

Let's Talk...

Budget &  
Property Taxes



# County Budget By The Numbers

Budget	Expenses	Revenue
2024-25	\$853,207,687	\$782,027,745
2025-26*	\$904,145,990	\$835,585,064
% Change	↑ 5.97% ↑	↑ 6.88% ↑

Expense Per Capita - \$3350  
Revenue Per Capita - \$3095

\*Currently Proposed Budget – Still to be Approved  
Projected Revenue based on 92% Collection Rate

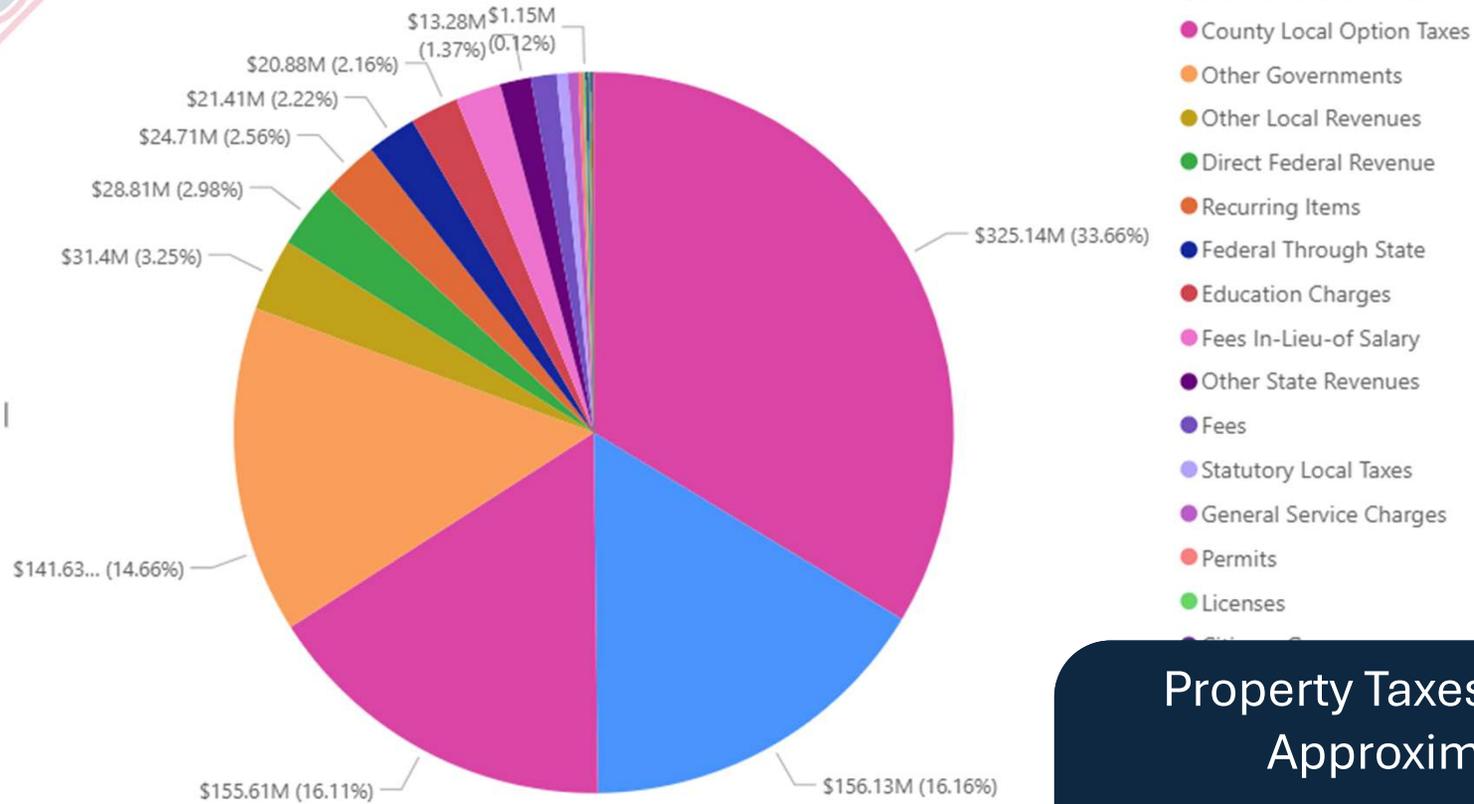


# County Expense Budget - Detail

Fund	2024-25	Revised 2024-25 (as of 3/31/25)	2025-26 Proposed	% Change
County General	\$158,448,843	\$175,602,984	\$174,007,520	9.82%
Waste/Sanitation	\$10,224,568	\$10,684,568	\$10,509,041	2.78%
Drug Control Fund	\$196,250	\$196,250	\$196,150	-0.05%
Highway/Public Works	\$15,551,876	\$18,870,221	\$15,942,102	2.51%
General Debt Service	\$61,851,869	\$61,851,869	\$67,081,676	8.46%
Rural Debt Service (All Schools)	\$31,638,345	\$31,638,345	\$42,198,228	33.38%
General Purpose School Fund	\$548,617,028	\$568,025,219	\$565,306,797	3.04%
Cafeteria Fund	\$19,668,669	\$20,663,398	\$20,827,302	5.89%
Extended School Program Fund	\$7,010,239	\$7,010,239	\$8,077,174	15.22%
<b>TOTAL BUDGET</b>	<b>\$853,207,687</b>	<b>\$894,543,093</b>	<b>\$904,145,990</b>	<b>5.97%</b>

Fiscal Year Runs from July 1 to June 30

# County Revenue Sources



From State Comptroller's Site for FY 2023-24  
 County Property Tax Revenue = \$325,144,232

Property Taxes Make Up  
 Approximately  
**35%**  
 County Revenue

# Notable Budget Increases

## Pay Increases

- Schools - ~\$10,000,000
- County - ~\$5,000,000
- Goal – 4% Avg Increase (Salary Study)

## Debt Service

- Increase - \$17,000,000
- Up From \$92+ million to \$109+ million
- 60% of Debt attributed to schools

## Other Notable Increases

- \$5 million for EMS
- \$6 million for Chromebooks
- \$13 million for School Security

Total Direct Debt  
**\$1,124,895,000**

Net Direct Debt  
**\$939,830,000**  
(minus self-supporting debt)  
(As of 6/2025)

Debt Per Capita  
**\$3481**



# Certified/Proposed Tax Rates/Net Neutral

Jurisdiction	Certified Tax Rate
