



Beyond Rates: Property Tax Capacity and Effort in Tennessee's 95 Counties

September 23, 2024

Key Takeaways

- Property tax is the largest source of local revenue for county governments in Tennessee.
- The tax rate alone tells us very little about if a county has high or low property taxes.
- Counties' capacity to raise property tax revenue varies significantly. For example, in 2023, total property market value ranged from \$388,000 per capita in Williamson County to \$68,000 in Lake.
- County property tax levies totaled about \$4.61 per \$1,000 of market value in the typical county but varied from a low of \$2.22 in Gibson County to a high of \$7.65 in Shelby.
- Between 2008 and 2023, property tax capacity increased in most counties while effort and levies declined after adjusting for inflation, but variation between counties was wide.

Property taxes are an important source of revenue for local governments in Tennessee and the second largest piece of Tennesseans' state and local tax burden. Discussion about this topic often centers on property tax rates. However, the tax rate alone tells us very little about if a county has high or low property taxes. Less attention, however, is given to how these rates relate to differences in underlying property values—known as property tax capacity and effort. Yet property tax rates, capacity, and effort all provide important context for many state and local policy issues. For example:

- **State Property Tax Laws** — State law dictates how local governments manage aspects of their property taxes, and recent proposals have floated additional changes to if and how local governments can increase their property tax rates.
- **State Funding for Local Governments** — Property tax capacity is an important part of local government's overall fiscal capacity—or the ability to raise revenue. Fiscal capacity determines [how the state distributes K-12 funding to local governments](#), but most other state resources are shared with counties using other methods.
- **Other Local Revenue Sources** — Property tax capacity and effort shape whether and how local governments raise the money they need to provide the programs and services their citizens want. Each local revenue source has trade-offs, and some may have [unintended consequences](#).

This report explores property tax rates and other measures of property tax capacity and effort and how they have changed over the last 15 years to provide context for these and related issues. The **Key Terms** text box and **Appendix** provide more information about our terminology, methods, and results.

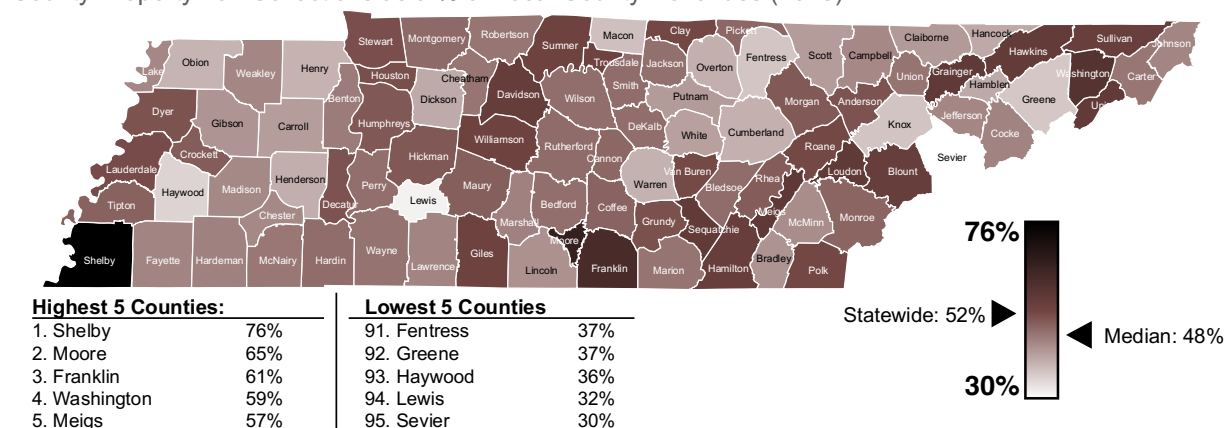
Background

Property tax is the largest source of local revenue for county governments in Tennessee. In FY 2023, property taxes generated \$5.8 billion for county governments statewide. These dollars accounted for about 52% of counties' total local revenues—varying from 30% in Sevier County to 76% in Shelby (Figure 1). (1) (2) (3) (4) (5) The county property tax rates ranged from \$1.08 per \$100 of assessed property value in McMinn County to \$3.39 in Shelby (Figure 2). (6)

When considering if a local government in Tennessee has a high or low property tax, the rate alone provides limited insight. For the example, two counties can raise similar revenue with very different property tax rates due to other variables like property values and the mix of property types.

Figure 1. Property Taxes Are the Largest Source of Local Revenue for Most Tennessee Counties

County Property Tax Collections as a % of Local County Revenues (2023)



Local revenues include only own-source revenues (e.g., local taxes, fees, and fines) and exclude others (e.g., federal, state). See the endnote¹ for definitions of levies, statewide total, and 95-county median.

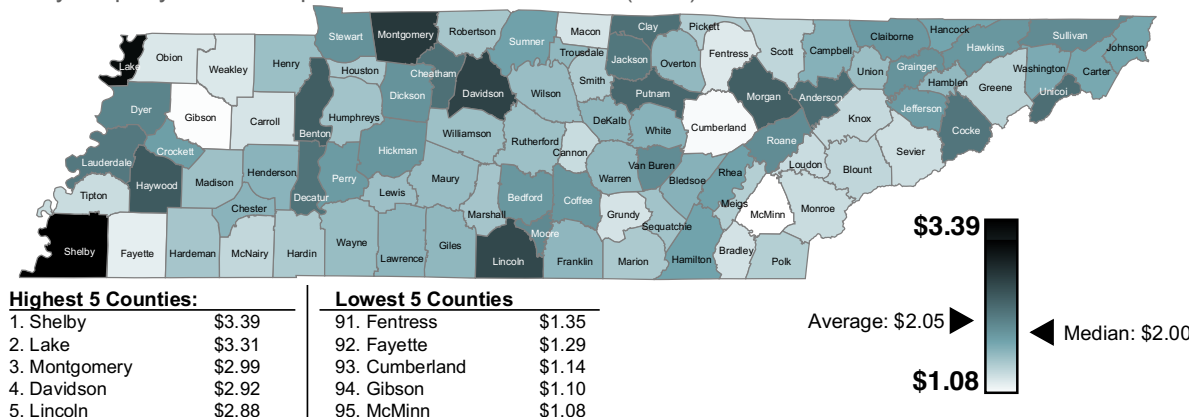
Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller and Davidson, Hamilton, Knox, and Shelby Counties (1) (2) (3) (4) (5)

Tax rates combined with information about the tax base provides a fuller picture of a county's property taxes. Consider, for example, Shelby and Sevier Counties. Shelby's 2023 property tax rate was \$3.39 per \$100 of assessed value, while Sevier's was only \$1.48 (Figure 3). However, Sevier's lower rate generated only about 4% less levy revenue¹ per capita than Shelby's because of significantly higher property value (i.e., the tax base). Sevier has more commercial property value, more of which is subject to tax than other property types (Figure 4). County property taxes also play a larger role in Shelby County government funding than Sevier. Meanwhile, Sevier's tourism-based economy generates local sales tax revenues, contributing to much higher per capita county revenues than Shelby County. (6) (7) (1) (2)

¹ Throughout this report, "levy" or "levy revenues" refer to the total amount of assessed property value within a taxing authority's jurisdiction multiplied by that authority's property tax rate. Levies/levy revenues per capita allow for comparisons across counties. These terms do not refer to actual collections and do not reflect actual or average tax bills or burden. See the **Key Terms** box and the **Appendix** for more information.

Figure 2. In 2023, County Property Tax Rates in Tennessee Ranged from \$1.08 to \$3.39 per \$100 of Assessed Property Value

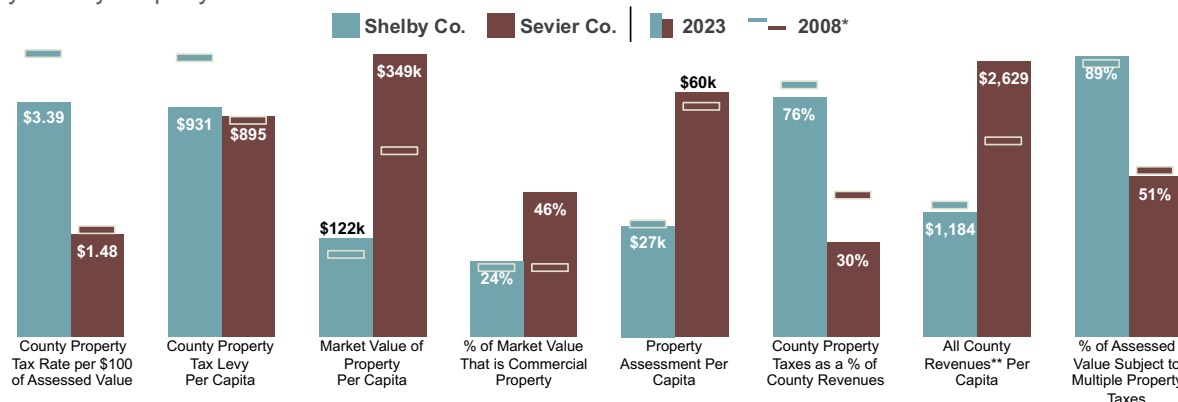
County Property Tax Rates per \$100 of Assessed Value (2023)



Source: Tennessee Comptroller (6)

Figure 3. Due to Other Important Variables, Two Counties Can Raise Similar Revenue with Very Different Property Tax Rates

Key County Property Tax and Local Revenue Metrics



See the endnote¹ for a definition of levy. Shelby County revenue data reflect the approved budgets for FYs 2023 and 2007. FY 2008 information was not available. *2008 values are adjusted for inflation using the CPI-U. **Includes only own-source revenues. Excludes others (e.g., federal, state).

Source: The Sycamore Institute's analysis of information from the Tennessee Comptroller, the U.S. Census Bureau, U.S. Bureau of Labor Statistics, and Shelby County (6) (8) (1) (2) (9) (7) (10) (11)

Some key metrics of county property tax capacity and effort were correlated, but many were not, underscoring the importance of looking at each county's tax rate in a broader context.

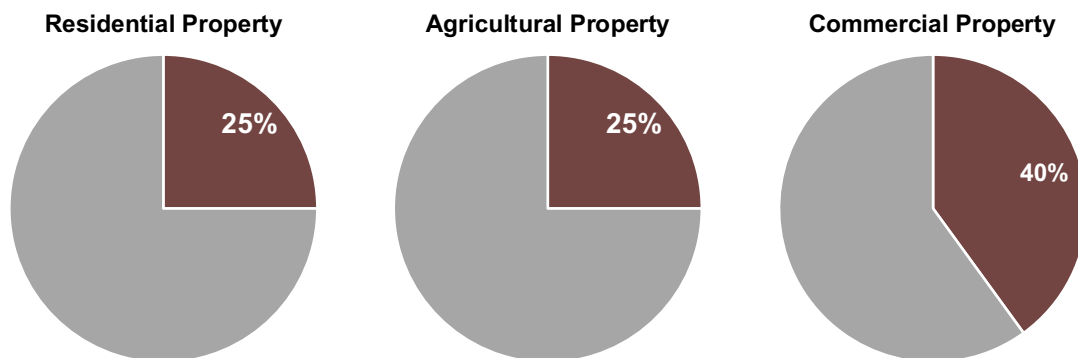
For example, there were no strong associations between 2023 property tax rates and property tax capacity (i.e., assessed values per capita), property tax revenues (i.e., levies per capita), total local revenues, or county reliance on property tax (**Figures 5 and 6**). (6) (7) Below are key correlations that emerged with meaningful and statistically significant associations. (6) (8) (1) (11) (7) (10) (14) (15) See the **Appendix** for additional information and **Appendix Tables A5 and A6** for full results.

- **Higher Market Values, More Market Value Growth** — Counties with the highest market values in 2008 tended also to experience the largest per capita market value increases between 2008 and 2023. In other words, areas with higher market value became even more highly valued.

- **Larger Population Growth, Bigger Market Value Growth** — Counties that experienced the largest jumps in population also tended to have the highest increases in total market and assessed values between 2008 and 2023.
- **Larger Assessed Value Growth, Bigger Tax Rate Cuts** — Tax rates tended to fall more in counties where assessed value increased the most. This is most likely the result of the state’s “truth-in-taxation” law. Under the law, county property tax rates drop automatically after a reappraisal so that total county property tax collections remain unchanged. This new rate is known as the certified tax rate. If a county wants to tap into any increased appraisal values, the county commission must approve an increase to the certified property tax rate. (16) (17)
- **Higher Income, Higher Property Values, Higher Revenues** — Higher-income counties tend to have higher property values that generate more revenue at the same tax rate compared to lower-income counties. Household income had no associations with tax rates.
- **Higher Capacity, Higher Sales Tax Collections** — Counties with higher property tax capacity (i.e., market value per capita) and higher property tax revenues (i.e., levy revenues per capita) also tended to collect more local option sales tax per capita.
- **Lower Capacity, Higher Reliance on Other Local Revenues** — Counties with lower capacity (i.e., assessed value per capita) and lower property tax revenues (i.e., levy revenues per capita) tended to rely more on non-tax sources of local revenue (e.g., service fees, fines).

Figure 4. Tennessee’s State Constitution Dictates How Much of Each Property Type’s Appraised Value Is Subject to Taxation

Assessment Ratio (% of Appraised Value Subject to Property Tax) by Property Type in Tennessee



Note: Residential properties with two or more rental units are classified as commercial.
Source: Tennessee State Constitution (12)

Key Terms

Taxing Authorities – Governmental units that may levy property taxes in Tennessee, including counties, municipalities, and some special school districts. Special school districts can only levy property taxes if approved by an act of the General Assembly.

Property Tax Base – Property value subject to taxation within a taxing authority's jurisdiction. (17)

Property Tax Capacity – The potential to raise revenues from property within a tax authority's jurisdiction based on the property tax base. Areas will have varying capacities to raise revenues with property tax due to different property values and the mix of property types, which are assessed at unique ratios. Property tax capacity is a component of fiscal capacity, a broader measure of a government's comprehensive ability to pay for programs and services. In Tennessee, for example, two fiscal capacity calculations are used to determine state and local school funding. (22) (24) (23) (17)

Property Tax Effort – The extent to which a taxing authority taps into its capacity. It does not reflect actual or average tax bills and differs from tax burden, which is defined below. Property tax effort can and has been measured in different ways. Examples include property tax levies as a percent of total market value, assessed value, and/or local gross domestic product (GDP). Another is residential property tax levies as a percent of total personal and/or household income. Tax or fiscal effort measures sometimes attempt to account for differing fiscal needs (e.g., needs programs/services within a jurisdiction), but this report does not. (22) (21) (23) (17)

Market Value – The estimated sale price of a property. (6) (20)

Appraised Value – In Tennessee, the estimated sale price of a property at the time of appraisal/reappraisal. Properties in Tennessee are reappraised on either a 4-, 5-, or 6-year schedule, which varies by county. This process also involves classifying property as residential, agricultural, or commercial. (6) (20) (20)

Appraisal Ratio – Appraised property value as a proportion of market value. A ratio of 1.0 means that the appraised value equals the market value. Gaps between appraised and market values often emerge/grow as more time passes since the last reappraisal. (6) (13) (20)

Assessment Ratio/Rate – The portion of appraised value subject to taxation (**Figure 4**). (6) (19) (20)

Assessed Value – The value of property subject to taxation (i.e., the appraised value times the assessment ratio/rate). (6) (19) (20)

Property Tax Rate – The rate at which assessed value is taxed—usually expressed as a tax amount per \$100 of assessed property value. This type of tax is known as an ad valorem tax (i.e., in proportion to estimated value).

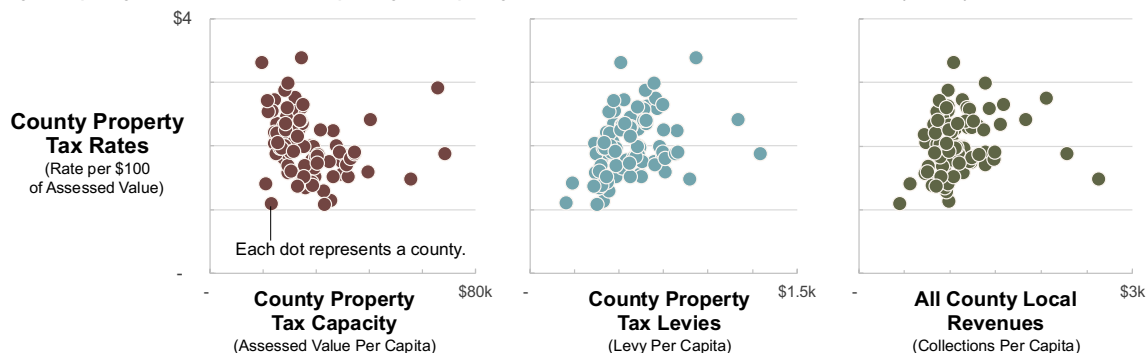
Effective Tax Rate – Taxes as a percentage of market/appraised value. (6) (20) (17)

Property Tax Levy – For this report, the total amount of assessed property value within a taxing authority's jurisdiction multiplied by that authority's property tax rate. These calculations are expressed as levies or levy revenues per capita to allow for county comparisons. Levies do not represent actual collections, which may differ based on collection rates and tax credits/relief. It also does not reflect actual or average tax bills and differs from tax burden, which is defined below. This report uses "County Property Tax Levy" to refer to the county government levy. "Local Property Tax Levy" refers to the total levy within a county by both county government and other local taxing authorities. "Local Property Tax Levy Per Capita" is the total levy within the county divided by the total county population and does not represent the actual tax burden.

Tax Burden or Incidence – Tax burden or incidence measures who ultimately pays a tax and how much. For example, individual property owners bear the burden of a residential property tax. Meanwhile, the incidence of property taxes paid by businesses may ultimately fall on some combination of business owners, the labor force, and consumers if tax costs are offset by decreased profits, less hiring or lower wages, and/or higher prices.

