



State Board of Equalization

2022 TAX AGGREGATE REPORT OF TENNESSEE

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(Current revision pending approval by the State Board of Equalization)



State Board of Equalization
**2022 TAX AGGREGATE
REPORT OF TENNESSEE**

Pursuant to Tenn. Code Ann. § 4-3-5105

State of Tennessee
State Board of Equalization
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Prepared by
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Division of Property Assessments

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- Population

INTRODUCTION

The Tax Aggregate Report is an annual publication of the State Board of Equalization, as required by Tenn. Code Ann. § 4-3-5105. It contains selected property tax information for cities and counties and, in some instances, statewide totals. Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action.

PROPERTY TAXES

Tennessee's property tax is one of the oldest and most significant sources of revenue for local governments. For purposes of taxation, the Tennessee Constitution (Article II, Section 28) divides all property into three classes: real property, tangible personal property and intangible personal property. The first two classes are further divided into subclasses, and a fixed percentage of value is established at which each subclass is to be assessed. The percentage of value at which property in a subclass is to be assessed is known as assessed value.

Taxes are imposed on the assessed value of property. Tax rates are set by the governing bodies of counties and municipalities while special school district tax rates are generally set by private act of the state legislature. These rates are typically expressed as an amount per \$100 of assessed value. To determine the amount of property tax to be paid by the property owner, the tax rate expressed as a percentage is multiplied by the assessed value of the property.

The taxable classification is based on the actual use, or most likely use if the property is unused. Value, on the other hand, is based on highest and best use (most profitable use at the time, subject to legal, physical and financial limits), which may differ from the actual use. Assessors may disregard highest and best use for "Greenbelt" property (see below), and for certain residential properties isolated in commercial zoning. See Tenn. Code Ann. § 67-5-601(c), known as the "homebelt" law.

REAL PROPERTY

Real property is defined by statute to include land, structures and improvements on land, certain mobile homes and machinery and equipment affixed to the land.

The constitutional subclasses of real property and their assessed value percentages are as follows: industrial and commercial property, 40%; residential property, 25%; farm property, 25%; and public utility property, 55%. Some public utility property is assessed at the lower industrial and commercial percentage pursuant to federal law.

**TANGIBLE
PERSONAL PROPERTY**

Tangible personal property is defined in Tenn. Code Ann. § 67-5-501(13) as “goods, chattels, and other articles of value which are capable of manual or physical possession and certain machinery and equipment, separate and apart from any real property, and the value of which is intrinsic to the article itself.”

For purposes of assessment, tangible personal property has the following three sub classifications and rates of assessment: industrial and commercial property, 30%; public utility property, 55%; and all other tangible personal property, 5%. Some public utility personal property is assessed at the lower industrial and commercial rate pursuant to federal law. Beginning in 1989, state law required standard valuation methods for industrial and commercial property based on acquisition cost less straight line depreciation. In the absence of better evidence, fixed rates of allowable depreciation must be used depending on how the property is categorized.

Farm and non-business tangible personal property are part of the “all other tangible personal property” subclass, which receives a partial exemption under the state constitution along with the assessment percentage of only 5%. The constitutional exemption states that \$7,500 worth of personal household goods and furnishings, wearing apparel and other such tangible personal property in the hands of a taxpayer are exempt from taxation and the exemption is increased to \$15,000 for property owned jointly by a husband and wife. In addition to the constitutional exemption and low rate of assessed value provided for this subclass, there is also a statutory presumption that property in this subclass has no value.

**INTANGIBLE
PERSONAL PROPERTY**

Intangible personal property is defined by statute to include “money, any evidence of debt owed to a taxpayer, any evidence of ownership in a corporation or other business organization having multiple owners, and all other forms of property whose value is expressed in terms of what the property represents rather than its own intrinsic worth.” Included is all personal property not classified as tangible personal property. The assessment level is 40% for this classification unless provided otherwise by statute.

There is a constitutional exemption for non-business checking and savings accounts. Apart from this exemption, the state constitution gives the legislature power to establish subclasses and assessed value percentages for intangible personal property, but currently the statutes impose the tax only on intangible personal property of public utility companies and certain financial companies.

ASSESSMENTS

This publication reports total assessed values of property in each county, municipality and special school district in Tennessee. County totals include all property within the geographic boundaries of the county. Unincorporated areas are not included separately. Municipalities which do not levy a property tax may not have an assessment for property within their boundaries.

Counties in Tennessee are authorized to levy an ad valorem tax on the property within the boundaries of that county. An appraised value must be placed on each property. When the constitutional assessed value percentage is applied to the appraised value of the property, the assessed value of the property has been determined.

MEDIAN APPRAISAL RATIO

Apart from exemptions and property classification distinctions provided by law, the ratio of assessed value to full value must be equal and uniform throughout the state. An appraisal ratio is developed for each county by comparing appraised values recorded for properties to recent sales and/or appraisals. The median appraisal ratio is used to achieve equalization by serving as an adjustment factor to be applied to appraised values of property already recorded at full fair market value.

TAX RATES

Actual Tax Rates

The actual tax rate in a jurisdiction indicates the amount of taxes paid per \$100 of assessed value. In some counties, the basic county tax rate is different for some of the cities. The basic county tax rate is given along with the tax rate for each city and each special school district. The total tax rate combines all applicable tax rates for the jurisdiction.

Weighted Average Effective Tax Rates

The weighted average effective tax rate is calculated by dividing the estimated current value into the total assessment for each county and then multiplying by the total tax rate. It serves as an index that may be used to explain the average tax burden for all property. Personal property has been included in this calculation.

Effective Tax Rates

The effective tax rate expresses taxes as a portion of market value. Different subclasses of property are assessed at different levels; for example, real property for farms and residential property is assessed at 25% of appraised value, industrial and commercial at 40%. However, the value of property shown on the books of the assessor may not be the current market value of the property. For each jurisdiction, the appraisal ratio indicates generally what percent of market value is represented by the appraised value of property. The effective tax rate summarizes the relationships among appraised value, the assessment level and the tax rate. Essentially, the effective tax rate shows what percent taxes are of the appraised value of property. For example, in a jurisdiction with an effective tax rate of 1.00 for a class of property, the annual taxes on that property are equal to one percent of its appraisal value.

**AGRICULTURAL,
FOREST AND
OPEN SPACE LAND
("GREENBELT")**

Property qualifying under statutory criteria may receive an assessment based on use value rather than market value. The Agricultural, Forest and Open Space Land Act of 1976 ("Greenbelt Law") specifies criteria in three categories: agricultural, forest, and open space land. There is a minimum acreage requirement (15 acres for forest and agriculture and 3 acres for open space) and a maximum acreage limit (1,500 acres per county) for any one owner or ownership entity.

PUBLIC UTILITIES

The Office of State Assessed Properties (OSAP) in the Comptroller's office provides assessments for public utility companies to the State Board of Equalization which reviews and adjusts the assessments based on average assessment levels in each county. Federal laws prohibiting tax discrimination against certain kinds of utility property have effectively lowered assessment rates for railroad, airline and motor carrier property to the same rates as industrial and commercial property.

To estimate the current property value, the assessment value is divided by the county appraisal ratio, then that value is divided by the assessment value percentage for each type of utility property. The actual assessment levels vary depending upon the mix of real and personal property owned by each company.

**PARCELS AND
POPULATIONS**

Included in the report are the number of parcels by class of property and the total taxable parcels for each county.

The population given for each county and municipality is certified by the Department of Economic and Community Development, Center for Economic Research in Tennessee. This is the population used for the distribution of state shared taxes.

TABLE I

Summary of 2022 Assessments for Counties and Municipalities in Tennessee

Table I summarizes the assessments for real, personal and public utility properties in all counties, municipalities and special school districts in the state. County totals include all property within the geographic boundaries of the county. All incorporated municipalities and all rural areas are in the county total.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

**ESTIMATED CURRENT
PROPERTY VALUES**

The first column following the names of the counties and municipalities in Table I is the estimated current property value in each taxing jurisdiction. For all properties the estimate of the market value is achieved by dividing the appropriate constitutional assessed value percentage into the total assessed value of the property. The resulting figure is then divided by the median appraisal ratio in that county.

APPRAISAL RATIO

The appraisal ratio, adopted by the State Board of Equalization each year, is developed for each county by comparing appraised values recorded for real property to recent sales and/or appraisals. Property of centrally assessed public utilities is equalized by multiplying the local appraisal ratio by the assessed value of each company's property within the jurisdiction. Locally assessed properties are also equalized in this fashion where they are proven to be appraised for tax purposes at full market value.

