52	Lincoln	\$	60,749
5	Blount	\$	352,819	53	Loudon	\$	177,050
6	Bradley	\$	234,619	54	Macon	\$	37,517
7	Campbell	\$	76,768	55	Madison	\$	214,199
8	Cannon	\$	21,958	56	Marion	\$	71,064
9	Carroll	\$	39,646	57	Marshall	\$	67,822
10	Carter	\$	86,639	58	Maury	\$	191,288
11	Cheatham	\$	84,190	59	McMinn	\$	117,326
12	Chester	\$	24,217	60	Mcnaury	\$	45,658
13	Claiborne	\$	54,557	61	Meigs	\$	25,126
14	Clay	\$	12,110	62	Monroe	\$	104,408
15	Cocke	\$	59,501	63	Montgomery	\$	382,826
16	Coffee	\$	105,684	64	Moore	\$	25,456
17	Crockett	\$	24,557	65	Morgan	\$	29,185
18	Cumberland	\$	152,288	66	Obion	\$	59,295
19	Davidson	\$	3,097,408	67	Overton	\$	34,461
20	Decatur	\$	23,777	68	Perry	\$	18,859
21	Dekalb	\$	49,357	69	Pickett	\$	12,883
22	Dickson	\$	110,977	70	Polk	\$	32,058
23	Dyer	\$	66,009	71	Putnam	\$	162,331
24	Fayette	\$	106,737	72	Rhea	\$	65,561
25	Fentress	\$	31,456	73	Roane	\$	125,565
26	Franklin	\$	99,547	74	Robertson	\$	142,691
27	Gibson	\$	79,080	75	Rutherford	\$	718,115
28	Giles	\$	61,735	76	Scott	\$	33,650
29	Grainger	\$	37,690	77	Sequatchie	\$	30,770
30	Greene	\$	131,725	78	Sevier	\$	365,665
31	Grundy	\$	22,118	79	Shelby	\$	2,002,820
32	Hamblen	\$	145,789	80	Smith	\$	38,868
33	Hamilton	\$	1,008,652	81	Stewart	\$	27,916
34	Hancock	\$	9,947	82	Sullivan	\$	394,010
35	Hardeman	\$	38,577	83	Sumner	\$	448,371
36	Hardin	\$	70,437	84	Tipton	\$	99,264
37	Hawkins	\$	106,106	85	Trousdale	\$	20,605
38	Haywood	\$	41,308	86	Unicoi	\$	32,747
39	Henderson	\$	43,222	87	Union	\$	34,399
40	Henry	\$	62,415	88	Van Buren	\$	14,230
41	Hickman	\$	38,477	89	Warren	\$	71,323
42	Houston	\$	13,105	90	Washington	\$	303,201
43	Humphreys	\$	49,422	91	Wayne	\$	29,915
44	Jackson	\$	17,331	92	Weakley	\$	50,899
45	Jefferson	\$	119,551	93	White	\$	42,880
46	Johnson	\$	31,338	94	Williamson	\$	1,220,104
47	Knox	\$	527,043	95	Wilson	\$	411,724
48	Lake	\$	9,168		Statewide	\$	173,363,748,180

Source: 2017 Tax Aggregate Report of Tennessee, State Board of Equalization.

County Local Option Sales Taxes¹

Any county by resolution of its legislative body can levy a sales tax on the same privileges subject to the state sales tax; however, no local sales tax or rate increase in the local sales tax can become effective until approved in an election in the county or city levying it (all counties now levy local option sales taxes). The same exemptions generally apply to the local option sales tax as apply to the state sales tax.

If the county has levied the maximum rate of 2.75 percent, no city in the county can levy a sales tax. If a county has a sales tax rate less than the maximum, a city may levy a rate up to the difference between the county rate and the maximum.

Additionally, the local option sales tax may only apply to single purchases of tangible personal property up to \$1,600. This limitation results in a “cap” on the local option sales tax that can be collected on taxable single articles. The cap is calculated as the base (the limitation on single purchases as adopted the maximum base of \$1,600 with a rate in place of 2.25 percent would have a tax cap of \$36 on any single article of purchase.

The limit has been modified several times since the local option sales tax was authorized in 1963. The first base limit was a fixed \$5 cap on a single article. In 1968, the limit was increased to \$7.50. In 1983, the base limit was changed to allow the local option sales tax to be applied to up to \$667 of a single article. The cap at that point became a function of the single article limitation (which could be adopted by resolution of the county legislative body) and the local option sales tax rate. Since 1983, the single article limit, or base, has been expanded three times; to \$889 in 1984; to \$1,100 in 1985; and to the current level of \$1,600 in 1990. In 2002, the General Assembly raised the state sales tax to 7 percent (the rate on non-prepared food items is set at 5.25 percent). At that time, the state also levied an additional 2.75 percent state sales tax on a single article purchase in excess of \$1,600 up to \$3,200. Therefore, on non-food purchases, the rate is 7 percent plus the local option rate on the first \$1,600 of a single item, a 9.75 percent state rate on the amount in excess of \$1,600 up to \$3,200, and 7 percent on the amount of the purchase in excess of \$3,200.

The required distribution of county local option sales taxes revenues (regardless of the location of the sales) is 50 percent to education in the same manner as the property tax and 50 percent to the location where the sales occurred. ²

Table 4 shows local option sales tax rates, bases, and caps, and the dates they went into effect. As of the publication of this document, the current rates are as follows: 50 counties are at 2.75 percent; 11 are at 2.50 percent; 27 counties are at 2.25 percent, 5 counties have rates

¹ The legal authority for the local option sales tax is T.C.A. §§ 67-6-701 et seq.

² T.C.A. §67-6-712

of 2.00 percent; 1 is at 1.50 percent. 3 counties have not yet adopted the maximum base of \$1,600; 2 remain at the level of \$7.50 and 1 at \$8.25.

