Tennessee Tax Freeze Jurisdictions & Income Limits

The following counties and cities in Tennessee have adopted the local option Property Tax Freeze program. In order to qualify, an applicant's principal residence must be located within one of these jurisdictions and the applicant must meet age and income limit requirements.

County Tax Freeze

County	Year Adopted	2024 Income Limit	
Anderson	2007	$50,960	
Bledsoe	2011	$36,370	
Blount	2007	$60,000	*1
Bradley	2007	$40,030	
Campbell	2008	$36,370	
Coffee	2008	$44,180	
Davidson	2007	$60,000	*1
DeKalb	2023	$36,370	
Franklin	2008	$44,480	
Hamblen	2007	$37,110	
Hancock	2010	$36,370	
Haywood	2022	$36,370	
Hickman	2008	$36,370	
Knox	2007	$60,000	*1
Madison	2012	$48,800	
Montgomery	2008	$60,000	*1
Roane	2007	$41,090	
Robertson	2008	$60,000	*1
Rutherford	2008	$60,000	*1
Sevier	2008	$46,500	
Shelby	2008	$60,000	*1
Smith	2008	$38,710	
Sumner	2008	$45,900	
Union	2023	$36,370	
Williamson	2008	$65,370	
Wilson	2007	$48,960	

26 Counties Total

City Tax Freeze

City	Year Adopted	County	2024 Income Limit	
Arlington	2012	Shelby	$60,000	*1
Bartlett	2008	Shelby	$60,000	*1
Brownsville	2022	Haywood	$36,370	
Chattanooga	2017	Hamilton	$48,250	
Clarksville	2008	Montgomery	$60,000	*1
Clinton	2008	Anderson	$50,960	
Collierville	2008	Shelby	$60,000	*1
Crossville	2017	Cumberland	$47,650	
Dyersburg	2008	Dyer	$36,730	
Fairview	2008	Williamson	$65,370	
Gallatin	2008	Sumner	$45,900	
Goodlettsville	2008	Davidson	$51,900	
		Sumner	$45,900	
Gordonsville	2008	Smith	$38,710	
Greenbrier	2008	Robertson	$60,000	*1
Hendersonville	2008	Sumner	$45,900	
Jackson	2009	Madison	$48,800	
La Vergne	2019	Rutherford	$60,000	*1
Lakeland	2012	Shelby	$60,000	*1
Lebanon	2013	Wilson	$48,960	
Manchester	2007	Coffee	$44,180	
Memphis	2008	Shelby	$47,810	
Millington	2008	Shelby	$60,000	*1
Murfreesboro	2015	Rutherford	$60,000	*1
Oak Ridge	2010	Anderson	$50,960	
		Roane	$41,090	
Piperton	2008	Fayette	$45,850	
Portland	2008	Robertson	$44,050	
		Sumner	$45,900	
Smyrna	2009	Rutherford	$60,000	*1
South Carthage	2008	Smith	$38,710	
Spring Hill	2009	Maury	$44,700	
		Williamson	$65,370	
Springfield	2008	Robertson	$60,000	*1
Tullahoma	2009	Coffee	$44,180	
		Franklin	$44,480	
Westmoreland	2008	Sumner	$45,900	
White House	2011	Robertson	$60,000	*1
		Sumner	$45,900	
Whitwell	2016	Marion	$36,370	

34 Cities Total

*1 *Local option income limit reported to the Division of Property Assessments.*

Source: State of Tennessee, Comptroller of the Treasury, Division of Property Assessments