

Tennessee Valley Authority Payments in Lieu of Taxes

*Annual Report to the
Tennessee General Assembly*

February 2013



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Tennessee Valley Authority
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Annual Report to the Tennessee General Assembly

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Lynnis Roehrich-Patrick, Executive Director

February 5, 2013

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Chair, Senate Commerce and Labor Committee
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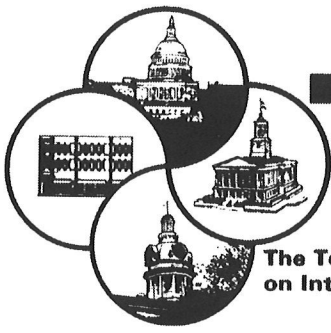
Dear Chairmen,

The Tennessee Advisory Commission on Intergovernmental Relations' report on Tennessee Valley Authority payments in lieu of taxes and the effect of the Electric Generation and Transmission Cooperative Act of 2009 as amended in 2010 is transmitted for your consideration.

Sincerely,

Senator Mark Norris
Chairman

Lynnis Roehrich-Patrick
Executive Director



TACIR

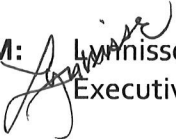
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MEMORANDUM

TO: Commission Members

FROM:  Annisse Roehrich-Patrick
Executive Director

DATE: 5 February 2013

SUBJECT: TVA PILOTS: Electric Generation and Transmission Cooperatives and Related Issues—Annual Update for Commission Approval

The Electric Generation and Transmission Cooperative Act (Public Chapter 475, Acts of 2009) directed TACIR to

- consider whether the current wholesale power supply arrangements between the Tennessee Valley Authority and municipal utilities and electric cooperatives are likely to change in the future in a way that could affect payments in lieu of taxes from the Tennessee Valley Authority to the state and to its local governments;
- report written findings to the Commerce, Labor and Agriculture Committee of the Senate; the Commerce Committee of the House of Representatives; the Finance Committee of the Senate; and the Finance Committee of the House of Representatives; and
- include recommendations, if any, on adjustments to the state tax system that would keep the state and local governments whole from such future changes.

The following year, the General Assembly passed Public Chapter 1035, Acts of 2010, based partly on TACIR's June 2010 report, *The Electric Generation and Transmission Cooperative Act of 2009 and Its Possible Impact on the Tennessee Valley Authority's Payments in Lieu of Taxes*. Public Chapter 1035 made the study an annual requirement.

The attached report is submitted for your approval as TACIR's 2013 report to the General Assembly.

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Tennessee Valley Authority's Payments in Lieu of Taxes

Annual Report to the Tennessee General Assembly

The Tennessee Advisory Commission on Intergovernmental Relations (TACIR) was tasked by the Electric Generation and Transmission Cooperative Act of 2009 (Section 4 of Public Chapter 475, Acts of 2009) with monitoring changes in the wholesale distribution of electric power by the Tennessee Valley Authority (TVA) and its distributors for possible effects on the Authority's payments in lieu of taxes (PILOTs) to the states in the Valley region. The Commission's report was to "include recommendations, if any, on adjustments to the state tax system that would keep the state and local governments whole from such future changes." Public Chapter 475 authorized the creation of nonprofit membership cooperatives to generate and transmit electricity in Tennessee. One such co-op already owned a power-generating facility in Mississippi, and the legislature was concerned that, having authorized them, they had opened the door to a potential decline in TVA's payments to the states if the co-ops began selling electricity directly to distributors.

After considering a number of options, including those developed by TACIR staff,¹ the Tennessee General Assembly passed Public Chapter 1035, Acts of 2010, requiring payments equivalent to TVA's Tennessee PILOT from any other entity providing wholesale electric current for resale within the state, such as the electric generation and transmission cooperatives authorized in 2009. Public Chapter 1035 was designed to ensure that revenue from power sales in the TVA region would not depend on who produced that power or who sold it. The Act also renewed the requirement that TACIR monitor the effects of the 2009 act and report to the General Assembly annually. This is the Commission's report for the 2013 legislative session.

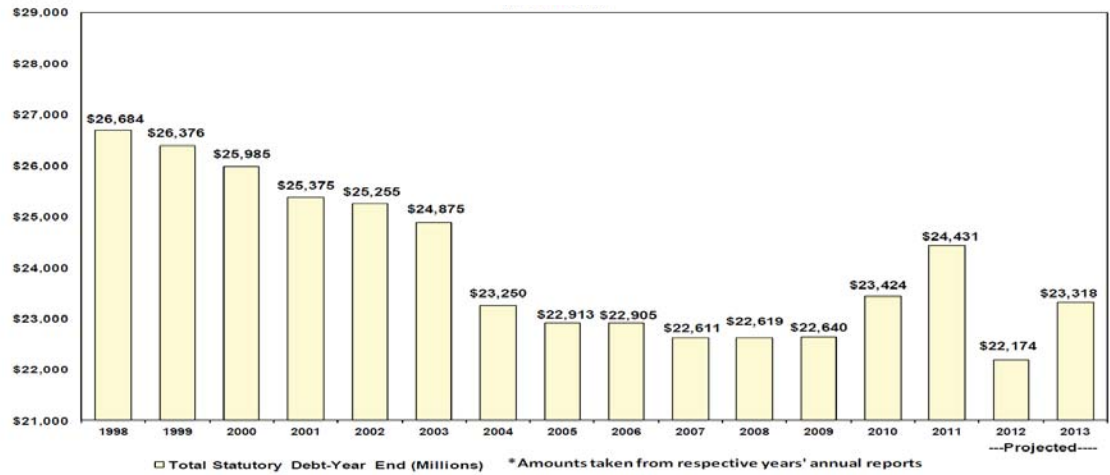
Although the 2010 law put to rest the immediate concern about the potential loss of TVA revenue created by the 2009 law, concerns about the problems created by TVA's debt ceiling, which has not been raised since 1979, and the threat of privatization continue to grow.² Both of these issues were among the reasons given by power distributors in the

¹ TACIR's June 2010 report, *The Electric Generation and Transmission Cooperative Act of 2009 and Its Possible Impact on the Tennessee Valley Authority's Payments in Lieu of Taxes*, is available online at http://www.tn.gov/tacir/PDF_FILES/Taxes/electric_generation_cooperative_act.pdf.

² See, for example, a February 2012 article in the *Chattanooga Times Free Press* titled "TVA using creative means to avoid debt ceiling" at <http://www.timesfreepress.com/news/2012/feb/15/tva-using-creative-means-to-avoid-debt-ceiling/>.

region for seeking authorization to form generation and transmission co-operatives. TVA's debt ceiling remains \$30 billion, which because of inflation has the buying power of about \$10 billion in today's dollars. The following graph shows the level of TVA's debt since 1998.³

*Total Statutory Debt at Year End
(in millions)



To manage within its \$30 billion limit, TVA has adopted a number of innovative but, by its own account, costly financing techniques, some of which can alter the amount of PILOT revenue paid directly to states. The lease-and-lease-back technique used so far to finance expansion of power production in Tennessee does not affect the amount of the PILOT paid directly to Tennessee, but the sale-and-lease-back technique used at two of its plants in Mississippi has reduced the amount paid directly to that state, and the potential for the same exists throughout the region. The difference is in who owns the property and whether it is subject to state and local taxes.

Decline in TVA's Payments in Lieu of Taxes from 2012 to 2013

According to a November 2012 press release,⁴ TVA's actual payments in lieu of taxes in the region for federal fiscal year 2011-12 amounted to \$579 million, of which \$354.3 million was paid to Tennessee. The total is based on five percent of gross proceeds from power sales, and

³ Tennessee Valley Authority 2013 *Budget Proposal and Management Agenda*, Submitted to Congress February 2012.