<b>Williamson County</b>	1.2433
Brentwood	.1925
<b>Franklin</b>	.2310
SSD	.5871
Fairview	.5904
<b>Thompsons Station</b>	.0628
<b>Nolensville</b>	.1892
<b>Spring Hill</b>	.5353

These are the rates to be adopted by each jurisdiction to remain net neutral on revenue (Truth in Taxation).

Once adopted, each jurisdiction will determine if any additional increases are required to balance the budget.

## What Does this Mean to You?

If New Assessment is:  
> 52% Increase = Tax Increase  
= 52% - No Tax Increase  
< 52% - Tax Decrease

### Average Increases:

Commercial (32%)

Greenbelt (24%)

**Residential (62%)**

**Most likely an increase**

# Property Tax – How does it break down?

Last Tax Increase – 2021  
 Certified Tax Rate – 1.75  
 Approved Tax Rate – 1.88

Major Function Areas	Current 2024 - 2025 TAX RATE	Certified Rate 2025 - 2026 TAX RATE	Requested Rate 2025 - 2026 TAX RATE
County General Fund	0.38	0.252	0.28 
Solid Waste/Sanitation Fund	0.05	0.0316	0.03
Drug Control Fund	0.00	0	0.00
Highway Public Works Fund	0.00	0	0.00
General Debt Service Fund	0.22	0.1459	0.15
Rural Debt Service Fund	0.14	0.0909	0.11 
General Purpose School Fund	1.09	0.7229	0.77
Central Cafeteria Fund	0.00	0	0.00
Extended School Program Fund	0.00	0	0.00
	<b>1.88</b>	<b>1.2433</b>	<b>1.34</b> 

For each .01 Increase, Revenue Generated:  
 2024 Penny = \$1.83 million  
 2025 Penny = \$2.75 million

Proposed Tax Rate for Williamson County  
**1.34**

# Property Assessment/Tax Examples

(County Taxes Only)

Market Value - \$2,000,000	Market Value - \$1,200,000	Market Value - \$1,000,000
NAV: \$500,000 (25% Increase)	NAV: \$300,000 (40% increase)	NAV: \$250,000 (90% increase)
PAV: \$400,000	PAV: \$213,930	PAV: \$132,000
		
Current Tax Bill(PAV): \$7,520	Current Tax Bill(PAV): \$4,022	Current Tax Bill(PAV): \$2,482
Certified Rate(NAV): \$6,217 (-17%)	Certified Rate(NAV): \$3,730 (8%)	Certified Rate(NAV): \$3,108 (20%)
Requested Rate(NAV): \$6,700 (-11%)	Requested Rate(NAV): \$4,020 (0%)	Requested Rate(NAV): \$3,350