**TOTALS OF
REAL PROPERTY
ASSESSMENTS**

Totals of real property assessments include assessments of land, structures and improvements along with most mobile homes and machinery and equipment affixed to realty. Mineral assessments, assessed at 40%, are included in the real property assessments, as well as locally assessed utility real property.

*The total assessment contains locally assessed utility real property.

**PERSONAL
PROPERTY TOTALS**

The column containing personal property totals aggregates the "goods, chattels, and other articles of value which are capable of manual or physical possession and certain machinery and equipment, separate and apart from any real property, and whose value is intrinsic to the article itself." (Tenn. Code Ann. § 67-5-501(13)) Includes locally assessed utility personal property.

*The total assessment contains locally assessed utility personal property.

**TOTAL LOCAL
ASSESSMENTS**

Total local assessments include real and personal property that is assessed by the property assessor of each county.

**PUBLIC UTILITY
ASSESSMENTS**

Public utility assessments (centrally assessed) are provided in column seven. Properties assessed are railroads, buses, airlines and private cars, trucks, barge lines, electric companies and cooperatives, telephones (including cell phones) and telegraph companies, pipelines and gas companies, water and sewerage companies and power transmission companies.

*Contains only state assessed property.

TOTAL ASSESSMENTS

The total assessment for the county and each municipality is given in the last column. This is the total of real, personal and public utility assessments. Included in the total for the county is the rural area and all the incorporated municipalities. This is the tax base in each jurisdiction.

TABLE II

2022 Assessments by Counties and Municipalities for Classes and Subclasses

Table II contains a detailed account of the real, personal and public utility assessments in each county and municipality. Assessments for both real and personal properties are divided into industrial and commercial, residential and farm. Intangible personal property is also included. Utilities are those centrally and locally assessed.

TABLE III

2022 Estimated Current Property Values by Counties and Municipalities for Classes and Subclasses

Table III contains the same categories as in Table II with the estimated current property value given for each county and municipality.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

**CLASSES OF
PROPERTY**

The Tennessee Constitution divides all property into three classes: real property, tangible personal property and intangible personal property. Definitions for these classes can be found in the introduction of this publication.

**ASSESSMENTS BY
CLASS AND
SUBCLASSES**

Table II contains the assessments for each taxing jurisdiction (by subclass) and Table III shows the estimated current property values for each taxing jurisdiction by subclass.

While real and personal property assessments are separated for industries, businesses, residences and farms, it should be noted that the assessments for public utilities include both real and personal.

**ESTIMATED CURRENT
PROPERTY VALUE BY
CLASS AND SUBCLASS**

To estimate the property value in Table III, the assessment of the property is divided by the appropriate constitutional assessed value percentage and divided once again by the median appraisal ratio.

Values for locally assessed utilities are separated from the utilities centrally assessed by the Office of State Assessed Properties.

Locally assessed utilities will include personal property for Tables II and III.

TABLE IV

Changes in Assessments by Counties and Municipalities Between 2021 and 2022

Table IV compares assessments and the quotient change of real property, personal property and the total of both for the years 2021 and 2022.

TABLE V

Changes in Assessments and Estimated Current Property Values Between 2021 and 2022

Table V compares the 2021 and 2022 public utility assessment, the total assessment and the estimated current property value and the quotient change.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

QUOTIENT CHANGES

Changes in assessments between 2021 and 2022 are found in Tables IV and V.

Table IV compares **assessments of real property, personal property and the total for locally assessed property** by each taxing jurisdiction. The quotient change between 2021 and 2022 is also shown.

Table V compares **public utility assessment, the total assessment of each jurisdiction and the estimated current property** value. Again, the quotient change is provided for each taxing jurisdiction between the years 2021 and 2022.

In most cases, counties with high percentage changes have been revalued during 2021 thereby increasing the assessed value of many properties in the taxing jurisdiction.

TABLE VI

Actual Tax Rates and Weighted Average Effective Tax Rates in 2021 and 2022

Table VI contains the actual and the weighted average effective tax rates (WAETR) for 2021 and 2022 for each taxing jurisdiction.

TABLE VII

2022 Effective Tax Rates by Counties and Municipalities for Classes and Subclasses

Table VII presents the effective tax rates compared to the total tax rate for each class of property for 2022.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

The property tax is imposed on the assessed value of the property. Tax rates are set by the governing bodies of the counties and municipalities while the special school district tax rates are set by the legislature. Tax rates are typically expressed as an amount per \$100 of assessed value. To determine the amount to be paid by the property owner, the tax rate, converted to a percentage, is multiplied by the assessed value of the property.

ACTUAL TAX RATES

Table VI contains the **actual tax rates for 2021 and 2022** for each taxing jurisdiction. The total tax rate is the sum of the county, city and special school district taxes.

There are counties in which the basic county tax rate is different for some of the cities within that county. The basic county tax rate is given for each municipality and special school district in order to present a total tax rate for each entity.

WEIGHTED AVERAGE EFFECTIVE TAX RATES

The **weighted average effective tax rate (WAETR)** shown in columns five and nine serves as an index which may be used to explain the average tax burden for all property. The average is calculated by dividing the estimated current value of the property into the total assessed value for the county. That value is then multiplied by the total tax rate.

EFFECTIVE TAX RATES

Table VII presents the **effective tax rates compared to the total tax rate** for each class of property for 2022.

The **total tax rate** is taken from Table VI. The effective tax rate expresses taxes as a percentage of appraised value. The actual tax rate in a jurisdiction dictates the amount of taxes paid per \$100 of assessed value. Different subclasses of property are assessed at different levels: 25% of the appraised value on residences and farms, and 40% of the appraised value on industrial and commercial properties. However, the value of property shown on the books of the assessor may not be the current market value of the property. For each jurisdiction, the appraisal ratio indicates generally what percent of market value is represented by the appraised value of property. The effective tax rate summarizes the relationship between appraised value and market value, the constitutional assessed value percentage and the tax rate. Essentially, the effective tax rate shows what percent taxes are of the appraised value of property. For example, in a jurisdiction with an effective tax rate of 1.00 for a subclass of property, the annual property tax is equal to one percent of its appraised value.

TABLE VIII

Summary of Percentage Changes in Assessment from 2021 to 2022 for Industrial and Commercial, Residential, Farm and Agricultural Property Classes

Table VIII summarizes the percent of change in assessment that has occurred between 2021 and 2022 for Industrial and Commercial, Residential, Farm and Agricultural Property Classes (AFOS). The table displays 2022 assessments only and their percent of change.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

PERCENT OF CHANGE

Table VIII provides 2022 assessed values for industrial and commercial, residential, farm and greenbelt properties (properties meeting statutory requirements of Tenn. Code Ann. § 67-5-1001 through 1011) and the percent of change negative or positive from 2021 assessed values.

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TABLE IX

Percent of Classes and Subclasses to County Assessment Total for 2022

Table IX shows the percent of assessment value for classes and subclasses to the total county assessment for the tax year 2022.

TABLE X

Revaluation Year, Parcels and Population for Counties and Municipalities in 2022

Table X provides general information about parcel and population data for each county and city. Population reflects 2020 census.

Please note the data for any jurisdiction is current only as of the tax billing date for the jurisdiction. Assessments may have been revised after the billing date due to appeals or other action. Municipal assessment data is provided only for cities that impose a property tax.

Table IX shows the percent of total assessments by classes and subclasses to the total county assessment for the tax year 2022.

Table X provides general information. The last year each county was revalued is shown in the first column past the names of the counties and municipalities. The population estimate, shown in the last column, is used to distribute state shared taxes. Included in Table X are the number of parcels in real, personal and exempt properties and the total taxable parcels in each taxing jurisdiction. The totals do not include public utility parcels.