Table 5 shows countywide local option sales tax collections for fiscal year 2018 as reported by the Tennessee Department of Revenue in its June 2018 Monthly Collections Report. The collections figures can enable a simple calculation of potential additional local sales tax revenue that might be generated by increasing the existing rate if it is not currently at the maximum. For example, if the current rate is 2.25 percent, divide 2.75 percent by 2.25 percent. The result is 1.22, a factor that can be applied to current collections. If collections in the county with the 2.25 percent rate are \$2.0 million, then multiply 1.22 by \$2.0 million. The estimated collections at the new rate are therefore approximately \$2.44 million, or an additional \$440,000.

Caution should be used in making budgetary plans based on collections information. Data should be the most current and any foreseeable adverse economic event should be considered. For additional detail on the local option sales tax, refer to the CTAS web site, www.ctas.tennessee.edu and click on e-Li, the CTAS electronic library and type in "local option sales tax" in the search box under "Ask e-Li". Additional information can be found at <https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/taxlist.pdf>. Tennessee Department of Revenue has up-to-date information on local option sales tax rates along with monthly collections reports.

Table 4
Local Option Sales Tax Rates, Single Article Cap, and Effective Date

COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE	COUNTY	RATE	EFFECTIVE	BASE	TAX CAP	EFFECTIVE
Anderson	2.75%	Jul-06	\$1,600	\$44.00	May-87	Lauderdale	2.75%	Jan-95	\$1,600	\$44.00	Jan-95
Bedford	2.75%	Aug-01	\$1,600	\$44.00	Aug-01	Lawrence	2.75%	Mar-96	\$1,600	\$44.00	Mar-96
Benton	2.75%	Jan-97	\$1,600	\$44.00	Jan-97	Lewis	2.50%	Jul-97	\$1,600	\$40.00	Jul-97
Bledsoe	2.25%	Nov-77	\$1,600	\$36.00	Feb-91	Lincoln	2.50%	May-92	\$1,600	\$40.00	May-92
Blount	2.75%	Jul-14	\$1,600	\$36.00	Aug-83	Loudon*	2.00%	Jul-98	\$1,600	\$32.00	Jul-98
Bradley	2.75%	Jul-09	\$1,600	\$44.00	Oct-91	McMinn*	2.00%	May-78	\$1,600	\$32.00	Aug-83
Campbell*	2.25%	Jul-84	\$1,600	\$36.00	Sep-83	McNairy*	2.25%	Sep-79	\$1,600	\$36.00	Sep-83
Cannon	1.75%	Jan-76	\$1,600	\$28.00	Sep-83	Macon	2.25%	Jul-84	\$1,600	\$36.00	Oct-83
Carroll	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Madison	2.75%	Jul-89	\$1,600	\$44.00	Oct-83
Carter	2.75%	Jan-09	\$1,600	\$44.00	Oct-88	Marion	2.75%	May-06	\$1,600	\$44.00	Oct-84
Cheatham*	2.25%	Jul-76	\$1,600	\$36.00	Oct-83	Marshall	2.25%	Nov-78	\$1,600	\$36.00	Dec-83
Chester	2.75%	Jun-95	\$1,600	\$44.00	Jun-95	Maurv	2.25%	Dec-83	\$1,600	\$36.00	Aug-83
Claiborne	2.25%	Sep-83	\$1,600	\$36.00	Oct-83	Meigs	2.00%	Jul-78	\$1,600	\$32.00	Oct-83
Clay	2.75%	Nov-99	\$1,600	\$44.00	Nov-99	Monroe*	2.25%	Oct-80	\$1,600	\$36.00	Sep-83
Cocke	2.75%	Mar-88	\$1,600	\$44.00	Mar-88	Montgomery	2.50%	Jan-89	\$1,600	\$40.00	Jan-89