Figure 5. Tennessee Counties' Property Tax Rates Provide Little Insight into Potential and Actual Ability to Raise Local Revenue

County Property Tax Rates vs. Capacity, Property Tax Levies, and Other Revenues (2023)

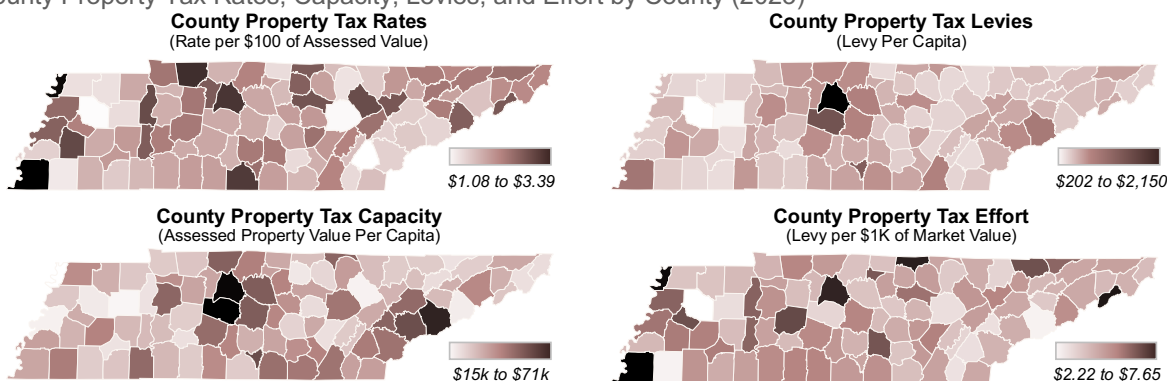


See the endnote¹ for a definitions of levies.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 6. Tennessee Counties' Property Tax Rates Provide Little Insight into Potential and Actual Ability to Raise Property Tax Revenue

County Property Tax Rates, Capacity, Levies, and Effort by County (2023)

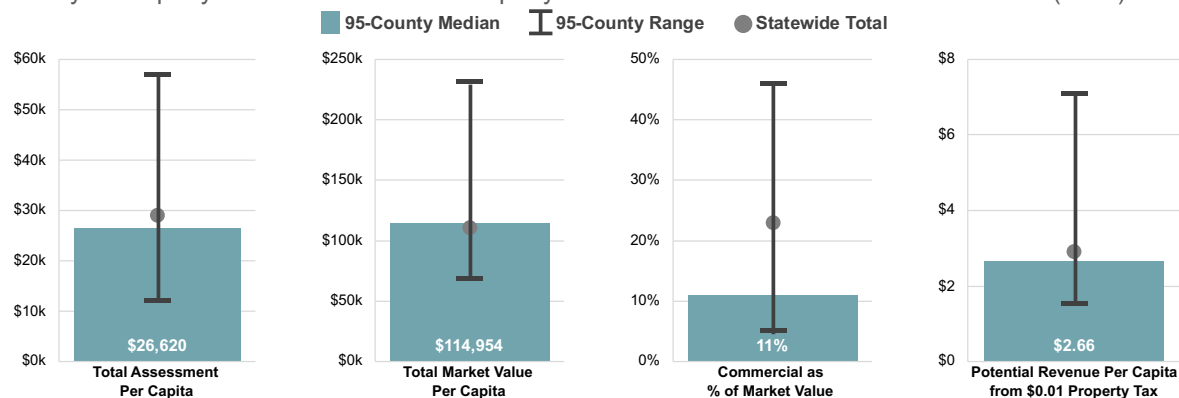


See the endnote¹ for a definition of levies.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 7. Property Tax Capacity Varies Significantly Across Tennessee's 95 Counties

Summary of Property Values and Potential Property Tax Revenues in Tennessee's 95 Counties (2023)



See the endnote¹ for definitions of statewide total and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

The following sections explore and compare these metrics, changes to property tax capacity and effort over the last 15 years, and if and how these metrics relate to one another and other county-level characteristics. See the **Appendix** for more information on our methods and findings.

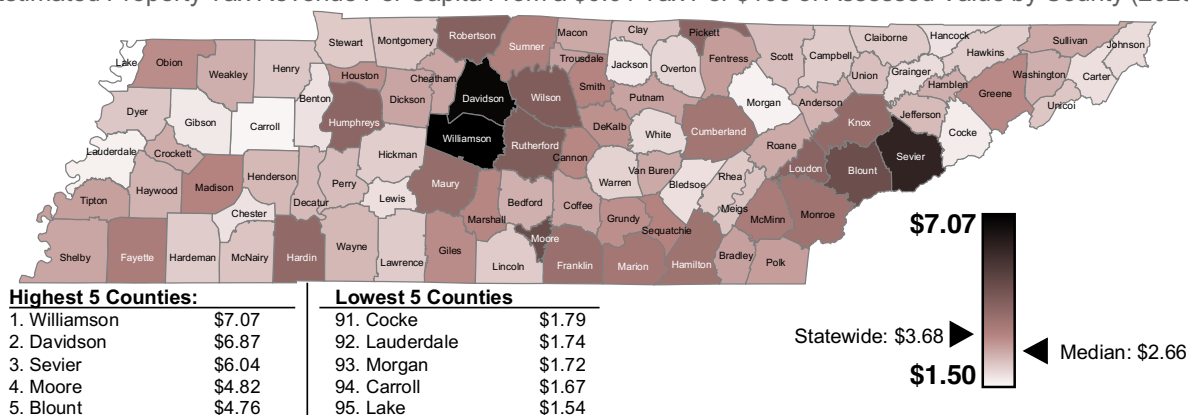
Property Tax Capacity

In 2023, counties' capacity to raise revenues from property taxes varied significantly (Figure 7).

Assessed property value in each county is the most basic measure of property tax capacity. However, a county's assessed value is the product of each county's market values, the degree to which local property appraisals reflect market values, and the mix of property types, which are assessed at different rates under the state's constitution (Figure 4).

Figure 8. In 2023, Potential Revenue From a \$0.01 Property Tax Varied From \$1.54 Per Person in Lake County to \$7.07 in Williamson

Estimated Property Tax Revenue Per Capita From a \$0.01 Tax Per \$100 of Assessed Value by County (2023)



See the endnote¹ for definitions of statewide total and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

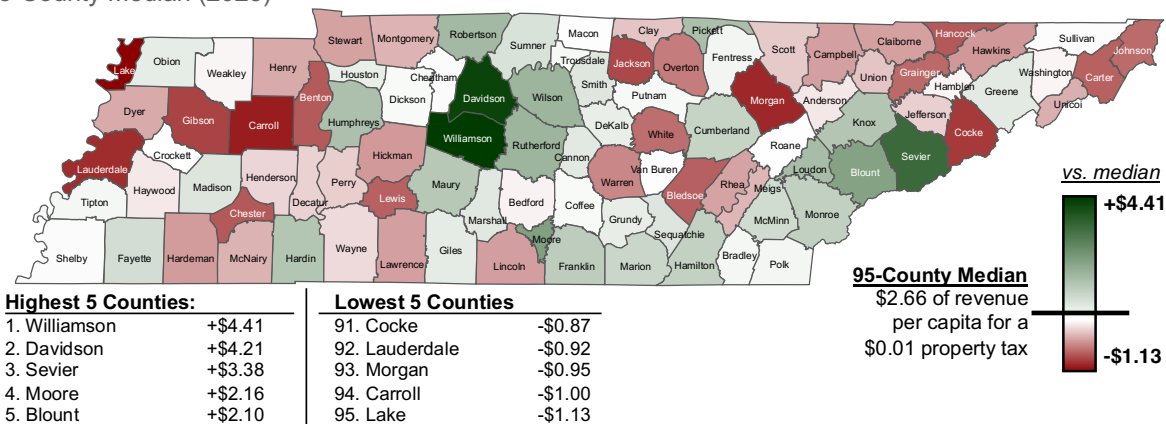
- Assessed Value** — The amount of property value that gets taxed (i.e., the assessed value) varied from a high of \$70,676 per capita in Williamson County to a low of \$15,365 in Lake. This translates to as much as \$7.07 of potential revenue per capita for each \$0.01 property tax in Williamson County to \$1.54 in Lake County (Figure 8). Across all counties, the median per capita assessment was \$26,620, or \$2.66 of potential revenue per capita for each \$0.01 property tax — meaning half of all counties had a higher amount and half less. Figures 9 and 10 display the range of potential revenues per capita relative to the statewide median. (6) (7) See Appendix Table A1 for full results.
- Market Value** — The estimated underlying market value of each county's property varied from \$388,000 per capita in Williamson County to as little as \$68,000 in Lake (Figure 11). (6) (7) See Appendix Table A1 for full results.
- Appraisal Ratio** — Appraised property values were the same as market values in 44 counties (i.e., a ratio of 1.0 or 100%) (Figure 12). Appraisals represented 54%–88% of market values in the remaining counties. This means these counties' 2023 property tax levies did not tap into the full market value—largely the result of rapid property value increases recently and reappraisals

that took place several years ago. More frequent reappraisal cycles tend to keep appraisals more aligned with market values. (6) (13)

- **Commercial Value** — Commercial property comprised between 4.8% of the total market value in Union County and 48% in Sevier County (**Figure 13**). Counties with more commercial property tended also to have higher property tax capacity (**Figure 14**). (6) Commercial property is assessed at a higher amount than both residential and farm properties. (12) The proportion of a county's property value that is commercial also affects who bears a county's property tax burden.

Figure 9. Tennessee Counties' Ability to Raise Property Tax Revenue Varies Significantly Due to Differences in Property Values and Types

Estimated Property Tax Revenue Per Capita From a \$0.01 Tax Per \$100 of Assessed Value by County vs. 95-County Median (2023)

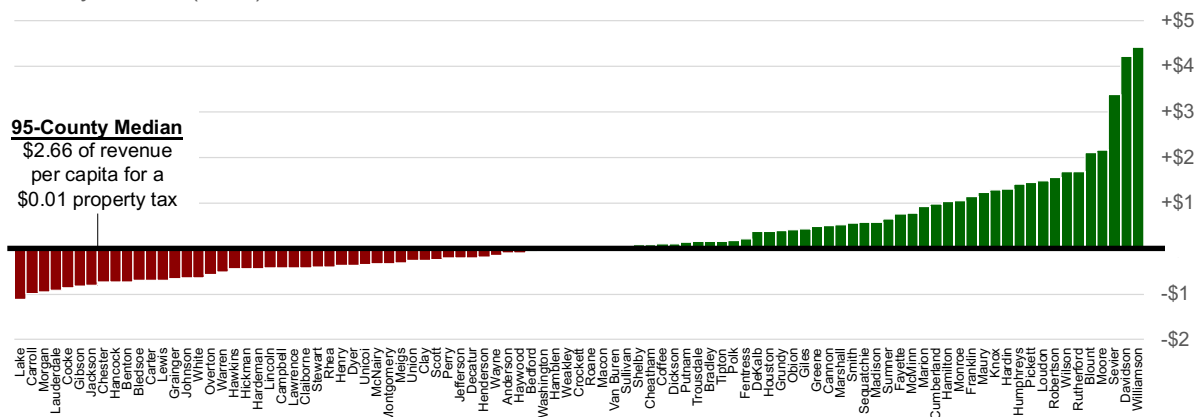


Note: Based on assessed property value in each county.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 10. The Same Property Tax Rate Yields a Wide Range of Potential Revenues Per Capita Across Tennessee's 95 Counties

Estimated Property Tax Revenue Per Capita From a \$0.01 Tax Per \$100 of Assessed Value by County vs. 95-County Median (2023)

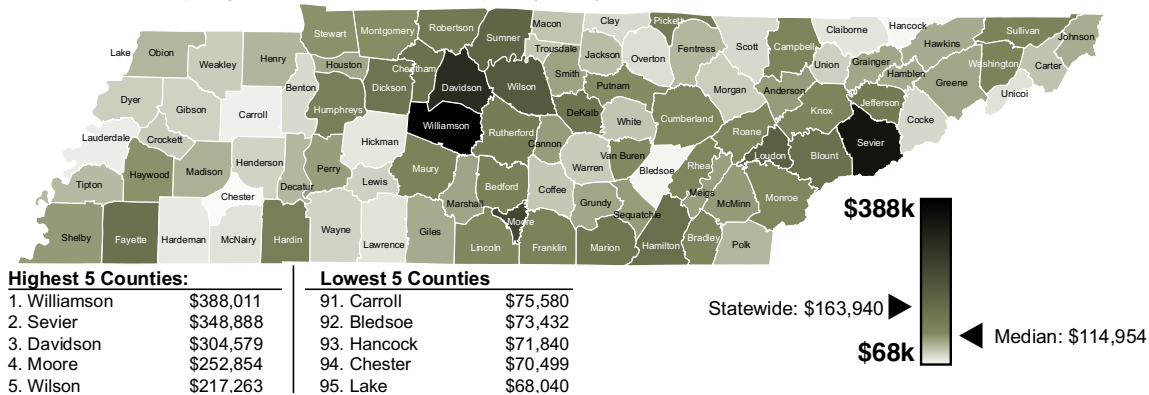


Note: Based on assessed property value in each county.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 11. In 2023, Total Property Market Value in Each Tennessee County Ranged From \$68K Per Person in Lake County to \$388K in Williamson

Total Estimated Property Market Value Per Capita (2023)

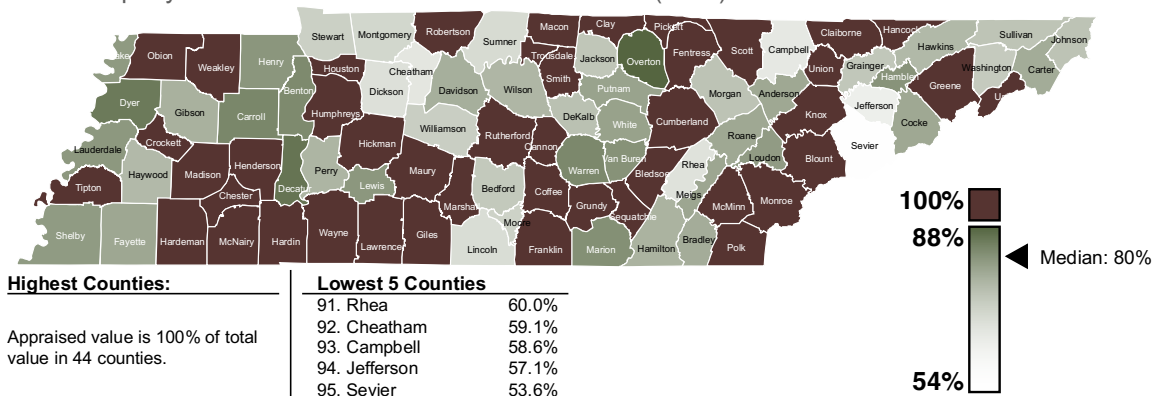


See the endnote[‡] for definitions of statewide total and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 12. Appraised Property Value Was Equal to Market Value in 44 Tennessee Counties in 2023

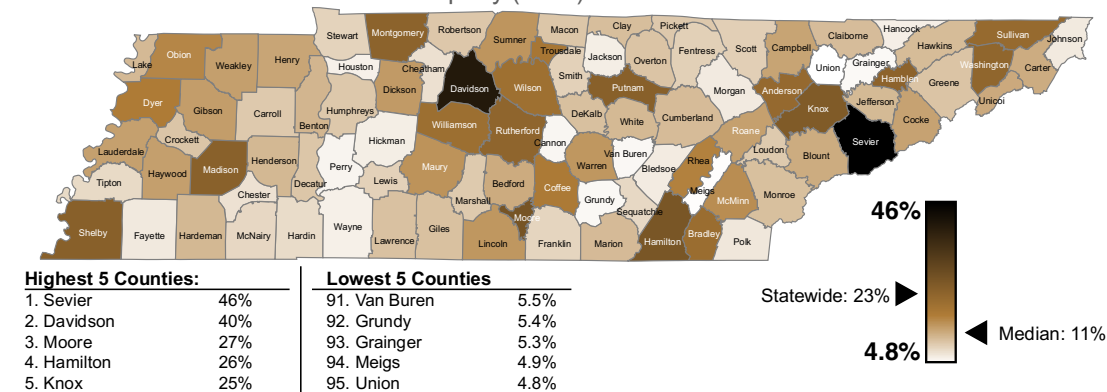
Appraised Property Value as a Percent of Total Market Value (2023)



Source: Tennessee Comptroller (6)

Figure 13. In 2023, Commercial Property Made Up Between 4.8% and 46% of Market Value in Each Tennessee County

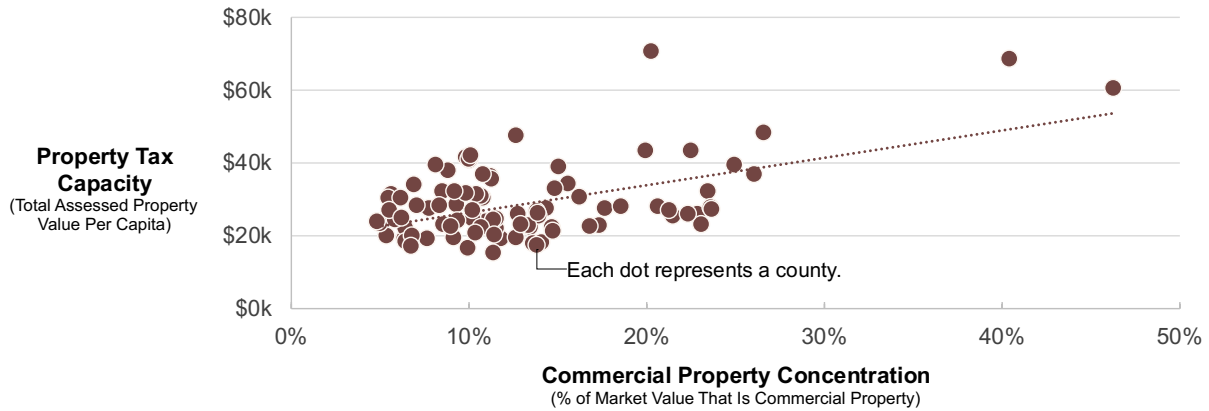
% of Total Market Value of Commercial Property (2023)



See the endnote[‡] for definitions of statewide total and 95-county median. Source: Tennessee Comptroller (6)

Figure 14. Tennessee Counties with More Commercial Property Tend To Have Greater Property Tax Capacity

Total Assessed Property Value Per Capita vs. Concentration of Commercial Value by County (2023)



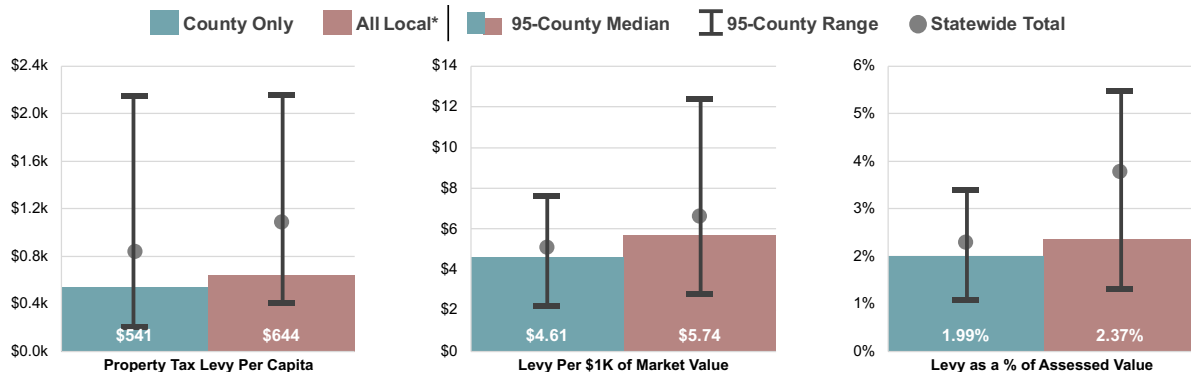
Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Property Tax Effort

Each of Tennessee's 95 counties and the local governments within them tap into their property tax capacity at significantly different levels (Figure 15). Although county governments account for most local property tax levies in nearly every county (Figure 16), counties are not the only local governments that levy property taxes. In all but six counties, municipalities and some special school districts levy additional taxes on properties within their jurisdiction. For example, 100% of the assessed value in four counties is subject to multiple property taxes (Figure 17). (6) This means multiple authorities are tapping into the same county property tax capacity. This section highlights several measures of property tax effort by counties and local governments that levy property taxes within each county.

