

Property Tax Freeze
Income Limits by County/City
Tax Year 2025

Co.#	County/City	Standard Income Limit	Local Option Income Limit	Co.#	County/City	Standard Income Limit	Local Option Income Limit
001	ANDERSON	\$52,590		055	MCNAIRY	\$37,530	
002	BEDFORD	\$42,710		056	MACON	\$37,530	
003	BENTON	\$37,530		057	MADISON	\$50,360	
004	BLEDSOE	\$37,530		058	MARION	\$37,530	
005	BLOUNT	\$48,790	\$61,920 ^{*1}	059	MARSHALL	\$41,110	
006	BRADLEY	\$41,310		060	MAURY	\$46,130	
007	CAMPBELL	\$37,530		061	MEIGS	\$38,710	
008	CANNON	\$38,020		062	MONROE	\$37,530	
009	CARROLL	\$39,220		063	MONTGOMERY	\$48,110	\$61,920 ^{*1}
010	CARTER	\$37,530			Clarksville	\$48,110	\$61,920 ^{*1}
011	CHEATHAM	\$52,580		064	MOORE	\$49,570	
012	CHESTER	\$38,230		065	MORGAN	\$37,530	
013	CLAIBORNE	\$37,530		066	OBION	\$37,530	
014	CLAY	\$37,530		067	OVERTON	\$37,530	
015	COCKE	\$37,530		068	PERRY	\$37,530	
016	COFFEE	\$45,590		069	PICKETT	\$37,530	
017	CROCKETT	\$37,530		070	POLK	\$37,530	
018	CUMBERLAND	\$49,170		071	PUTNAM	\$41,170	
019	DAVIDSON	\$53,560	\$61,920 ^{*1}	072	RHEA	\$37,530	
	Goodlettsville	\$53,560		073	ROANE	\$42,400	
020	DECATUR	\$37,530		074	ROBERTSON	\$45,460	\$61,920 ^{*1}
021	DEKALB	\$37,530			Greenbrier	\$45,460	\$61,920 ^{*1}
022	DICKSON	\$46,980			Portland	\$45,460	
023	DYER	\$37,910			Springfield	\$45,460	\$61,920 ^{*1}
024	FAYETTE	\$47,320			White House	\$45,460	\$61,920 ^{*1}
025	FENTRESS	\$37,530		075	RUTHERFORD	\$53,360	\$61,920 ^{*1}
026	FRANKLIN	\$45,900			La Vergne	\$53,360	\$61,920 ^{*1}
027	GIBSON	\$37,530			Murfreesboro	\$53,360	\$61,920 ^{*1}
028	GILES	\$40,350			Smyrna	\$53,360	\$61,920 ^{*1}
029	GRAINGER	\$37,530		076	SCOTT	\$37,530	
030	GREENE	\$37,530		077	SEQUATCHIE	\$37,530	
031	GRUNDY	\$37,530		078	SEVIER	\$47,990	
032	HAMBLEN	\$38,300		079	SHELBY	\$49,340	\$61,920 ^{*1}
033	HAMILTON	\$49,790			Arlington	\$49,340	\$61,920 ^{*1}
034	HANCOCK	\$37,530			Bartlett	\$49,340	\$61,920 ^{*1}
035	HARDEMAN	\$37,530			Collierville	\$49,340	\$61,920 ^{*1}
036	HARDIN	\$37,530			Lakeland	\$49,340	\$61,920 ^{*1}
037	HAWKINS	\$37,530			Memphis	\$49,340	\$61,920 ^{*1}
038	HAYWOOD	\$37,530			Millington	\$49,340	\$61,920 ^{*1}
039	HENDERSON	\$37,530		080	SMITH	\$39,950	
040	HENRY	\$40,060		081	STEWART	\$41,490	
041	HICKMAN	\$37,530		082	SULLIVAN	\$44,950	
042	HOUSTON	\$37,530		083	SUMNER	\$47,370	
043	HUMPHREYS	\$43,550			Portland	\$47,370	
044	JACKSON	\$37,530		084	TIPTON	\$40,870	
045	JEFFERSON	\$40,280		085	TROUSDALE	\$37,530	
046	JOHNSON	\$37,530		086	UNICOI	\$37,530	
047	KNOX	\$50,410	\$61,920 ^{*1}	087	UNION	\$37,530	
	Knoxville	\$50,410		088	VAN BUREN	\$37,530	
048	LAKE	\$37,530		089	WARREN	\$37,530	
049	LAUDERDALE	\$37,530		090	WASHINGTON	\$44,000	
050	LAWRENCE	\$37,530		091	WAYNE	\$37,530	
051	LEWIS	\$37,530		092	WEAKLEY	\$37,530	
052	LINCOLN	\$37,530		093	WHITE	\$37,530	
053	LOUDON	\$50,040		094	WILLIAMSON	\$67,460	
054	MCMINN	\$37,530		095	WILSON	\$50,530	

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

Notes: 52 counties are at the minimum income limit of \$37,530.
20 jurisdictions have a local option income limit.