NAV – New Assessed Value

PAV – Previous Assessed Value

# Quick Calculations

Calculation	Formula	Example
Increase in Assessed Value	(Currently Assessed Value-Previous Assessment) Divided by Previous Assessment	$(\$250,000 - \$132,000) /$ $\$132,000$  <b>= 89.4% Increase</b>
Increase in County Property Tax (%) Based on New Certified Tax Rate	Currently Assessed Value * <b>Certified Tax Rate</b> = 2025 Net Neutral Property Tax Bill (A) Previous Assessment * 2024 Tax Rate = 2024 Property Tax Bill (B) A – B divided by B = New Tax Bill (with no additional changes)	$\$250,000 * .012433 = \$3108$ $132,000 * .0188 = \$2482$ $(\$3108 - \$2482)/2482 = .25$  <b>25% Increase</b>
Estimated Increase based on Proposed Rate Does NOT include City Tax	Currently Assessed Value * <b>Proposed Tax Rate</b> = 2025 Net Neutral Property Tax Bill (A) Previous Assessment * 2024 Tax Rate = 2024 Property Tax Bill (B) (A – B) divided by B = % Change in Tax Bill (with no additional changes)	$\$250,000 * .0134 = \$3350$ $\$216,325 * .0188 = \$2482$ $(\$3350 - \$2482) = \$868$ $\$868/\$2482 = .35$  <b>35% Increase</b>
Mortgage Tax Increase	Tax Increase/12	$\$868/12 =$ <b>\$72 Monthly Increase</b>

# Helpful Resources

Who?	Why?	Where?
County Assessors Office Brad Coleman (615)790-5708	Assessment Questions	Residential – (615)786-0161 Commercial – (615)786-0160
	Appeal Process Board of Equalization	<a href="https://www.williamsoncounty-tn.gov/176/Board-of-Equalization">https://www.williamsoncounty-tn.gov/176/Board-of-Equalization</a>
	Property Tax Rates (2024)	<a href="https://williamsoncounty-tn.gov/DocumentCenter/View/21422/TAXRATES24?bidId=">https://williamsoncounty-tn.gov/DocumentCenter/View/21422/TAXRATES24?bidId=</a>
County Trustee Office Karen Paris (615)790-5709	Tax Relief/Freeze Programs	<a href="https://williamsonpropertytax.com/#/elderlytaxRelief">https://williamsonpropertytax.com/#/elderlytaxRelief</a>
	Historical Tax Information	<a href="https://williamsonpropertytax.com/taxes.html#/WildfireSearch">https://williamsonpropertytax.com/taxes.html#/WildfireSearch</a>
	Tax Calculator	<a href="https://www.williamsonpropertytax.com/#/taxcalc">https://www.williamsonpropertytax.com/#/taxcalc</a>
State Information	Property Tax Info	<a href="https://www.tn.gov/revenue/taxes/local-taxes/property-tax.html">https://www.tn.gov/revenue/taxes/local-taxes/property-tax.html</a>
	Certified Tax Rate	<a href="https://comptroller.tn.gov/boards/state-board-of-equalization/sboe-resources/certified-tax-rate.html">https://comptroller.tn.gov/boards/state-board-of-equalization/sboe-resources/certified-tax-rate.html</a>

# Frequently Asked Questions

<b>How often do reappraisals occur?</b>	Prior to 2021, the county did a reappraisal every 5 years. The County Commission voted to go to a 4-year cycle and just recently agreed to go to 3 years. This does NOT mean an automatic increase, that depends on the county and/or jurisdiction's budgetary needs. This could mean your taxes will fluctuate depending on the market.
<b>What is meant by the certified tax rate?</b>	During a reappraisal year, the county assessor's office works with the State Board of Equalization to determine what the new tax rate should be to maintain the same level of property tax revenue to be collected by both the county and local municipalities.  For Williamson County, the rate went from 1.88 in 2024 to 1.2433 in 2025.
<b>Is it possibly my property taxes may go down?</b>	Yes, if your assessed value was less than a 52% increase, you could see a decrease in your taxes. Greenbelt exemptions are capped at a 6% increase so there is a likelihood these properties will see a decrease. Residential properties will most likely see an increase if their assessed value change was 52% or more.
<b>When will I see this increase?</b>	The increase will go into effect for 2025. The new tax bills should be available by October but once all tax rates (county & municipalities) have set their rates, you can calculate your taxes by visiting the County Trustee website: <a href="https://www.williamsonpropertytax.com/#/taxcalc">https://www.williamsonpropertytax.com/#/taxcalc</a>

# What Can You Do?



Email Your  
Commissioner

[Commissioners@williamsoncounty-tn.gov](mailto:Commissioners@williamsoncounty-tn.gov)



Attend the  
Public Hearing

6/3/2025 @ 5:30 PM

1320 West Main St

Main Auditorium



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Thank you