Coffee	2.75%	Apr-07	\$1,600	\$44.00	Aug-88	Moore	2.50%	Oct-86	\$1,600	\$40.00	Sep-88
Crockett	2.75%	Jun-96	\$1,600	\$44.00	Jun-96	Morgan*	2.00%	Jul-80	\$1,600	\$32.00	Sep-83
Cumberland	2.75%	Sep-99	\$1,600	\$44.00	Sep-99	Obion	2.75%	May-00	\$1,600	\$44.00	May-00
Davidson	2.25%	Oct-80	\$1,600	\$36.00	Oct-83	Overton	2.50%	Aug-97	\$1,600	\$40.00	Aug-97
Decatur	2.50%	Feb-98	\$1,600	\$40.00	Feb-98	Perry	2.50%	Jan-97	\$1,600	\$40.00	Jan-98
DeKalb	2.75%	Jul-07	\$1,600	\$44.00	Dec-83	Pickett	2.75%	Jan-99	\$1,600	\$44.00	Jan-99
Dickson	2.75%	Oct-01	\$1,600	\$44.00	Oct-01	Polk*	2.25%	Jul-84	\$1,600	\$36.00	Mar-84
Dyer	2.75%	Jan-91	\$1,600	\$44.00	Apr-01	Putnam	2.75%	Jul-99	\$1,600	\$44.00	Jul-99
Fayette*	2.25%	Jan-82	\$1,600	\$36.00	Sep-83	Rhea	2.75%	Oct-08	\$1,600	\$44.00	May-88
Fentress	2.50%	Oct-92	\$1,600	\$40.00	Oct-92	Roane*	2.50%	Jan-89	\$1,600	\$40.00	Sep-83
Franklin	2.25%	Dec-86	\$1,600	\$36.00	Oct-86	Robertson	2.75%	Aug-07	\$1,600	\$44.00	Jul-84
Gibson	2.75%	May-12	\$1,600	\$44.00	Nov-83	Rutherford	2.75%	Jul-00	\$1,600	\$44.00	Jul-00
Giles*	2.50%	Jul-98	\$1,600	\$40.00	Jul-98	Scott	2.25%	Jul-83	\$1,600	\$36.00	Nov-84
Grainger	2.75%	Jul-94	\$1,600	\$44.00	Jul-94	Sequatchie*	2.25%	Jan-77	\$1,600	\$36.00	Jul-88
Greene	2.75%	May-00	\$1,600	\$44.00	May-00	Sevier	2.75%	Oct-09	\$1,600	\$44.00	Oct-91
Grundy	2.25%	Sep-77	\$333	\$7.50	Sep-77	Shelby*	2.25%	Jan-84	\$1,600	\$36.00	Sep-83
Hamblen	2.75%	Jul-09	\$300	\$8.25	Oct-86	Smith	2.75%	May-00	\$1,600	\$44.00	May-00
Hamilton	2.25%	Jul-04	\$1,600	\$36.00	Aug-83	Stewart*	2.25%	Jul-77	\$1,600	\$36.00	Nov-99
Hancock	2.00%	Jan-83	\$375	\$7.50	Jan-83	Sullivan*	2.25%	Apr-83	\$1,600	\$36.00	Sep-83
Hardeman	2.75%	Jul-02	\$1,600	\$44.00	Jul-02	Sumner*	2.25%	Dec-83	\$1,600	\$36.00	Oct-83
Hardin	2.75%	Oct-15	\$1,600	\$44.00	Oct-15	Tipton*	2.25%	May-78	\$1,600	\$36.00	Sep-83
Hawkins	2.75%	Oct-88	\$1,600	\$44.00	Oct-88	Trousdale	2.25%	Dec-76	\$1,600	\$36.00	Dec-83
Haywood	2.75%	Oct-98	\$1,600	\$44.00	Oct-98	Unicoi	2.75%	Oct-94	\$1,600	\$44.00	Dec-04
Henderson	2.75%	Oct-97	\$1,600	\$44.00	Oct-97	Union	2.25%	Feb-05	\$1,600	\$36.00	Oct-88
Henry	2.75%	Jul-15	\$1,600	\$44.00	Jul-15	Van Buren	2.75%	Sep-89	\$1,600	\$44.00	Jan-90
Hickman	2.75%	Jul-03	\$1,600	\$44.00	Sep-83	Warren	2.75%	Apr-04	\$1,600	\$44.00	Aug-83
Houston	2.75%	Oct-86	\$1,600	\$44.00	Oct-86	Washington	2.50%	Jul-94	\$1,600	\$40.00	Jul-94
Humphreys	2.75%	Oct-11	\$1,600	\$44.00	Jul-95	Wayne	2.75%	Oct-98	\$1,600	\$44.00	Oct-98
Jackson	2.75%	May-00	\$1,600	\$44.00	May-00	Weakley	2.75%	Jul-98	\$1,600	\$44.00	Jul-98
Jefferson	2.75%	Oct-08	\$1,600	\$44.00	Sep-83	White	2.25%	Jan-85	\$1,600	\$36.00	Sep-83
Johnson	1.50%	Mar-69	\$1,600	\$24.00	Nov-87	Williamson	2.75%	Apr-18	\$1,600	\$36.00	Apr-91
Knox	2.25%	Jan-89	\$1,600	\$36.00	Jul-83	Wilson	2.25%	Nov-93	\$1,600	\$36.00	Nov-93
Lake	2.75%	Mar-97	\$1,600	\$44.00	Mar-97						