Figure 15. Property Tax Effort Varies Significantly Across Tennessee's 95 Counties

Summary of Property Tax Levies vs. Population/Property Value in Tennessee's 95 Counties (2023)

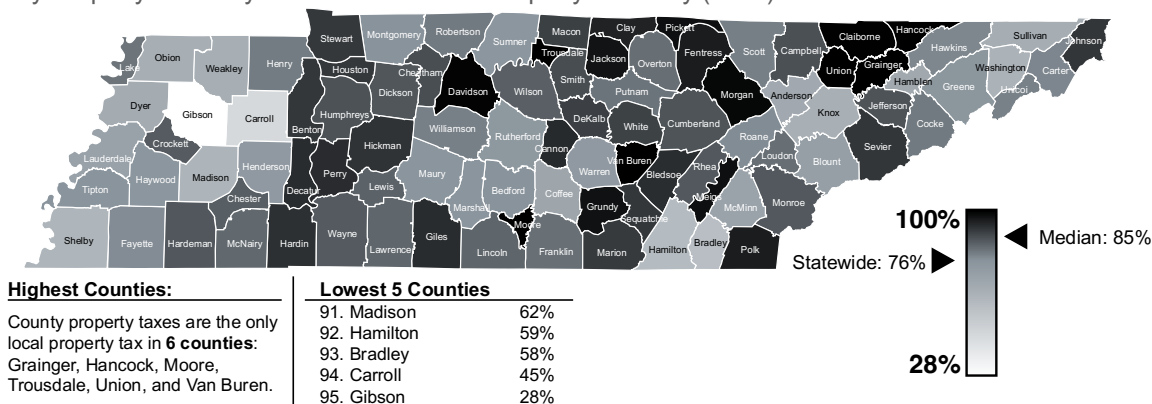


See the endnote[†] for definitions of levies, statewide total, and 95-county median. **"All Local" is based on the property tax rates for all local taxing authorities within a county applied to the total assessed value in each jurisdiction. The values shown are the total levy across all county authorities compared to the countywide population, market value, and assessed value.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 16. Most Local Property Tax in Tennessee is Levied by County Governments

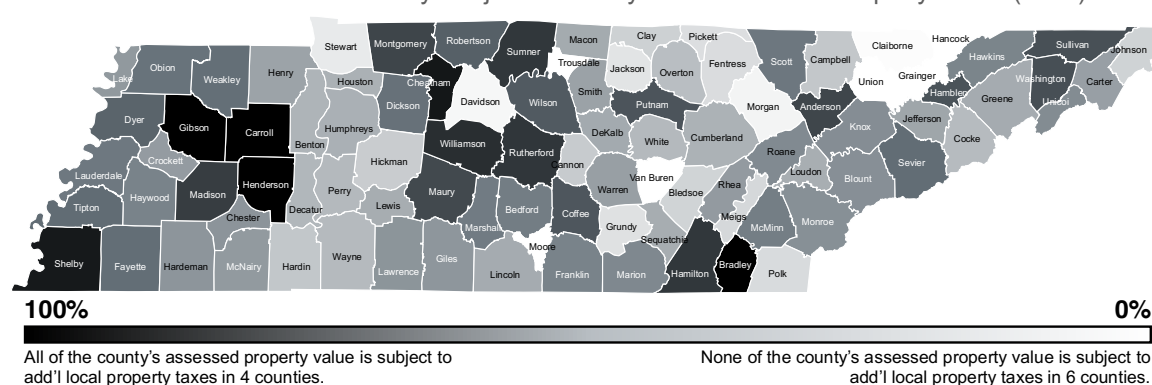
County Property Tax Levy as a % of All Local* Property Tax Levy (2023)



See the endnote¹ for definitions of levies, statewide total, and 95-county median. *"Local" is based on the property tax rates for all local taxing authorities within a county applied to the total assessed value in each jurisdiction.
Source: Sycamore's analysis of data from the Tennessee Comptroller (6)

Figure 17. Multiple Jurisdictions Tax Property in All But 6 Tennessee Counties

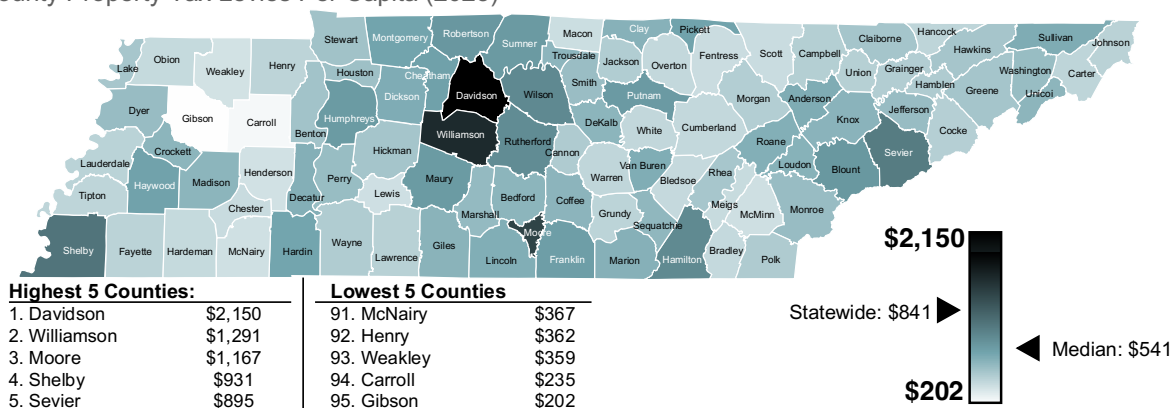
% of Assessed Value Within Each County Subject to County and Other Local Property Taxes (2023)



Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6)

Figure 18. The Typical Tennessee County Levied About \$541 in Property Taxes Per Person in 2023

County Property Tax Levies Per Capita (2023)



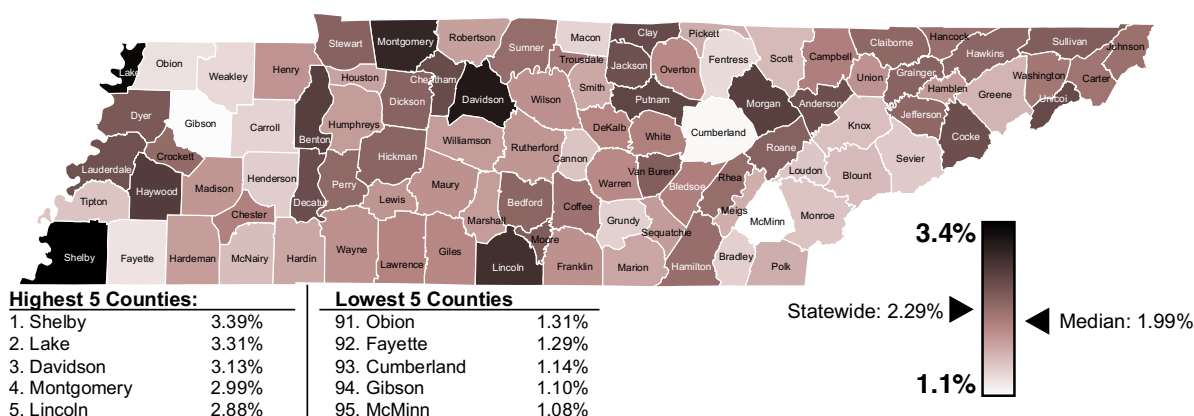
See the endnote¹ for definitions of levies, statewide total, and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

County Property Tax Effort — In 2023, county property tax levies generated about \$839 per Tennessean statewide. The typical county levied \$541 per capita, ranging from \$202 per capita in Gibson County to \$2,150 in Davidson (Figure 18). These levies represented about 2.0% of assessed property in a typical county—ranging from a low of 1.08% in McMinn County to 3.39% in Shelby (Figure 19). In the typical county, county levies represented about \$4.61 per \$1,000 of market value—varying from \$2.22 in Gibson County to \$7.65 in Shelby (Figure 20). (6) (7) See **Appendix Table A2** for full results.

Figure 19. County Property Taxes Represented About 2% of Total Assessed Property Value Statewide in 2023

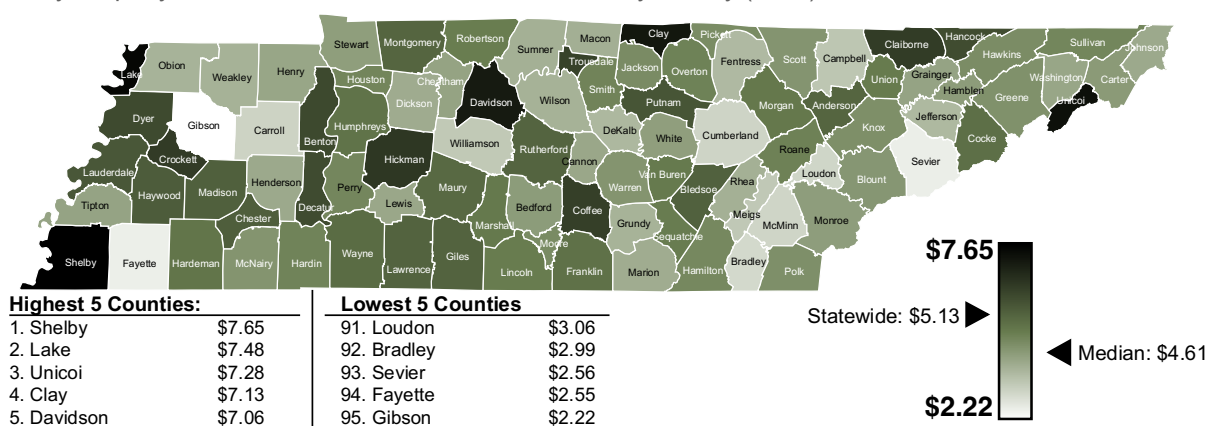
County Property Tax Levies as % of Total Assessed Property Value (2023)



See the endnote¹ for definitions of levies, statewide total, and 95-county median.
Source: Sycamore's analysis of data from the Tennessee Comptroller (7)

Figure 20. In 2023, Tennessee County Property Tax Levies Tapped About \$5.13 for Each \$1,000 of Market Value Statewide

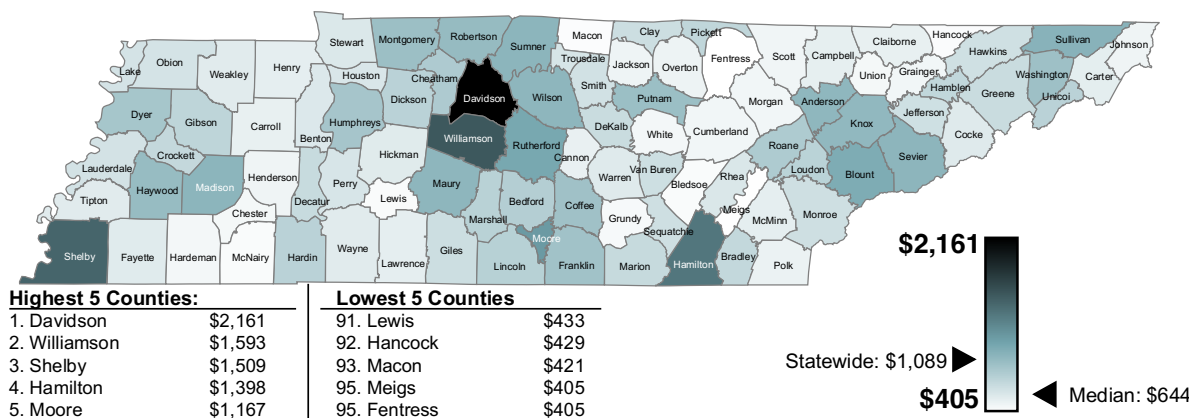
County Property Tax Levies Per \$1,000 of Market Value by County (2023)



See the endnote¹ for definitions of levies, statewide total, and 95-county median.
Source: Sycamore's analysis of data from the Tennessee Comptroller (6) (7)

Figure 21. Local Governments Statewide Levied About \$1,089 Per Person in Property Taxes in 2023

Total Local* Property Tax Levies Within Each County Per Capita (2023)

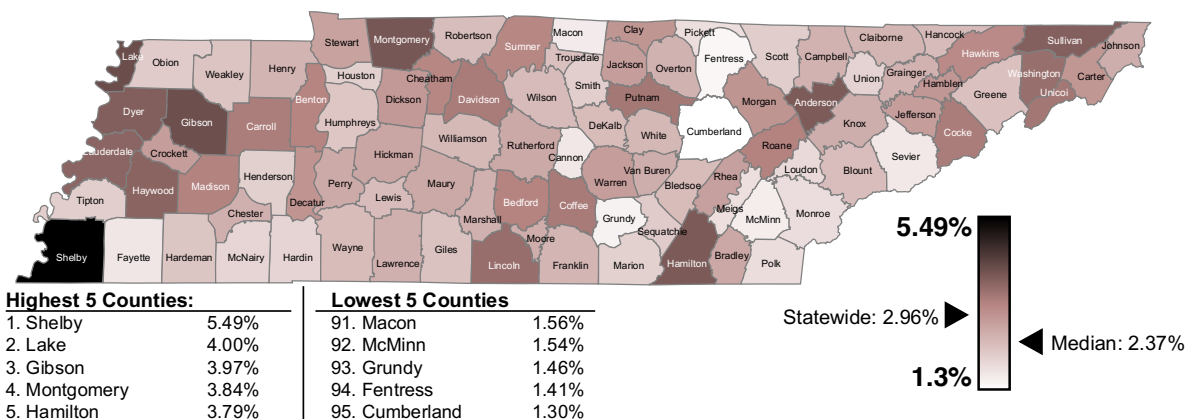


See the endnote¹ for definitions of levies, statewide total, and 95-county median. **“Local” is based on the property tax rates for all local taxing authorities within a county applied to the total assessed value in each jurisdiction. The values shown are the total levy across all county authorities compared to the countywide population.

Source: Sycamore’s analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Figure 22. Local Property Tax Levies Represented About 3% of Total Assessed Value Statewide in 2023

Total Local* Property Tax Levy in Each County as % of Total Countywide Assessed Property Value (2023)



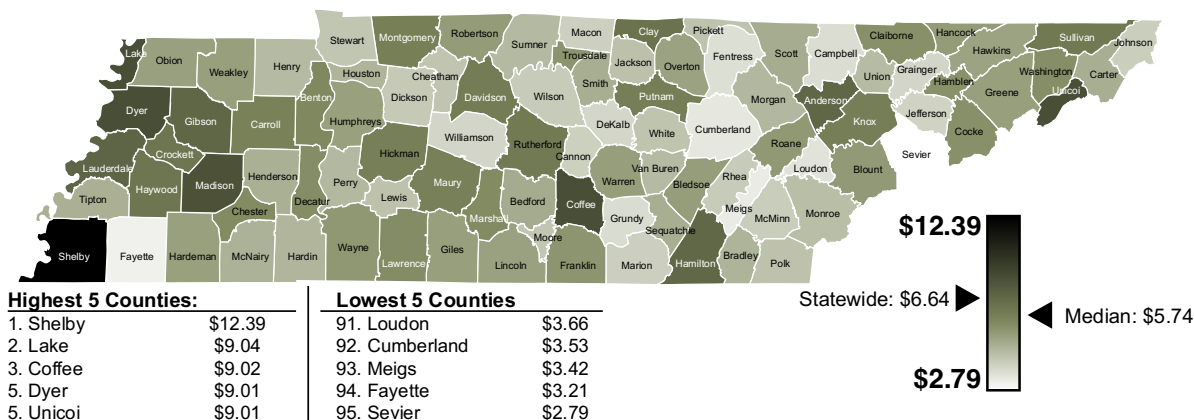
See the endnote¹ for definitions of levies, statewide total, and 95-county median. **“Local” is based on the property tax rates for all local taxing authorities within a county applied to the total assessed value in each jurisdiction. The values shown are the total levy across all county authorities compared to the countywide assessed value.

Source: Sycamore’s analysis of data from the Tennessee Comptroller (7)

Total Local Property Tax Effort Within Each County — In 2023, local property taxes generated about \$1,089 per Tennessean. Local property tax levies within a typical county totaled about \$706 per county resident, ranging from \$405 per capita in Fentress County to \$2,161 in Davidson (**Figure 21**). These levies represented about 2.4% of the total assessed value in the typical county—ranging from 1.3% in Cumberland County to 5.5% in Shelby (**Figure 22**). Compared to market value, local property tax levies represented \$5.74 per \$1,000 of total market value in the typical county—varying from \$2.79 per \$1,000 of total market value in Sevier County to \$12.39 in Shelby (**Figure 23**). (6) (7) See **Appendix Table A3** for full results.