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TABLE IX

PERCENT OF CLASSES AND SUBCLASSES TO COUNTY ASSESSMENT TOTAL FOR 2022

COUNTIES	REAL PROPERTY				PERSONAL PROPERTY			PUBLIC UTILITIES	TOTAL PERCENT
	INDUSTRIAL AND COMMERCIAL	RESIDENTIAL	FARM	PERCENT TOTAL	INDUSTRIAL AND COMMERCIAL	INTANGIBLE	PERCENT TOTAL		
ANDERSON	28.96%	55.05%	4.07%	88.07%	10.04%	0.00%	10.04%	1.88%	100.00%
BEDFORD	17.73%	50.75%	18.13%	86.61%	8.16%	0.00%	8.16%	5.23%	100.00%
BENTON	17.25%	52.63%	20.07%	89.95%	5.15%	0.00%	5.15%	4.90%	100.00%
BLED SOE	10.00%	45.25%	38.19%	93.44%	1.10%	0.00%	1.10%	5.46%	100.00%
BLOUNT	22.66%	60.75%	4.02%	87.42%	9.74%	0.00%	9.74%	2.83%	100.00%
BRADLEY	27.67%	54.23%	5.70%	87.60%	10.07%	0.00%	10.07%	2.33%	100.00%
CAMPBELL	19.09%	65.77%	6.14%	90.99%	5.05%	0.00%	5.05%	3.96%	100.00%
CANNON	9.58%	51.56%	32.10%	93.24%	2.45%	0.00%	2.45%	4.31%	100.00%
CARROLL	14.80%	47.70%	28.45%	90.95%	5.43%	0.00%	5.43%	3.61%	100.00%
CARTER	18.23%	70.21%	6.35%	94.80%	3.65%	0.00%	3.65%	1.55%	100.00%
CHEATHAM	10.92%	71.06%	10.56%	92.53%	3.78%	0.00%	3.78%	3.69%	100.00%
CHESTER	11.49%	54.98%	19.18%	85.65%	7.69%	0.00%	7.69%	6.66%	100.00%
CLAIBORNE	16.38%	57.36%	15.48%	89.23%	6.36%	0.00%	6.36%	4.42%	100.00%
CLAY	16.05%	47.14%	29.49%	92.68%	2.01%	0.00%	2.01%	5.30%	100.00%
COCKE	19.76%	58.02%	14.59%	92.38%	4.81%	0.00%	4.81%	2.82%	100.00%
COFFEE	24.83%	52.13%	10.00%	86.96%	10.37%	0.00%	10.37%	2.67%	100.00%
CROCKETT	14.99%	45.35%	25.53%	85.87%	6.35%	0.00%	6.35%	7.78%	100.00%
CUMBERLAND	16.49%	66.20%	10.01%	92.70%	4.98%	0.06%	5.04%	2.26%	100.00%
DAVIDSON	50.83%	42.70%	0.37%	93.90%	4.04%	0.00%	4.04%	2.06%	100.00%
DECATUR	15.23%	54.49%	20.29%	90.02%	4.85%	0.00%	4.85%	5.14%	100.00%
DEKALB	15.71%	56.57%	15.12%	87.40%	8.73%	0.00%	8.73%	3.87%	100.00%
DICKSON	20.32%	56.56%	14.29%	91.17%	6.94%	0.00%	6.94%	1.89%	100.00%
DYER	23.82%	42.33%	15.01%	81.16%	11.54%	0.00%	11.54%	7.30%	100.00%
FAYETTE	10.37%	65.86%	13.65%	89.88%	4.66%	0.00%	4.66%	5.45%	100.00%
FENTRESS	14.63%	52.98%	24.55%	92.15%	2.18%	0.00%	2.18%	5.67%	100.00%
FRANKLIN	13.25%	65.78%	11.55%	90.58%	6.43%	0.00%	6.43%	2.99%	100.00%
GIBSON	19.18%	47.16%	18.99%	85.33%	8.78%	0.00%	8.78%	5.89%	100.00%
GILES	15.38%	43.10%	28.15%	86.63%	9.46%	0.00%	9.46%	3.91%	100.00%
GRAINGER	7.65%	67.54%	17.53%	92.72%	1.63%	0.00%	1.63%	5.65%	100.00%
GREENE	19.55%	52.71%	16.40%	88.66%	8.67%	0.00%	8.67%	2.67%	100.00%
GRUNDY	10.03%	59.09%	21.92%	91.04%	1.73%	0.00%	1.73%	7.23%	100.00%
HAMBLÉN	30.50%	48.02%	3.75%	82.27%	14.36%	0.00%	14.36%	3.37%	100.00%
HAMILTON	35.04%	54.41%	0.93%	90.38%	6.65%	0.08%	6.73%	2.89%	100.00%
HANCOCK	9.74%	37.68%	42.87%	90.29%	2.51%	0.00%	2.51%	7.20%	100.00%
HARDEMAN	18.56%	39.15%	25.81%	83.53%	7.15%	0.00%	7.15%	9.32%	100.00%
HARDIN	13.31%	57.81%	12.09%	83.22%	10.59%	0.00%	10.59%	6.19%	100.00%
HAWKINS	14.44%	53.92%	12.01%	80.37%	8.29%	0.00%	8.29%	11.34%	100.00%
HAYWOOD	18.27%	31.28%	28.21%	77.75%	9.51%	0.00%	9.51%	12.74%	100.00%
HENDERSON	21.07%	51.13%	18.60%	90.80%	6.80%	0.00%	6.80%	2.39%	100.00%
HENRY	18.90%	49.20%	22.93%	91.03%	5.53%	0.00%	5.53%	3.44%	100.00%
HICKMAN	9.76%	47.18%	28.54%	85.48%	2.84%	0.00%	2.84%	11.68%	100.00%
HOUSTON	10.69%	49.32%	31.02%	91.03%	3.13%	0.00%	3.13%	5.84%	100.00%
HUMPHREYS	17.00%	37.67%	22.41%	77.07%	16.44%	0.00%	16.44%	6.49%	100.00%

TABLE IX

PERCENT OF CLASSES AND SUBCLASSES TO COUNTY ASSESSMENT TOTAL FOR 2022

COUNTIES	REAL PROPERTY				PERSONAL PROPERTY			PUBLIC UTILITIES	TOTAL PERCENT
	INDUSTRIAL AND COMMERCIAL	RESIDENTIAL	FARM	PERCENT TOTAL	INDUSTRIAL AND COMMERCIAL	INTANGIBLE	PERCENT TOTAL		
JACKSON	8.51%	47.01%	32.26%	87.78%	2.26%	0.00%	2.26%	9.96%	100.00%
JEFFERSON	15.92%	62.99%	8.31%	87.22%	6.74%	0.00%	6.74%	6.04%	100.00%
JOHNSON	9.90%	63.80%	16.58%	90.28%	3.83%	0.00%	3.83%	5.90%	100.00%
KNOX	34.58%	58.84%	0.75%	94.18%	4.27%	0.00%	4.27%	1.55%	100.00%
LAKE	14.47%	27.89%	33.42%	75.77%	2.68%	0.00%	2.68%	21.55%	100.00%
LAUDERDALE	17.84%	38.25%	20.16%	76.26%	10.05%	0.00%	10.05%	13.69%	100.00%
LAWRENCE	15.53%	54.74%	20.78%	91.05%	6.22%	0.00%	6.22%	2.73%	100.00%
LEWIS	13.18%	47.97%	28.14%	89.29%	2.53%	0.00%	2.53%	8.18%	100.00%
LINCOLN	18.99%	46.44%	27.15%	92.59%	6.25%	0.00%	6.25%	1.16%	100.00%
LOUDON	14.71%	72.63%	5.17%	92.51%	5.77%	0.00%	5.77%	1.72%	100.00%
MCMINN	25.48%	43.78%	11.53%	80.80%	16.19%	0.00%	16.19%	3.00%	100.00%
MCNAIRY	12.09%	46.96%	21.97%	81.02%	7.87%	0.00%	7.87%	11.12%	100.00%
MACON	17.11%	51.32%	23.01%	91.44%	3.08%	0.00%	3.08%	5.48%	100.00%
MADISON	31.56%	47.49%	5.25%	84.31%	12.65%	0.00%	12.65%	3.04%	100.00%
MARION	16.81%	58.79%	11.17%	86.77%	5.70%	0.00%	5.70%	7.54%	100.00%
MARSHALL	14.32%	55.10%	16.53%	85.96%	9.90%	0.00%	9.90%	4.14%	100.00%
MAURY	21.30%	61.12%	9.15%	91.56%	4.57%	1.20%	5.77%	2.67%	100.00%
MEIGS	7.21%	62.35%	18.74%	88.29%	4.37%	0.00%	4.37%	7.35%	100.00%
MONROE	18.75%	54.75%	10.33%	83.84%	9.20%	0.00%	9.20%	6.96%	100.00%
MONTGOMERY	30.26%	58.20%	3.45%	91.91%	6.15%	0.00%	6.15%	1.95%	100.00%
MOORE	34.01%	34.92%	15.42%	84.35%	11.23%	0.00%	11.23%	4.42%	100.00%
MORGAN	8.10%	51.24%	26.28%	85.62%	3.07%	0.00%	3.07%	11.31%	100.00%
OBION	25.98%	36.52%	20.33%	82.83%	8.04%	0.00%	8.04%	9.13%	100.00%
OVERTON	14.81%	49.32%	23.76%	87.89%	6.52%	0.00%	6.52%	5.59%	100.00%
PERRY	7.34%	35.26%	28.85%	71.44%	5.33%	0.00%	5.33%	23.23%	100.00%
PICKETT	13.76%	58.29%	22.72%	94.78%	1.83%	0.00%	1.83%	3.40%	100.00%
POLK	11.73%	59.80%	20.14%	91.67%	2.95%	0.00%	2.95%	5.39%	100.00%
PUTNAM	31.56%	53.00%	6.08%	90.65%	6.09%	0.00%	6.09%	3.26%	100.00%
RHEA	22.74%	55.85%	10.82%	89.41%	6.84%	0.00%	6.84%	3.76%	100.00%
ROANE	20.40%	64.99%	8.56%	93.96%	3.76%	0.00%	3.76%	2.28%	100.00%
ROBERTSON	17.24%	61.79%	10.47%	89.50%	6.96%	0.00%	6.96%	3.55%	100.00%
RUTHERFORD	31.55%	57.98%	2.77%	92.29%	5.16%	0.02%	5.18%	2.53%	100.00%
SCOTT	16.59%	48.47%	19.27%	84.33%	6.29%	0.00%	6.29%	9.37%	100.00%
SEQUATCHIE	13.94%	59.61%	19.14%	92.69%	3.84%	0.00%	3.84%	3.48%	100.00%
SEVIER	33.69%	57.83%	2.91%	94.44%	4.90%	0.00%	4.90%	0.67%	100.00%
SHELBY	31.26%	54.49%	0.80%	86.55%	7.27%	0.00%	7.27%	6.18%	100.00%
SMITH	13.32%	49.65%	21.91%	84.88%	9.50%	0.00%	9.50%	5.61%	100.00%
STEWART	12.14%	48.01%	23.91%	84.06%	5.22%	0.00%	5.22%	10.72%	100.00%
SULLIVAN	27.80%	50.90%	2.93%	81.63%	14.82%	0.00%	14.82%	3.55%	100.00%
SUMNER	20.98%	68.20%	4.01%	93.19%	4.62%	0.00%	4.62%	2.19%	100.00%
TIPTON	15.51%	66.26%	8.81%	90.58%	4.66%	0.00%	4.66%	4.76%	100.00%
TROUSDALE	26.41%	48.28%	15.04%	89.73%	1.92%	0.00%	1.92%	8.35%	100.00%
UNICOI	18.37%	59.78%	7.52%	85.67%	9.90%	0.00%	9.90%	4.43%	100.00%