*Counties with asterisks have cities within them that tax at a higher rate, e.g. Cheatham County has a 2.25% rate but three cities in Cheatham County, Ashland City, Kingston Springs, and Pegram, have a 2.75% rate.

Note: The source of this information is <https://www.tn.gov/assets/entities/revenue/attachments/taxlist.pdf>. Any referenda scheduled after December 2018 are not reflected in this table. Please see the above Department of Revenue site for later information on rates.

Table 5
Countywide Local Option Sales Tax Collections FY 2018

1 Anderson	83,049,438.69	50 Lawrence	28,727,789.77
2 Bedford	37,598,146.78	51 Lewis	7,424,421.11
3 Benton	10,414,252.28	52 Lincoln	22,441,222.31
4 Bledsoe	2,595,259.92	53 Loudon	45,682,865.35
5 Blount	138,189,526.97	54 Macon	12,938,849.48
6 Bradley	96,585,640.87	55 Madison	144,855,019.16
7 Campbell	25,463,840.62	56 Marion	22,935,824.92
8 Cannon	4,718,559.70	57 Marshall	23,855,557.83
9 Carroll	13,007,845.58	58 Maury	987,475,544.72
10 Carter	28,656,834.43	59 McMinn	40,090,876.61
11 Cheatham	20,064,226.67	60 McNairy	11,925,475.03
12 Chester	7,684,814.16	61 Meigs	5,866,807.12
13 Claiborne	13,301,398.33	62 Monroe	29,606,737.33
14 Clay	2,997,121.50	63 Montgomery	185,620,837.85
15 Cocke	23,163,585.38	64 Moore	2,749,086.27
16 Coffee	63,493,128.31	65 Morgan	4,402,925.66
17 Crockett	4,517,080.94	66 Obion	27,273,880.22
18 Cumberland	51,965,924.27	67 Overton	11,646,473.44
19 Davidson	1,276,479,969.09	68 Perry	3,010,378.41
20 Decatur	6,162,645.61	69 Pickett	3,206,391.09
21 DeKalb	11,090,468.07	70 Polk	5,268,078.82
22 Dickson	55,200,854.26	71 Putnam	102,679,128.49
23 Dyer	33,622,499.53	72 Rhea	20,320,110.99
24 Fayette	20,316,465.62	73 Roane	42,742,747.31
25 Fentress	9,053,472.03	74 Robertson	52,537,906.65
26 Franklin	27,748,348.35	75 Rutherford	369,709,310.48
27 Gibson	31,233,717.53	76 Scott	10,979,750.52
28 Giles	22,626,254.59	77 Sequatchie	7,714,535.11
29 Grainger	6,276,102.48	78 Sevier	257,260,976.69
30 Greene	47,505,839.77	79 Shelby	991,834,527.30
31 Grundy	3,938,378.63	80 Smith	11,352,255.49
32 Hamblen	71,561,474.03	81 Stewart	5,001,953.91
33 Hamilton	459,665,673.20	82 Sullivan	180,385,523.69
34 Hancock	1,523,996.01	83 Sumner	147,637,670.91
35 Hardeman	10,599,363.18	84 Tipton	28,317,334.66
36 Hardin	27,530,354.21	85 Trousdale	3,325,466.52
37 Hawkins	23,445,699.21	86 Unicoi	8,617,217.08
38 Haywood	10,164,202.96	87 Union	5,427,464.20
39 Henderson	20,074,059.03	88 Van Buren	1,428,319.86
40 Henry	31,258,866.74	89 Warren	27,559,019.36
41 Hickman	7,539,162.22	90 Washington	151,760,400.89
42 Houston	2,534,909.17	91 Wayne	5,334,331.62
43 Humphreys	12,384,980.23	92 Weakley	19,151,648.21
44 Jackson	2,158,057.16	93 White	16,389,338.28
45 Jefferson	31,895,849.68	94 Williamson	367,750,543.49
46 Johnson	6,922,443.52	95 Wilson	147,220,850.22
47 Knox	656,371,509.42	Out of state*	1,601,328,639.22
48 Lake	1,760,431.46	Total	8,887,634,970.78
49 Lauderdale	9,478,274.74		

Source: Tennessee Department of Revenue Monthly Collections Report June 2018

*Out of state includes mail order, internet, and telecommunications services sales tax revenue.

County Motor Vehicle Tax¹

Counties may levy a tax on motor vehicles (wheel tax) by any of the following methods: passage of a resolution by a two-thirds vote of the county legislative body at 2 consecutive regular county legislative body meetings; by passage of a resolution by the county legislative body by a regular majority with approval and referendum provided for in the resolution; and, by private act. Even a resolution that does not provide for a referendum is subject to a referendum if a petition signed by registered voters amounting to 10% of the votes cast in the last gubernatorial election (10% of the total registered voters in Shelby County) is filed with the county election commission within 30 days of final passage.

The rates are set forth in the resolutions by private acts. The distribution may be designated for any county purpose specified by the resolution of private act.

As of the date of this publication, 59 counties impose the county motor vehicle tax with rates ranging from \$10.00 to \$110.00, as shown in Table 6. 40 of these counties have rates of \$40.00 or greater.

Table 7 provides the number of motor vehicle registrations in each county and may be used to estimate potential revenues generated from the imposition or increase in the motor vehicle registration tax. These data, however, include vehicles exempt by statute from taxation and should be adjusted accordingly.

¹ The legal authority for the county motor vehicle tax is T.C.A. § 5-8-102.

Table 6
County Motor Vehicle Tax
Rates FY 2019

1 Anderson	N/A
2 Bedford	N/A
3 Benton	N/A
4 Bledsoe	N/A
5 Blount	N/A
6 Bradley	N/A
7 Campbell	\$45.00
8 Cannon	\$50.25
9 Carroll	\$55.00
10 Carter	N/A
11 Cheatham	\$51.00
12 Chester	\$65.35
13 Claiborne	\$50.00
14 Clay	\$25.00
15 Cocke	N/A
16 Coffee	N/A
17 Crockett	\$73.50
18 Cumberland	N/A
19 Davidson	\$55.00
20 Decatur	\$110.00
21 DeKalb	N/A
22 Dickson	\$60.00
23 Dyer	\$60.15
24 Fayette	\$71.00
25 Fentress	\$25.00
26 Franklin	N/A
27 Gibson	\$50.75
28 Giles	N/A
29 Grainger	N/A
30 Greene	\$55.00
31 Grundy	N/A
32 Hamblen	\$27.00
33 Hamilton	N/A
34 Hancock	\$20.00
35 Hardeman	\$80.00
36 Hardin	\$47.00
37 Hawkins	\$67.00
38 Haywood	\$90.00
39 Henderson	\$40.00
40 Henry	\$15.50
41 Hickman	\$50.50
42 Houston	\$45.50
43 Humphreys	N/A
44 Jackson	\$41.00
45 Jefferson	\$50.00/\$30.00
46 Johnson	\$40.00
47 Knox	\$36.00
48 Lake	\$75.00/\$37.75

49 Lauderdale	\$65.00
50 Lawrence	\$25.00
51 Lewis	\$20.00
52 Lincoln	\$75.00
53 Loudon	N/A
54 Macon	\$65.00/\$45.00
55 Madison	N/A
56 Marion	N/A
57 Marshall	\$50.00
58 Maury	\$25.00
59 McMinn	N/A
60 McNairy	N/A
61 Meigs	N/A
62 Monroe	\$25.00
63 Montgomery	\$30.50
64 Moore	N/A
65 Morgan	N/A
66 Obion	\$47.00
67 Overton	\$30.50
68 Perry	N/A
69 Pickett	\$10.00
70 Polk	N/A
71 Putnam	N/A
72 Rhea	N/A
73 Roane	N/A
74 Robertson	\$85.25
75 Rutherford	\$52.50
76 Scott	\$30.00
77 Sequatchie	N/A
78 Sevier	N/A
79 Shelby	\$50.00
80 Smith	\$65.00
81 Stewart	\$35.00
82 Sullivan	N/A
83 Sumner	\$51.00
84 Tipton	\$61.00
85 Trousdale	\$40.00
86 Unicoi	N/A
87 Union	\$30.00
88 Van Buren	N/A
89 Warren	\$30.00
90 Washington	N/A
91 Wayne	\$61.00
92 Weakley	\$40.00
93 White	\$42.00
94 Williamson	\$25.75
95 Wilson	\$25.00

Note: Counties with two rates show are vehicles and motorcycles.

