

capita revenue production rates raise questions regarding taxpayer compliance in these counties. It is not unheard of for residents of one county to register their vehicles in other counties. This tax avoidance behavior produces inequities as well as questions regarding effective tax enforcement.

Table 2 COMPARATIVE WHEEL TAX COLLECTIONS (FY 1999 Data)

County	Wheel Tax	Wheel Tax Revenue (\$)	Total Property Value	Effective Property Tax Rate	Weighted	Per Capita Wheel Taxes	Per Capita Wheel Taxes Per \$10 Tax (a)	Per Capita Sales Taxes
					Average Effective Tax Rate			
				(Per \$100)	(Per \$100)			
Campbell	\$35.00	996,572	1,389.46	0.07	0.66	\$28.41	\$8.12	\$88.70
Cannon	\$10.00	117,571	409.3	0.03	0.61	\$11.23	\$11.23	\$46.01
Carroll	\$10.00	249,072	879.89	0.03	0.77	\$9.05	\$9.05	\$73.81
Cheatham	\$50.00	1,143,183	1,444.20	0.08	0.8	\$34.25	\$6.85	\$59.41
Chester	\$15.00	169,140	409.287	0.04	0.66	\$13.19	\$8.80	\$98.86
Crockett	\$70.00	573,041	557.994	0.1	0.62	\$42.83	\$6.12	\$63.34
Davidson	\$35.00	14,973,238	38,576.01	0.04	0.97	\$29.31	\$8.38	\$440.49
Dickson	\$30.00	1,148,151	1,933.97	0.06	0.7	\$32.75	\$10.92	\$186.09
Dyer	\$40.00	1,158,864	1,588.25	0.07	0.7	\$33.25	\$8.31	\$74.03
Fayette	\$25.00	648,183	1,440.02	0.05	0.53	\$25.36	\$10.14	\$53.87
Fentress	\$25.00	326,537	450.25	0.07	0.63	\$22.26	\$8.90	\$118.21
Gibson	\$25.00	966,045	1,754.37	0.06	0.63	\$20.86	\$8.34	\$67.86
Greene	\$20.00	1,091,199	2,558.64	0.04	0.6	\$19.54	\$9.77	\$79.39
Hamblen	\$27.00	1,219,664	2,912.85	0.04	0.6	\$24.16	\$8.95	\$163.33
Hancock	\$20.00	102,866	205.223	0.05	0.57	\$15.26	\$7.63	\$32.12
Hardeman	\$20.00	405,982	807.648	0.05	0.67	\$17.37	\$8.68	\$65.23
Hardin	\$11.00	241,643	1,187.71	0.02	0.54	\$10.68	\$9.71	\$150.08
Hawkins	\$20.00	873,264	1,920.00	0.05	0.79	\$19.60	\$9.80	\$76.12
Haywood	\$30.50	429,600	899.785	0.05	0.62	\$22.10	\$7.25	\$84.50
Henderson	\$20.00	310,266	860.967	0.04	0.46	\$14.20	\$7.10	\$99.51
Henry	\$15.00	410,092	1,271.33	0.03	0.63	\$14.70	\$9.80	\$96.36
Hickman	\$30.50	514,127	708.997	0.07	0.7	\$30.69	\$10.06	\$63.56
Houston	\$15.00	98,599	225.637	0.04	0.86	\$14.05	\$9.37	\$61.62
Jackson	\$15.00	142,640	346.516	0.04	0.65	\$15.34	\$10.23	\$43.28
Jefferson	\$25.00	776,612	1,805.74	0.04	0.6	\$23.52	\$9.41	\$102.24
Johnson	\$20.00	291,794	465.879	0.06	0.84	\$21.20	\$10.60	\$47.19
Lake	\$32.00	163,005	183.537	0.09	0.76	\$22.87	\$7.15	\$85.10
Lauderdale	\$55.00	917,040	763.221	0.12	0.68	\$39.04	\$7.10	\$111.69
Lawrence	\$25.00	796,502	1,459.69	0.05	0.75	\$22.56	\$9.02	\$137.31
Lewis	\$20.00	191,029	379.123	0.05	0.57	\$20.66	\$10.33	\$92.83
Lincoln	\$25.00	652,116	1,016.96	0.06	0.66	\$23.16	\$9.26	\$114.82
McNairy	\$20.00	434,470	774.006	0.06	0.75	\$19.38	\$9.69	\$68.44
Macon	\$30.00	493,291	542.282	0.09	0.87	\$31.01	\$10.34	\$80.75
Marshall	\$25.00	520,466	1,252.12	0.04	0.72	\$24.16	\$9.67	\$133.29
Maury	\$25.00	1,452,920	2,966.55	0.05	0.64	\$26.51	\$10.60	\$151.61

Table 2 COMPARATIVE WHEEL TAX COLLECTIONS (FY 1999 Data) -continued

County	Wheel Tax	Wheel Tax Revenue (\$)	Total Property Value (In \$Millions)	Effective Property Tax Rate (Per \$100)	Weighted Average Effective Tax Rate (Per \$100)	Per Capita Wheel Taxes	Per Capita Wheel Taxes Per \$10 Tax (a)	Per Capita Sales Taxes
Monroe	\$25.00	673,237	1,501.72	0.04	0.61	\$22.04	\$8.82	\$84.24
Montgomery	\$30.00	2,699,630	4,837.09	0.06	0.92	\$26.86	\$8.95	\$218.31
Obion	\$30.00	726,470	1,273.22	0.06	0.69	\$22.90	\$7.63	\$86.44
Overton	\$30.00	462,957	609.125	0.08	0.53	\$26.25	\$8.75	\$95.30
Robertson	\$55.00	2,511,653	2,407.86	0.1	0.69	\$60.53	\$11.01	\$99.61
Rutherford	\$30.00	3,840,789	8,409.32	0.05	0.81	\$32.39	\$10.80	\$142.05
Shelby	\$25.00	14,717,192	42,238.35	0.03	1.07	\$17.81	\$7.12	\$11.22
Sumner	\$50.00	4,478,811	6,438.11	0.07	0.71	\$43.37	\$8.67	\$96.91
Tipton	\$30.00	1,246,762	1,706.10	0.07	0.81	\$26.38	\$8.79	\$59.14
Warren	\$30.00	890,766	1,542.71	0.06	0.6	\$27.00	\$9.00	\$169.24
Wayne	\$10.00	145,548	460.944	0.03	0.71	\$10.44	\$10.44	\$102.03
Weakley	\$20.00	503,837	1,162.65	0.04	0.64	\$15.76	\$7.88	\$87.76
Williamson	\$25.00	2,408,030	10,973.51	0.02	0.76	\$29.72	\$11.89	\$203.58
Wilson	\$25.00	1,683,587	4,792.92	0.04	0.78	\$24.88	\$9.95	\$104.22
Total		71,988,053	160,701.01	0.04		\$24.69		\$142.42

Notes: (a) Estimated using total collections and noncommercial wheel tax rate.
 Davidson County wheel tax figure for FY 2000.
 Carroll and Gibson County property tax figures set equal to average of special school districts within the county.
 Population figures (certified as of 7/1/1999) from Department of Economic and Community Development.
 Wheel and sales tax data from individual county audit reports.
 Property tax data from Board of Equalization (2000).
 Tax rates refer to those in use during FY 1999.
 Carroll and Gibson County sales tax figures include sales taxes shared with special school districts.

Source: County audit reports and information obtained from local officials; also State Board of Equalization and Department of Economic and Community Development.