TABLE IX

PERCENT OF CLASSES AND SUBCLASSES TO COUNTY ASSESSMENT TOTAL FOR 2022

COUNTIES	REAL PROPERTY				PERSONAL PROPERTY			PUBLIC UTILITIES	TOTAL PERCENT
	INDUSTRIAL AND COMMERCIAL	RESIDENTIAL	FARM	PERCENT TOTAL	INDUSTRIAL AND COMMERCIAL	INTANGIBLE	PERCENT TOTAL		
UNION	7.45%	76.94%	11.20%	95.59%	2.95%	0.00%	2.95%	1.46%	100.00%
VAN BUREN	6.92%	54.83%	29.88%	91.63%	2.33%	0.00%	2.33%	6.05%	100.00%
WARREN	20.95%	51.67%	17.30%	89.92%	6.41%	0.00%	6.41%	3.67%	100.00%
WASHINGTON	30.38%	58.86%	3.86%	93.10%	4.73%	0.00%	4.73%	2.17%	100.00%
WAYNE	9.03%	36.11%	38.67%	83.81%	3.96%	0.00%	3.96%	12.23%	100.00%
WEAKLEY	23.52%	38.36%	26.54%	88.42%	8.38%	0.00%	8.38%	3.20%	100.00%
WHITE	16.71%	56.17%	19.20%	92.08%	4.11%	0.00%	4.11%	3.81%	100.00%
WILLIAMSON	28.70%	64.48%	2.92%	96.09%	2.54%	0.04%	2.58%	1.33%	100.00%
WILSON	26.39%	60.24%	4.73%	91.36%	6.09%	0.00%	6.09%	2.55%	100.00%
STATE TOTALS	19.20%	51.79%	16.72%	87.70%	6.49%	0.02%	6.51%	5.79%	100.00%

TABLE X

REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
ANDERSON	2020	2,641	32,138	430	1,247	771	3,221	1	40,449	1,363	77,123
CLINTON		561	3,756	8	24	0	699	0	5,048	195	10,056
NORRIS		50	683	2	11	0	92	0	838	45	1,599
* OAK RIDGE		1,136	10,119	9	20	0	1,334	0	12,618	421	31,402
* OLIVER SPRINGS		123	1,091	4	14	0	118	0	1,350	30	3,297
* ROCKY TOP		171	587	0	2	0	97	0	857	107	1,628
BEDFORD	2021	1,600	16,799	323	3,579	0	1,966	1	24,268	742	50,237
BELL BUCKLE		36	185	0	1	0	35	0	257	15	410
NORMANDY		8	63	0	5	0	2	0	78	10	108
SHELBYVILLE		1,263	7,037	25	39	0	1,097	0	9,461	290	23,557
WARTRACE		47	296	0	7	0	33	0	383	23	653
BENTON	2020	610	12,913	288	2,200	0	554	0	16,565	461	15,864
BIG SANDY		46	316	0	2	0	38	0	402	25	486
CAMDEN		327	1,749	9	25	0	256	0	2,366	120	3,674
BLED SOE	2022	247	7,986	349	2,122	807	228	0	11,739	281	14,913
PIKEVILLE		149	699	2	9	0	120	0	979	86	1,824
BLOUNT	2019	4,210	60,733	371	2,468	2	6,525	0	74,309	1,977	135,280
ALCOA		729	3,927	17	10	0	953	0	5,636	385	10,978
MARYVILLE		1,284	11,064	5	20	0	1,957	0	14,330	701	31,907
BRADLEY	2021	4,940	40,540	378	2,223	0	4,351	4	52,436	2,475	108,620
CHARLESTON		85	441	1	1	0	40	1	569	34	892
CLEVELAND		3,852	14,164	16	42	0	2,913	0	20,987	1,057	47,356
FIRE DISTRICT # 1		801	17,208	139	754	0	870	0	19,772	996	N/A
FIRE DISTRICT # 2		202	8,727	222	1,426	0	528	3	11,108	388	N/A
CAMPBELL	2019	1,631	24,430	652	1,056	1,517	1,322	1	30,609	938	39,272
JELICO		146	1,075	8	9	2	91	0	1,331	137	2,154
LAFOLLETTE		504	2,928	2	7	0	422	1	3,864	194	7,430
* ROCKY TOP		8	16	1	0	0	4	0	29	5	N/A
CANNON	2018	347	5,238	350	2,051	0	436	0	8,422	287	14,506
WOODBURY		219	1,063	4	2	0	164	0	1,452	72	2,703
CARROLL	2020	990	13,414	1,083	3,550	4	942	0	19,983	866	28,440
BRUCETON		71	713	3	5	0	47	0	839	30	1,507
HOLLOW ROCK		35	514	4	15	0	21	0	589	26	683
HR-BR SSD		123	2,084	183	487	0	87	0	2,964	114	N/A
HUNTINGDON		300	1,934	24	88	0	287	0	2,633	195	4,439
HUNTINGDON SSD		338	3,669	240	863	0	357	0	5,467	272	N/A
* MCKENZIE		317	1,989	8	30	0	221	0	2,565	173	5,529
MCKENZIE SSD		361	3,024	109	350	0	279	0	4,123	219	N/A
MCLEMORESVILLE		10	183	4	23	0	14	0	234	27	288
SOUTH CARROLL CO. SSD		37	1,085	153	617	2	48	0	1,942	75	N/A
TREZEVANT		31	480	2	11	0	27	0	551	46	799
WEST CARROLL CO. SSD		131	3,552	398	1,233	2	171	0	5,487	186	N/A
CARTER	2021	2,093	27,806	433	1,510	3	1,548	1	33,394	1,445	56,356
ELIZABETHTON		898	5,079	4	12	0	703	0	6,696	370	14,546