Table 7
Motor Vehicle Registrations, Calendar Year 2017

ANDERSON	108,492	HENRY	36,892	SHELBY	722,583
BEDFORD	57,828	HICKMAN	26,204	SMITH	21,661
BENTON	19,446	HOUSTON	8,723	STEWART	14,924
BLED SOE	14,238	HUMPHREYS	22,186	SULLIVAN	183,496
BLOUNT	166,670	JACKSON	12,312	SUMNER	171,774
BRADLEY	110,433	JEFFERSON	56,295	TIPTON	60,324
CAMPBELL	39,399	JOHNSON	18,817	TROUSDALE	10,056
CANNON	16,366	KNOX	450,725	UNICOI	21,142
CARROLL	28,077	LAKE	4,424	UNION	18,883
CARTER	58,788	LAUDERDALE	21,360	VANBUREN	6,405
CHEATHAM	49,826	LAWRENCE	44,938	WARREN	43,161
CHESTER	15,985	LEWIS	13,067	WASHINGTON	138,434
CLAIBORNE	33,351	LINCOLN	36,124	WAYNE	15,740
CLAY	9,093	LOUDON	62,180	WEAKLEY	31,093
COCKE	40,332	MACON	25,066	WHITE	28,279
COFFEE	67,011	MADISON	100,175	WILLIAMSON	222,037
CROCKETT	13,878	MARION	35,614	WILSON	131,542
CUMBERLAND	72,351	MARSHALL	34,065	Total	6,707,937
DAVIDSON	583,059	MAURY	104,201		
DECATUR	11,537	MCMINN	59,168		
DEKALB	22,854	MCNAIRY	29,223		
DICKSON	57,644	MEIGS	15,321		
DYER	35,744	MONROE	45,539		
FAYETTE	46,435	MONTGOMERY	195,037		
FENTRESS	19,863	MOORE	7,757		
FRANKLIN	47,240	MORGAN	23,469		
GIBSON	48,281	OBION	32,556		
GILES	36,115	OVERTON	24,379		
GRAINGER	29,489	PERRY	10,157		
GREENE	79,163	PICKETT	6,991		
GRUNDY	14,117	POLK	20,279		
HAMBLEN	68,224	PUTNAM	81,192		
HAMILTON	329,912	RHEA	37,400		
HANCOCK	6,792	ROANE	56,989		
HARDEMAN	22,617	ROBERTSON	79,200		
HARDIN	28,376	RUTHERFORD	284,038		
HAWKINS	60,747	SCOTT	22,478		
HAYWOOD	16,391	SEQUATCHIE	22,473		
HENDERSON	27,970	SEVIER	120,058		

Source: Tennessee Department of Revenue, August 2018

(Note: IRP, State, and Out-of-State figures are separate from this table)

Hotel/Motel Tax

Seventy-six counties levy the hotel/motel tax, which is authorized by private act on the privilege of occupancy of hotel and motel rooms. (Davidson County is the exception as it has utilized a general law that applies only to metropolitan governments.) Rates vary according to the terms of the private act. Currently, rates are imposed ranging from 2% to 7.5% of the price of the lodgings. The distribution of the tax is set forth in the private act. The rates and distributions are shown in Table 8.

Since May 12, 1988, any private act which authorizes a city or county (Dickson, Rutherford, Shelby, and Williamson counties excepted) to levy a tax on the privilege of occupancy of a hotel must limit the application of the tax as follows:

1. A city shall only levy such tax on occupancy of hotels located within its municipal boundaries;
2. A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
3. A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality that has levied a tax on such occupancy prior to the adoption of such tax by the county.¹

These limitations only apply prospectively and all private acts levying taxes on the privilege of occupancy of hotels enacted prior to May 12, 1988, shall remain in full force and effect. Note that home rule municipalities have separate general law authority to levy hotel/motel taxes. As these taxes are not levied by private act, the limitations listed above do not apply to hotel/motel taxes levied by a home rule municipality.