Figure 23. In 2023, Local Property Tax Levies Tapped About \$6.64 for Each \$1,000 of Market Value Statewide

Total Local* Property Tax Levies Within Each County Per \$1,000 of Countywide Market Value (2023)

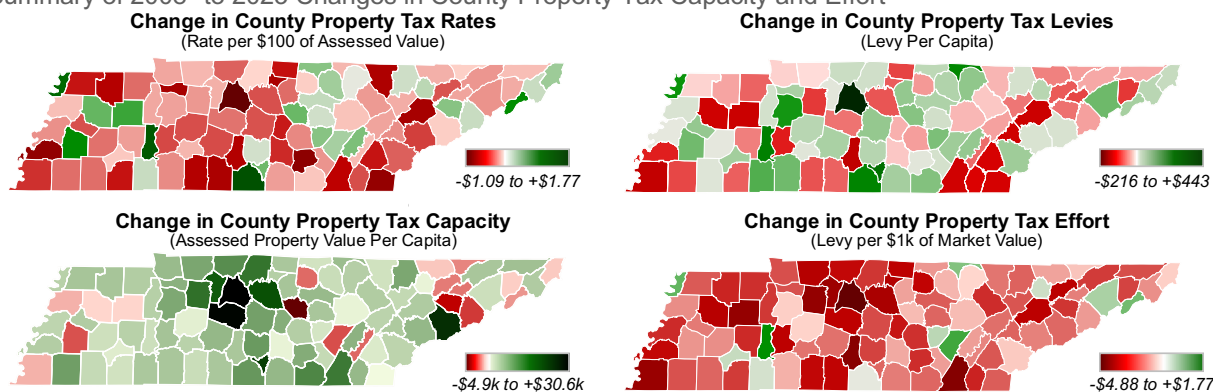


See the endnote¹ for definitions of levies, statewide total, and 95-county median. **“Local” is based on the property tax rates for all local taxing authorities within a county applied to the total assessed value in each jurisdiction. The values shown are the total levy across all county authorities compared to the countywide market value.

Source: Sycamore’s analysis of data from the Tennessee Comptroller (7)

Figure 24. Between 2008 and 2023, Most Tennessee Counties’ Property Values and Property Tax Revenues Grew While Rates and Effort Fell

Summary of 2008* to 2023 Changes in County Property Tax Capacity and Effort



See the endnote¹ for a definition of levies. *Underlying 2008 values were adjusted for inflation using the CPI-U.

Source: Sycamore’s analysis of data from the Tennessee Comptroller (7) (8) (7) (10) (11)

Trends in Property Tax Capacity and Effort

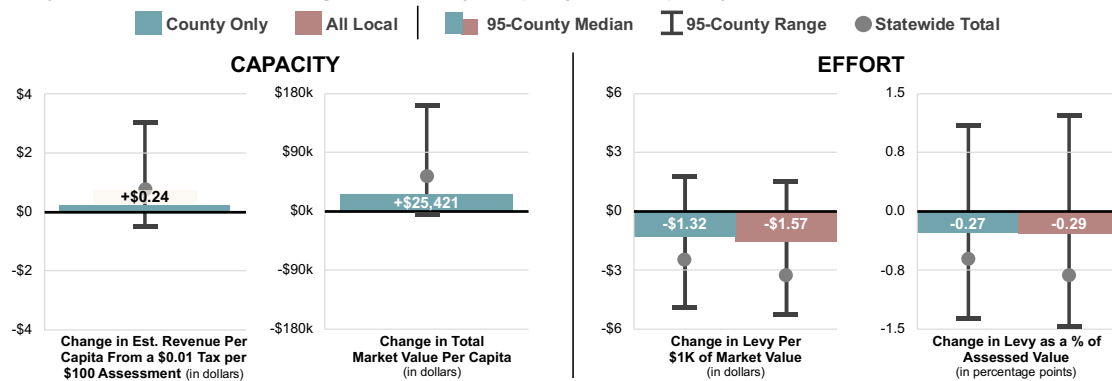
Between 2008 and 2023, most counties experienced increased property tax capacity while effort and levies declined after adjusting for inflation. However, variation between counties was wide (Figures 24 and 25). See Appendix Table A4 for full results.

- **Assessed Value** — The total assessed property value increased for all but 11 counties between 2008 and 2023 after adjusting for inflation (Figure 26). On a per capita basis, the expected revenues from a \$0.01 tax per \$100 of assessed property value increased in all but 18 counties (Figure 27).

- **Market Value** — Total market value increased in 93 counties between 2008 and 2023 after adjusting for inflation. The typical county's total market value increased 36% (**Figure 28**).
- **Property Tax Rates and Revenues** — Seventy counties had lower property tax rates in 2023 than in 2008 (**Figure 29**). Even with these lower rates, the per capita dollar value of the levies generated by those rates was higher in more than half of the counties than in 2008 (**Figure 30**).
- **Property Tax Effort** — Between 2008 and 2023, property tax revenues within each county fell as a share of assessed and market values in most counties (**Figures 31 and 32**). Had county property taxes captured the same market value as in 2008, 79 counties would have likely collected more revenue (**Figures 33 and 34**).

Figure 25. In Most Tennessee Counties, Property Tax Capacity Increased While Effort Declined Over the Last 15 Years

Summary of 2008* to 2023 Changes in County Property Tax Capacity and Effort

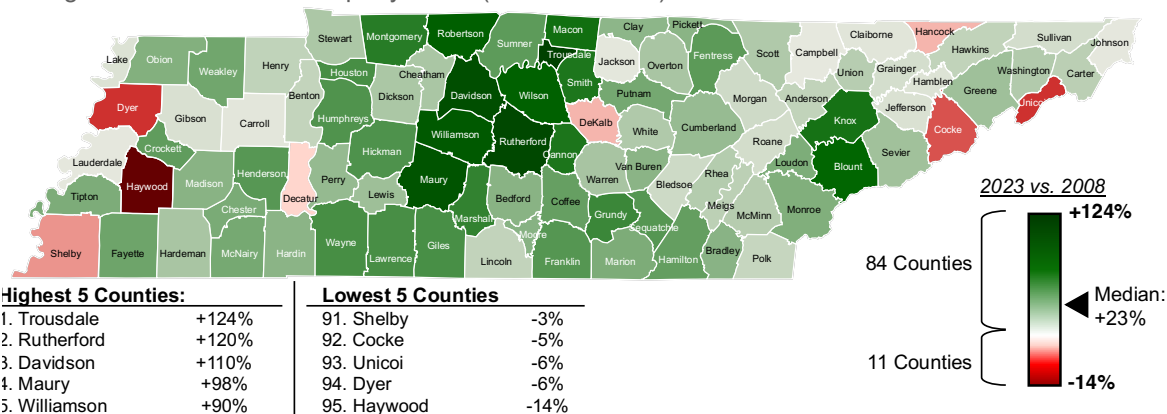


See the endnote[†] for definitions of levies, statewide total, and 95-county median. "Local" is based on the property tax rates for all local taxing authorities within a county applied to total assessed value in each jurisdiction. The values shown are the total levy across all authorities within a county compared to total county-wide population, market values, and assessed value. *Underlying 2008 values were adjusted for inflation using the CPI-U.

Source: Sycamore's analysis of data from the Tennessee Comptroller, U.S. Census Bureau, and the U.S. Bureau of Labor Statistics (7) (8) (7) (10) (11)

Figure 26. Total Property Assessments Increased in All but 11 Tennessee Counties Between 2008 and 2023

% Change in Total Assessed Property Value (2023 vs. 2008*)

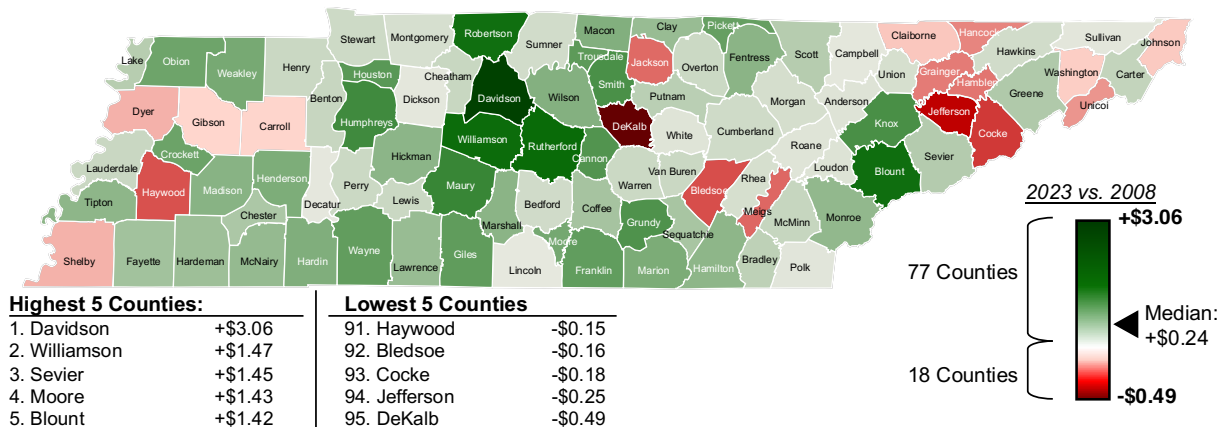


*Underlying 2008 amounts were adjusted for inflation using the CPI-U.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Bureau of Labor Statistics (7) (8) (11)

Figure 27. Potential Per Capita Revenue from a \$0.01 Property Tax Rose in All but 18 Tennessee Counties From 2008–2023

\$ Change in Estimated Property Tax Revenue Per Capita From a \$0.01 Tax per \$100 Assessed Value (2023 vs. 2008*)

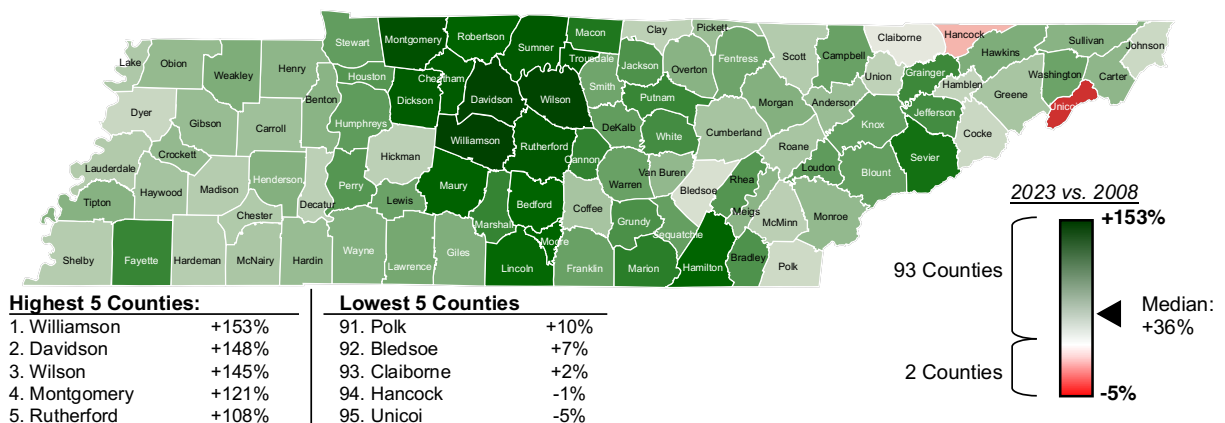


*Underlying 2008 values were adjusted for inflation using the CPI-U.

Source: Sycamore's analysis of data from the Tennessee Comptroller, U.S. Census Bureau, and the U.S. Bureau of Labor Statistics (7) (8) (7) (10) (11)

Figure 28. Total Market Value of Property Increased in All but Two Tennessee Counties Between 2008 and 2023

% Change in Total Estimated Property Value (2023 vs. 2008*)

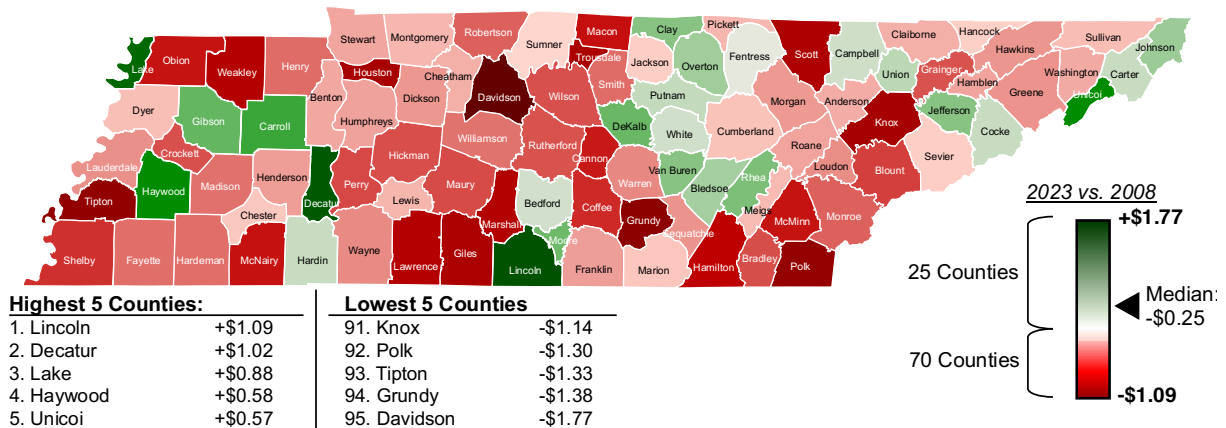


*Underlying 2008 values were adjusted for inflation using the CPI-U.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Bureau of Labor Statistics (7) (8) (11)

Figure 29. In 2023, 70 Tennessee Counties Had Lower Property Tax Rates Than in 2008

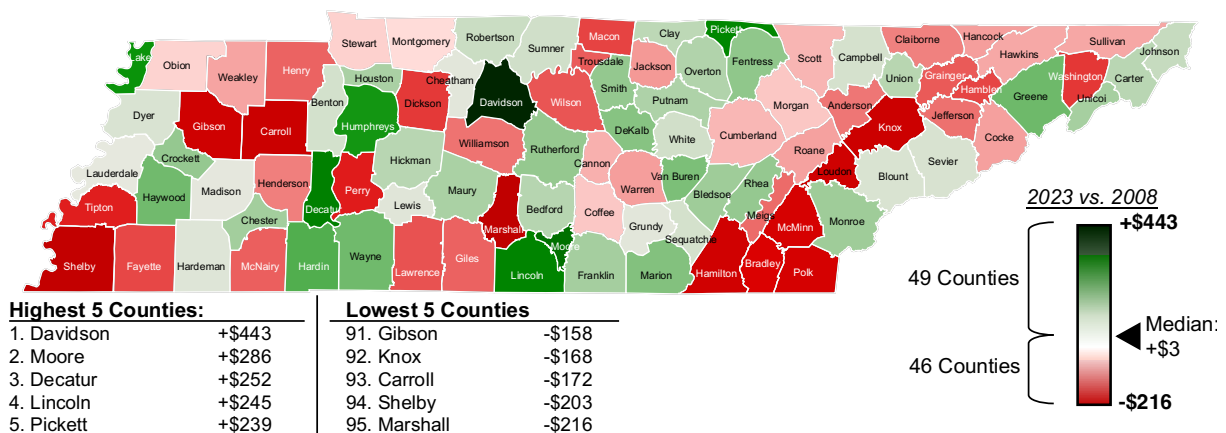
\$ Change in County Property Tax Rate Per \$100 of Assessed Value (2023 vs. 2008)



Source: Sycamore's analysis of data from the Tennessee Comptroller (7) (8)

Figure 30. In Over Half of Tennessee Counties, Property Tax Levies Per Capita Were Higher in 2023 Than in 2008

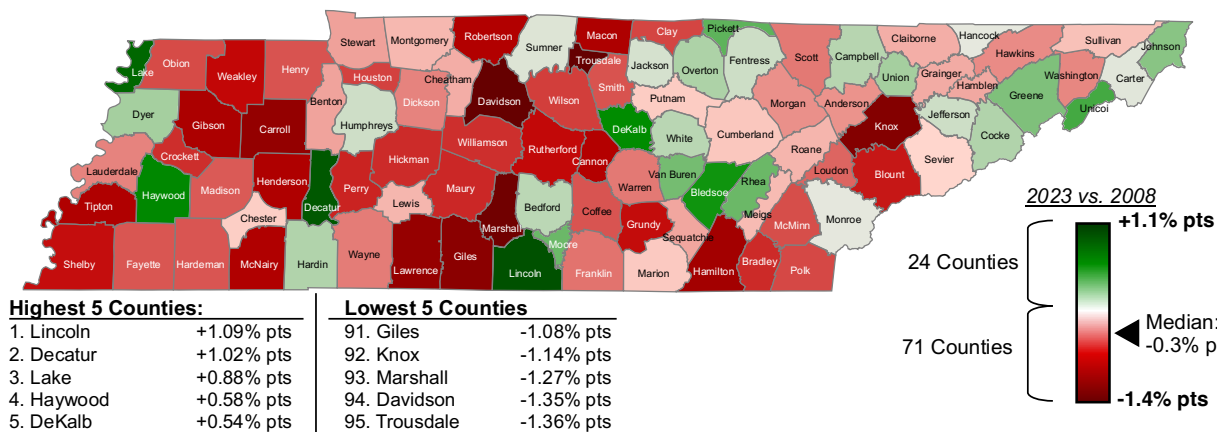
\$ Change in County Property Tax Levy Per Capita Per \$100 of Assessed Value (2023 vs. 2008*)



See the endnote¹ for definitions of levies and 95-county median. *Underlying 2008 values were adjusted for inflation using the CPI-U. Source: Sycamore's analysis of data from the Tennessee Comptroller, the U.S. Census Bureau, and the U.S. Bureau of Labor Statistics (7) (8) (11) (7) (10)

Figure 31. Property Tax Levies Declined as a Share of Assessed Values for 71 Tennessee Counties Between 2008 and 2023

% Point Change in County Property Tax Levy as a % of Assessed Value (2023 vs. 2008)