TABLE X

REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			EXEMPT PARCELS	2020 POPULATION
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		
* JOHNSON CITY		46	379	0	2	0	21	0	448	18	N/A
* WATAUGA		25	162	3	4	0	7	0	201	10	353
CHEATHAM	2019	877	18,589	431	1,785	5	1,589	1	23,277	508	41,072
ASHLAND CITY		299	2,143	24	33	0	350	0	2,849	149	5,193
ASHLAND CITY RF		27	1,577	47	162	0	60	0	1,873	26	N/A
HARPETH RIDGE FIRE DIST.		0	49	8	56	0	0	0	113	4	N/A
HENRIETTA FIRE DIST.		32	1,614	61	416	0	106	0	2,229	55	N/A
KINGSTON SPRINGS		84	1,245	18	46	0	162	0	1,555	35	2,824
KINGSTON SPRINGS RF		29	1,719	45	183	0	110	1	2,087	25	N/A
PEGRAM		33	934	7	21	0	89	0	1,084	20	2,072
PEGRAM FIRE DIST.		33	934	7	21	0	86	0	1,081	20	N/A
PEGRAM RF		21	687	43	101	1	42	0	895	12	N/A
PLEASANT VIEW RF		122	4,782	87	492	0	265	0	5,748	89	N/A
TWO RIVERS FIRE DIST.		14	1,563	76	203	4	86	0	1,946	46	N/A
CHESTER	2022	575	7,073	283	1,828	0	568	0	10,327	400	17,341
HENDERSON		446	1,918	8	55	0	352	0	2,779	217	6,308
CLAIBORNE	2022	1,103	18,516	502	2,931	61	1,094	0	24,207	767	32,043
CUMBERLAND GAP		29	125	0	1	0	24	0	179	33	313
CLAY	2022	279	4,872	125	1,600	19	161	0	7,056	263	7,581
CELINA		122	690	0	9	0	79	0	900	40	1,422
COCKE	2020	1,285	21,047	709	2,354	3	1,247	0	26,645	848	35,999
NEWPORT		455	2,653	3	13	0	499	0	3,623	202	6,868
COFFEE	2022	2,194	25,433	229	2,938	1	1,972	1	32,768	770	57,889
IND PARK		29	1	1	0	0	65	0	96	37	N/A
MANCHESTER		767	4,327	10	37	0	622	1	5,764	170	12,212
* TULLAHOMA		1,055	7,247	15	77	0	901	0	9,295	269	20,339
CROCKETT	2022	557	6,509	43	2,675	0	362	1	10,147	377	13,911
ALAMO		157	1,039	1	24	0	100	0	1,321	70	2,336
BELLS		140	1,048	1	21	0	51	0	1,261	50	2,463
FRIENDSHIP		43	299	1	16	0	29	0	388	26	613
MAURY CITY		46	404	0	11	0	18	0	479	38	583
CUMBERLAND	2022	1,866	58,885	1,513	2,102	309	2,654	1	67,330	2,116	61,145
CROSSVILLE		1,099	5,012	46	28	18	1,176	0	7,379	399	12,071
DAVIDSON	2021	28,176	222,642	527	1,870	0	28,309	4	281,528	5,684	715,884
BELLE MEADE		5	1,188	2	4	0	39	0	1,238	21	2,901
* GOODLETTSVILLE		605	3,143	3	16	0	605	0	4,372	77	17,789
NASHVILLE		23,042	149,541	29	101	0	23,015	4	195,732	4,598	511,546
* RIDGETOP		3	35	1	3	0	1	0	43	1	N/A
DECATUR	2020	520	10,696	524	1,862	31	333	0	13,966	439	11,435
DECATURVILLE		80	428	5	13	0	33	0	559	56	807
PARSONS		258	1,182	2	15	0	163	0	1,620	116	2,100
* SCOTTS HILL		9	174	11	17	0	4	0	215	6	877
DEKALB	2021	905	14,429	509	1,800	0	1,087	0	18,730	560	20,080
ALEXANDRIA		52	415	3	4	0	48	0	522	38	981

TABLE X

REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
LIBERTY		27	176	4	10	0	20	0	237	15	334
SMITHVILLE		401	1,969	4	40	0	403	0	2,817	128	5,004
DICKSON	2019	1,612	21,671	889	3,270	0	2,831	1	30,274	856	54,315
BURNS		58	877	4	22	0	83	0	1,044	34	1,573
CHARLOTTE		63	624	14	39	0	94	0	834	61	1,656
DICKSON		1,051	5,714	46	62	0	1,300	1	8,174	323	16,058
VANLEER		24	246	5	38	0	41	0	354	19	374
WHITE BLUFF		131	1,699	12	30	0	176	0	2,048	44	3,862
DYER	2020	1,590	16,033	208	2,838	0	1,635	1	22,305	1,050	36,801
DYERSBURG		1,191	6,338	10	70	0	1,068	1	8,678	548	16,164
NEWBERN		195	1,312	2	24	0	173	0	1,706	113	3,349
TRIMBLE		22	330	0	7	0	25	0	384	25	547
FAYETTE	2021	828	19,513	320	3,755	6	1,319	1	25,742	666	41,990
GALLAWAY		54	117	1	21	0	37	0	230	23	528
* GRAND JUNCTION		5	5	0	3	0	7	0	20	2	N/A
LAGRANGE		17	113	2	22	0	8	0	162	11	123
MOSCOW		58	229	2	11	0	31	0	331	17	572
OAKLAND		151	4,589	14	47	0	259	0	5,060	45	8,936
PIPERTON		78	1,383	24	97	0	67	0	1,649	55	2,263
ROSSVILLE		47	601	3	22	0	51	0	724	23	1,041
SOMERVILLE		251	1,152	3	59	0	227	0	1,692	85	3,415
FENTRESS	2018	554	12,370	593	2,005	511	339	0	16,372	472	18,489
JAMESTOWN		233	781	1	5	0	136	0	1,156	63	1,935
FRANKLIN	2022	1,580	20,503	145	3,079	23	1,840	0	27,170	873	42,774
COWAN		94	848	1	16	0	69	0	1,028	62	1,759
DECHERD		292	1,064	0	14	0	228	0	1,598	88	2,379
ESTILL SPRINGS		90	1,385	4	17	0	118	0	1,614	42	2,267
HUNTLAND		55	478	1	16	0	51	0	601	35	886
* TULLAHOMA		20	688	1	18	0	34	0	761	12	N/A
WINCHESTER		768	4,420	3	47	0	656	0	5,894	210	9,375
GIBSON	2019	2,142	21,851	279	5,348	2	2,117	0	31,739	1,234	50,429
BRADFORD		48	531	2	15	0	46	0	642	43	1,001
BRADFORD SSD		75	1,579	35	770	2	108	0	2,569	86	N/A
DYER		129	978	0	40	0	98	0	1,245	87	2,308
GIBSON		28	174	1	8	0	16	0	227	18	366
GIBSON CO. SSD		486	8,242	147	3,032	0	644	0	12,551	415	N/A
* HUMBOLDT		575	3,755	9	62	0	443	0	4,844	302	7,874
* KENTON		30	330	0	12	0	11	0	383	32	N/A
* KENTON SSD		31	452	1	212	0	19	0	715	44	N/A
MEDINA		130	1,871	1	32	0	158	0	2,192	25	5,126
MILAN		553	3,285	7	54	0	479	0	4,378	169	8,171
MILAN SSD		603	4,592	35	498	0	560	0	6,288	206	N/A
RUTHERFORD		73	612	0	21	0	53	0	759	53	1,163
TRENTON		372	1,657	7	60	0	287	0	2,383	148	4,240