⁴ Tennessee Valley Authority. (11/19/2012). TVA Tax Equivalent Payments Total \$579 Million in 2012 [Press Release]. http://www.tva.com/news/releases/octdec12/tax_equivalent.html.

funds are divided among the states based on revenues from power sold in each state and the value of power-generating property in each state.⁵ Total payments of \$536 million were estimated for federal fiscal year 2012-13. The projected decline comes as a result of the slowing economy, mild weather, and the potential loss of its largest customer, the US Enrichment Corporation,⁶ because of the impending closure of the Paducah Gaseous Diffusion Plant in Kentucky.⁷ The decline in estimated payments to Tennessee amounts to slightly more than \$1 million in the distribution to county governments, \$462 thousand to cities, and approximately \$2.0 million to the state and its agencies. In most cases, the loss to counties and cities amounts to only a few thousand dollars. The largest estimated loss will be incurred by Shelby County, nearly \$76,500. See appendix A for an explanation of Tennessee's allocation formula and appendix B for the distribution to local governments since federal fiscal year 2005-06.

Tennessee Valley Authority Revenue Sharing
Distribution Estimates by Federal Fiscal Year (in millions)*

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
TVA Payment to States	\$536.5	\$567.4	\$520.0	\$538.4	\$500.0	\$452.0	\$432.0	\$373.2
Tennessee's Percent	X 61.69%	61.21%	60.64%	59.47%	58.06%	58.83%	58.94%	59.32%
Tennessee's Amount	\$330.9	\$347.3	\$315.3	\$320.1	\$290.3	\$265.9	\$254.6	\$221.4
Direct Payment to Counties	— 3.4	3.4	2.2	2.2	2.1	1.8	1.2	1.2
Tennessee's Share	\$327.6	\$343.9	\$313.1	\$318.0	\$288.2	\$264.1	\$253.4	\$220.1

*TVA estimates payments in lieu of taxes each year based on unaudited prior year gross receipts, distributes these estimated payments monthly from October through August, then makes a final payment for the year in September based on audited revenue figures for the previous fiscal year. It is not unusual for the final payment to be adjusted upward from the original estimated amount. Tennessee's amount minus direct payment may not sum to state share due to rounding.

While any loss of funding will be painful, these estimated payments serve as a reminder that the TVA funds are not guaranteed, but in the 13 years since federal fiscal year 2000-01, there has been only one other year in which payments were less than the previous year.

⁵ See appendix A for an explanation of TVA's formula for allocating its payments in lieu of taxes among the recipient states.

⁶ TVA. Form 10-K Annual Report, p.11 (11/16/2012) <http://investor.shareholder.com/tva/secfiling.cfm?filingID=1376986-12-43>.

⁷ Hatton, Tom. 2013. "International Isotopes CEO on PGDP Site Interest." WKMS, April 17. <http://wkms.org/post/international-isotopes-ceo-pgdp-site-interest>.

Efforts to Meet Region's Growing Power Needs Within TVA's Debt Limit

One concern for the future of TVA's PILOTs in the region and among Tennessee's counties is the effect of financing arrangements for new generating capacity. In order to stay within the \$30 billion debt ceiling imposed on it by the Congress in 1979, TVA has resorted to new financing methods that could affect the distribution of PILOT funds and negatively affect county and city funds. One technique is the leasing of some generating facilities. Shortly before the 2009 Electric Generation and Transmission Cooperative Act was passed, TVA entered into an agreement with a group of its distributors organized as the Seven States Power Corporation, a non-profit company. Seven States purchased an interest in TVA's Southaven, Mississippi, power plant with the agreement that TVA would continue to operate it.⁸ Under this sale-and-lease-back arrangement, all sales of electricity produced at Southaven are through TVA and, therefore, accounted for as TVA revenues. Consequently, revenues from the plant remain subject to the PILOT allocation to states.

Leasing arrangements such as the one in Southaven do not change the total amount of the PILOT under the TVA formula, nor do they change the allocation across states. Section 15d(g) of the Tennessee Valley Authority Act of 1933 says that

. . . [p]ower generating and related facilities operated by the Corporation under lease and lease-purchase agreements shall constitute power property held by the Corporation within the meaning of section 13 of this Act . . .

This provision causes facilities operated by TVA under leases to be included in the calculation of the value of power-producing property under Section 13, which means that the value of TVA property in the state where this is done does not change.

Although the change in ownership of the Southaven plant doesn't affect the PILOT allocation across states, it does affect the PILOT distribution to the state of Mississippi. The amount of the TVA PILOT that goes through any particular state's own allocation formula is decreased to the extent that the new plant owners must pay taxes to

⁸ More information about the plant can be found on TVA's website at <http://www.tva.com/sites/southaven.htm>.

the state or local governments. Section 15d(g) of the TVA Act goes on to say that

. . . that portion of the payment due for any fiscal year under said section 13 to a State where such facilities are located which is determined or estimated by the Board to result from holding such facilities or selling electric energy generated thereby shall be reduced by the amount of any taxes or tax equivalents applicable to such fiscal year paid by the owners or others on account of said facilities to said State and to local taxing jurisdictions therein.

To understand the effect of this second provision, consider the Southaven plant and the Caledonia plant, also in Mississippi, which has a similar sale-and-lease-back arrangement.⁹ Because of the change in ownership, the plants are subject to state and local taxes. Consequently, Mississippi's allocation was reduced by \$5.5 million in 2011 and by \$ 6.0 million in 2012.¹⁰ This works much like the \$3+ million in direct payments TVA makes to counties in Tennessee. Direct payments are taken off the top of TVA's PILOTs to each state, reducing the amount allocated through the state's statutory formula. The amount allocated through Tennessee's formula, including the amount retained by the state in its general fund, would be reduced by any taxes paid on account of any plant operated through a sale-and-lease-back arrangement, if that were to occur. Tennessee might want to mitigate that reduction by modifying its allocation formula to offset the direct payments of taxes by, for example, reducing the allocation to any particular jurisdiction by the amount of the reimbursement TVA made to the plant owners. It is possible, of course, that the reimbursement amount could be greater than the allocation through the state formula to those jurisdictions, so considerable thought would need to go into making such a change.

According to TVA's latest budget proposal, "TVA may seek to enter into similar arrangements for other assets in the future, potentially including assets under construction. While such leasing transactions allow TVA to diversify its asset financing program, financing an asset by using the proceeds of leasing transactions is typically more costly

⁹ More information about the plant can be found on TVA's website at <http://www.tva.com/sites/caledonia.htm>.

¹⁰ Schoerner, Andy. "Tax Equivalent Payments: Sections 13 and 15d(g) of the TVA Act." Presentation to the Association of Tennessee Valley Governments, Knoxville, TN, January 25, 2012.

to TVA than financing an asset with the proceeds of Bonds.”¹¹ TVA has chosen a somewhat different strategy to raise funds for generating expansions in Tennessee without approaching its debt ceiling. Thus far, arrangements in Tennessee have been lease-and-lease-back agreements, which fortunately do not jeopardize the amount of the PILOT controlled by Tennessee’s allocation formula. An example is the natural gas combined cycle plant built in 2010 in Hawkins County next to the John Sevier fossil plant and leased to a private company in January 2012. The company paid TVA \$1 billion for the lease and leased the plant back to TVA for 30 years. It is managed by TVA employees.¹² This lease arrangement changes neither the ownership of the property nor TVA revenues and so has no effect on the PILOT across states or within Tennessee.