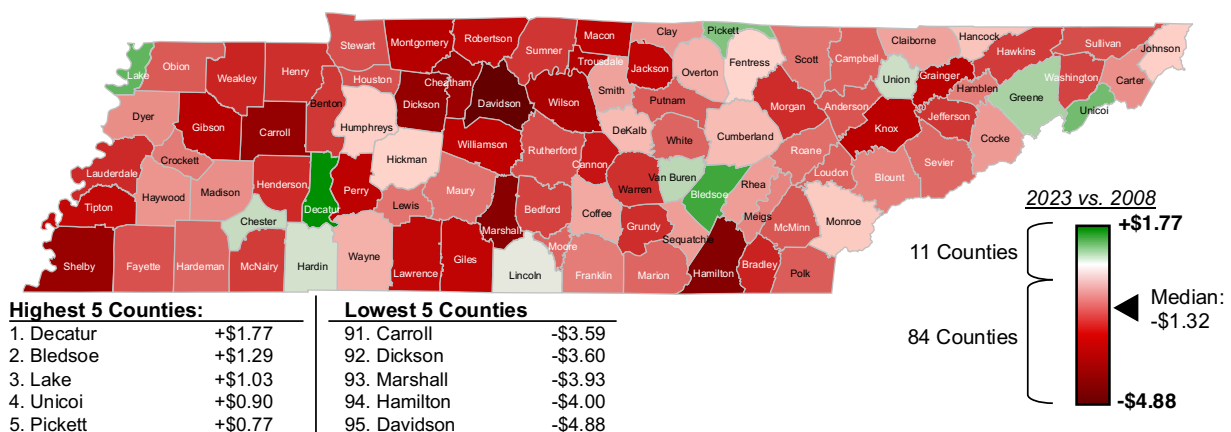


See the endnote[†] for definitions of levies and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller (7) (8)

Figure 32. Property Tax Levies Declined as a Share of Market Values for 84 Tennessee Counties From 2008–2023

\$ Change in County Property Tax Levy Per \$1,000 of Market Value (2023 vs. 2008)

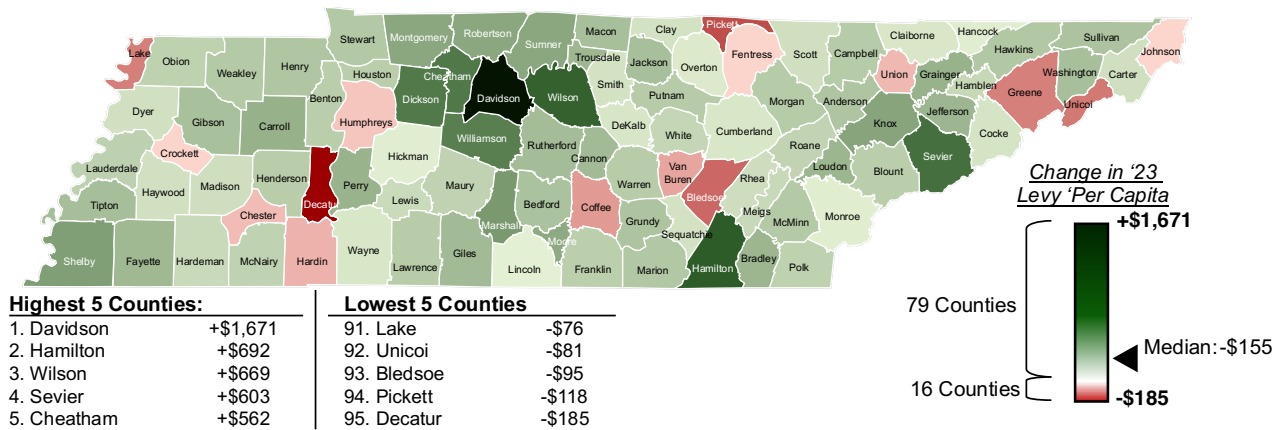


See the endnote[†] for definitions of levies and 95-county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller (7) (8)

Figure 33. 79 Counties Would Have Levied More Revenue Per Capita in 2023 Had Property Taxes Been the Same Share of Market Value as in 2008

2023 County Property Tax Levy Per Capita at 2008 Effort Levels vs. 2023 Actual Levy Per Capita

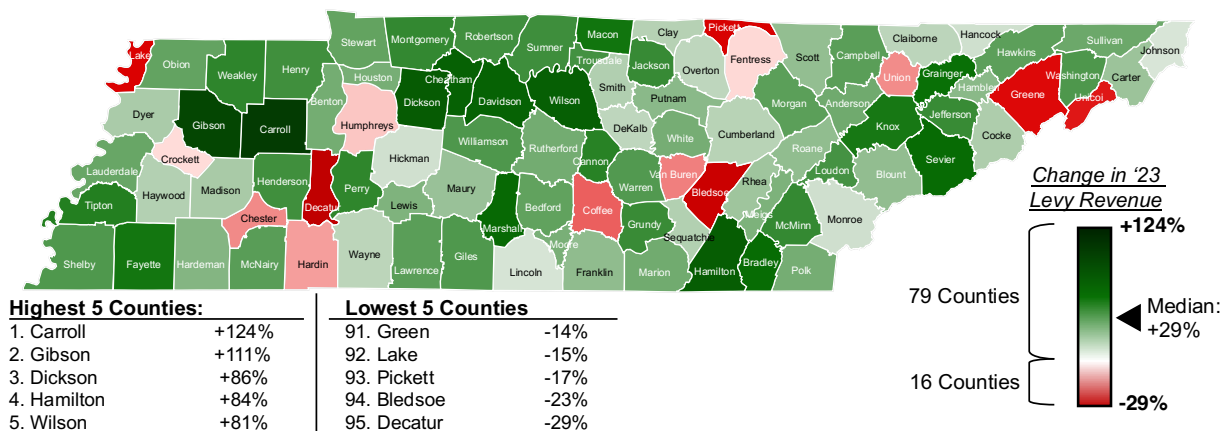


See the endnote¹ for definitions of levies and 95-county median. The 2008 effort represents the 2008 levy as a percent of market values at the property class and subclass level. These percentages were applied to the 2023 market values at the property class and subclass levels. See the **Appendix** for additional information.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (8) (7) (10)

Figure 34. 79 Counties Would Have Levied More Total Revenue in 2023 If Property Taxes Were the Same Share of Market Value as in 2008

2023 County Property Tax Levy Total Revenues at 2008 Effort Levels vs. 2023 Actual Levy

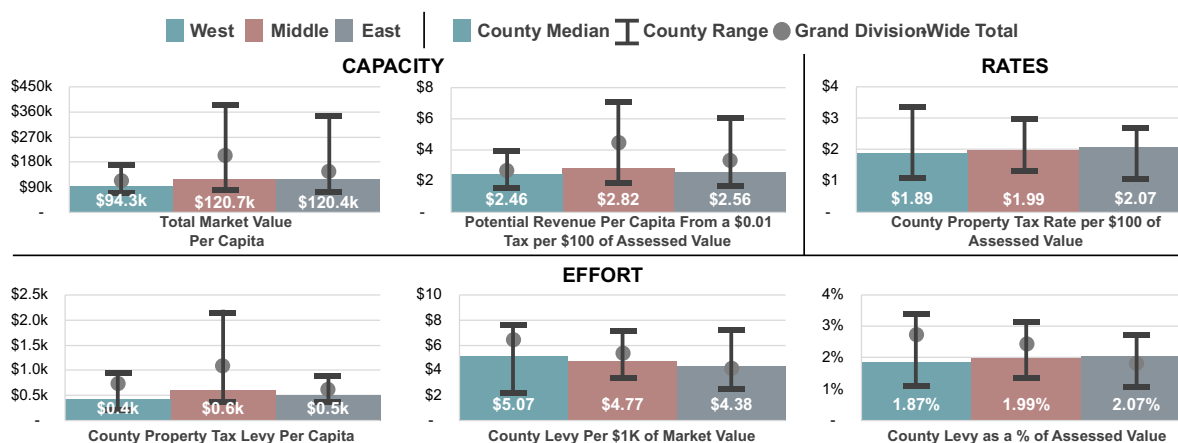


See the endnote¹ for definitions of levies and 95-county median. The 2008 effort represents the 2008 levy as a percent of market values at the property class and subclass level. These percentages were applied to the 2023 market values at the property class and subclass levels. See the **Appendix** for additional information.

Source: Sycamore's analysis of data from the Tennessee Comptroller (6) (8)

Figure 35. Middle and East Tennessee Counties Had the Highest Property Values and Potential Property Tax Revenue in 2023

Summary of Property Tax Rates, Capacity, and Effort by County by Grand Division (2023)



See the endnote[†] for definitions of levies, Grand Division-wide total, and county median.

Source: Sycamore's analysis of data from the Tennessee Comptroller and the U.S. Census Bureau (6) (7)

Patterns also emerged across counties in Tennessee's three Grand Divisions (Figure 35). For example, Middle and East Tennessee counties tended to have higher property values and property tax revenue potential but also much wider variation from county to county within the region. Middle Tennessee counties' tax rates tended to generate more potential revenue per capita. Still, effort—measured by levy revenues as a percentage of property values—was not that different across the regions.

Parting Words

Each county has unique circumstances that help shape property tax capacity and rates, the ability to tap into other revenue sources, and the revenue needed to meet citizens' needs. This report highlights key metrics and trends to understand county property taxes in a broader context, particularly as state and local decision-makers consider policies that affect or relate to property taxes.

[†]"Levies" were calculated by applying property tax rates to the assessed value and do not represent actual collections. "Statewide" reflects the aggregate statewide calculation (e.g., the total assessment per capita equals all assessed value within Tennessee divided by the state population). The median is the 48th highest/lowest value among the 95 counties' calculations. Grand Division-wide totals and medians were treated the same.

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Appendix

The property tax rates, capacity, and effort calculations in this report largely rely on data from the Tennessee Comptroller's annual Tax Aggregate Report for 2008 and 2023:

- Market (i.e., "current" in the reports) and assessed values include values for all property classes and subclasses from Tables II and III of the Tax Aggregate Report.
- Total levies are based on total assessments from Table III multiplied by the actual tax rates from Table VI for each jurisdiction.
- Each county's total local levies are the sum of all levies within a county—county, municipal, and special school districts. Per capita local levies are the sum divided by the county's total population. Local levies expressed as a proportion of market and assessed values are the sum divided by the county's total market or assessed value.
- To estimate the increase/decrease in 2023 county levy revenues at the 2008 level of effort is the sum of the following calculation for each property subclass in each county:
 1. $2008 \text{ Actual County Tax Rate} \times 2008 \text{ Assessment for Property Subclass} = 2008 \text{ Subclass Levy}$
 2. $2008 \text{ Subclass Levy} \div 2008 \text{ Subclass Current Value} = 2008 \text{ Subclass Level of Effort}$
 3. a. $2008 \text{ Subclass Level of Effort} \times 2023 \text{ Subclass Assessment} = 2023 \text{ Subclass Levy at 2008 Level-of-Effort Level of Effort}$
 b. $2023 \text{ Actual County Tax Rate} \times 2023 \text{ Subclass Assessment} = 2023 \text{ Actual Subclass Levy}$
 4. $2023 \text{ Subclass Levy at 2008 Subclass Level-of-Effort} - 2023 \text{ Actual Subclass Levy} = \text{Change in 2023 Subclass Levy at 2008 Subclass Level-of-Effort}$

The county finance metrics listed below were obtained from the Comptroller's TAG system. This system includes data reported in a consistent format for 89 counties that were audited by the state in both FYs 2008 and 2023. Detailed data for both years are not available for Davidson, Hamilton, Knox, McMinn, Shelby, or Washington Counties because they were independently audited in either or both of those years. **Table A8** outlines what is included in each metric.

- Total local revenues
- Non-property local tax revenues
- Non-tax local revenues
- Criminal fees and fines

Tables A6-A7 show the results of some of the bivariate analyses we conducted between county property tax and finance metrics above. Correlation coefficients range from -1.0 to + 1.0. Association strengths are color-coded and based on the following categorizations of correlation coefficients (18):

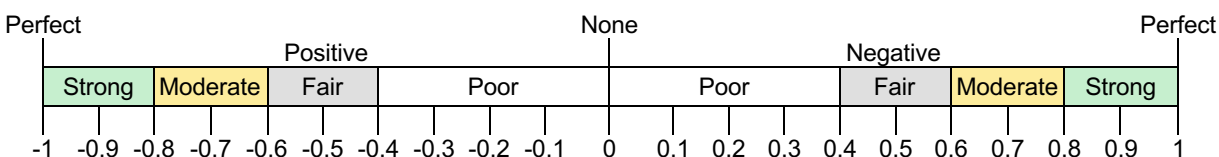


Table A1. Property Tax Capacity by County

	Market Value Per Capita		Assessed Value Per Capita		Revenue Per Capita from \$0.01 Tax on \$100 of Assessed Value	
	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023
Anderson	\$102,131	\$120,422	\$25,008	\$25,575	\$2.50	\$2.56
Bedford	\$93,784	\$142,051	\$24,603	\$26,071	\$2.46	\$2.61
Benton	\$64,829	\$87,452	\$17,284	\$19,345	\$1.73	\$1.93
Bledsoe	\$79,248	\$73,432	\$21,208	\$19,627	\$2.12	\$1.96
Blount	\$138,819	\$172,846	\$33,285	\$47,573	\$3.33	\$4.76
Bradley	\$102,336	\$135,697	\$25,527	\$28,216	\$2.55	\$2.82
Campbell	\$94,491	\$136,597	\$22,245	\$22,412	\$2.22	\$2.24
Cannon	\$81,007	\$119,773	\$21,747	\$31,608	\$2.17	\$3.16
Carroll	\$60,794	\$75,580	\$16,725	\$16,651	\$1.67	\$1.67
Carter	\$75,082	\$99,634	\$17,276	\$19,651	\$1.73	\$1.97
Cheatham	\$94,807	\$173,419	\$25,476	\$27,478	\$2.55	\$2.75
Chester	\$61,618	\$70,499	\$15,424	\$19,301	\$1.54	\$1.93
Claiborne	\$81,507	\$81,705	\$22,670	\$22,437	\$2.27	\$2.24
Clay	\$74,374	\$87,606	\$18,828	\$24,039	\$1.88	\$2.40
Cocke	\$83,340	\$88,363	\$19,762	\$17,943	\$1.98	\$1.79
Coffee	\$91,472	\$97,185	\$23,362	\$27,661	\$2.34	\$2.77
Crockett	\$71,093	\$95,347	\$18,488	\$26,620	\$1.85	\$2.66
Cumberland	\$127,539	\$133,418	\$34,790	\$36,309	\$3.48	\$3.63
Davidson	\$142,978	\$304,579	\$38,076	\$68,680	\$3.81	\$6.87
Decatur	\$90,758	\$106,035	\$24,554	\$24,629	\$2.46	\$2.46
DeKalb	\$128,415	\$164,463	\$35,175	\$30,318	\$3.52	\$3.03
Dickson	\$97,195	\$165,218	\$27,540	\$27,700	\$2.75	\$2.77
Dyer	\$80,199	\$93,619	\$23,359	\$22,888	\$2.34	\$2.29

	Market Value Per Capita		Assessed Value Per Capita		Revenue Per Capita from \$0.01 Tax on \$100 of Assessed Value	
	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023
Fayette	\$126,809	\$172,989	\$29,615	\$34,133	\$2.96	\$3.41
Fentress	\$83,027	\$106,166	\$22,657	\$28,705	\$2.27	\$2.87
Franklin	\$107,182	\$141,030	\$29,159	\$37,986	\$2.92	\$3.80
Gibson	\$74,094	\$91,084	\$18,395	\$18,327	\$1.84	\$1.83
Giles	\$85,841	\$112,423	\$22,015	\$30,946	\$2.20	\$3.09
Grainger	\$80,088	\$114,387	\$21,092	\$20,018	\$2.11	\$2.00
Greene	\$99,673	\$114,954	\$27,744	\$31,375	\$2.77	\$3.14
Grundy	\$75,034	\$114,715	\$20,425	\$30,498	\$2.04	\$3.05
Hamblen	\$106,041	\$112,911	\$27,303	\$26,155	\$2.73	\$2.62
Hamilton	\$112,648	\$176,521	\$31,038	\$36,895	\$3.10	\$3.69
Hancock	\$74,564	\$71,840	\$20,282	\$19,314	\$2.03	\$1.93
Hardeman	\$61,948	\$79,413	\$17,426	\$22,258	\$1.74	\$2.23
Hardin	\$119,026	\$145,381	\$32,876	\$39,641	\$3.29	\$3.96
Hawkins	\$85,232	\$112,195	\$20,711	\$22,106	\$2.07	\$2.21
Haywood	\$93,109	\$125,777	\$27,164	\$25,617	\$2.72	\$2.56
Henderson	\$68,617	\$90,743	\$17,848	\$24,808	\$1.78	\$2.48
Henry	\$82,807	\$106,862	\$21,008	\$22,879	\$2.10	\$2.29
Hickman	\$72,787	\$80,313	\$16,171	\$22,141	\$1.62	\$2.21
Houston	\$77,158	\$114,424	\$21,052	\$30,425	\$2.11	\$3.04
Humphreys	\$103,750	\$145,288	\$29,723	\$40,784	\$2.97	\$4.08
Jackson	\$72,504	\$102,854	\$19,856	\$18,582	\$1.99	\$1.86
Jefferson	\$112,329	\$153,904	\$27,005	\$24,540	\$2.70	\$2.45
Johnson	\$101,300	\$111,378	\$20,288	\$20,090	\$2.03	\$2.01
Knox	\$110,587	\$135,481	\$29,086	\$39,540	\$2.91	\$3.95
Lake	\$45,938	\$68,040	\$12,196	\$15,365	\$1.22	\$1.54