¹ T.C.A. § 67-4-1425

**Table 8
Hotel/Motel Tax Rates and Distribution
FY 2019**

County	Rate	Distribution
Anderson	5%	tourism fund; economic development
Bedford	N/A	N/A
Benton	5%	general fund
Bledsoe	N/A	N/A
Blount	4%	general fund; tourism
Bradley	7%	general fund; tourism
Campbell	5%	discretionary
Cannon	5%	general fund; tourism
Carroll	N/A	N/A
Carter	5%	general fund; tourism
Cheatham	5%	general fund
Chester	4%	general fund
Claiborne	3%	general fund
Clay	2.5%	general fund
Cocke	3%	general fund
Coffee	N/A	N/A
Crockett	5%	general fund
Cumberland	7.5%	debt service fund or county commission discretion
Davidson	4%	USD general fund; tourism
Decatur	5%	general fund
DeKalb	5%	general fund
Dickson	5%	economic development
Dyer	N/A	N/A
Fayette	5%	general fund
Fentress	5%	general fund
Franklin	7%	general fund or county commission discretion
Gibson	4%	general fund for industrial development
Giles	5%	general fund for courthouse maintenance/renovation
Grainger	N/A	N/A
Greene	7%	tourism; economic development; debt service; capital projects; arts
Grundy	5%	general fund
Hamblen	5%	parks
Hamilton	4%	hotel/motel fund
Hancock	N/A	N/A
Hardeman	5%	general fund
Hardin	5%	general fund
Hawkins	N/A	N/A
Haywood	5%	city of Brownsville; general fund
Henderson	5%	fire department; tourism; industrial development
Henry	5%	general fund
Hickman	5%	general fund
Houston	5%	general fund
Humphreys	5%	general fund
Jackson	N/A	N/A
Jefferson	4%	general fund
Johnson	5%	general fund; first \$15K is shared with the local tourism council
Knox	5%	tourism; general fund; city of Knoxville
Lake	7.5%	general fund
Lauderdale	5%	general fund
Lawrence	5%	general fund for economic development
Lewis	5%	general fund
Lincoln	5%	general fund; tourism
Loudon	5%	general fund
Macon	N/A	N/A
Madison	5%	20% collected to Community Economic Development Commission; remaining 80% split equally between City of Jackson and Madison Co. General Fund up to a total of \$1,220,000; remaining collections thereafter to the Sportsplex
Marion	5%	general fund; county commission discretion
Marshall	7%	general fund
Maury	5%	industrial development; tourism; beautification and recreation
McMinn	5%	tourism; economic development
McNairy	N/A	N/A
Meigs	5%	general fund
Monroe	5%	industrial development; tourism
Montgomery	5%	tourism; general fund; city of Clarksville

County Mineral Severance Tax

By a two-thirds vote, counties may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county at a rate of up to \$0.15 per ton. Prior to 1984, the county mineral severance tax could be authorized by private act only. Private acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed \$0.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.¹

As shown in Table 9, 68 counties impose county mineral severance taxes. Of those 68 counties, 60 allocate the proceeds to the county highway fund, 6 counties allocate the proceeds to the county general fund with one designating the funds for roads from the general fund, and 1 allocates the proceeds to debt service. 63 counties impose the maximum rate of \$0.15, 1 county is \$0.14, 3 counties are \$0.10, and 1 county is \$0.05.

¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 8
Hotel/Motel Tax Rates and
Distribution FY 2019

County	Rate	Distribution
Moore	3%	general fund
Morgan	N/A	N/A
Obion	5%	general fund for Reelfoot Lake tourism
Overton	5%	tourism
Perry	5%	discretionary
Pickett	N/A	N/A
Polk	3%	general fund; debt service; economic development
Putnam	7%	debt service fund; Chamber of Commerce; recreation
Rhea	2%	tourism; economic development
Roane	5%	industrial/economic development
Robertson	7%	industrial development board
Rutherford	5%	general fund for tourism; debt service fund; county commission discretion
Scott	5%	general fund
Sequatchie	2%	general fund
Sevier	3%	tourism/education
Shelby	5%	convention center; convention and visitors bureau; arena
Smith	N/A	N/A
Stewart	5%	general fund
Sullivan	N/A	N/A
Sumner	5%	general fund
Tipton	5%	general fund for industrial development
Trousdale	N/A	N/A
Unicoi	5%	general fund
Union	5%	tourist-related activities
Van Buren	7%	general fund; education capital outlay fund; city of Spencer
Warren	5%	debt service
Washington	N/A	N/A
Wayne	N/A	N/A
Weakley	5%	general fund
White	5%	general fund
Williamson	4%	general fund
Wilson	5%	general fund; county commission discretion

County Mineral Severance Tax

By a two-thirds vote, counties may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county at a rate of up to \$0.15 per ton. Prior to 1984, the county mineral severance tax could be authorized by private act only. Private acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed \$0.15 per ton. Counties who levied the tax under the general law are required to distribute the tax to the county highway fund.¹

As shown in Table 9, 68 counties impose county mineral severance taxes. Of those 68 counties, 60 allocate the proceeds to the county highway fund, 6 counties allocate the proceeds to the county general fund with one designating the funds for roads from the general fund, and 1 allocates the proceeds to debt service. 63 counties impose the maximum rate of \$0.15, 1 county is \$0.14, 3 counties are \$0.10, and 1 county is \$0.05.

¹ T.C.A. §§ 67-7-201 through 67-7-221

Table 9
Mineral Severance Tax Rates and Distribution FY 2019

County	Rate	Distribution
Anderson	\$0.15	highway fund
Bedford	\$0.15	highway fund
Benton	\$0.10	highway fund
Bledsoe	\$0.15	highway fund
Blount	\$0.15	highway fund
Bradley	N/A	N/A
Campbell	\$0.15	highway fund
Cannon	\$0.10	highway fund
Carroll	\$0.15	highway fund
Carter	\$0.15	highway fund
Cheatham	\$0.15	highway fund
Chester	N/A	N/A
Claiborne	\$0.15	highway fund
Clay	\$0.15	highway fund
Cocke	\$0.15	highway fund
Coffee	\$0.15	highway fund
Crockett	N/A	N/A
Cumberland	\$0.15	highway fund
Davidson	\$0.15	general fund for roads
Decatur	\$0.15	highway fund
DeKalb	\$0.15	highway fund
Dickson	\$0.15	debt service
Dyer	N/A	N/A
Fayette	\$0.15	highway fund
Fentress	\$0.15	highway fund
Franklin	\$0.15	highway fund
Gibson	N/A	N/A
Giles	\$0.15	highway fund
Grainger	\$0.14	highway fund
Greene	\$0.15	highway fund
Grundy	N/A	N/A
Hamblen	\$0.15	highway fund
Hamilton	N/A	N/A
Hancock	N/A	N/A
Hardeman	N/A	N/A
Hardin	\$0.15	highway fund
Hawkins	\$0.15	highway fund
Haywood	\$0.15	highway fund
Henderson	N/A	N/A
Henry	N/A	N/A
Hickman	\$0.15	highway fund
Houston	N/A	N/A
Humphreys	\$0.05	general fund
Jackson	\$0.15	highway fund
Jefferson	N/A	N/A
Johnson	\$0.15	highway fund
Knox	N/A	N/A