Of course, a shifting of generating operations between states could affect the PILOT funds received by Tennessee and its local governments. As a consequence of meeting the demands of economic growth in the TVA service region while staying under its debt limit, TVA’s financing has already changed the balance of production between Tennessee and other states. As these changes occur, the balance of PILOT distributions will shift from Tennessee to those other states.

¹¹ Tennessee Valley Authority 2013 *Budget Proposal and Management Agenda*, p. 61.

¹² More information about the plant can be found on TVA’s website at http://www.tva.com/sites/johnsevier_cc.htm.

Appendix A

The TVA Act of 1933 (TVA Act) specifically directs that 5% of the agency's "gross proceeds" be paid as payments in lieu of taxes (PILOTs) to states and local governments where the authority owns and operates property. (48 Stat. 58-59, 16 U.S.C. § 831.) TVA interprets "gross proceeds" as their operating revenues from the sale of power to municipalities, cooperatives, and industries. The TVA Act specifically excludes sales to federal agencies from the PILOT calculation. Payments to each state are based on the amount of TVA-owned property and sales in each state. Tennessee's share based on those two factors has been close to 60% of the total each year.

Each state determines its own method of distributing the payments. The following chart shows the formula used by the State of Tennessee in distributing the funds among the state government, its agencies, counties, and cities.

Tennessee Valley Authority (Tennessee State Revenue Sharing Act)

Title 67, Chapter 9, Part 1

From the Allocation of TVA Payments in Lieu of Taxes in Tennessee

(after direct payments to counties and 1977-78 base payment to state, counties, and cities)

	Basis of Apportionment <i>(§ 67-9-101)</i>	Proration to Counties & Municipalities <i>(§ 67-9-102)</i>
Paid to areas with TVA construction <i>(remainder allocated to CTAS, TACIR and Four Lakes Regional Development Authority)</i>	3%	
Retained by the State	48.5%	
Paid to Local Governments	48.5%	
<i>Counties—70% of Local Share</i>		
<i> Based on Percent of State Population</i>		30% <i>(14.55% of total)</i>
<i> Based on Percent of State Land</i>		30% <i>(14.55% of total)</i>
<i> Based on County's Percent of TVA Acreage in Tennessee</i>		10% <i>(4.85% of total)</i>
<i>Municipalities—30% of Local Share Based on Percent of State Population</i>		30% <i>(14.55% of total)</i>
Total Allocated by State	100%	

Appendix B

Distribution of Counties' Share of TVA Payments in Lieu of Taxes to Tennessee

Distribution of Counties' Share of TVA Payments in Lieu of Taxes to Tennessee
by Federal Fiscal Year

County	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Anderson	\$1,136,571	\$1,147,126	\$1,100,866	\$1,094,873	\$934,090	\$896,340	\$807,830	\$723,977
Bedford	797,382	806,367	732,398	712,743	613,168	584,982	518,696	451,249
Benton	1,708,401	1,727,685	1,633,032	1,469,604	1,401,209	1,340,962	1,198,088	1,052,037
Bledsoe	490,848	496,357	468,146	457,660	399,249	380,872	337,608	293,734
Blount	1,438,757	1,454,611	1,326,878	1,286,226	1,134,494	1,083,520	964,714	843,309
Bradley	1,047,433	1,058,574	981,379	960,945	837,850	799,630	710,254	618,140
Campbell	1,302,746	1,317,495	1,254,904	1,169,473	1,078,212	1,030,258	917,058	801,485
Cannon	366,014	370,013	348,509	341,387	298,687	285,388	254,119	222,362
Carroll	777,115	785,932	758,072	740,922	645,493	615,382	544,590	472,814
Carter	822,077	831,293	810,761	745,961	698,155	666,462	592,145	516,217
Cheatham	551,793	558,053	525,121	513,074	447,185	426,323	377,438	327,601
Chester	396,185	400,680	374,276	365,940	318,671	303,804	268,863	233,336
Claiborne	940,195	950,780	895,244	936,118	758,514	724,633	644,749	563,306
Clay	275,086	278,207	265,325	259,238	225,852	215,315	190,520	165,364
Cocke	746,880	754,576	718,123	687,170	621,735	596,017	535,626	474,162
Coffee	959,016	970,045	908,690	918,183	774,411	738,675	654,240	568,074
Crockett	357,050	361,100	346,011	338,213	294,696	280,950	248,644	215,819
Cumberland	1,036,458	1,048,212	952,613	930,158	810,911	772,553	683,844	593,628
Davidson	4,576,766	4,628,107	4,361,282	4,268,764	3,719,317	3,548,236	3,150,241	2,741,167
Decatur	618,088	624,690	593,986	665,095	522,978	500,977	449,017	396,129
Dekalb	409,085	413,726	389,484	379,875	330,942	315,424	279,168	242,354
Dickson	806,824	816,097	813,609	795,534	692,931	660,684	539,720	468,683
Dyer	761,219	769,856	736,296	719,928	626,754	597,516	528,867	459,039
Fayette	944,181	954,893	851,112	831,587	724,560	690,757	611,243	530,535
Fentress	608,127	615,027	576,256	563,081	490,536	467,651	413,789	359,152
Franklin	1,109,196	1,121,190	1,043,522	1,013,308	1,010,611	966,969	863,995	758,992
Gibson	914,884	925,264	885,645	865,603	754,393	719,199	636,604	552,550
Giles	798,972	807,970	773,003	755,611	664,046	633,342	561,145	487,817
Grainger	973,279	983,827	926,382	680,311	794,673	761,644	683,527	603,716
Greene	1,095,024	1,107,326	1,039,792	1,049,044	887,570	846,757	751,089	653,609
Grundy	449,323	454,374	437,177	427,238	372,782	355,584	315,125	274,306
Hamblen	886,145	895,993	851,911	675,487	732,315	700,222	624,839	547,661
Hamilton	3,421,361	3,459,494	3,270,907	3,118,856	2,779,016	2,655,392	2,364,658	2,066,358
Hancock	264,528	267,529	253,632	247,774	215,902	205,831	182,124	158,082
Hardeman	838,912	848,431	814,763	796,857	693,469	661,117	585,020	507,773
Hardin	1,073,418	1,085,365	1,030,245	988,564	873,193	834,634	743,653	651,117
Hawkins	1,278,803	1,291,456	1,233,682	1,150,390	1,074,451	1,032,898	935,449	835,997
Haywood	660,525	668,026	642,046	637,295	544,818	515,028	455,768	393,776
Henderson	834,487	844,041	791,075	905,335	678,128	646,756	572,765	501,545
Henry	1,664,871	1,683,664	1,591,410	1,590,702	1,463,018	1,398,714	1,246,503	1,091,060
Hickman	779,742	788,395	736,402	719,850	629,393	600,831	533,622	465,429
Houston	412,591	417,208	393,999	328,036	336,616	321,852	286,802	251,095