	Market Value Per Capita		Assessed Value Per Capita		Revenue Per Capita from \$0.01 Tax on \$100 of Assessed Value	
	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023
Lauderdale	\$57,182	\$77,122	\$15,402	\$17,372	\$1.54	\$1.74
Lawrence	\$66,262	\$82,346	\$17,208	\$22,414	\$1.72	\$2.24
Lewis	\$70,423	\$92,009	\$17,790	\$19,664	\$1.78	\$1.97
Lincoln	\$81,760	\$131,146	\$22,328	\$22,381	\$2.23	\$2.24
Loudon	\$177,726	\$203,148	\$40,868	\$41,483	\$4.09	\$4.15
Macon	\$71,957	\$98,801	\$20,333	\$26,981	\$2.03	\$2.70
Madison	\$94,894	\$109,546	\$26,128	\$32,363	\$2.61	\$3.24
Marion	\$102,380	\$160,271	\$28,679	\$35,757	\$2.87	\$3.58
Marshall	\$88,925	\$115,793	\$25,681	\$31,770	\$2.57	\$3.18
Maury	\$105,539	\$139,417	\$27,382	\$38,933	\$2.74	\$3.89
McMinn	\$111,067	\$121,175	\$32,301	\$34,452	\$3.23	\$3.45
McNairy	\$69,339	\$82,943	\$17,908	\$23,280	\$1.79	\$2.33
Meigs	\$105,938	\$118,344	\$24,731	\$23,428	\$2.47	\$2.34
Monroe	\$112,832	\$133,248	\$31,397	\$37,023	\$3.14	\$3.70
Montgomery	\$85,958	\$128,634	\$22,231	\$23,294	\$2.22	\$2.33
Moore	\$149,657	\$252,854	\$40,674	\$48,222	\$4.07	\$4.82
Morgan	\$68,986	\$93,327	\$15,993	\$17,163	\$1.60	\$1.72
Obion	\$78,537	\$106,280	\$22,815	\$30,784	\$2.28	\$3.08
Overton	\$69,211	\$85,495	\$19,073	\$20,856	\$1.91	\$2.09
Perry	\$91,079	\$119,477	\$22,689	\$24,475	\$2.27	\$2.45
Pickett	\$120,620	\$152,239	\$32,494	\$41,021	\$3.25	\$4.10
Polk	\$103,874	\$106,270	\$28,115	\$28,443	\$2.81	\$2.84
Putnam	\$96,185	\$128,925	\$25,043	\$27,974	\$2.50	\$2.80
Rhea	\$95,669	\$132,189	\$21,467	\$22,571	\$2.15	\$2.26
Roane	\$111,573	\$132,461	\$26,345	\$26,839	\$2.63	\$2.68

	Market Value Per Capita		Assessed Value Per Capita		Revenue Per Capita from \$0.01 Tax on \$100 of Assessed Value	
	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023	2008 (in 2023 \$)	2023
Robertson	\$100,707	\$154,948	\$28,006	\$42,215	\$2.80	\$4.22
Rutherford	\$104,790	\$149,881	\$28,743	\$43,468	\$2.87	\$4.35
Scott	\$73,881	\$87,881	\$21,010	\$24,239	\$2.10	\$2.42
Sequatchie	\$103,244	\$120,740	\$28,158	\$32,319	\$2.82	\$3.23
Sevier	\$230,474	\$348,888	\$57,093	\$60,444	\$5.71	\$6.04
Shelby	\$101,870	\$121,757	\$27,924	\$27,459	\$2.79	\$2.75
Smith	\$89,090	\$116,962	\$21,802	\$32,168	\$2.18	\$3.22
Stewart	\$93,527	\$125,961	\$20,874	\$22,536	\$2.09	\$2.25
Sullivan	\$108,238	\$138,137	\$26,849	\$27,100	\$2.68	\$2.71
Sumner	\$127,523	\$194,068	\$31,745	\$33,163	\$3.17	\$3.32
Tipton	\$81,079	\$104,743	\$22,421	\$28,270	\$2.24	\$2.83
Trousdale	\$74,231	\$97,280	\$19,048	\$28,194	\$1.90	\$2.82
Unicoi	\$84,491	\$82,758	\$23,886	\$23,094	\$2.39	\$2.31
Union	\$86,956	\$92,474	\$22,917	\$24,022	\$2.29	\$2.40
Van Buren	\$118,240	\$130,683	\$25,145	\$27,039	\$2.51	\$2.70
Warren	\$71,657	\$95,023	\$19,578	\$21,362	\$1.96	\$2.14
Washington	\$112,392	\$138,377	\$26,293	\$26,137	\$2.63	\$2.61
Wayne	\$63,906	\$90,849	\$16,202	\$25,003	\$1.62	\$2.50
Weakley	\$66,380	\$94,251	\$18,831	\$26,220	\$1.88	\$2.62
White	\$71,434	\$98,579	\$19,736	\$20,238	\$1.97	\$2.02
Williamson	\$231,434	\$388,011	\$56,164	\$70,676	\$5.62	\$7.07
Wilson	\$131,120	\$217,263	\$36,868	\$43,386	\$3.69	\$4.34

2008 values were adjusted for inflation using the CPI-U (11)

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8), the U.S. Bureau of Labor Statistics, & the U.S. Census Bureau (7) (10)

Table A2. County Property Tax Effort by County

	County Levy Per Capita		County Levy as a % of Assessed Value		County Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Anderson	\$705	\$653	2.82%	2.55%	\$6.90	\$5.43
Bedford	\$558	\$606	2.27%	2.33%	\$5.96	\$4.27
Benton	\$508	\$528	2.94%	2.73%	\$7.84	\$6.03
Bledsoe	\$335	\$405	1.58%	2.06%	\$4.23	\$5.51
Blount	\$742	\$756	2.23%	1.59%	\$5.35	\$4.38
Bradley	\$516	\$406	2.02%	1.44%	\$5.04	\$2.99
Campbell	\$445	\$463	2.00%	2.07%	\$4.71	\$3.39
Cannon	\$505	\$482	2.32%	1.52%	\$6.23	\$4.02
Carroll	\$408	\$235	2.44%	1.41%	\$6.70	\$3.11
Carter	\$384	\$428	2.22%	2.18%	\$5.11	\$4.30
Cheatham	\$708	\$714	2.78%	2.60%	\$7.47	\$4.12
Chester	\$327	\$393	2.12%	2.04%	\$5.31	\$5.58
Claiborne	\$562	\$516	2.48%	2.30%	\$6.90	\$6.32
Clay	\$584	\$625	3.10%	2.60%	\$7.85	\$7.13
Cocke	\$490	\$459	2.48%	2.56%	\$5.88	\$5.20
Coffee	\$618	\$607	2.65%	2.19%	\$6.76	\$6.25
Crockett	\$525	\$604	2.84%	2.27%	\$7.39	\$6.34
Cumberland	\$431	\$412	1.24%	1.14%	\$3.38	\$3.09
Davidson	\$1,707	\$2,150	4.48%	3.13%	\$11.94	\$7.06
Decatur	\$383	\$635	1.56%	2.58%	\$4.22	\$5.99
DeKalb	\$514	\$606	1.46%	2.00%	\$4.00	\$3.69
Dickson	\$733	\$651	2.66%	2.35%	\$7.54	\$3.94
Dyer	\$549	\$563	2.35%	2.46%	\$6.84	\$6.01

	County Levy Per Capita		County Levy as a % of Assessed Value		County Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Fayette	\$515	\$441	1.74%	1.29%	\$4.06	\$2.55
Fentress	\$304	\$388	1.34%	1.35%	\$3.66	\$3.65
Franklin	\$663	\$727	2.27%	1.91%	\$6.18	\$5.16
Gibson	\$360	\$202	1.96%	1.10%	\$4.86	\$2.22
Giles	\$676	\$615	3.07%	1.99%	\$7.87	\$5.47
Grainger	\$536	\$470	2.54%	2.35%	\$6.69	\$4.11
Greene	\$400	\$517	1.44%	1.65%	\$4.02	\$4.50
Grundy	\$429	\$435	2.10%	1.43%	\$5.72	\$3.79
Hamblen	\$556	\$481	2.04%	1.84%	\$5.25	\$4.26
Hamilton	\$978	\$825	3.15%	2.24%	\$8.68	\$4.68
Hancock	\$460	\$429	2.27%	2.22%	\$6.17	\$5.97
Hardeman	\$394	\$403	2.26%	1.81%	\$6.36	\$5.07
Hardin	\$549	\$694	1.67%	1.75%	\$4.61	\$4.77
Hawkins	\$541	\$514	2.61%	2.32%	\$6.34	\$4.58
Haywood	\$592	\$706	2.18%	2.76%	\$6.36	\$5.61
Henderson	\$409	\$362	2.29%	1.46%	\$5.96	\$3.99
Henry	\$494	\$433	2.35%	1.89%	\$5.96	\$4.05
Hickman	\$471	\$516	2.91%	2.33%	\$6.47	\$6.43
Houston	\$482	\$541	2.29%	1.78%	\$6.25	\$4.73
Humphreys	\$540	\$744	1.82%	1.82%	\$5.20	\$5.12
Jackson	\$508	\$474	2.56%	2.55%	\$7.01	\$4.61
Jefferson	\$618	\$564	2.29%	2.30%	\$5.51	\$3.67
Johnson	\$412	\$444	2.03%	2.21%	\$4.07	\$3.99
Knox	\$782	\$614	2.69%	1.55%	\$7.08	\$4.54
Lake	\$296	\$509	2.43%	3.31%	\$6.45	\$7.48

	County Levy Per Capita		County Levy as a % of Assessed Value		County Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Lauderdale	\$439	\$441	2.85%	2.54%	\$7.68	\$5.72
Lawrence	\$520	\$451	3.02%	2.01%	\$7.84	\$5.47
Lewis	\$363	\$370	2.04%	1.88%	\$5.15	\$4.03
Lincoln	\$400	\$645	1.79%	2.88%	\$4.89	\$4.92
Loudon	\$777	\$622	1.90%	1.50%	\$4.37	\$3.06
Macon	\$458	\$381	2.25%	1.41%	\$6.36	\$3.86
Madison	\$604	\$606	2.31%	1.87%	\$6.36	\$5.54
Marion	\$532	\$629	1.85%	1.76%	\$5.20	\$3.92
Marshall	\$794	\$578	3.09%	1.82%	\$8.92	\$4.99
Maury	\$685	\$744	2.50%	1.91%	\$6.49	\$5.33
McMinn	\$503	\$373	1.56%	1.08%	\$4.52	\$3.08
McNairy	\$430	\$367	2.40%	1.58%	\$6.20	\$4.43
Meigs	\$453	\$396	1.83%	1.69%	\$4.27	\$3.34
Monroe	\$494	\$564	1.57%	1.52%	\$4.37	\$4.23
Montgomery	\$698	\$697	3.14%	2.99%	\$8.12	\$5.41
Moore	\$882	\$1,167	2.17%	2.42%	\$5.89	\$4.62
Morgan	\$478	\$467	2.99%	2.72%	\$6.93	\$5.00
Obion	\$409	\$403	1.79%	1.31%	\$5.20	\$3.79
Overton	\$359	\$411	1.88%	1.97%	\$5.18	\$4.81
Perry	\$658	\$562	2.90%	2.30%	\$7.22	\$4.70
Pickett	\$461	\$700	1.42%	1.71%	\$3.83	\$4.60
Polk	\$613	\$481	2.18%	1.69%	\$5.90	\$4.52
Putnam	\$689	\$744	2.75%	2.66%	\$7.16	\$5.77
Rhea	\$429	\$509	2.00%	2.25%	\$4.49	\$3.85
Roane	\$668	\$638	2.54%	2.38%	\$5.99	\$4.81

	County Levy Per Capita		County Levy as a % of Assessed Value		County Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Robertson	\$731	\$760	2.61%	1.80%	\$7.26	\$4.90
Rutherford	\$736	\$816	2.56%	1.88%	\$7.02	\$5.44
Scott	\$408	\$388	1.94%	1.60%	\$5.53	\$4.42
Sequatchie	\$574	\$594	2.04%	1.84%	\$5.56	\$4.92
Sevier	\$879	\$895	1.54%	1.48%	\$3.81	\$2.56
Shelby	\$1,133	\$931	4.06%	3.39%	\$11.13	\$7.65
Smith	\$477	\$557	2.19%	1.73%	\$5.36	\$4.77
Stewart	\$539	\$532	2.58%	2.36%	\$5.76	\$4.22
Sullivan	\$679	\$652	2.53%	2.41%	\$6.28	\$4.72
Sumner	\$724	\$747	2.28%	2.25%	\$5.68	\$3.85
Tipton	\$525	\$430	2.34%	1.52%	\$6.47	\$4.11
Trousdale	\$666	\$602	3.50%	2.14%	\$8.98	\$6.19
Unicoi	\$540	\$603	2.26%	2.61%	\$6.39	\$7.28
Union	\$410	\$456	1.79%	1.90%	\$4.72	\$4.94
Van Buren	\$546	\$649	2.17%	2.40%	\$4.61	\$4.97
Warren	\$452	\$420	2.31%	1.97%	\$6.31	\$4.42
Washington	\$644	\$562	2.45%	2.15%	\$5.73	\$4.06
Wayne	\$365	\$479	2.25%	1.92%	\$5.70	\$5.28
Weakley	\$388	\$359	2.06%	1.37%	\$5.84	\$3.81
White	\$393	\$415	1.99%	2.05%	\$5.50	\$4.21
Williamson	\$1,344	\$1,291	2.39%	1.83%	\$5.81	\$3.33
Wilson	\$896	\$828	2.43%	1.91%	\$6.83	\$3.81

2008 values were adjusted for inflation using the CPI-U (11)

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8), the U.S. Bureau of Labor Statistics, & the U.S. Census Bureau (7) (10)

Table A3. Local Property Tax Effort Within Each County by County

	Local Levy Per Capita		Local Levy as a % of Assessed Value		Local Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Anderson	\$1,047	\$960	4.19%	3.76%	\$10.26	\$7.98
Bedford	\$724	\$776	2.94%	2.98%	\$7.71	\$5.47
Benton	\$546	\$575	3.16%	2.97%	\$8.42	\$6.57
Bledsoe	\$365	\$434	1.72%	2.21%	\$4.60	\$5.91
Blount	\$1,047	\$1,043	3.15%	2.19%	\$7.54	\$6.03
Bradley	\$795	\$703	3.11%	2.49%	\$7.77	\$5.18
Campbell	\$506	\$526	2.27%	2.35%	\$5.36	\$3.85
Cannon	\$548	\$514	2.52%	1.63%	\$6.77	\$4.29
Carroll	\$732	\$517	4.38%	3.11%	\$12.05	\$6.85
Carter	\$488	\$535	2.82%	2.72%	\$6.50	\$5.37
Cheatham	\$751	\$807	2.95%	2.94%	\$7.92	\$4.65
Chester	\$395	\$457	2.56%	2.37%	\$6.42	\$6.49
Claiborne	\$563	\$518	2.48%	2.31%	\$6.91	\$6.33
Clay	\$615	\$658	3.27%	2.74%	\$8.27	\$7.51
Cocke	\$590	\$560	2.99%	3.12%	\$7.08	\$6.34
Coffee	\$954	\$876	4.08%	3.17%	\$10.43	\$9.02
Crockett	\$615	\$699	3.33%	2.62%	\$8.65	\$7.33
Cumberland	\$480	\$470	1.38%	1.30%	\$3.77	\$3.53
Davidson	\$1,714	\$2,161	4.50%	3.15%	\$11.99	\$7.10
Decatur	\$447	\$680	1.82%	2.76%	\$4.92	\$6.41
DeKalb	\$584	\$670	1.66%	2.21%	\$4.55	\$4.08
Dickson	\$850	\$746	3.09%	2.69%	\$8.74	\$4.51
Dyer	\$813	\$844	3.48%	3.69%	\$10.14	\$9.01

	Local Levy Per Capita		Local Levy as a % of Assessed Value		Local Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Fayette	\$572	\$556	1.93%	1.63%	\$4.51	\$3.21
Fentress	\$322	\$405	1.42%	1.41%	\$3.87	\$3.81
Franklin	\$781	\$871	2.68%	2.29%	\$7.29	\$6.17
Gibson	\$877	\$728	4.77%	3.97%	\$11.84	\$7.99
Giles	\$726	\$658	3.30%	2.13%	\$8.46	\$5.85
Grainger	\$536	\$470	2.54%	2.35%	\$6.69	\$4.11
Greene	\$573	\$672	2.07%	2.14%	\$5.75	\$5.85
Grundy	\$435	\$447	2.13%	1.46%	\$5.80	\$3.89
Hamblen	\$764	\$710	2.80%	2.71%	\$7.20	\$6.29
Hamilton	\$1,438	\$1,398	4.63%	3.79%	\$12.77	\$7.92
Hancock	\$460	\$429	2.27%	2.22%	\$6.17	\$5.97
Hardeman	\$455	\$463	2.61%	2.08%	\$7.34	\$5.83
Hardin	\$597	\$747	1.82%	1.88%	\$5.02	\$5.14
Hawkins	\$657	\$642	3.17%	2.90%	\$7.71	\$5.72
Haywood	\$816	\$921	3.01%	3.60%	\$8.77	\$7.33
Henderson	\$480	\$482	2.69%	1.94%	\$7.00	\$5.31
Henry	\$593	\$530	2.82%	2.32%	\$7.16	\$4.96
Hickman	\$490	\$559	3.03%	2.52%	\$6.74	\$6.96
Houston	\$546	\$591	2.59%	1.94%	\$7.08	\$5.16
Humphreys	\$607	\$846	2.04%	2.08%	\$5.85	\$5.83
Jackson	\$521	\$488	2.62%	2.62%	\$7.19	\$4.74
Jefferson	\$694	\$644	2.57%	2.62%	\$6.18	\$4.18
Johnson	\$454	\$483	2.24%	2.40%	\$4.49	\$4.34
Knox	\$1,120	\$949	3.85%	2.40%	\$10.13	\$7.00
Lake	\$390	\$615	3.20%	4.00%	\$8.48	\$9.04

	Local Levy Per Capita		Local Levy as a % of Assessed Value		Local Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Lauderdale	\$575	\$621	3.73%	3.57%	\$10.05	\$8.05
Lawrence	\$624	\$532	3.62%	2.37%	\$9.41	\$6.45
Lewis	\$425	\$433	2.39%	2.20%	\$6.03	\$4.71
Lincoln	\$485	\$760	2.17%	3.39%	\$5.93	\$5.79
Loudon	\$936	\$744	2.29%	1.79%	\$5.27	\$3.66
Macon	\$500	\$421	2.46%	1.56%	\$6.95	\$4.26
Madison	\$994	\$975	3.80%	3.01%	\$10.47	\$8.90
Marion	\$569	\$688	1.98%	1.92%	\$5.56	\$4.29
Marshall	\$984	\$750	3.83%	2.36%	\$11.07	\$6.47
Maury	\$888	\$964	3.24%	2.48%	\$8.41	\$6.92
McMinn	\$652	\$530	2.02%	1.54%	\$5.87	\$4.37
McNairy	\$492	\$434	2.75%	1.87%	\$7.10	\$5.24
Meigs	\$465	\$405	1.88%	1.73%	\$4.39	\$3.42
Monroe	\$577	\$648	1.84%	1.75%	\$5.11	\$4.86
Montgomery	\$914	\$894	4.11%	3.84%	\$10.63	\$6.95
Moore	\$882	\$1,167	2.17%	2.42%	\$5.89	\$4.62
Morgan	\$483	\$472	3.02%	2.75%	\$7.00	\$5.06
Obion	\$605	\$617	2.65%	2.01%	\$7.70	\$5.81
Overton	\$418	\$491	2.19%	2.35%	\$6.04	\$5.74
Perry	\$695	\$601	3.06%	2.46%	\$7.63	\$5.03
Pickett	\$479	\$716	1.47%	1.75%	\$3.97	\$4.70
Polk	\$634	\$501	2.25%	1.76%	\$6.10	\$4.72
Putnam	\$825	\$899	3.29%	3.21%	\$8.57	\$6.97
Rhea	\$477	\$585	2.22%	2.59%	\$4.98	\$4.43
Roane	\$862	\$804	3.27%	3.00%	\$7.73	\$6.07