Table 9
Mineral Severance Tax Rates and Distribution FY 2019

County	Rate	Distribution
Lake	N/A	N/A
Lauderdale	N/A	N/A
Lawrence	\$0.15	highway fund
Lewis	N/A	N/A
Lincoln	\$0.15	highway fund
Loudon	\$0.15	highway fund
Macon	N/A	N/A
Madison	\$0.15	highway fund
Marion	\$0.15	highway fund
Marshall	\$0.15	highway fund
Maury	\$0.15	highway fund
McMinn	\$0.15	highway fund
McNairy	\$0.15	highway fund
Meigs	\$0.15	highway fund
Monroe	\$0.15	highway fund
Montgomery	\$0.15	highway fund
Moore	\$0.15	highway fund
Morgan	N/A	N/A
Obion	\$0.15	highway fund
Overton	\$0.15	highway fund
Perry	\$0.10	highway fund
Pickett	N/A	N/A
Polk	N/A	N/A
Putnam	\$0.15	highway fund
Rhea	\$0.15	highway fund
Roane	\$0.15	highway fund
Robertson	\$0.15	highway fund
Rutherford	\$0.15	highway fund
Scott	N/A	N/A
Sequatchie	N/A	N/A
Sevier	N/A	N/A
Shelby	\$0.15	highway fund
Smith	\$0.15	highway fund
Stewart	N/A	N/A
Sullivan	\$0.15	highway fund
Sumner	\$0.15	highway fund
Tipton	N/A	N/A
Trousdale	\$0.15	highway fund
Unicoi	\$0.15	general fund
Union	\$0.15	highway fund
Van Buren	\$0.15	highway fund
Warren	\$0.15	highway fund
Washington	N/A	N/A
Wayne	\$0.15	highway capital projects fund
Weakley	\$0.15	general fund
White	\$0.15	highway fund

Table 9
Mineral Severance Tax Rates and Distribution FY 2019

County	Rate	Distribution
Williamson	\$0.15	general fund
Wilson	\$0.15	highway fund

Note: A severance tax is also applied to pulpwood severance in Anderson, Benton, and Wayne counties by private act. In these counties, the mineral severance tax is authorized under T.C.A. 67-7-201 and is therefore allocated to the highway fund. The pulpwood severance tax in Anderson County is allocated to the general fund with first priority given to the school system. In Benton and Wayne counties the pulpwood severance tax is allocated to the general fund. Pursuant to T.C.A. 67-1-111, no other city or county may levy a pulpwood severance tax unless authorized by general law rather than private act.

Summary of Major County Tax Rates

Table 10 provides a summary of rates of the most broadly imposed county taxes that were in place when counties adopted budgets for fiscal year 2019. Any referenda occurring after the date of this publication will not be reflected until next year.

For additional detail on these and any other local or state revenues pertinent to counties, refer to the CTAS website, www.ctas.tennessee.edu and click on e-Li and type in the subject in the search box under "Ask e-Li."

Technical assistance on financial and other issues is also available by contacting the CTAS consultant for your county. General questions regarding this publication should be directed to CTAS at (615) 532-3555.

Table 10
Summary of Major County Tax Rates FY 2019

	County	Property Tax Rates 2.7903	Local Option Sales Tax Rates	Motor Vehicle Tax Rates	Hotel/Motel Tax Rates	Mineral Severance
1	Anderson	2.5600	2.75%	N/A	5%	\$ 0.15
2	Bedford	2.9500	2.75%	N/A	N/A	\$ 0.15
3	Benton	2.2060	2.75%	N/A	5%	\$ 0.10
4	Bledsoe	2.4700	2.25%	N/A	N/A	\$ 0.15
5	Blount	1.7084	2.75%	N/A	4%	\$ 0.15
6	Bradley	2.2500	2.75%	N/A	5%	N/A
7	Campbell	2.3839 1.5519	2.25%	\$ 45.00	5%	\$ 0.15
8	Cannon	2.4700	1.75%	\$ 50.25	5%	\$ 0.10
9	Carroll	2.9274	2.75%	\$ 55.00	N/A	\$ 0.15
10	Carter	2.4861	2.75% 2.25%	N/A	5%	\$ 0.15
11	Cheatham	2.5777	2.75%	\$ 51.00	5%	\$ 0.15
12	Chester	3.1000	2.25% 2.75%	\$ 65.35	4%	N/A
13	Claiborne	2.8300	2.75% 2.75%	\$ 50.00	3%	\$ 0.15
14	Clay Cocke	2.9324	2.75% 2.75%	\$ 25.00	2.5%	\$ 0.15
15	Coffee	2.6400	2.25% 2.50%	N/A	3%	\$ 0.15
16	Crockett	1.5653 3.1550	2.75%	N/A	N/A	\$ 0.15
17	Cumberland	1.9900	2.75% 2.75%	\$ 73.50	5%	N/A
18	Davidson	1.8335	2.25% 2.50%	N/A	7.5%	\$ 0.15
19	Decatur	2.7000	2.25% 2.75%	\$ 55.00	4%	\$ 0.15
20	DeKalb	2.6450	2.50% 2.75%	\$ 110.00	5%	\$ 0.15
21	Dickson	1.5074 1.9100	2.75% 2.25%	N/A	5%	\$ 0.15
22	Dyer	2.6736	2.75% 2.25%	\$ 60.00	5%	\$ 0.15
23	Fayette	1.0184	2.00% 2.75%	\$ 60.15	N/A	N/A
24	Fentress	2.8247	2.75% 2.75%	\$ 71.00	5%	\$ 0.15
25	Franklin	2.4200	2.75% 2.75%	\$ 25.00	5%	\$ 0.15
26	Gibson Giles	2.0145	2.75% 2.75%	N/A	7%	\$ 0.15
27	Grainger	2.5390	2.75%	\$ 35.75	4%	N/A
28	Greene	2.1300		N/A	5%	\$ 0.15
29	Grundy	2.7652		N/A	N/A	\$ 0.14
30	Hamblen	2.2200		\$ 55.00	7%	\$ 0.15
31	Hamilton	2.5500		N/A	N/A	N/A
32	Hancock	1.9913 2.5323		\$ 27.00	5%	\$ 0.15
33	Hardeman	2.8750		N/A	4%	N/A
34	Hardin	2.2832		\$ 20.00	N/A	N/A
35	Hawkins	2.0921		\$ 80.00	5%	N/A
36	Haywood	2.8002		\$ 47.00	5%	\$ 0.15
37	Henderson	3.1900		\$ 67.00	N/A	\$ 0.15
38	Henry			\$ 90.00	5%	\$ 0.15
39	Hickman			\$ 60.00	5%	N/A
40	Houston			\$ 15.50	5%	N/A
41				\$ 50.50	5%	\$ 0.15
42				\$ 45.50	5%	N/A