Tennessee Valley Authority's Payments in Lieu of Taxes

County	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Humphreys	1,547,147	1,564,093	1,477,349	1,434,579	1,256,834	1,204,030	1,078,971	951,361
Jackson	379,483	383,788	361,090	352,806	307,583	293,234	259,466	225,206
Jefferson	997,527	1,006,976	938,892	785,695	834,736	804,424	733,143	660,303
Johnson	489,034	494,287	470,204	430,290	404,989	387,514	346,402	304,577
Knox	3,493,517	3,531,930	3,256,384	3,159,403	2,786,006	2,661,627	2,371,547	2,073,667
Lake	217,655	220,124	211,242	206,548	179,775	171,388	151,667	131,641
Lauderdale	647,859	655,207	624,612	610,913	531,789	506,990	448,718	389,569
Lawrence	882,533	892,513	847,209	828,107	721,615	688,088	609,342	529,323
Lewis	360,367	364,419	342,683	334,886	292,224	278,742	247,028	214,839
Lincoln	785,435	794,280	749,557	732,646	639,139	609,597	540,171	469,628
Loudon	1,127,861	1,137,769	1,049,161	982,871	933,470	902,549	829,714	755,218
Macon	447,046	452,119	423,871	414,542	360,812	343,979	304,447	264,247
Madison	1,190,421	1,203,913	1,145,433	1,123,926	974,594	929,206	822,996	714,545
Marion	1,169,001	1,181,424	1,127,850	854,741	954,757	916,810	827,270	727,638
Marshall	578,726	585,187	540,818	528,833	461,721	440,638	391,081	340,674
Maury	1,167,122	1,180,242	1,078,721	1,032,125	910,725	868,693	770,522	670,454
McMinn	886,466	895,699	853,788	834,082	738,457	707,762	635,384	561,581
McNairy	723,650	731,860	690,053	674,317	587,867	560,441	495,941	430,332
Meigs	777,159	785,769	741,479	626,377	636,529	609,630	545,895	480,751
Monroe	1,580,511	1,596,657	1,495,898	1,483,670	1,326,460	1,273,877	1,149,767	1,023,029
Montgomery	1,642,365	1,660,987	1,412,457	1,381,430	1,202,738	1,146,677	1,015,730	881,770
Moore	202,544	204,788	183,409	190,208	174,674	166,891	148,482	129,755
Morgan	662,374	669,848	624,298	610,599	532,107	507,451	449,441	390,574
Obion	748,723	757,216	731,502	714,788	622,721	593,677	525,440	456,085
Overton	570,458	576,930	539,338	526,787	459,101	437,683	387,320	336,178
Perry	658,738	665,973	627,042	704,031	539,318	515,842	460,368	403,993
Pickett	189,928	192,082	181,526	177,361	154,520	147,311	130,341	113,131
Polk	787,770	794,908	758,495	726,080	674,995	651,252	595,293	538,431
Putnam	860,410	870,164	792,789	775,274	675,703	644,214	570,514	495,279
Rhea	1,146,610	1,158,702	1,089,000	1,006,074	935,505	897,809	808,729	717,701
Roane	1,591,648	1,607,852	1,535,851	1,365,497	1,293,798	1,243,271	1,124,395	1,002,921
Robertson	897,839	908,015	811,532	793,292	691,112	658,917	583,468	506,561
Rutherford	2,312,637	2,338,588	1,817,568	1,781,108	1,549,992	1,478,748	1,312,732	1,142,763
Scott	665,256	672,804	634,567	620,110	540,212	515,041	455,750	395,573
Sequatchie	363,022	367,039	333,743	326,486	285,434	272,538	242,207	211,317
Sevier	1,235,571	1,249,480	1,100,751	1,072,176	940,360	897,199	795,983	692,754
Shelby	6,939,521	7,015,996	6,980,900	6,838,956	5,970,736	5,701,141	5,074,993	4,431,390
Smith	477,683	482,832	454,953	460,698	388,396	371,473	331,686	291,251
Stewart	2,763,366	2,783,192	2,590,836	3,884,293	2,183,971	2,091,312	1,871,214	1,646,066
Sullivan	1,768,826	1,788,563	1,753,034	1,591,397	1,469,498	1,403,556	1,249,264	1,091,153
Sumner	1,618,297	1,636,538	1,432,404	1,443,937	1,221,709	1,165,413	1,033,818	899,125
Tipton	842,544	852,092	769,609	752,240	655,293	624,771	553,237	480,325
Trousdale	209,807	211,923	200,505	210,229	174,296	167,342	150,981	149,484
Unicoi	301,897	305,319	292,625	285,968	249,225	237,612	210,377	182,640
Union	1,058,960	1,070,325	1,012,221	856,127	878,222	842,526	757,988	671,511
Van Buren	330,195	333,869	315,160	292,671	271,504	259,207	230,213	200,818
Warren	746,379	754,395	722,461	737,504	623,054	595,944	532,313	467,512
Washington	1,150,766	1,163,545	1,063,613	1,038,675	908,762	867,560	771,388	672,889

Tennessee Valley Authority's Payments in Lieu of Taxes

County	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Wayne	845,916	855,513	807,521	789,117	688,056	655,996	580,465	503,947
Weakley	806,419	815,559	782,975	769,342	666,516	635,483	560,540	486,695
White	577,315	583,797	563,790	520,087	468,648	447,199	382,465	333,099
Williamson	1,776,427	1,796,341	1,419,606	1,393,894	1,213,988	1,158,348	1,028,293	895,328
Wilson	1,314,518	1,329,268	1,147,797	1,124,413	979,225	934,233	828,925	721,423
Total	\$98,843,609	\$99,921,756	\$93,348,135	\$91,294,220	\$80,028,466	\$76,472,933	\$68,077,586	\$59,592,583

Appendix C

Distribution of Cities' Share of TVA Payments in Lieu of Taxes to Tennessee

Distribution of Cities' Share of TVA Payments in Lieu of Taxes to Tennessee
by Federal Fiscal Year

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Adams	\$7,219	\$7,314	\$6,370	\$6,226	\$5,428	\$5,254	\$4,697	\$4,115
Adamsville	25,281	25,615	22,429	21,927	19,129	18,522	16,569	14,529
Alamo	28,071	28,443	26,925	26,319	22,944	22,212	19,856	17,395
Alcoa	96,351	97,629	87,037	85,078	74,166	71,799	64,180	56,223
Alexandria	11,016	11,162	9,161	8,954	7,806	7,557	6,755	5,917
Algood	39,856	40,385	35,450	34,652	30,207	29,243	26,140	22,899
Allardt	7,230	7,326	7,225	7,062	6,157	5,960	5,328	4,667
Altamont	11,917	12,075	12,784	12,497	10,894	10,546	9,427	8,258
Ardmore	13,833	14,016	13,392	13,091	11,412	11,047	9,875	8,651
Arlington	131,338	133,080	109,241	106,782	93,087	70,462	62,985	36,646
Ashland City	51,785	52,472	45,578	44,552	38,838	37,598	33,609	26,469
Athens	153,617	155,653	150,203	146,825	128,013	123,931	110,795	97,077
Atoka	95,644	96,912	94,566	88,983	77,571	57,474	51,375	44,105
Atwood	10,697	10,839	11,254	11,001	9,590	9,284	8,298	7,270
Auburntown	3,068	3,108	2,836	2,772	2,417	2,339	2,091	1,832
Baileytown	4,915	4,980	5,672	5,544	4,833	4,679	4,182	3,664
Baneberry	5,497	5,570	5,278	5,159	4,498	4,354	3,037	2,661
Bartlett	622,796	631,057	528,413	516,518	450,272	435,898	389,643	315,166
Baxter	15,566	15,773	14,394	14,070	12,265	11,874	10,614	9,298
Bean Station	34,303	32,655	29,249	28,590	24,923	24,128	21,568	18,894
Beersheba Spring	5,440	5,512	6,223	6,083	5,303	5,134	4,589	4,020
Bell Buckle	5,702	5,778	4,558	4,455	3,884	3,760	3,361	2,944
Belle Meade	33,208	33,648	33,120	32,375	28,222	27,321	24,422	21,394
Bells	27,791	28,160	26,030	25,444	22,181	21,473	19,194	16,815
Benton	15,794	16,004	15,148	14,807	12,908	12,496	10,580	9,269
Berry Hill	6,124	6,205	7,585	7,414	6,463	6,257	5,593	4,900
Bethel Springs	8,188	8,297	8,587	8,393	7,317	7,083	6,332	5,547
Big Sandy	7,032	7,116	6,509	6,378	5,647	5,488	4,978	4,445
Blaine	21,165	21,446	18,974	18,030	15,717	14,714	13,153	11,522
Bluff City	20,213	20,475	17,995	17,600	15,400	14,923	13,387	11,783
Bolivar	61,774	62,594	65,295	63,825	55,639	53,863	48,147	42,178
Braden	3,216	3,259	3,050	2,981	2,599	2,516	2,249	1,970
Bradford	11,975	12,133	12,549	12,267	10,697	10,356	9,260	8,115
Brentwood	422,625	428,231	396,833	387,900	338,150	327,355	254,072	222,573
Brighton	31,189	31,603	29,665	28,997	25,278	24,471	21,875	19,163
Bristol	308,066	312,105	291,356	284,878	247,475	239,688	214,632	187,184
Brownsville	117,533	119,090	121,121	118,398	103,234	99,944	89,356	78,298
Bruceton	16,855	17,078	17,488	17,095	14,902	14,427	12,896	11,297
Bulls Gap	8,416	8,528	8,035	7,854	6,847	6,628	5,925	5,190
Burlison	4,847	4,911	5,098	4,983	4,344	4,205	3,759	3,293