	Local Levy Per Capita		Local Levy as a % of Assessed Value		Local Levy Per \$1,000 of Market Value	
	2008 (in 2023 \$)	2023	2008	2023	2008	2023
Robertson	\$860	\$927	3.07%	2.20%	\$8.54	\$5.98
Rutherford	\$979	\$1,074	3.40%	2.47%	\$9.34	\$7.17
Scott	\$476	\$478	2.27%	1.97%	\$6.44	\$5.44
Sequatchie	\$647	\$647	2.30%	2.00%	\$6.26	\$5.36
Sevier	\$942	\$973	1.65%	1.61%	\$4.09	\$2.79
Shelby	\$1,796	\$1,509	6.43%	5.49%	\$17.63	\$12.39
Smith	\$550	\$629	2.52%	1.96%	\$6.18	\$5.38
Stewart	\$590	\$580	2.83%	2.57%	\$6.31	\$4.61
Sullivan	\$1,072	\$994	3.99%	3.67%	\$9.91	\$7.19
Sumner	\$922	\$973	2.91%	2.93%	\$7.23	\$5.02
Tipton	\$626	\$554	2.79%	1.96%	\$7.72	\$5.28
Trousdale	\$666	\$602	3.50%	2.14%	\$8.98	\$6.19
Unicoi	\$638	\$746	2.67%	3.23%	\$7.55	\$9.01
Union	\$410	\$456	1.79%	1.90%	\$4.72	\$4.94
Van Buren	\$546	\$649	2.17%	2.40%	\$4.61	\$4.97
Warren	\$579	\$560	2.96%	2.62%	\$8.08	\$5.89
Washington	\$974	\$886	3.70%	3.39%	\$8.66	\$6.40
Wayne	\$434	\$553	2.68%	2.21%	\$6.79	\$6.09
Weakley	\$528	\$552	2.80%	2.10%	\$7.96	\$5.85
White	\$453	\$460	2.30%	2.27%	\$6.34	\$4.66
Williamson	\$1,681	\$1,593	2.99%	2.25%	\$7.27	\$4.10
Wilson	\$978	\$964	2.65%	2.22%	\$7.46	\$4.44

2008 values were adjusted for inflation using the CPI-U (11)

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8), the U.S. Bureau of Labor Statistics, & the U.S. Census Bureau (7) (10)

Table A4. 2008 to 2023 Changes in County Property Tax Rates, Capacity, and Effort by County

	County Property Tax Rate (\$ per \$100 of assessed value)	Total Market Value (%)	Total Market Value of Residential Property (%)	Total Market Value of Commercial Property (%)	Market Value Per Capita (\$)	Assessed Value (\$ per capita)	Revenue Per Capita from \$0.01 Tax (\$ per \$100 of assessed value)	County Levy Per Capita (\$)	County Levy as % of Assessed Value (% point)	County Levy per \$1k of Market Value (\$)
<i>2023 vs. 2008 (adjusted for inflation)</i>										
Anderson	-\$0.19	+27%	+24%	+29%	+\$18,291	+\$566	+\$0.06	-\$51	-0.26%	-\$1.47
Bedford	+\$0.06	+81%	+107%	+56%	+\$48,267	+\$1,468	+\$0.15	+\$48	+0.06%	-\$1.69
Benton	-\$0.21	+32%	+30%	+26%	+\$22,623	+\$2,061	+\$0.21	+\$19	-0.21%	-\$1.81
Bledsoe	+\$0.16	+7%	+6%	+27%	-\$5,816	-\$1,581	-\$0.16	+\$70	+0.48%	+\$1.29
Blount	-\$0.64	+45%	+57%	+38%	+\$34,027	+\$14,288	+\$1.43	+\$14	-0.64%	-\$0.97
Bradley	-\$0.58	+52%	+62%	+52%	+\$33,361	+\$2,688	+\$0.27	-\$110	-0.58%	-\$2.05
Campbell	+\$0.07	+43%	+49%	+39%	+\$42,106	+\$167	+\$0.02	+\$18	+0.07%	-\$1.32
Cannon	-\$0.80	+61%	+84%	+33%	+\$38,766	+\$9,861	+\$0.99	-\$23	-0.80%	-\$2.21
Carroll	+\$0.41	+25%	+21%	+5%	+\$14,786	-\$74	-\$0.01	-\$172	-1.02%	-\$3.59
Carter	+\$0.08	+31%	+34%	+20%	+\$24,552	+\$2,374	+\$0.24	+\$45	-0.04%	-\$0.81
Cheatham	-\$0.18	+98%	+110%	+93%	+\$78,612	+\$2,001	+\$0.20	+\$6	-0.18%	-\$3.35
Chester	-\$0.08	+20%	+20%	-9%	+\$8,881	+\$3,876	+\$0.39	+\$66	-0.08%	+\$0.27
Claiborne	-\$0.18	+2%	+6%	-6%	+\$198	-\$234	-\$0.02	-\$46	-0.18%	-\$0.58
Clay	+\$0.23	+16%	+23%	+16%	+\$13,232	+\$5,210	+\$0.52	+\$41	-0.50%	-\$0.71
Cocke	+\$0.08	+11%	+15%	+11%	+\$5,023	-\$1,820	-\$0.18	-\$31	+0.08%	-\$0.68
Coffee	-\$0.73	+23%	+29%	+3%	+\$5,714	+\$4,299	+\$0.43	-\$11	-0.45%	-\$0.52
Crockett	-\$0.57	+29%	+30%	+9%	+\$24,254	+\$8,132	+\$0.81	+\$79	-0.57%	-\$1.05
Cumberland	-\$0.11	+23%	+25%	+24%	+\$5,879	+\$1,518	+\$0.15	-\$19	-0.11%	-\$0.29
Davidson	-\$1.77	+148%	+122%	+230%	+\$161,602	+\$30,604	+\$3.06	+\$443	-1.35%	-\$4.88
Decatur	+\$1.02	+16%	+14%	+24%	+\$15,277	+\$75	+\$0.01	+\$252	+1.02%	+\$1.77
DeKalb	+\$0.30	+45%	+55%	+56%	+\$36,049	-\$4,857	-\$0.49	+\$93	+0.54%	-\$0.31
Dickson	-\$0.28	+97%	+125%	+58%	+\$68,023	+\$160	+\$0.02	-\$82	-0.31%	-\$3.60
Dyer	-\$0.12	+12%	+7%	+6%	+\$13,420	-\$472	-\$0.05	+\$14	+0.11%	-\$0.83

County Property Tax Rate (\$ per \$100 of assessed value)	Total Market Value (%)	Total Market Value of Residential Property (%)	Total Market Value of Commercial Property (%)	Market Value Per Capita (\$)	Assessed Value (\$ per capita)	Revenue Per Capita from \$0.01 Tax (\$ per \$100 of assessed value)	County Levy Per Capita (\$)	County Levy as % of Assessed Value (% point)	County Levy per \$1k of Market Value (\$)
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2023 vs. 2008 (adjusted for inflation)

Fayette	-\$0.45	+59%	+67%	+62%	+\$46,180	+\$4,518	+\$0.45	-\$74	-0.45%	-\$1.52
Fentress	+\$0.01	+41%	+52%	+33%	+\$23,138	+\$6,048	+\$0.60	+\$84	+0.01%	-\$0.01
Franklin	-\$0.25	+43%	+51%	+24%	+\$33,848	+\$8,826	+\$0.88	+\$64	-0.36%	-\$1.03
Gibson	+\$0.31	+28%	+24%	+23%	+\$16,990	-\$69	-\$0.01	-\$158	-0.85%	-\$2.64
Giles	-\$1.08	+35%	+47%	+1%	+\$26,582	+\$8,930	+\$0.89	-\$61	-1.08%	-\$2.41
Grainger	-\$0.56	+58%	+62%	+94%	+\$34,298	-\$1,075	-\$0.11	-\$65	-0.19%	-\$2.58
Greene	-\$0.30	+23%	+32%	-9%	+\$15,281	+\$3,630	+\$0.36	+\$116	+0.20%	+\$0.48
Grundy	-\$1.38	+53%	+72%	+11%	+\$39,681	+\$10,073	+\$1.01	+\$6	-0.67%	-\$1.93
Hamblen	-\$0.23	+14%	+12%	+17%	+\$6,869	-\$1,149	-\$0.11	-\$76	-0.20%	-\$0.99
Hamilton	-\$0.92	+81%	+84%	+87%	+\$63,873	+\$5,856	+\$0.59	-\$152	-0.91%	-\$4.00
Hancock	-\$0.05	-1%	+5%	-3%	-\$2,724	-\$968	-\$0.10	-\$32	-0.05%	-\$0.21
Hardeman	-\$0.45	+18%	+18%	+5%	+\$17,465	+\$4,831	+\$0.48	+\$9	-0.45%	-\$1.28
Hardin	+\$0.08	+28%	+35%	+1%	+\$26,355	+\$6,765	+\$0.68	+\$145	+0.08%	+\$0.16
Hawkins	-\$0.29	+36%	+41%	+36%	+\$26,962	+\$1,394	+\$0.14	-\$27	-0.29%	-\$1.76
Haywood	+\$0.58	+23%	+17%	-1%	+\$32,667	-\$1,548	-\$0.15	+\$114	+0.58%	-\$0.75
Henderson	-\$0.25	+34%	+47%	-5%	+\$22,126	+\$6,960	+\$0.70	-\$47	-0.83%	-\$1.97
Henry	-\$0.46	+31%	+29%	+18%	+\$24,055	+\$1,871	+\$0.19	-\$61	-0.46%	-\$1.91
Hickman	-\$0.58	+16%	+11%	+0%	+\$7,526	+\$5,970	+\$0.60	+\$46	-0.58%	-\$0.04
Houston	-\$1.12	+50%	+68%	+2%	+\$37,266	+\$9,372	+\$0.94	+\$59	-0.51%	-\$1.52
Humphreys	-\$0.24	+46%	+55%	+13%	+\$41,538	+\$11,060	+\$1.11	+\$204	+0.01%	-\$0.08
Jackson	-\$0.06	+52%	+59%	+78%	+\$30,350	-\$1,274	-\$0.13	-\$34	-0.01%	-\$2.40
Jefferson	+\$0.23	+55%	+68%	+48%	+\$41,575	-\$2,466	-\$0.25	-\$54	+0.01%	-\$1.84
Johnson	+\$0.18	+11%	+20%	-19%	+\$10,079	-\$199	-\$0.02	+\$32	+0.18%	-\$0.08
Knox	-\$1.14	+44%	+41%	+64%	+\$24,894	+\$10,454	+\$1.05	-\$168	-1.14%	-\$2.54

County Property Tax Rate (\$ per \$100 of assessed value)	Total Market Value (%)	Total Market Value of Residential Property (%)	Total Market Value of Commercial Property (%)	Market Value Per Capita (\$)	Assessed Value (\$ per capita)	Revenue Per Capita from \$0.01 Tax (\$ per \$100 of assessed value)	County Levy Per Capita (\$)	County Levy as % of Assessed Value (% point)	County Levy per \$1k of Market Value (\$)
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2023 vs. 2008 (adjusted for inflation)

Lake	+\$0.88	+20%	+3%	+5%	+\$22,102	+\$3,169	+\$0.32	+\$212	+0.88%	+\$1.03
Lauderdale	-\$0.31	+19%	+15%	+19%	+\$19,940	+\$1,970	+\$0.20	+\$2	-0.31%	-\$1.96
Lawrence	-\$1.01	+39%	+63%	-12%	+\$16,084	+\$5,206	+\$0.52	-\$69	-1.01%	-\$2.37
Lewis	-\$0.16	+42%	+50%	+22%	+\$21,587	+\$1,873	+\$0.19	+\$7	-0.16%	-\$1.13
Lincoln	+\$1.09	+76%	+74%	+109%	+\$49,386	+\$53	+\$0.01	+\$245	+1.09%	+\$0.03
Loudon	-\$0.32	+46%	+58%	+22%	+\$25,421	+\$615	+\$0.06	-\$155	-0.40%	-\$1.31
Macon	-\$0.84	+67%	+104%	+49%	+\$26,845	+\$6,647	+\$0.66	-\$76	-0.84%	-\$2.50
Madison	-\$0.44	+18%	+20%	+11%	+\$14,651	+\$6,235	+\$0.62	+\$3	-0.44%	-\$0.83
Marion	-\$0.09	+63%	+70%	+39%	+\$57,891	+\$7,077	+\$0.71	+\$97	-0.10%	-\$1.27
Marshall	-\$1.02	+60%	+102%	-3%	+\$26,868	+\$6,088	+\$0.61	-\$216	-1.27%	-\$3.93
Maury	-\$0.59	+84%	+105%	+59%	+\$33,878	+\$11,550	+\$1.16	+\$59	-0.59%	-\$1.15
McMinn	-\$0.82	+16%	+42%	+7%	+\$10,108	+\$2,150	+\$0.21	-\$130	-0.47%	-\$1.45
McNairy	-\$0.82	+21%	+23%	-13%	+\$13,605	+\$5,372	+\$0.54	-\$63	-0.82%	-\$1.77
Meigs	-\$0.14	+32%	+41%	+29%	+\$12,406	-\$1,303	-\$0.13	-\$57	-0.14%	-\$0.93
Monroe	-\$0.51	+29%	+33%	+8%	+\$20,417	+\$5,625	+\$0.56	+\$70	-0.05%	-\$0.14
Montgomery	-\$0.15	+121%	+129%	+123%	+\$42,676	+\$1,063	+\$0.11	-\$2	-0.15%	-\$2.71
Moore	+\$0.29	+81%	+86%	+99%	+\$103,197	+\$7,548	+\$0.75	+\$286	+0.25%	-\$1.27
Morgan	-\$0.27	+34%	+33%	+86%	+\$24,341	+\$1,170	+\$0.12	-\$12	-0.27%	-\$1.93
Obion	-\$0.82	+29%	+30%	+20%	+\$27,743	+\$7,968	+\$0.80	-\$6	-0.48%	-\$1.41
Overton	+\$0.17	+32%	+36%	+39%	+\$16,283	+\$1,782	+\$0.18	+\$52	+0.09%	-\$0.37
Perry	-\$0.60	+50%	+56%	+19%	+\$28,398	+\$1,786	+\$0.18	-\$96	-0.60%	-\$2.52
Pickett	-\$0.15	+26%	+27%	+42%	+\$31,619	+\$8,527	+\$0.85	+\$239	+0.29%	+\$0.77
Polk	-\$1.30	+10%	+17%	-3%	+\$2,396	+\$328	+\$0.03	-\$132	-0.49%	-\$1.38
Putnam	+\$0.09	+59%	+68%	+67%	+\$32,740	+\$2,930	+\$0.29	+\$55	-0.09%	-\$1.39

County Property Tax Rate (\$ per \$100 of assessed value)	Total Market Value (%)	Total Market Value of Residential Property (%)	Total Market Value of Commercial Property (%)	Market Value Per Capita (\$)	Assessed Value (\$ per capita)	Revenue Per Capita from \$0.01 Tax (\$ per \$100 of assessed value)	County Levy Per Capita (\$)	County Levy as % of Assessed Value (% point)	County Levy per \$1k of Market Value (\$)
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2023 vs. 2008 (adjusted for inflation)

Rhea	+\$0.25	+50%	+52%	+92%	+\$36,520	+\$1,104	+\$0.11	+\$80	+0.25%	-\$0.64
Roane	-\$0.23	+22%	+25%	+28%	+\$20,887	+\$493	+\$0.05	-\$30	-0.16%	-\$1.17
Robertson	-\$0.50	+82%	+97%	+36%	+\$54,240	+\$14,208	+\$1.42	+\$29	-0.81%	-\$2.35
Rutherford	-\$0.56	+108%	+110%	+127%	+\$45,091	+\$14,724	+\$1.47	+\$80	-0.68%	-\$1.58
Scott	-\$1.07	+19%	+38%	-13%	+\$14,000	+\$3,228	+\$0.32	-\$20	-0.34%	-\$1.11
Sequatchie	-\$0.29	+44%	+60%	+11%	+\$17,495	+\$4,160	+\$0.42	+\$19	-0.20%	-\$0.65
Sevier	-\$0.06	+71%	+17%	+263%	+\$118,414	+\$3,350	+\$0.33	+\$15	-0.06%	-\$1.25
Shelby	-\$0.70	+18%	+21%	+25%	+\$19,887	-\$466	-\$0.05	-\$203	-0.67%	-\$3.48
Smith	-\$0.46	+41%	+50%	+19%	+\$27,872	+\$10,365	+\$1.04	+\$80	-0.46%	-\$0.59
Stewart	-\$0.22	+45%	+41%	+53%	+\$32,434	+\$1,662	+\$0.17	-\$7	-0.22%	-\$1.53
Sullivan	-\$0.12	+33%	+41%	+42%	+\$29,899	+\$251	+\$0.03	-\$27	-0.12%	-\$1.56
Sumner	-\$0.03	+103%	+115%	+98%	+\$66,545	+\$1,418	+\$0.14	+\$23	-0.03%	-\$1.83
Tipton	-\$1.33	+33%	+45%	-2%	+\$23,663	+\$5,849	+\$0.58	-\$94	-0.82%	-\$2.36
Trousdale	-\$1.09	+107%	+104%	+347%	+\$23,049	+\$9,145	+\$0.91	-\$64	-1.36%	-\$2.78
Unicoi	+\$0.57	-5%	+1%	-22%	-\$1,733	-\$793	-\$0.08	+\$63	+0.35%	+\$0.90
Union	+\$0.11	+15%	+21%	-16%	+\$5,518	+\$1,104	+\$0.11	+\$46	+0.11%	+\$0.22
Van Buren	+\$0.23	+30%	+23%	+77%	+\$12,442	+\$1,893	+\$0.19	+\$103	+0.23%	+\$0.35
Warren	-\$0.34	+43%	+54%	+41%	+\$23,366	+\$1,784	+\$0.18	-\$32	-0.34%	-\$1.89
Washington	-\$0.20	+42%	+45%	+53%	+\$25,986	-\$157	-\$0.02	-\$82	-0.30%	-\$1.67
Wayne	-\$0.33	+34%	+27%	-4%	+\$26,943	+\$8,801	+\$0.88	+\$115	-0.33%	-\$0.43
Weakley	-\$1.00	+36%	+37%	+12%	+\$27,872	+\$7,389	+\$0.74	-\$29	-0.69%	-\$2.03
White	+\$0.06	+55%	+68%	+52%	+\$27,145	+\$502	+\$0.05	+\$22	+0.06%	-\$1.29
Williamson	-\$0.43	+153%	+153%	+209%	+\$156,577	+\$14,511	+\$1.45	-\$53	-0.57%	-\$2.48
Wilson	-\$0.57	+145%	+147%	+195%	+\$86,143	+\$6,518	+\$0.65	-\$68	-0.52%	-\$3.02

