



STATE OF TENNESSEE
STATE BOARD OF EQUALIZATION
9TH FLOOR, W.R. SNODGRASS TN TOWER
312 ROSA PARKS AVENUE
NASHVILLE, TENNESSEE 37243-1102
PHONE (615) 401-7883

May 19, 2014

NOTICE OF ACTION OF STATE BOARD OF EQUALIZATION
ADOPTING 2014 APPRAISAL RATIOS

Set out below are the appraisal ratios adopted by the State Board of Equalization for tax year 2014. These ratios are used for several purposes, including equalization of public utility and common carrier assessments, equalization of local business personal property assessments, determining tax relief payments for elderly and disabled homeowners, and determining adjusted county property values under the Tennessee Education Finance Act. Notwithstanding the listed ratios, in no instance shall the factor used to equalize locally assessed tangible personal property or centrally assessed public utility property, exceed 1.0000 (Public Chapter 209 of 2013).

<u>COUNTIES AND MUNICIPALITIES</u>	<u>RATIO</u>	<u>COUNTIES AND MUNICIPALITIES</u>	<u>RATIO</u>	<u>COUNTIES AND MUNICIPALITIES</u>	<u>RATIO</u>
Anderson	1.0517	Hancock	1.0283	Overton	.9798
Bedford	1.0520	Hardeman	1.0000	Perry	1.0000
Benton	.9743	Hardin	1.0000	Pickett	1.0000
Bledsoe	1.0330	Hawkins	1.0377	Polk	1.0000
Blount	1.0185	Haywood	1.0000	Putnam	.9872
Bradley	1.0000	Henderson	.9932	Rhea	1.0000
Campbell	1.0000	Henry	.9739	Roane	1.0770
Cannon	1.0000	Hickman	1.0000	Robertson	1.0000
Carroll	1.0000	Houston	1.0000	Rutherford	1.0000
Carter	.9984	Humphreys	.9647	Scott	1.0000
Cheatham	1.0000	Jackson	1.0195	Sequatchie	.9760
Chester	1.0013	Jefferson	1.0000	Sevier	1.0440
Claiborne	.9794	Johnson	1.0147	Shelby	1.0000
Clay	.9500	Knox	1.0000	Smith	.9922
Cocke	1.0557	Lake	1.0000	Stewart	1.0081
Coffee	1.0000	Lauderdale	1.0089	Sullivan	1.0000
Crockett	.9495	Lawrence	1.0000	Sumner	1.0000
Cumberland	1.0045	Lewis	.9956	Tipton	1.0000
Davidson	1.0000	Lincoln	1.0000	Trousdale	1.0716
Decatur	1.0000	Loudon	1.0000	Unicoi	.9735
Dekalb	1.0765	McMinn	1.0000	Union	1.0414
Dickson	1.0000	McNairy	1.0205	Van Buren	1.0115
Dyer	1.0000	Macon	1.0000	Warren	1.0000
Fayette	1.0000	Madison	1.0000	Washington	1.0000
Fentress	1.0000	Marion	1.0268	Wayne	.9785
Franklin	.9959	Marshall	.9757	Weakley	1.0000
Gibson	1.0000	Maury	1.0000	White	1.0101
Giles	1.0094	Meigs	.9134	Williamson	.9770
Grainger	1.0207	Monroe	1.0000	Wilson	.9742
Greene	1.0000	Montgomery	1.0000	Oak Ridge	1.0517
Grundy	1.0000	Moore	.9967	Oliver Sps.	1.0517
Hamblen	1.1045	Morgan	1.0529		
Hamilton	1.0000	Obion	1.0000		

KELSIE JONES
EXECUTIVE SECRETARY
STATE BOARD OF EQUALIZATION