



May 18, 2024

---

# Tax Freeze Calculation Worksheet

---

Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

<b>Tax Freeze Calculation Worksheet .....</b>	<b>3</b>
---	----------

# Tax Freeze Calculation Worksheet

Reference Number: CTAS-2108

**\_\_\_\_\_ County**  
**Tax Freeze Calculation Worksheet**  
**For Tax Aggregate Freeze Totals 20XX**

Count		Total Assessment	Base Frozen Assessment	Non-Frozen Assessment	Tax Rate	Base Tax (Frozen)	Non-Frozen Tax	Total Tax Freeze Tax	Calculated Tax	Total Actual Tax
439	Cities	\$ 8,648,364	\$ 8,613,825	\$ 33,150	\$ 2.02	\$ 174,238	\$ 750	\$ 174,988	\$ 175,007	\$ 174,986
413	SSD 261	\$ 9,015,583	\$ 8,032,048	\$ 872,258	\$ 2.48	\$ 199,011	\$ 21,631	\$ 220,642	\$ 223,400	\$ 220,640
241	SSD 810	\$ 6,103,710	\$ 4,912,594	\$ 1,187,366	\$ 2.41	\$ 118,402	\$ 28,616	\$ 147,018	\$ 147,106	\$ 146,909
1,093	Totals	\$ 23,767,657	\$ 21,558,457	\$ 2,092,774		\$ 491,651	\$ 50,997	\$ 542,648	\$ 545,513	\$ 542,535

Source URL: <https://www.ctas.tennessee.edu/eli/tax-freeze-calculation-worksheet>