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Burns	16,741	16,963	16,194	15,830	13,800	13,359	11,336	9,930
Byrdstown	9,157	9,279	10,162	9,933	8,659	8,383	7,493	6,564
Calhoun	5,588	5,662	5,582	5,456	4,756	4,605	4,116	3,606
Camden	40,848	41,390	43,080	42,110	36,709	35,537	31,766	27,828
Carthage	26,297	26,646	25,332	24,762	21,586	20,897	18,680	16,364
Caryville	26,195	26,542	25,411	24,839	21,653	20,962	18,738	16,415
Cedar Hill	3,581	3,628	3,354	3,278	2,858	2,766	2,473	2,166
Celina	17,049	17,275	15,519	15,170	13,224	12,802	11,444	10,025
Centertown	2,771	2,808	2,892	2,827	2,465	2,386	2,133	1,868
Centerville	41,714	42,265	42,844	41,883	36,532	35,371	31,634	27,732
Chapel Hill	16,479	16,697	13,302	13,003	11,335	10,973	9,809	8,593
Charleston	7,424	7,522	7,090	6,930	6,041	5,849	5,228	4,580
Charlotte	14,084	14,271	18,580	18,162	15,833	15,327	9,867	8,382
Chattanooga	1,955,139	1,980,503	1,793,597	1,754,192	1,534,726	1,487,106	1,333,868	1,173,831
Church Hill	76,827	77,847	66,578	65,079	56,732	54,921	49,093	43,007
Clarksburg	4,482	4,541	3,207	3,135	2,733	2,646	2,365	2,072
Clarksville	1,515,943	1,536,051	1,164,312	1,138,105	992,144	960,473	858,558	752,122
Cleveland	471,568	477,813	421,870	412,391	359,597	348,142	310,384	271,998
Clifton	30,722	31,129	34,279	33,508	29,210	28,278	25,277	22,143
Clinton	114,355	115,843	108,017	105,634	92,359	89,478	80,210	70,529
Coalmont	9,591	9,718	10,669	10,428	9,091	8,801	7,867	6,892
Collegedale	94,446	95,699	73,307	71,657	62,467	60,473	54,056	47,354
Collierville	519,443	508,019	498,590	487,367	424,860	389,193	347,894	304,763
Collinwood	11,199	11,347	11,524	11,265	9,820	9,506	8,498	7,444
Columbia	401,400	406,646	377,900	369,526	322,890	312,771	280,208	246,200
Cookeville	348,409	351,679	299,982	293,230	255,622	245,038	216,190	189,387
Coopertown	48,785	49,433	40,728	38,612	33,660	32,585	29,127	25,516
Copperhill	4,037	4,090	5,751	5,621	4,900	4,744	4,240	3,715
Cornersville	13,616	13,797	11,704	11,441	9,225	8,931	7,983	6,993
Cottage Grove	1,004	1,017	1,092	1,067	930	901	805	705
Covington	103,068	104,435	95,241	93,097	81,157	78,566	70,229	61,523
Cowan	20,058	20,321	20,169	19,721	17,223	16,682	14,938	13,117
Crab Orchard	8,576	8,689	9,431	9,218	8,036	7,780	6,954	6,092
Cross Plains	19,546	19,805	17,522	17,128	14,931	14,454	12,921	11,319
Crossville	123,104	124,737	117,411	114,768	100,049	96,855	86,577	69,810
Crump	16,285	16,501	17,117	16,732	14,586	14,120	12,622	11,057
Cumberland City	16,713	16,760	16,723	16,643	16,197	16,100	15,789	15,464
Cumberland Gap	5,633	5,708	2,656	2,596	2,263	1,894	1,693	1,483
Dandridge	32,878	33,303	24,196	23,669	20,738	20,101	18,054	15,917
Dayton	84,557	85,645	73,789	72,185	63,254	61,317	55,081	47,478
Decatur	18,223	18,465	16,048	15,687	13,675	13,238	11,834	10,141
Decaturville	9,963	10,094	9,743	9,525	8,313	8,050	7,204	6,320
Decherd	26,945	27,303	25,297	24,728	21,559	20,872	18,659	16,349
Dickson	165,789	167,988	216,906	212,024	184,831	178,930	101,606	89,009
Dover	16,159	16,374	16,228	15,863	13,828	13,387	11,966	10,483
Dowelltown	4,048	4,102	3,399	3,322	2,896	2,804	2,506	2,195
Doyle	6,124	6,205	6,347	6,204	5,409	5,236	4,680	4,100

