

Property Tax Freeze
All Income Limits by County/City
Tax Year 2026

Co.#	County/City	Standard Income Limit	Local Option Income Limit	Co.#	County/City	Standard Income Limit	Local Option Income Limit
001	ANDERSON	\$53,900		055	MCNAIRY	\$38,470	
002	BEDFORD	\$43,780		056	MACON	\$38,470	
003	BENTON	\$38,470		057	MADISON	\$51,620	
004	BLEDSON	\$38,470		058	MARION	\$38,470	
005	BLOUNT	\$50,010	\$63,470 ^{**1}	059	MARSHALL	\$42,140	
006	BRADLEY	\$42,340		060	MAURY	\$47,280	
007	CAMPBELL	\$38,470		061	MEIGS	\$39,680	
008	CANNON	\$38,970		062	MONROE	\$38,470	
009	CARROLL	\$40,200		063	MONTGOMERY	\$49,310	\$63,470 ^{**1}
010	CARTER	\$38,470			Clarksville	\$49,310	\$63,470 ^{**1}
011	CHEATHAM	\$53,890		064	MOORE	\$50,810	
012	CHESTER	\$39,190		065	MORGAN	\$38,470	
013	CLAIBORNE	\$38,470		066	OBION	\$38,470	
014	CLAY	\$38,470		067	OVERTON	\$38,470	
015	COCKE	\$38,470		068	PERRY	\$38,470	
016	COFFEE	\$46,730		069	PICKETT	\$38,470	
017	CROCKETT	\$38,470		070	POLK	\$38,470	
018	CUMBERLAND	\$50,400		071	PUTNAM	\$42,200	
019	DAVIDSON	\$54,900	\$63,470 ^{**1}	072	RHEA	\$38,470	
	Goodlettsville	\$54,900		073	ROANE	\$43,460	
020	DECATUR	\$38,470		074	ROBERTSON	\$46,600	\$63,470 ^{**1}
021	DEKALB	\$38,470			Greenbrier	\$46,600	\$63,470 ^{**1}
022	DICKSON	\$48,150			Portland	\$46,600	
	Burns	\$48,150	\$63,470 ^{**1}		Springfield	\$46,600	\$63,470 ^{**1}
023	DYER	\$38,860			White House	\$46,600	\$63,470 ^{**1}
024	FAYETTE	\$48,500		075	RUTHERFORD	\$54,690	\$63,470 ^{**1}
025	FENTRESS	\$38,470			LaVergne	\$54,690	\$63,470 ^{**1}
026	FRANKLIN	\$47,050			Murfreesboro	\$54,690	\$63,470 ^{**1}
027	GIBSON	\$38,470			Smyrna	\$54,690	\$63,470 ^{**1}
028	GILES	\$41,360		076	SCOTT	\$38,470	
029	GRAINGER	\$38,470		077	SEQUATCHIE	\$38,470	
030	GREENE	\$38,470		078	SEVIER	\$49,190	
031	GRUNDY	\$38,470		079	SHELBY	\$50,570	\$63,470 ^{**1}
032	HAMBLEN	\$39,260			Arlington	\$50,570	\$63,470 ^{**1}
033	HAMILTON	\$51,030			Bartlett	\$50,570	\$63,470 ^{**1}
	Chattanooga	\$51,030	\$63,470 ^{**1}		Collierville	\$50,570	\$63,470 ^{**1}
034	HANCOCK	\$38,470			Lakeland	\$50,570	\$63,470 ^{**1}
035	HARDEMAN	\$38,470			Memphis	\$50,570	\$63,470 ^{**1}
036	HARDIN	\$38,470			Millington	\$50,570	\$63,470 ^{**1}
037	HAWKINS	\$38,470		080	SMITH	\$40,950	
038	HAYWOOD	\$38,470		081	STEWART	\$42,530	
039	HENDERSON	\$38,470		082	SULLIVAN	\$46,070	
040	HENRY	\$41,060		083	SUMNER	\$48,550	
041	HICKMAN	\$38,470			Portland	\$48,550	
042	HOUSTON	\$38,470		084	TIPTON	\$41,890	
043	HUMPHREYS	\$44,640		085	TROUSDALE	\$38,470	
044	JACKSON	\$38,470		086	UNICOI	\$38,470	
045	JEFFERSON	\$41,290		087	UNION	\$38,470	
046	JOHNSON	\$38,470		088	VAN BUREN	\$38,470	
047	KNOX	\$51,670	\$63,470 ^{**1}	089	WARREN	\$38,470	
048	LAKE	\$38,470		090	WASHINGTON	\$45,100	
049	LAUDERDALE	\$38,470		091	WAYNE	\$38,470	
050	LAWRENCE	\$38,470		092	WEAKLEY	\$38,470	
051	LEWIS	\$38,470		093	WHITE	\$38,470	
052	LINCOLN	\$38,470		094	WILLIAMSON	\$69,150	
053	LOUDON	\$51,290		095	WILSON	\$51,790	\$63,470 ^{**1}
054	MCMINN	\$38,470			Lebanon	\$51,790	
					Mt. Juliet	\$51,790	\$63,470 ^{**1}

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

Notes: The standard income limit for 52 counties is the minimum of \$38,470.

There are 24 jurisdictions reporting adoption of the local option income limit.