TABLE X

REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			TAXABLE PARCELS	EXEMPT PARCELS	2020 POPULATION
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***				
TRENTON SSD		403	3,683	53	986	0	362	0	5,487	224	N/A	
YORKVILLE		12	125	0	27	0	17	0	181	14	236	
GILES	2022	1,290	11,544	511	4,700	4	964	0	19,013	653	30,346	
* ARDMORE		134	504	7	33	0	75	0	753	23	1,217	
ELKTON		37	295	3	41	0	17	0	393	25	545	
LYNNVILLE		25	181	0	9	0	12	0	227	21	292	
PULASKI		767	2,785	1	14	0	496	0	4,063	231	8,397	
GRAINGER	2021	516	12,834	179	2,652	7	204	0	16,392	388	23,527	
GREENE	2018	1,935	34,460	722	5,529	1	1,362	0	44,009	1,378	70,152	
GREENEVILLE		1,103	6,788	10	52	0	916	0	8,869	392	15,479	
GRUNDY	2020	393	9,053	517	1,328	28	301	0	11,620	403	13,529	
TRACY CITY		90	1,045	10	8	0	61	0	1,214	75	1,406	
HAMBLÉN	2020	2,726	26,591	180	1,158	0	2,813	1	33,469	797	64,499	
* MORRISTOWN		2,175	10,509	28	54	0	2,062	1	14,829	507	30,431	
* WHITE PINE		0	0	0	0	0	0	0	0	1	N/A	
HAMILTON	2021	13,852	140,705	0	2,046	0	17,257	0	173,860	5,417	366,207	
CHATTANOOGA		10,192	64,297	0	119	0	11,673	0	86,281	3,572	181,099	
COLLEGEDALE		386	2,533	0	48	0	409	0	3,376	151	11,109	
EAST RIDGE		1,026	7,385	0	2	0	893	0	9,306	161	22,167	
LAKESITE		36	847	0	4	0	97	0	984	37	1,856	
LOOKOUT MTN.		30	907	0	0	0	74	0	1,011	52	2,058	
RED BANK		564	4,630	0	6	0	510	0	5,710	136	11,899	
RIDGESIDE		1	186	0	0	0	16	0	203	6	446	
SIGNAL MTN.		90	3,364	0	11	0	264	0	3,729	96	8,852	
SODDY DAISY		482	5,600	0	88	0	504	0	6,674	156	13,070	
WALDEN		56	907	0	11	0	90	0	1,064	50	1,981	
HANCOCK	2022	117	3,441	657	1,612	28	129	0	5,984	281	6,662	
HARDEMAN	2018	1,077	15,015	251	3,392	0	748	1	20,484	955	25,462	
BOLIVAR		446	2,132	6	37	0	293	0	2,914	169	5,205	
* GRAND JUNCTION		44	240	0	6	0	31	0	321	35	338	
HICKORY VALLEY		12	63	1	7	0	11	0	94	7	78	
HORNSBY		11	161	0	25	0	10	0	207	13	264	
MIDDLETON		100	311	3	23	0	72	0	509	45	658	
TOONE		17	162	4	10	0	14	0	207	17	270	
WHITEVILLE		133	576	1	10	0	73	0	793	51	2,606	
HARDIN	2018	1,040	22,925	1,056	2,223	45	721	0	28,010	828	26,831	
* ADAMSVILLE		6	26	4	4	0	3	0	43	3	N/A	
SALTILLO		17	616	19	47	0	4	0	703	31	420	
SAVANNAH		578	3,225	6	18	0	400	0	4,227	212	7,213	
HAWKINS	2021	2,147	31,456	1,329	3,889	0	1,488	11	40,320	1,331	56,721	
BULLS GAP		41	395	0	8	0	51	0	495	24	756	
CHURCH HILL		211	3,217	10	46	0	160	0	3,644	114	6,998	
* KINGSFORT		82	784	1	1	0	71	0	939	33	N/A	
MOUNT CARMEL		104	2,732	10	43	0	102	0	2,991	53	5,473	

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REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
ROGERSVILLE		319	1,709	5	14	0	332	0	2,379	172	4,671
SURGOINSVILLE		75	1,090	6	55	0	61	0	1,287	65	1,882
HAYWOOD	2019	788	7,466	303	2,518	0	677	4	11,756	450	17,864
BROWNSVILLE		651	3,528	7	54	0	458	3	4,701	215	9,788
STANTON		20	153	0	8	0	19	0	200	26	417
HENDERSON	2017	1,352	13,088	431	3,234	0	1,061	0	19,166	598	27,842
HENDERSON CO. FIRE DIST.		455	9,310	411	3,132	0	378	0	13,686	393	N/A
LEXINGTON		833	3,375	13	47	0	555	0	4,823	180	7,956
SARDIS		19	241	7	54	0	5	0	326	23	414
* SCOTTS HILL		56	308	5	47	0	42	0	458	23	N/A
HENRY	2020	1,359	19,803	869	3,106	6	1,248	1	26,392	930	32,199
COTTAGE GROVE		5	57	0	1	0	6	0	69	18	66
HENRY		39	248	1	4	0	12	0	304	30	446
* MCKENZIE		17	35	0	4	0	21	0	77	6	N/A
PARIS		810	4,596	25	43	0	661	1	6,136	326	10,316
PARIS SSD		751	5,279	55	126	0	617	1	6,829	328	N/A
PURYEAR		41	351	2	4	0	23	0	421	33	706
HICKMAN	2022	707	13,869	997	2,573	0	483	0	18,629	567	24,925
CENTERVILLE		267	1,701	33	64	0	189	0	2,254	142	3,532
HOUSTON	2020	259	4,528	403	1,064	3	300	0	6,557	340	8,283
ERIN		141	666	15	26	0	133	0	981	105	1,224
TENNESSEE RIDGE		40	697	14	34	0	37	0	822	28	1,332
HUMPHREYS	2017	720	9,360	892	2,012	31	702	0	13,717	691	18,990
MCEWEN		84	811	7	13	0	66	0	981	50	1,643
NEW JOHNSONVILLE		97	901	12	17	0	66	0	1,093	29	1,804
WAVERLY		308	1,936	30	19	0	255	0	2,548	167	4,297
JACKSON	2021	250	5,769	214	2,309	29	457	0	9,028	486	11,617
GAINESBORO		89	456	2	19	0	81	0	647	74	920
JEFFERSON	2019	1,454	31,012	532	2,068	25	1,694	0	36,785	751	54,683
BANEERRY		17	1,420	2	0	0	10	0	1,449	30	523
DANDRIDGE		270	1,599	11	27	0	259	0	2,166	88	3,344
JEFFERSON CITY		529	2,836	11	17	5	435	0	3,833	172	8,419
* MORRISTOWN		0	8	0	0	0	1	0	9	1	N/A
NEW MARKET		52	721	6	26	0	45	0	850	33	1,349
* WHITE PINE		119	1,100	1	12	0	85	0	1,317	51	2,471
JOHNSON	2021	483	11,236	298	1,827	10	392	0	14,246	703	17,948
MOUNTAIN CITY		229	1,200	1	24	0	169	0	1,623	100	2,415
KNOX	2022	13,991	179,399	0	1,787	0	22,144	116	217,437	5,887	478,971
KNOXVILLE		9,317	63,001	0	37	0	11,454	60	83,869	3,430	190,740
LAKE	2019	294	2,560	28	758	0	208	0	3,848	305	7,005
RIDGELY		78	707	0	20	0	44	0	849	59	1,690
TIPTONVILLE		138	863	0	25	0	79	0	1,105	126	3,976
LAUDERDALE	2021	923	9,909	165	2,304	0	782	4	14,087	716	25,143
GATES		38	308	0	5	0	26	0	377	18	664