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Dresden	34,268	34,723	35,067	34,278	29,881	26,504	23,692	20,755
Ducktown	5,417	5,489	4,805	4,697	4,095	3,964	3,543	3,104
Dunlap	54,932	55,661	52,983	51,791	45,152	38,763	34,652	30,359
Dyer	26,696	27,050	27,077	26,467	23,073	22,336	19,966	17,491
Dyersburg	195,518	198,112	196,402	191,981	167,359	162,016	144,824	126,869
Eagleville	6,888	6,979	6,325	6,182	5,389	5,217	4,664	3,373
East Ridge	239,240	242,414	232,279	227,051	197,930	191,612	171,279	150,044
Eastview	8,040	8,146	6,955	6,798	5,926	5,737	5,128	4,493
Elizabethton	162,949	165,094	159,034	155,483	135,707	131,416	117,608	103,187
Elkton	6,591	6,679	6,820	6,666	5,811	5,626	4,232	3,707
Englewood	18,661	18,893	19,084	18,682	16,438	15,952	14,385	12,749
Enville	2,155	2,184	2,588	2,530	2,206	2,135	1,909	1,672
Erin	15,099	15,299	16,768	16,391	14,289	13,832	12,365	10,832
Erwin	69,553	70,476	65,274	63,805	55,625	53,850	48,139	42,173
Estill Springs	25,832	26,143	28,214	27,633	24,396	23,694	21,434	19,074
Ethridge	5,303	5,373	6,032	5,896	5,140	4,976	4,448	3,897
Etowah	39,799	40,327	41,223	40,295	35,127	34,006	30,397	26,629
Fairview	88,037	89,205	78,934	77,158	67,262	65,115	58,205	42,164
Farragut	235,785	238,913	221,892	216,897	189,079	183,043	163,620	128,817
Fayetteville	77,906	78,939	79,369	77,584	67,640	65,102	58,199	50,990
Finger	3,398	3,443	3,939	3,850	3,356	3,249	2,904	2,544
Forest Hills	54,875	55,603	53,006	51,812	45,167	43,725	39,085	34,240
Franklin	712,731	722,184	632,821	618,580	539,262	458,859	410,183	337,567
Friendship	7,623	7,724	6,847	6,693	5,835	5,649	5,050	4,425
Friendsville	10,412	10,550	10,016	9,790	8,535	8,262	7,386	6,470
Gadsden	5,360	5,431	6,223	6,083	5,303	5,134	4,589	4,020
Gainesboro	10,970	11,116	9,892	9,669	8,429	8,160	7,294	6,390
Gallatin	345,284	349,864	269,158	263,099	229,356	222,034	198,473	173,867
Gallaway	7,755	7,857	7,495	7,326	6,387	6,183	5,527	4,842
Garland	3,535	3,582	3,691	3,608	3,145	3,045	2,722	2,384
Gates	7,378	7,476	10,140	9,911	8,640	8,364	7,477	6,550
Gatlinburg	44,977	45,573	38,060	37,204	32,432	31,397	28,065	24,586
Germantown	457,555	448,845	461,148	450,768	392,955	380,411	340,044	292,259
Gibson	4,516	4,576	4,659	4,554	3,970	3,843	3,436	3,010
Gilt Edge	5,440	5,512	5,503	5,379	4,689	4,540	4,058	3,555
Gleason	16,479	16,697	16,464	16,094	14,030	13,582	12,141	10,635
Goodlettsville	181,560	183,968	166,118	162,379	141,553	137,034	122,493	100,175
Gordonsville	13,833	14,016	14,045	13,729	11,968	11,586	8,846	7,749
Grand Junction	3,706	3,755	3,612	3,531	3,078	2,980	2,664	2,334
Graysville	17,129	17,356	17,342	16,952	14,778	14,306	12,788	11,202
Greenback	12,134	12,295	10,736	10,494	9,149	8,856	7,917	6,935
Greenbrier	73,361	74,334	60,467	59,106	51,525	49,880	44,587	39,059
Greeneville	171,981	174,259	174,122	170,208	146,689	142,013	126,967	111,252
Greenfield	24,883	25,213	24,848	24,289	21,174	20,498	18,323	16,051
Gruetli-Laager	20,675	20,949	21,011	20,538	17,904	17,332	15,493	13,572
Guys	5,314	5,385	5,436	5,313	4,632	4,484	4,008	3,511
Halls	25,716	26,057	26,008	25,422	22,162	21,454	19,178	16,800

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Harriman	75,412	76,373	78,894	77,186	67,671	65,606	58,963	52,024
Harrogate	50,051	50,715	49,798	48,677	42,434	41,080	36,720	32,168
Hartsville	27,016	27,374	26,953	26,346	22,967	22,234	19,875	17,411
Henderson	71,947	72,901	69,718	68,148	59,408	57,511	51,409	42,723
Hendersonville	585,836	593,607	485,760	474,826	408,097	394,633	352,757	296,955
Henning	10,777	10,920	13,707	13,399	11,680	11,307	10,107	8,854
Henry	5,291	5,362	5,852	5,720	4,987	4,827	4,315	3,780
Hickory Valley	1,129	1,144	1,531	1,496	1,304	1,263	1,129	989
Hohenwald	43,098	43,666	42,501	41,550	36,253	35,104	31,406	27,544
Hollow Rock	8,188	8,297	10,837	10,594	9,235	8,940	7,991	7,001
Hornbeak	4,835	4,899	4,895	4,785	4,172	4,038	3,610	3,162
Hornsby	3,455	3,501	3,444	3,366	2,934	2,841	2,539	2,224
Humboldt	96,388	97,667	106,544	104,145	90,789	87,891	78,564	68,825
Huntingdon	45,444	46,047	48,943	47,841	41,705	40,374	36,090	31,615
Huntland	9,944	10,076	10,309	10,076	8,784	8,504	7,601	6,659
Huntsville	17,482	15,310	12,694	12,409	10,817	10,472	9,361	8,200
Iron City	-	-	-	4,048	3,529	3,416	3,054	2,675
Jacksboro	23,036	23,341	21,236	20,758	18,096	17,518	15,659	13,718
Jackson	745,213	755,078	672,772	657,664	573,515	555,257	496,502	435,140
Jamestown	22,340	22,636	20,696	20,230	17,635	17,072	15,261	13,369
Jasper	37,393	37,889	36,170	35,356	30,821	29,837	26,671	23,364
Jefferson City	92,199	93,416	97,486	95,301	83,134	80,494	64,828	56,844
Jellico	26,856	27,212	27,549	26,929	23,475	22,726	20,315	17,796
Johnson City	723,185	732,738	643,659	629,238	547,397	528,607	469,333	408,052
Jonesborough	57,601	58,365	52,297	47,456	41,370	40,049	35,799	31,361
Kenton	14,608	14,802	14,698	14,367	12,524	12,124	10,838	9,494
Kimball	15,908	16,119	14,765	14,433	12,582	12,180	10,888	9,538
Kingsport	576,588	569,376	516,573	498,257	430,623	416,876	372,640	326,441
Kingston	70,490	71,387	62,060	60,726	53,299	51,688	46,502	41,086
Kingston Springs	31,429	31,846	31,207	30,504	26,592	25,743	23,011	20,159
Knoxville	2,077,360	2,104,418	1,994,445	1,950,396	1,705,060	1,651,826	1,480,526	1,301,625
Lafayette	51,021	51,697	43,721	42,737	37,256	36,066	32,239	28,242
Lafollette	85,190	86,318	89,935	87,915	76,660	74,218	66,360	58,153
Lagrange	1,517	1,537	1,531	1,496	1,304	1,263	1,129	989
Lake City	20,810	21,079	21,747	21,269	18,605	18,027	16,167	14,225
Lakeland	141,749	143,630	122,082	119,334	104,028	100,708	66,479	58,237
Lakesite	20,823	21,100	21,607	21,121	18,412	17,824	15,933	13,958
Lakewood	-	-	26,345	25,752	22,449	21,733	19,427	17,018
Lavergne	371,627	376,557	297,405	290,711	253,426	234,669	209,767	156,740
Lawrenceburg	118,919	120,496	121,496	118,762	103,530	100,225	89,590	78,482
Lebanon	299,451	303,412	280,015	273,730	238,723	203,973	182,412	159,895
Lenoir City	100,076	101,383	78,264	76,537	66,916	64,829	58,111	51,096
Lewisburg	127,255	128,934	117,859	115,221	100,530	97,342	87,084	76,371
Lexington	87,461	88,618	83,398	81,526	71,095	68,832	61,549	53,943
Liberty	3,535	3,582	4,130	4,037	3,519	3,407	3,046	2,668
Linden	10,362	10,499	11,430	11,172	9,740	9,430	8,430	7,386
Livingston	46,277	46,890	44,678	43,672	38,071	36,856	32,945	28,860