2008 values were adjusted for inflation using the CPI-U (11)

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8), the U.S. Bureau of Labor Statistics, & the U.S. Census Bureau (7) (10)

Table A5. County Finance Metrics

	Difference in 2023 Levy Per Capita at 2008 Level-of-Effort	2023 Local Revenues	2023 Non-Property Local Taxes	2023 Non-Tax Local Revenues	2023 Criminal Fees & Fines	2023 Local Option Sales Tax
<i>Per Capita</i>						
Anderson	+\$201	\$976	\$477	\$228	\$19	\$202
Bedford	+\$214	\$1,309	\$684	\$315	\$38	\$316
Benton	+\$155	\$1,128	\$607	\$258	\$28	\$289
Bledsoe	-\$95	\$731	\$380	\$227	\$10	\$116
Blount	+\$155	\$1,140	\$511	\$213	\$26	\$249
Bradley	+\$269	\$933	\$529	\$236	\$21	\$245
Campbell	+\$173	\$1,028	\$570	\$252	\$23	\$205
Cannon	+\$251	\$967	\$495	\$291	\$29	\$121
Carroll	+\$293	\$558	\$323	\$229	\$24	\$28
Carter	+\$75	\$710	\$377	\$187	\$15	\$159
Cheatham	+\$562	\$1,430	\$757	\$370	\$14	\$225
Chester	-\$23	\$852	\$472	\$225	\$14	\$171
Claiborne	+\$40	\$1,049	\$603	\$366	\$2	\$147
Clay	+\$61	\$1,181	\$558	\$210	\$24	\$219
Cocke	+\$56	\$978	\$535	\$224	\$19	\$257
Coffee	-\$53	\$892	\$453	\$208	\$28	\$196
Crockett	-\$3	\$1,057	\$528	\$251	\$15	\$171
Cumberland	+\$38	\$986	\$593	\$204	\$14	\$325
Davidson	+\$1,671	n/a	n/a	n/a	n/a	n/a
Decatur	-\$185	\$1,206	\$588	\$261	\$31	\$219
DeKalb	+\$44	\$1,113	\$580	\$275	\$20	\$256
Dickson	+\$558	\$1,551	\$921	\$389	\$28	\$368
Dyer	+\$74	\$918	\$448	\$212	\$20	\$176

	Difference in 2023 Levy Per Capita at 2008 Level-of-Effort	2023 Local Revenues	2023 Non-Property Local Taxes	2023 Non-Tax Local Revenues	2023 Criminal Fees & Fines	2023 Local Option Sales Tax
<i>Per Capita</i>						
Fayette	+\$258	\$955	\$524	\$204	\$20	\$201
Fentress	-\$3	\$941	\$590	\$269	\$18	\$247
Franklin	+\$153	\$1,129	\$441	\$172	\$22	\$213
Gibson	+\$223	\$442	\$251	\$162	\$13	\$21
Giles	+\$249	\$1,121	\$519	\$229	\$20	\$244
Grainger	+\$289	\$814	\$355	\$186	\$12	\$145
Greene	-\$74	\$934	\$588	\$303	\$28	\$189
Grundy	+\$206	\$831	\$403	\$205	\$18	\$148
Hamblen	+\$110	\$1,145	\$678	\$270	\$27	\$338
Hamilton	+\$692	n/a	n/a	n/a	n/a	n/a
Hancock	+\$10	\$1,011	\$600	\$468	\$20	\$73
Hardeman	+\$100	\$886	\$482	\$226	\$25	\$162
Hardin	-\$32	\$1,224	\$635	\$197	\$18	\$318
Hawkins	+\$189	\$923	\$408	\$168	\$19	\$152
Haywood	+\$75	\$2,056	\$1,323	\$362	\$65	\$844
Henderson	+\$163	\$887	\$532	\$244	\$46	\$199
Henry	+\$196	\$891	\$538	\$224	\$18	\$221
Hickman	+\$10	\$983	\$485	\$231	\$21	\$182
Houston	+\$155	\$1,021	\$493	\$240	\$16	\$158
Humphreys	-\$15	\$1,260	\$622	\$311	\$20	\$267
Jackson	+\$226	\$872	\$456	\$222	\$21	\$157
Jefferson	+\$268	\$1,194	\$658	\$303	\$19	\$242
Johnson	-\$2	\$833	\$458	\$281	\$19	\$111
Knox	+\$353	n/a	n/a	n/a	n/a	n/a
Lake	-\$76	\$1,033	\$571	\$337	\$17	\$155

	Difference in 2023 Levy Per Capita at 2008 Level-of-Effort	2023 Local Revenues	2023 Non-Property Local Taxes	2023 Non-Tax Local Revenues	2023 Criminal Fees & Fines	2023 Local Option Sales Tax
<i>Per Capita</i>						
Lauderdale	+\$145	\$856	\$410	\$226	\$16	\$114
Lawrence	+\$167	\$977	\$536	\$238	\$15	\$244
Lewis	+\$97	\$1,089	\$741	\$234	\$12	\$413
Lincoln	+\$0	\$972	\$548	\$246	\$25	\$200
Loudon	+\$271	\$901	\$392	\$154	\$24	\$163
Macon	+\$226	\$976	\$606	\$275	\$25	\$215
Madison	+\$83	\$1,340	\$742	\$184	\$33	\$492
Marion	+\$190	\$1,207	\$637	\$242	\$22	\$334
Marshall	+\$404	\$1,233	\$671	\$292	\$25	\$272
Maury	+\$136	\$1,379	\$692	\$245	\$19	\$344
McMinn	+\$181	n/a	n/a	n/a	n/a	n/a
McNairy	+\$138	\$727	\$386	\$218	\$17	\$135
Meigs	+\$105	\$758	\$329	\$160	\$15	\$123
Monroe	+\$13	\$1,038	\$529	\$264	\$21	\$183
Montgomery	+\$340	\$1,386	\$714	\$235	\$21	\$357
Moore	+\$328	\$1,824	\$640	\$317	\$12	\$285
Morgan	+\$172	\$876	\$433	\$292	\$19	\$96
Obion	+\$139	\$802	\$486	\$214	\$20	\$190
Overton	+\$30	\$969	\$581	\$295	\$14	\$221
Perry	+\$282	\$1,238	\$647	\$394	\$21	\$212
Pickett	-\$118	\$1,385	\$710	\$373	\$13	\$191
Polk	+\$140	\$911	\$431	\$195	\$23	\$180
Putnam	+\$170	\$1,582	\$911	\$380	\$21	\$450
Rhea	+\$85	\$982	\$491	\$207	\$20	\$228
Roane	+\$132	\$1,168	\$555	\$272	\$17	\$241

	Difference in 2023 Levy Per Capita at 2008 Level-of-Effort	2023 Local Revenues	2023 Non-Property Local Taxes	2023 Non-Tax Local Revenues	2023 Criminal Fees & Fines	2023 Local Option Sales Tax
<i>Per Capita</i>						
Robertson	+\$342	\$1,476	\$782	\$341	\$24	\$279
Rutherford	+\$243	\$1,316	\$681	\$262	\$13	\$307
Scott	+\$78	\$747	\$431	\$246	\$14	\$123
Sequatchie	+\$64	\$887	\$390	\$152	\$16	\$197
Sevier	+\$603	\$2,629	\$1,833	\$391	\$35	\$1,121
Shelby	+\$378	n/a	n/a	n/a	n/a	n/a
Smith	+\$62	\$1,096	\$569	\$301	\$24	\$201
Stewart	+\$185	\$1,077	\$519	\$245	\$21	\$202
Sullivan	+\$208	\$862	\$389	\$199	\$17	\$143
Sumner	+\$340	\$1,369	\$631	\$291	\$22	\$242
Tipton	+\$231	\$893	\$452	\$220	\$18	\$149
Trousdale	+\$266	\$1,071	\$496	\$256	\$31	\$176
Unicoi	-\$81	\$959	\$421	\$203	\$40	\$188
Union	-\$26	\$829	\$438	\$237	\$14	\$136
Van Buren	-\$43	\$1,248	\$594	\$329	\$30	\$170
Warren	+\$167	\$1,052	\$635	\$266	\$24	\$303
Washington	+\$229	\$799	\$329	\$133	\$20	\$167
Wayne	+\$38	\$988	\$521	\$236	\$26	\$186
Weakley	+\$181	\$843	\$465	\$198	\$17	\$204
White	+\$120	\$956	\$556	\$278	\$20	\$194
Williamson	+\$527	\$2,280	\$1,056	\$447	\$13	\$450
Wilson	+\$669	\$1,488	\$775	\$276	\$20	\$333

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (1) (6) (8) and the U.S. Census Bureau (7) (10)

Table A6. Bivariate Associations Between 2023 County Property Taxes and Other Characteristics

All statistically significant correlations are highlighted based on the strength of associations:			County Property Tax Rate	County Property Tax Levy Per Capita	Levy as at % of Assessed Value (Effort)	Levy Per \$1,000 of Market Value (Effort)
Strong	Moderate	Fair				
Assessed Value Per Capita (Capacity)			-0.25* P=0.013	0.77* P<0.001	-0.23* P=0.023	-0.16 P=0.131
Market Value Per Capita (Capacity)			-0.046 P=0.659	0.76* P<0.001	-0.03 P=0.799	-0.03 P=0.799
County Levy Per Capita			0.37* P<0.001	--	--	--
County Levy as at % of Assessed Value (Effort)			0.99* P<0.001	0.40* P<0.001	--	--
County Levy Per \$1,000 of Market Value (Effort)			0.69* P<0.001	0.30* P=0.003	0.70* P<0.001	--
Commercial Property as % of Market Value			0.17 P=0.095	0.61* P<0.001	0.18 P=0.074	0.06 P=0.550
Property Tax as % of Local Revenue			0.25* P=0.016	0.40* P<0.001	0.37* P<0.001	0.33* P=0.001
Local Option Sales Tax Per Capita			0.04* P=0.726	0.50* P<0.001	0.50* P<0.001	0.57* P<0.001
Non-Tax Local Revenue as % of Local Revenue			-0.06 P=0.587	-0.56* P<0.001	0.18 P=0.074	-0.02 P=0.859
Median Household Income			-0.07 P=0.496	0.52* P<0.001	0.64* P<0.001	-0.25 P=0.014
% Rural			0.07 P=0.513	-0.44* P<0.001	-0.10 P=0.344	0.00 P=0.999
Criminal Fees and Fines Per Capita			0.17 P=0.116	0.11 P=0.324	0.12 P=0.243	0.11 P=0.290

*Statistically significant associations with a p-value of 0.05 or less.

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8) (1), the U.S. Bureau of Labor Statistics (11), and the U.S. Census Bureau (7) (10) (14) (15)

Table A7. Bivariate Associations Between 2008 to 2023 Changes in County Property Tax Metrics and Other Characteristics

All statistically significant correlations are highlighted based on the strength of associations:			Change in County Property Tax Rate	Change in Market Value Per Capita (Capacity)	County Property Tax Levy Per Capita	Levy as at % of Assessed Value (Effort)	Levy Per \$1,000 of Market Value (Effort)
Strong	Moderate	Fair					
Change in Market Value Per Capita (Capacity)			-0.15 P=0.158	--	--	--	--
Change in Assessed Value Per Capita (Capacity)			-0.58* P<0.001	0.29* P=.005	0.28* P=0.006	-0.57* P<0.001	-0.20 P=0.057
Change in County Levy Per Capita			-0.17 P=0.109	0.31* P=0.003	--	--	--
Change in County Levy as at % of Assessed Value (Effort)			0.81* P<0.001	-0.14 P=0.175	0.53* P<0.001	--	--
Change in County Levy Per \$1,000 of Market Value (Effort)			0.56* P<0.001	-0.46* P<0.001	0.50* P<0.001	0.74* P<0.001	--
Change in Commercial Property as % of Market Value			0.04 P=0.671	0.51* P<0.001	0.16 P=0.13	0.04 P=0.728	-0.11 P=0.271
2008 Market Value Per Capita (Capacity)			-0.03 P=0.790	0.64* P<0.001	0.05 P=0.632	0.02 P=0.831	-0.08 P=470
Change in Property Tax as % of Local Revenue			0.24* P=0.023	-0.23* P=0.028	0.42* P<0.001	0.24* P=0.24	0.44* P<0.001
Change in Local Option Sales Tax Per Capita			0.16 P=0.134	0.42* P<0.001	0.14 P=0.207	0.18 P=0.099	-0.02 P=0.823
Change in Non-Tax Local Revenue as % of Local Revenue			-0.16 P=0.135	0.16 P=0.141	-0.20 P=0.060	-0.25* P=0.017	-0.30* P=0.005
Median Household Income			-0.22* P=0.030	0.67* P<0.001	-0.14 P=0.169	-0.29* P=0.005	-0.43* P<0.001
% Rural			0.17 P=0.111	-0.32 P=0.002	0.20* P=.050	0.23* P=0.027	0.36* P<0.001
Change in Criminal Fees and Fines Per Capita			0.06 P=0.562	0.16 P=0.128	-0.12 P=0.169	-0.04 P=0.719	-0.15 P=0.135

Where applicable, underlying 2008 values were adjusted for inflation using the CPI-U.

*Statistically significant associations with a p-value of 0.05 or less.

Source: The Sycamore Institute's analysis of data from the Tennessee Comptroller (6) (8) (1), the U.S. Bureau of Labor Statistics (11), and the U.S. Census Bureau (7) (10) (14) (15)

Table A8. Definitions of County Finance Metrics

Note: All revenues in the Comptroller's TAG data download are categorized using a Major Description, Minor Description, and Line Description. (1) Listed below are those used in each of the county finance metrics used in this report (listed in the first column).

	Major Description	Minor Description Line Description
Local Revenues	Local Taxes	All
	Fines, Forfeitures, and Penalties	All
	Fees Received from County Officials	All
	Charges for Current Services	All
	Licenses and Permits	All
	Other Local Revenues	All
Non-Property Local Tax Revenues	Local Taxes	Local Option Sales Taxes All County Local Option Taxes All excluding Litigation Taxes Statutory Local Taxes All
	Fines, Forfeitures, and Penalties	All
	Fees Received from County Officials	All
	Charges for Current Services	All
Non-Tax Local Revenues	Licenses and Permits	All
	Other Local Revenues	All
	Local Taxes	County Local Option Taxes Litigation Tax - Courthouse Security Litigation Tax - General Litigation Tax - Jail, Workhouse, or Courthouse Litigation Tax - Office of Public Defender Litigation Tax - Special Purpose Litigation Tax - Victim-Offender Mediation Center

	Major Description	Minor Description Line Description
Criminal Fees and Fines	Local Taxes	County Local Option Taxes Litigation Tax - Courthouse Security Litigation Tax - General Litigation Tax - Jail, Workhouse, or Courthouse Litigation Tax - Office of Public Defender Litigation Tax - Special Purpose Litigation Tax - Victim-Offender Mediation Center
	Charges for Current Services	Fees Electronic Citation Fee Fingerprint Fees Probation Fees Sexual Offender Registration Fee - Sheriff Subscription and Electronic Filing Fee - Circuit and General Sessions
	Fees Received from County Officials	Excess Fees Circuit Court Clerk General Sessions Court Clerk Juvenile Court Clerk Fees In-Lieu-of Salary Circuit Court Clerk Criminal Court Clerk General Sessions Court Clerk Juvenile Court Clerk Sheriff
	Fines, Forfeitures, and Penalties	Circuit Court Courtroom Security Fee Data Entry Fee - Circuit Court District Attorney General Fees Drug Control Fines Drug Court Fees Fines Jail Fees Judicial Commissioner Fees Veterans Treatment Court Fees Victims Assistance Assessments

	Major Descriptors	Minor Description Line Description
Criminal Fees and Fines (cont'd)	Fines, Forfeitures, and Penalties (cont'd)	Criminal Court Courtroom Security Fee Data Entry Fee - Criminal Court District Attorney General Fees Drug Control Fines Drug Court Fees Fines Jail Fees Veterans Treatment Court Fees Victims Assistance Assessments General Sessions Court Courtroom Security Fee Data Entry Fee - General Sessions Court District Attorney General Fees Drug Control Fines Drug Court Fees Fines Jail Fees Judicial Commissioner Fees Veterans Treatment Court Fees Victims Assistance Assessments Judicial District Drug Program Courtroom Security Fee Data Entry Fee - Other Courts Drug Task Force Forfeitures and Seizures Fines Victims Assistance Assessments Juvenile Court Courtroom Security Fee Data Entry Fee - Juvenile Court Drug Control Fines Drug Court Fees Fines Jail Fees Judicial Commissioner Fees Victims Assistance Assessments

	Major Descriptors	Minor Description Line Description
Criminal Fees and Fines (cont'd)	Fines, Forfeitures, and Penalties (cont'd)	Other Courts - In-county District Attorney General Fees Drug Control Fines Drug Court Fees Fines Jail Fees Veterans Treatment Court Fees Other Fines, Forfeitures, and Penalties Proceeds from Confiscated Property