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REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
HALLS		157	981	0	26	0	101	0	1,265	86	2,091
HENNING		68	413	3	16	0	50	0	550	66	871
RIPLEY		542	2,614	6	79	0	385	4	3,630	252	7,800
LAWRENCE	2022	1,428	17,683	313	4,918	5	1,788	0	26,135	917	44,159
LAWRENCEBURG		888	4,397	12	54	0	775	0	6,126	366	11,633
LORETTO		129	877	2	45	0	111	0	1,164	55	1,739
SAINT JOSEPH		37	503	2	38	0	26	0	606	35	790
LEWIS	2020	335	5,861	512	1,172	0	215	0	8,095	290	12,582
HOHENWALD		267	1,683	7	28	0	168	0	2,153	151	3,668
LINCOLN	2019	1,078	13,313	196	4,464	0	975	12	20,038	731	35,319
* ARDMORE		8	81	1	13	0	5	0	108	3	N/A
FAYETTEVILLE		585	2,605	1	39	0	479	5	3,714	236	7,068
* PETERSBURG		28	166	1	9	0	12	0	216	22	528
LOUDON	2021	1,487	30,743	160	1,759	23	1,841	0	36,013	1,005	54,886
LENOIR CITY		609	4,492	18	13	0	556	0	5,688	311	10,117
LOUDON		376	3,251	11	27	0	294	0	3,959	191	5,991
MCMINN	2018	2,109	24,511	793	3,020	3	2,196	1	32,633	1,002	53,276
ATHENS		1,064	5,646	17	37	0	1,090	1	7,855	332	14,084
CALHOUN		34	290	4	5	0	19	0	352	19	536
ENGLEWOOD		67	936	3	11	0	49	0	1,066	52	1,483
ETOWAH		242	1,756	2	6	0	183	0	2,189	108	3,603
NIOTA		56	405	5	16	0	51	0	533	27	772
* SWEETWATER		4	0	1	0	0	10	0	15	0	N/A
MCNAIRY	2022	899	13,392	762	3,379	0	683	0	19,115	666	25,866
* ADAMSVILLE		199	1,191	19	72	0	118	0	1,599	76	2,265
BETHEL SPRINGS		28	443	8	37	0	12	0	528	39	742
SELMER		357	2,307	13	52	0	302	0	3,031	172	4,446
MACON	2018	945	9,707	502	2,573	0	762	0	14,489	734	25,216
LAFAYETTE		472	1,814	2	19	0	371	0	2,678	135	5,584
RED BOILING SPRINGS		66	573	4	13	0	48	0	704	67	1,205
MADISON	2022	4,835	38,490	492	3,225	0	3,955	2	50,999	2,102	98,823
* HUMBOLDT		2	52	1	3	0	9	0	67	1	N/A
JACKSON		4,228	23,519	38	162	0	3,248	0	31,195	1,599	68,205
THREE WAY		89	938	3	25	0	48	0	1,103	14	1,877
MARION	2021	1,253	17,783	839	1,457	204	883	0	22,419	686	28,837
JASPER		302	1,645	15	37	0	232	0	2,231	100	3,612
KIMBALL		135	777	19	14	0	128	0	1,073	37	1,545
NEW HOPE		24	543	17	47	0	19	0	650	21	987
RICHARD CITY SSD		69	432	4	16	0	13	0	534	15	N/A
SOUTH PITTSBURG		255	1,354	25	30	0	133	0	1,797	149	3,106
WHITWELL		115	866	10	12	0	67	0	1,070	48	1,641
MARSHALL	2022	1,417	12,845	443	2,660	2	1,418	0	18,785	643	34,318
CHAPEL HILL		112	938	5	26	0	137	0	1,218	57	1,717
CORNERSVILLE		45	572	4	43	0	75	0	739	42	1,228

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REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
LEWISBURG		964	4,327	18	50	0	705	0	6,064	272	12,288
* PETERSBURG		2	93	2	7	0	14	0	118	9	N/A
MAURY	2022	3,651	40,011	804	3,814	1	4,940	2	53,223	1,171	100,974
COLUMBIA		2,660	15,996	48	130	0	2,523	1	21,358	451	41,690
MOUNT PLEASANT		268	1,871	19	55	0	314	0	2,527	133	5,296
* SPRING HILL		364	7,889	42	28	0	786	0	9,109	78	50,005
MEIGS	2021	286	7,452	361	1,182	1	194	0	9,476	307	12,758
DECATUR		103	688	2	20	0	63	0	876	50	1,563
MONROE	2018	1,338	24,054	447	3,001	20	1,511	0	30,371	856	46,250
MADISONVILLE		353	2,035	2	22	0	300	0	2,712	119	5,132
* SWEETWATER		339	2,737	15	35	0	290	0	3,416	171	6,312
TELLICO PLAINS		103	438	7	12	0	78	0	638	35	762
VONORE		142	857	1	23	0	151	0	1,174	50	1,574
MONTGOMERY	2019	6,243	72,474	387	2,757	0	9,722	0	91,583	1,763	220,069
CLARKSVILLE		5,112	50,596	66	184	0	7,738	0	63,696	1,226	166,722
MOORE	2018	152	2,814	199	813	0	214	0	4,192	108	6,461
LYNCHBURG		93	201	0	0	0	106	0	400	29	459
MORGAN	2021	546	10,706	771	1,933	1,455	633	11	16,055	580	21,035
OAKDALE		2	142	5	2	0	2	0	153	37	191
* OLIVER SPRINGS		4	23	0	0	0	0	0	27	2	N/A
SUNBRIGHT		32	288	11	26	2	10	0	369	23	519
OBION	2018	1,724	14,091	303	3,323	0	1,578	5	21,024	952	30,787
HORNBEAK		29	276	5	13	0	22	0	345	20	511
* KENTON		69	299	0	9	0	22	0	399	33	1,205
* KENTON SSD		72	448	11	114	0	23	0	668	64	N/A
OBION		76	609	1	12	0	32	0	730	59	991
RIVES		4	170	0	6	0	6	0	186	13	246
SAMBURG		36	224	0	2	0	20	0	282	19	210
SOUTH FULTON		128	1,264	2	31	0	106	0	1,531	85	2,245
* TRIMBLE		0	1	0	4	0	0	0	5	0	N/A
TROY		115	638	1	14	0	60	0	828	59	1,423
UNION CITY		965	4,027	8	88	0	838	1	5,927	249	11,170
WOODLAND MILLS		11	197	0	16	0	14	0	238	16	346
OVERTON	2020	577	10,813	281	3,164	159	699	0	15,693	508	22,511
LIVINGSTON		355	1,987	3	44	1	323	0	2,713	140	3,905
PERRY	2021	272	6,269	752	1,417	4	246	0	8,960	390	8,366
LINDEN		128	478	2	1	0	103	0	712	57	997
LOBELVILLE		55	439	20	39	0	48	0	601	59	919
PICKETT	2018	185	4,498	164	983	69	177	0	6,076	216	5,001
BYRDSTOWN		78	466	2	10	0	52	0	608	45	798
POLK	2018	425	10,684	523	1,202	1	646	0	13,481	397	17,544
BENTON		70	648	4	15	0	82	0	819	47	1,523
COPPERHILL		52	320	6	9	0	50	0	437	27	443
DUCKTOWN		48	326	8	2	0	42	0	426	32	461

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		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
PUTNAM	2021	3,461	30,765	331	2,784	28	4,356	0	41,725	1,069	79,854
ALGOOD		229	1,422	4	24	0	218	0	1,897	66	3,963
BAXTER		120	799	6	25	0	102	0	1,052	37	1,578
COOKEVILLE		2,417	10,562	27	178	0	2,562	0	15,746	417	34,842
MONTEREY		139	1,012	5	13	0	142	0	1,311	72	2,746
RHEA	2019	1,650	18,172	370	1,606	23	1,200	0	23,021	829	32,870
DAYTON		646	2,551	7	29	0	529	0	3,762	253	7,065
GRAYSVILLE		159	569	1	7	0	24	0	760	28	1,471
SPRING CITY		105	1,129	1	7	0	90	0	1,332	91	1,949
ROANE	2020	2,083	30,427	742	1,669	29	1,904	0	36,854	1,500	53,404
HARRIMAN		435	2,813	18	16	0	396	0	3,678	244	5,892
KINGSTON		371	2,759	10	14	0	344	0	3,498	162	5,953
* OAK RIDGE		175	2,000	10	5	0	89	0	2,279	64	N/A
* OLIVER SPRINGS		39	415	2	3	0	36	0	495	54	N/A
ROCKWOOD		348	2,368	6	16	0	252	0	2,990	167	5,444
ROBERTSON	2018	2,135	28,856	251	3,890	4	2,901	1	38,038	1,104	72,803
ADAMS		31	309	0	23	0	31	0	394	28	624
CEDAR HILL		19	215	0	12	0	27	0	273	23	301
COOPERTOWN		37	1,919	25	215	0	114	0	2,310	39	4,480
GREENBRIER		200	2,469	3	37	0	276	0	2,985	73	6,898
* MILLERSVILLE		42	618	3	20	0	54	0	737	15	N/A
* PORTLAND		48	34	3	11	0	47	0	143	25	13,156
* RIDGETOP		38	886	2	20	0	76	0	1,022	22	2,155
SPRINGFIELD		1,116	6,256	10	45	1	922	0	8,350	375	18,782
* WHITE HOUSE		280	2,623	27	20	0	379	0	3,329	68	N/A
RUTHERFORD	2022	7,099	110,341	1,021	3,280	0	15,549	0	137,290	2,201	341,486
EAGLEVILLE		60	406	3	28	0	72	0	569	38	813
LAVERGNE		761	13,151	17	18	0	1,903	0	15,850	143	38,719
MURFREESBORO		4,326	43,292	57	81	0	7,319	0	55,075	814	152,769
SMYRNA		1,367	16,188	31	49	0	2,844	0	20,479	288	53,070
SCOTT	2018	671	11,495	931	1,217	1,210	585	1	16,110	923	21,850
HUNTSVILLE		127	639	27	28	9	87	0	917	95	1,270
ONEIDA		279	1,871	20	27	9	248	1	2,455	200	3,787
ONEIDA SSD		245	1,450	23	33	4	200	1	1,956	173	N/A
SEQUATCHIE	2017	510	9,839	280	1,140	95	439	0	12,303	247	15,826
DUNLAP		379	2,463	11	78	0	288	0	3,219	135	5,357
SEVIER	2021	8,160	69,971	653	2,353	0	17,218	1	98,356	1,711	98,380
GATLINBURG		2,820	5,947	14	23	0	3,820	0	12,624	193	3,577
PIGEON FORGE		1,696	4,881	32	39	0	2,630	0	9,278	205	6,343
PITTMAN CENTER		31	642	14	31	0	165	0	883	29	454
SEVIERVILLE		2,310	6,810	27	108	0	2,370	1	11,626	421	17,889
SHELBY	2021	26,021	306,979	1,614	2,003	0	52,290	16	388,923	17,226	929,744
ARLINGTON		231	5,034	70	82	0	575	1	5,993	238	14,549
BARTLETT		776	20,746	52	65	0	2,791	1	24,431	534	57,786

