



JUSTIN P. WILSON  
Comptroller

JASON E. MUMPOWER  
Chief of Staff

April 19, 2018

**NOTICE OF ACTION OF STATE BOARD OF EQUALIZATION**  
**ADOPTING 2018 APPRAISAL RATIOS**

Set out below are the appraisal ratios adopted by the State Board of Equalization for tax year 2018. 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	.9459	Hancock	1.0000	Overton	.9309
Bedford	.8580	Hardeman	1.0000	Perry	.9690
Benton	.9323	Hardin	1.0000	Pickett	1.0000
Bledsoe	1.0000	Hawkins	.9593	Polk	1.0000
Blount	.9081	Haywood	.9448	Putnam	.9526
Bradley	1.0000	Henderson	1.0000	Rhea	.9371
Campbell	.9177	Henry	.9591	Roane	.9916
Cannon	1.0000	Hickman	1.0000	Robertson	1.0000
Carroll	.9848	Houston	.9412	Rutherford	1.0000
Carter	.9340	Humphreys	1.0000	Scott	1.0000
Cheatham	.8760	Jackson	.9194	Sequatchie	1.0000
Chester	.9750	Jefferson	.8992	Sevier	.8632
Claiborne	1.0000	Johnson	.9721	Shelby	1.0000
Clay	1.0000	Knox	1.0000	Smith	1.0000
Cocke	.9612	Lake	1.0000	Stewart	.9336
Coffee	1.0000	Lauderdale	.9268	Sullivan	1.0000
Crockett	.9564	Lawrence	.9557	Sumner	.7912
Cumberland	1.0000	Lewis	.9728	Tipton	.9383
Davidson	1.0000	Lincoln	.8829	Trousdale	.8588
Decatur	.9909	Loudon	1.0000	Unicoi	1.0000
Dekalb	.9293	McMinn	1.0000	Union	1.0000
Dickson	.8367	McNairy	.9769	Van Buren	.9557
Dyer	.9431	Macon	1.0000	Warren	.9443
Fayette	1.0000	Madison	1.0000	Washington	.9366
Fentress	1.0000	Marion	.9424	Wayne	1.0019
Franklin	1.0000	Marshall	1.0000	Weakley	1.0000
Gibson	.9581	Maury	1.0000	White	.9633
Giles	1.0000	Meigs	.9348	Williamson	.8903
Grainger	.9322	Monroe	1.0000	Wilson	.8592
Greene	1.0000	Montgomery	.9434	Oak Ridge	.9459
Grundy	.9757	Moore	1.0000	Oliver Sps.	.9459
Hamblen	.9468	Morgan	.9763		
Hamilton	1.0000	Obion	1.0000		

BETSY KNOTTS  
EXECUTIVE SECRETARY  
STATE BOARD OF EQUALIZATION