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Lobelville	10,229	10,365	11,535	11,276	9,829	9,516	8,506	7,451
Lookout Mountain	20,892	21,169	22,508	22,001	19,179	18,567	16,597	14,539
Loretto	19,546	19,805	19,919	19,471	16,974	16,432	14,688	12,867
Loudon	64,636	65,450	53,645	52,511	46,196	44,826	40,416	35,811
Louisville	27,814	28,183	23,847	23,310	20,320	19,672	17,584	15,041
Luttrell	12,248	12,410	13,212	12,915	11,258	10,899	9,742	8,535
Lynchburg	6,596	6,683	5,667	5,541	4,839	4,687	4,198	3,686
Lynnville	3,328	3,372	4,613	4,511	3,939	3,815	4,346	3,814
Madisonville	52,195	52,888	44,329	43,331	37,774	36,568	32,687	28,635
Manchester	115,201	116,729	106,259	103,867	90,545	87,655	78,354	68,639
Martin	131,249	132,984	118,747	116,083	101,248	98,029	87,671	76,853
Maryville	314,015	318,180	260,391	254,530	221,885	214,635	191,859	168,073
Mason	18,349	18,592	15,755	15,401	13,426	10,110	9,037	7,917
Maury City	7,686	7,788	9,037	8,833	7,700	7,455	6,664	5,837
Maynardville	27,517	27,882	20,054	19,603	17,089	16,543	14,788	12,954
McEwen	20,110	20,375	19,307	18,876	16,475	15,954	14,277	12,526
McKenzie	60,554	61,357	59,589	58,248	50,777	49,156	43,940	38,492
McLemoresville	4,014	4,067	3,432	3,355	2,925	2,831	2,531	2,217
McMinnville	155,407	157,465	144,116	140,878	122,843	118,930	106,337	93,186
Medina	39,674	40,200	32,467	31,736	27,666	17,657	15,784	7,749
Medon	2,577	2,057	3,027	2,959	2,580	2,497	2,232	1,956
Memphis	7,574,020	7,671,873	7,953,145	7,778,558	6,806,191	6,595,204	5,846,314	5,145,927
Michie	6,740	6,829	7,281	7,117	6,205	6,006	5,369	4,703
Middleton	8,051	8,158	7,540	7,370	6,425	6,220	5,560	4,871
Milan	89,531	90,719	88,736	86,739	75,614	73,201	65,433	57,321
Milledgeville	3,022	3,062	3,230	3,157	2,752	2,664	2,382	2,086
Millersville	73,441	74,415	68,975	67,422	58,775	56,899	50,861	38,587
Millington	116,045	117,584	117,411	114,768	100,049	96,855	86,577	75,844
Minor Hill	6,124	6,205	4,918	4,807	4,191	4,057	3,626	3,177
Mitchellville	2,155	2,184	2,330	2,277	1,985	1,922	1,718	1,505
Monteagle	13,593	13,774	13,932	13,619	11,872	11,493	10,273	9,000
Monterey	32,569	33,000	30,645	29,956	26,123	25,291	22,615	19,820
Morrison	7,914	8,019	7,698	7,524	6,559	6,350	5,676	4,972
Morristown	332,273	336,680	290,349	283,813	247,413	239,515	210,796	184,662
Moscow	6,341	6,425	6,426	6,281	5,476	5,301	3,817	3,344
Mosheim	26,936	27,293	23,205	22,683	19,774	19,143	17,111	14,990
Mount Carmel	61,911	62,732	53,962	52,747	45,982	44,514	39,791	34,858
Mount Juliet	279,941	273,520	283,979	277,587	241,985	189,309	169,221	113,478
Mount Pleasant	52,380	53,070	50,908	49,770	43,434	42,059	37,635	33,015
Mountain City	28,863	29,246	28,135	27,501	23,974	23,209	20,746	18,174
Munford	67,590	68,487	65,340	63,869	55,677	46,455	41,525	36,377
Murfreesboro	1,244,300	1,257,603	1,132,786	1,107,309	965,411	756,545	676,364	592,625
Nashville	4,903,958	4,968,915	4,471,129	4,370,642	3,810,975	3,689,537	3,298,761	2,890,647
New Hope	12,339	12,503	11,738	11,474	10,002	9,683	8,655	7,582
New Johnsonville	22,735	23,030	21,925	21,442	18,754	18,171	16,295	14,335
New Market	15,213	15,414	13,887	13,575	11,834	11,456	10,240	8,971
New Tazewell	34,633	35,093	32,355	31,626	27,570	26,690	23,858	20,900

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Newbern	37,781	38,282	33,626	32,870	28,654	27,739	24,796	21,722
Newport	79,345	80,395	81,645	79,811	69,593	67,376	60,242	52,792
Niota	9,643	9,752	10,233	10,035	8,933	8,694	7,925	7,121
Nolensville	66,838	67,724	37,622	36,775	32,058	31,035	27,742	22,528
Normandy	1,608	1,629	1,587	1,551	1,352	1,309	1,170	1,025
Norris	18,577	18,257	16,273	15,907	13,867	13,424	11,999	10,512
Oak Hill	51,648	52,333	53,186	51,988	45,321	43,874	39,218	32,662
Oak Ridge	337,756	342,193	311,492	304,554	265,915	257,530	230,551	202,375
Oakdale	2,418	2,450	2,746	2,684	2,340	2,265	2,025	1,774
Oakland	75,527	76,529	35,663	34,861	30,390	29,419	26,298	23,037
Obion	12,761	12,930	12,762	12,475	10,875	10,528	9,410	8,244
Oliver Springs	36,846	37,334	37,171	36,335	31,675	30,663	27,410	24,011
Oneida	42,787	43,355	43,125	42,154	36,748	35,574	29,999	26,280
Orlinda	9,796	9,926	9,566	9,350	8,151	7,891	4,929	4,318
Orme	1,437	1,456	1,395	1,364	1,189	1,151	1,029	901
Palmer	7,663	7,765	8,170	7,986	6,962	6,740	6,025	5,278
Paris	115,817	117,353	109,871	107,398	93,624	90,635	81,017	70,973
Parkers Crossroads	3,763	3,813	3,196	3,124	2,723	2,637	2,357	2,065
Parrottsville	2,999	3,039	2,994	2,926	2,551	2,469	2,207	1,934
Parsons	27,555	27,914	28,662	28,028	24,497	23,731	21,265	18,690
Pegram	23,868	24,185	24,151	23,607	20,579	19,922	17,808	15,601
Petersburg	6,584	6,666	6,908	6,761	5,943	5,765	5,194	4,597
Philadelphia	7,481	7,580	5,998	5,863	5,111	4,948	4,423	3,875
Pigeon Forge	66,997	67,886	58,205	56,895	49,598	48,014	42,919	37,598
Pikeville	18,337	18,581	20,043	19,592	17,079	16,534	14,779	12,947
Piperton	16,479	16,697	12,582	12,299	10,721	7,807	6,979	4,282
Pittman Center	5,725	5,801	5,368	5,247	4,574	4,428	3,958	3,468
Plainview	24,233	24,555	21,000	20,527	17,894	17,323	15,485	13,565
Pleasant Hill	6,420	6,506	6,122	5,984	5,217	5,050	4,514	3,955
Pleasant View	47,314	47,942	46,861	45,806	34,954	33,838	30,248	21,329
Portland	130,916	132,652	123,128	120,357	104,920	101,571	83,366	73,030
Powells Crossroads	15,076	15,276	15,159	14,818	12,917	12,505	11,178	9,792
Pulaski	89,748	90,938	88,579	86,585	75,480	73,071	65,317	57,219
Puryear	7,652	7,753	7,506	7,337	6,396	6,192	5,535	4,849
Ramer	3,638	3,686	3,984	3,894	3,395	3,286	2,938	2,573
Red Bank	132,866	134,628	139,750	136,604	119,084	115,283	103,050	90,274
Red Boiling Springs	12,681	12,849	11,513	11,254	9,810	9,497	8,489	7,437
Ridgely	20,470	20,741	18,760	18,338	15,986	15,476	13,833	12,118
Ridgeside	4,447	4,506	4,378	4,279	3,730	3,611	3,228	2,828
Ridgetop	21,371	21,654	20,943	20,472	17,846	17,277	15,443	13,529
Ripley	96,305	97,583	88,275	86,288	75,221	72,820	65,093	57,023
Rives	3,718	3,767	3,725	3,641	3,174	3,073	2,747	2,406
Rockford	9,762	9,891	9,588	9,372	8,170	7,910	7,070	6,194
Rockwood	63,428	64,269	66,195	64,705	56,406	54,606	48,811	42,760
Rogersville	50,405	51,073	48,200	47,115	41,072	39,761	35,542	31,136
Rossville	7,572	7,673	4,276	4,180	3,644	3,528	3,153	2,762
Rutherford	13,126	13,300	14,315	13,993	12,198	11,809	10,556	9,247

