



JASON E. MUMPOWER
Comptroller

April 14, 2025

NOTICE OF ACTION OF STATE BOARD OF EQUALIZATION
ADOPTING 2025 APPRAISAL RATIOS

Set out below are the appraisal ratios adopted by the State Board of Equalization for tax year 2025. 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>Jurisdiction</u>	<u>Ratio</u>	<u>Jurisdiction</u>	<u>Ratio</u>	<u>Jurisdiction</u>	<u>Ratio</u>
Anderson	1.0000	Hancock	0.7638	Overton	1.0000
Bedford	0.6222	Hardeman	0.8094	Perry	0.5880
Benton	1.0000	Hardin	0.8250	Pickett	0.7205
Bledsoe	0.6627	Hawkins	0.5940	Polk	0.7244
Blount	0.8357	Haywood	1.0000	Putnam	0.6242
Bradley	1.0000	Henderson	0.7914	Rhea	1.0000
Campbell	1.0000	Henry	1.0000	Roane	1.0000
Cannon	0.8067	Hickman	0.7046	Robertson	0.9218
Carroll	1.0000	Houston	0.7479	Rutherford	0.8462
Carter	0.5752	Humphreys	0.7703	Scott	0.8085
Cheatham	1.0000	Jackson	0.5989	Sequatchie	0.7890
Chester	1.0000*	Jefferson	1.0000	Sevier	0.5422
Claiborne	0.7164	Johnson	0.6223	Shelby	1.0000
Clay	0.6994	Knox	0.7167	Smith	0.8086
Cocke	1.0000	Lake	1.0000	Stewart	1.0000
Coffee	0.7564	Lauderdale	0.7317	Sullivan	1.0000
Crockett	1.0000*	Lawrence	0.8186	Sumner	1.0000
Cumberland	0.7570	Lewis	1.0000	Tipton	0.8926
Davidson	1.0000	Lincoln	1.0000	Trousdale	0.7395
Decatur	1.0000	Loudon	0.6500	Unicoi	0.7248
Dekalb	0.5968	McMinn	0.7617	Union	0.6959
Dickson	1.0000	McNairy	0.7559	Van Buren	0.6136
Dyer	1.0000	Macon	0.8205	Warren	1.0000
Fayette	1.0000	Madison	0.7857	Washington	1.0000
Fentress	0.8847	Marion	0.6694	Wayne	1.0000*
Franklin	0.7870	Marshall	0.7773	Weakley	0.8525
Gibson	1.0000	Mauzy	0.7918	White	1.0000
Giles	0.7535	Meigs	0.6243	Williamson	1.0000
Grainger	0.5414	Monroe	0.8085	Wilson	0.6854
Greene	0.7696	Montgomery	1.0000		
Grundy	0.7684	Moore	1.0000		
Hamblen	1.0000	Morgan	0.5394		
Hamilton	1.0000	Obion	0.8700		

E. ROBIN POPE
EXECUTIVE SECRETARY
STATE BOARD OF EQUALIZATION

*Chester, Crockett, and Wayne counties are CVUs with calculated appraisal ratios of 0.6829, 0.6827, and 0.6761 respectively. Their appraisal ratio will be at 1.0000 once update factors are approved by SBOE and applied by DPA.