Table 10
Summary of Major County Tax Rates FY 2019

43	Humphreys	2.0328	2.75%	N/A	5%	\$ 0.05
44	Jackson	2.7900	2.75%	\$ 41.00	N/A	\$ 0.15
45	Jefferson	2.3500	2.75%	\$50.00/30.00	4%	N/A
46	Johnson	2.0500	1.50%	\$ 40.00	5%	\$ 0.15
47	Knox	2.1200	2.25%	\$ 36.00	5%	N/A
48	Lake	2.7500	2.75%	\$75.00/37.75	7.5%	N/A
49	Lauderdale	2.9541	2.75%	\$ 65.00	5%	N/A
50	Lawrence	2.8989	2.75%	\$ 25.00	5%	\$ 0.15
51	Lewis	2.2941	2.50%	\$ 20.00	5%	N/A
52	Lincoln	2.4800	2.50%	\$ 75.00	5%	\$ 0.15
53	Loudon	1.8035	2%	N/A	5%	\$ 0.15
54	Macon	2.2129	2.25%	\$65.00/45.00	N/A	N/A
55	Madison	2.3500	2.75%	N/A	5%	\$ 0.15
56	Marion	2.1686	2.75%	N/A	5%	\$ 0.15
57	Marshall	2.7617	2.25%	\$ 50.00	7%	\$ 0.15
58	Mauzy	2.2364	2.25%	\$ 25.00	5%	\$ 0.15
59	McMinn	1.5469	2%	N/A	5%	\$ 0.15
60	McNairy	2.0464	2.25%	N/A	N/A	\$ 0.15
61	Meigs	1.9813	2%	N/A	5%	\$ 0.15
62	Monroe	1.9796	2.25%	\$ 25.00	5%	\$ 0.15
63	Montgomery	3.0700	2.50%	\$ 30.50	3%	\$ 0.15
64	Moore	2.2600	2.50%	N/A	3%	\$ 0.15
65	Morgan	3.2700	2%	N/A	N/A	N/A
66	Obion	1.9056	2.75%	\$ 40.00	5%	\$ 0.15
67	Overton	2.2500	2.50%	\$ 30.50	5%	\$ 0.15
68	Perry	2.4800	2.50%	N/A	5%	\$ 0.10
69	Pickett	1.7200	2.75%	\$ 10.00	N/A	N/A
70	Polk	2.5215	2.25%	N/A	3%	N/A
71	Putnam	2.7300	2.75%	N/A	7%	\$ 0.15
72	Rhea	2.1966	2.75%	N/A	2%	\$ 0.15
73	Roane	2.5750	2.50%	N/A	5%	\$ 0.15
74	Robertson	2.5759	2.75%	\$ 85.25	7%	\$ 0.15
75	Rutherford	2.0994	2.75%	\$ 52.50	2.5%	\$ 0.15
76	Scott	2.9524	2.25%	\$ 30.00	5%	N/A
77	Sequatchie	2.4422	2.25%	N/A	2%	N/A
78	Sevier	1.8600	2.75%	N/A	3%	N/A
79	Shelby	4.0500	2.25%	\$ 50.00	5%	\$ 0.15
80	Smith	2.1400	2.75%	\$ 65.00	N/A	\$ 0.15
81	Stewart	2.5488	2.25%	\$ 65.00	N/A	\$ 0.15
82	Sullivan	2.5500	2.25%	N/A	N/A	\$ 0.15
83	Sumner	2.5000	2.25%	\$ 51.00	5%	\$ 0.15
84	Tipton	2.4200	2.25%	\$ 61.00	5%	N/A
85	Trousdale	2.9300	2.25%	\$ 40.00	N/A	\$ 0.15
86	Unicoi	2.6838	2.75%	N/A	5%	\$ 0.15
87	Union	2.1399	2.25%	\$ 30.00	5%	\$ 0.15

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Summary of Major County Tax Rates FY 2019

88	Van Buren	1.9299	2.75%	N/A	7%	\$ 0.15
89	Warren	1.9661	2.75%	\$ 30.00	5%	\$ 0.15
90	Washington	2.3798	2.50%	N/A	N/A	N/A
91	Wayne	2.3000	2.75%	\$ 61.00	N/A	\$ 0.15
92	Weakley	1.9727	2.75%	\$ 40.00	5%	\$ 0.15
93	White	2.0500	2.25%	\$ 42.00	5%	\$ 0.15
94	Williamson	2.1500	2.25%	\$ 25.75	4%	\$ 0.15
95	Wilson	2.5189	2.25%	\$ 25.00	3%	\$ 0.15