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Rutledge	14,814	12,965	15,350	13,058	11,383	11,020	9,850	8,629
Salttillo	6,694	3,501	7,788	4,488	3,913	3,788	3,386	2,966
Samburg	2,475	2,507	2,926	2,860	2,493	2,414	2,158	1,890
Sardis	4,345	4,402	5,008	4,895	4,267	4,131	3,693	3,235
Saulsbury	924	936	1,114	1,089	949	919	822	720
Savannah	79,825	80,881	79,318	77,537	67,619	65,466	58,541	51,308
Scotts Hill	11,221	11,370	10,252	10,021	8,736	8,457	7,560	6,623
Selmer	50,137	50,802	51,109	49,959	43,552	42,162	37,689	33,017
Sevierville	168,856	171,096	140,121	136,967	119,401	115,589	103,323	90,514
Sharon	10,805	10,947	11,158	10,908	9,514	9,211	8,238	7,222
Shelbyville	235,852	238,928	186,414	182,307	159,432	154,469	138,497	121,032
Signal Mountain	86,144	87,287	86,936	84,979	74,080	71,715	64,105	56,158
Silerton	1,266	1,283	1,328	1,298	1,132	1,095	498	436
Slayden	2,030	2,057	2,555	2,497	2,177	2,107	1,884	1,650
Smithville	51,659	52,344	44,948	43,936	38,301	37,078	33,144	29,035
Smyrna	455,856	461,902	428,467	418,823	365,107	307,498	274,868	240,791
Sneedville	15,817	16,027	15,204	14,862	12,956	12,542	11,211	9,821
Soddy Daisy	144,988	146,911	129,757	126,836	110,569	107,039	95,681	83,818
Somerville	35,283	35,751	30,059	29,382	25,614	24,796	22,165	19,417
South Carthage	15,076	15,276	14,652	14,323	12,486	12,087	10,805	9,465
South Fulton	26,845	27,201	28,326	27,688	24,137	23,367	20,887	18,298
South Pittsburg	34,439	34,892	37,401	36,566	31,917	30,908	27,663	24,273
Sparta	58,208	57,288	56,986	55,712	48,615	47,076	42,120	36,946
Spencer	18,257	18,500	19,278	18,844	16,427	15,903	14,215	12,453
Spring City	23,962	24,261	24,160	23,647	20,790	20,170	18,175	16,092
Spring Hill	331,121	335,513	264,037	258,094	224,992	217,810	143,770	125,946
Springfield	187,479	189,965	174,772	170,838	148,927	144,173	128,874	112,897
St. Joseph	8,918	9,036	9,329	9,119	7,950	7,696	6,879	6,026
Stanton	5,155	5,223	6,921	6,765	5,898	5,709	5,104	4,471
Stantonville	3,227	3,270	3,511	3,432	2,992	2,896	2,589	2,268
Sunbright	6,295	6,378	6,493	6,347	5,533	5,357	4,788	4,195
Surgoinsville	20,538	20,811	20,943	20,472	17,846	17,277	15,443	13,529
Sweetwater	69,015	67,081	74,382	72,718	63,453	61,443	46,833	41,086
Tazewell	25,328	25,629	25,051	24,487	21,347	20,665	17,966	15,739
Tellico Plains	10,074	10,207	9,705	9,488	8,276	8,013	7,167	6,283
Tennessee Ridge	15,600	15,807	15,013	14,675	12,793	12,384	11,070	9,698
Thompson's Station	25,020	25,352	19,390	18,954	16,523	11,911	10,647	9,327
Three Way	19,489	19,748	18,850	18,426	16,063	15,550	13,900	9,996
Tiptonville	50,907	51,582	53,625	52,417	45,695	44,236	39,542	34,640
Toone	4,151	4,206	3,714	3,630	3,165	3,064	2,738	2,399
Townsend	5,109	5,177	2,746	2,684	2,340	2,265	2,025	1,774
Tracy City	16,889	17,113	18,895	18,470	16,101	15,587	13,933	12,206
Trenton	48,626	49,271	52,702	51,515	44,908	43,475	38,861	34,043
Trezevant	9,796	9,926	10,309	10,076	8,784	8,504	7,601	6,659
Trimble	7,264	7,361	8,193	8,008	6,981	6,758	6,041	5,292
Troy	15,635	15,842	14,326	14,004	12,208	11,818	10,564	9,254
Tullahoma	213,412	216,234	203,176	198,617	173,230	167,722	149,996	131,483

Tennessee Valley Authority's Payments in Lieu of Taxes

City	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Tusculum	30,368	30,771	28,112	27,479	23,955	23,190	20,729	18,159
Unicoi	41,419	41,968	39,602	38,711	33,746	32,669	29,202	25,582
Union City	124,244	125,892	122,397	119,642	104,297	100,967	90,253	79,064
Vanleer	4,505	4,564	5,109	4,994	4,354	4,215	2,573	2,254
Viola	1,494	1,514	1,452	1,419	1,237	1,198	1,070	938
Vonore	16,809	17,032	13,077	12,783	11,143	10,787	9,643	8,447
Walden	21,644	21,932	22,058	21,561	18,796	18,196	16,265	14,248
Wartburg	10,469	10,608	10,016	9,790	8,535	8,262	7,386	6,470
Wartrace	7,424	7,522	7,090	6,930	6,041	5,849	4,548	3,984
Watauga	5,223	5,292	4,535	4,433	3,865	3,741	3,344	2,930
Watertown	16,843	17,067	15,316	14,972	13,052	12,635	11,294	9,894
Waverly	46,813	47,434	45,679	44,651	38,924	37,682	33,683	29,507
Waynesboro	27,928	28,298	25,074	24,509	21,366	20,684	18,489	16,197
Westmoreland	25,157	25,490	23,554	23,024	20,071	19,430	17,369	15,215
White Bluff	36,561	37,046	32,962	32,221	28,088	27,191	20,082	17,105
White House	116,946	118,497	111,312	108,806	94,851	79,188	70,785	62,010
White Pine	25,043	25,375	22,474	21,968	19,151	18,539	16,572	14,517
Whiteville	52,891	53,592	52,218	51,042	44,496	43,076	38,505	33,731
Whitwell	19,375	19,632	18,681	18,261	15,919	15,411	13,775	12,068
Williston	4,505	4,564	3,838	3,751	3,270	3,166	2,830	2,479
Winchester	100,308	101,599	85,513	83,657	73,317	71,073	63,853	56,313
Winfield	11,917	12,075	10,252	10,021	8,736	8,457	7,560	6,623
Woodbury	30,562	30,968	27,324	26,709	23,284	22,540	20,149	17,651
Woodland Mills	4,311	4,368	4,333	4,235	3,692	3,574	3,195	2,799
Yorkville	3,261	3,305	3,297	3,223	2,810	2,720	2,431	2,130
Total	\$41,084,012	\$41,546,075	\$38,728,809	\$37,848,560	\$33,020,379	\$31,496,580	\$27,898,574	\$24,262,144