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		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
COLLIERVILLE		709	16,726	77	150	0	2,053	1	19,716	763	51,324
GERMANTOWN		659	14,630	10	21	0	1,889	0	17,209	357	41,333
LAKELAND		128	4,893	75	151	0	524	0	5,771	175	13,904
MEMPHIS		21,877	202,533	140	167	0	38,486	12	263,215	13,882	633,104
MILLINGTON		719	3,276	42	93	0	646	0	4,776	200	10,582
SMITH	2022	607	8,050	585	2,241	1,070	662	0	13,215	606	19,904
CARTHAGE		212	772	4	5	36	179	0	1,208	141	2,291
GORDONSVILLE		108	544	11	55	272	111	0	1,101	54	1,363
SOUTH CARTHAGE		75	539	3	29	74	49	0	769	72	1,490
STEWART	2021	459	9,106	305	1,810	7	380	0	12,067	470	13,657
CUMBERLAND CITY		26	194	3	26	0	37	0	286	32	305
DOVER		111	742	2	9	1	126	0	991	92	1,826
SULLIVAN	2021	5,355	76,695	382	2,541	0	6,431	1	91,405	2,850	158,163
BLUFF CITY		145	895	2	7	0	114	0	1,163	58	1,822
BRISTOL		1,545	11,870	30	114	0	1,433	1	14,993	647	27,147
* JOHNSON CITY		63	155	2	0	0	44	0	264	10	N/A
* KINGSFORT		2,240	22,856	42	105	0	2,411	0	27,654	1,177	55,442
SUMNER	2019	4,013	72,687	591	4,176	0	6,297	0	87,764	1,568	196,281
GALLATIN		1,424	16,356	53	114	0	1,714	0	19,661	382	44,431
* GOODLETTSVILLE		121	2,462	14	48	0	199	0	2,844	31	61,753
HENDERSONVILLE		1,260	21,031	30	33	0	2,350	0	24,704	226	61,753
* MILLERSVILLE		145	1,692	82	77	0	94	0	2,090	28	6,299
MITCHELLVILLE		6	86	0	10	0	4	0	106	6	163
* PORTLAND		516	4,730	11	120	0	487	0	5,864	231	N/A
WESTMORELAND		132	1,075	10	50	0	132	0	1,399	61	2,718
* WHITE HOUSE		78	2,591	12	12	0	125	0	2,818	56	12,982
TIPTON	2020	1,636	25,857	155	3,219	0	1,972	2	32,841	652	60,970
ATOKA		210	3,739	8	64	0	306	2	4,329	67	10,008
BRIGHTON		76	1,011	1	21	0	89	0	1,198	30	2,888
COVINGTON		692	2,847	8	55	0	565	0	4,167	169	8,663
MASON		63	445	2	27	0	37	0	574	33	1,337
MUNFORD		198	2,513	7	37	0	225	0	2,980	66	6,302
TROUSDALE	2022	234	3,797	87	901	0	280	0	5,299	163	11,615
HARTSVILLE		202	1,006	2	19	0	158	0	1,387	95	2,724
UNICOI	2022	635	9,121	231	616	0	452	0	11,055	563	17,928
ERWIN		297	2,489	1	2	0	248	0	3,037	182	6,083
UNION	2022	844	12,194	234	1,539	2	321	0	15,134	614	19,802
VAN BUREN	2021	144	5,325	276	1,089	141	266	0	7,241	243	6,168
WARREN	2020	1,627	17,481	518	2,984	19	1,769	0	24,398	729	40,953
MCMINNVILLE		1,026	4,585	5	37	0	909	0	6,562	269	13,788
MORRISON		54	291	3	32	0	54	0	434	48	733
WASHINGTON	2019	4,349	53,333	289	2,637	0	5,728	1	66,337	1,931	133,001
* JOHNSON CITY		3,231	22,494	34	69	0	3,697	0	29,525	1,171	71,046
JONESBOROUGH		267	2,702	6	26	0	364	0	3,365	118	5,860

TABLE X

REVALUATION YEAR, PARCELS AND POPULATION FOR COUNTIES AND MUNICIPALITIES IN 2022

COUNTIES AND MUNICIPALITIES	LAST YEAR REVALUED	REAL PROPERTY PARCELS					PERSONAL PROPERTY			2020 POPULATION	
		INDUSTRIAL COMMERCIAL	RESIDENTIAL ****	FARM	GREENBELT AFOS**	MINERAL	INDUSTRIAL COMMERCIAL	OTHER ***	TAXABLE PARCELS		EXEMPT PARCELS
* WATAUGA		1	1	0	0	0	0	0	2	0	
WAYNE	2022	480	8,648	1,188	2,439	42	319	0	13,116	471	16,232
CLIFTON		62	618	13	15	0	34	0	742	73	2,651
COLLINWOOD		88	592	6	13	0	49	0	748	46	898
WAYNESBORO		212	1,264	12	15	0	145	0	1,648	98	2,317
WEAKLEY	2018	1,451	13,035	527	4,612	24	1,187	1	20,837	788	32,902
DRESDEN		283	1,315	4	59	0	167	0	1,828	79	3,019
GLEASON		88	679	2	22	0	59	0	850	48	1,369
GREENFIELD		120	1,105	4	33	0	99	0	1,361	75	2,031
* MCKENZIE		1	81	0	1	0	5	0	88	5	N/A
MARTIN		691	3,197	4	75	0	435	1	4,403	164	10,825
SHARON		62	481	1	15	0	31	0	590	41	935
WHITE	2020	953	13,486	290	2,493	4	748	0	17,974	593	27,351
SPARTA		428	2,210	4	29	0	383	0	3,054	198	4,998
WILLIAMSON	2021	3,439	85,549	399	3,909	0	13,559	0	106,855	4,769	247,726
9TH SSD (Outside City)		0	186	0	3	0	35	0	224	3	N/A
BRENTWOOD		637	15,240	23	83	0	2,930	0	18,913	835	45,373
FAIRVIEW		222	3,569	25	94	0	411	0	4,321	128	9,357
FRANKLIN (Outside SSD)		308	14,901	25	57	0	1,815	0	17,106	1,066	83,454
FRANKLIN (Inside SSD)		1,660	11,590	9	16	0	4,288	0	17,563	524	N/A
NOLENSVILLE		160	5,115	7	29	0	542	0	5,853	466	13,829
* SPRING HILL		144	11,156	9	13	0	968	0	12,290	343	N/A
THOMPSONS STATION		65	3,014	20	127	0	285	0	3,511	237	7,485
WILSON	2021	3,511	55,516	672	3,592	0	4,869	0	68,160	2,208	147,737
LEBANON		2,121	13,580	91	77	0	1,710	0	17,579	647	38,431
LEBANON SSD		2,016	13,558	84	238	0	1,615	0	17,511	592	N/A
MT. JULIET		828	13,881	50	52	0	1,289	0	16,100	729	39,289
WATERTOWN		90	630	0	8	0	79	0	807	54	1,553
STATE TOTALS		226,337	2,853,571	45,946	233,091	8,937	303,643	214	3,671,739	115,625	6,910,840

* MUNICIPALITIES LOCATED IN MORE THAN ONE COUNTY.

** PARCELS INCLUDED ARE THOSE MEETING REQUIREMENTS OF "THE AGRICULTURAL, FOREST, AND OPEN SPACE ACT OF 1976" (T.C.A. 67-5-1001-1011).

*** INCLUDED ARE LOCALLY ASSESSED PUBLIC UTILITIES.

**** HOMEBELT PROPERTIES ARE INCLUDED WITH THE RESIDENTIAL PARCEL COUNTS.

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