

RESOLUTION NO. 23-06-012

**SPONSORED BY COMMISSIONERS JARED ANDERSON, RICK CARVER,
JOHN GILES AND STEVE MIKELS**

**A RESOLUTION OF THE BLOUNT COUNTY COMMISSION RAISING THE
INCOME LIMIT OF THE SENIOR TAX FREEZE PROGRAM FROM \$43,500 to
\$60,000 FOR QUALIFIED BLOUNT COUNTY CITIZENS**

WHEREAS, the Property Tax Freeze Act is a program established by the State of Tennessee to assist senior citizens by freezing their property taxes in place to protect them from future increases in tax rates or in increases to their property assessments, as set forth in Tennessee Code Annotated § 67-5-705; and

WHEREAS, the Blount County Commission adopted the program locally in December 2007; and

WHEREAS, the program provides much-needed relief to senior citizens on fixed incomes who may struggle to keep up with rising property tax burdens, particularly in the face of increasing property values; and

WHEREAS, the current income limit for the program, as described in Tennessee Code Annotated § 67-5-705(f)(3)(A)(iii) and applied to Blount County, is \$43,500, which does not reflect the financial circumstances and economic realities that many senior citizens face in Blount County due to the impact of inflation since the program was enacted; and

WHEREAS, the Tennessee General Assembly recently passed SB0871, which was signed by Governor Lee on April 28, 2023, and which allows local county legislative bodies to raise the income limit for the Property Tax Freeze Act to \$60,000 of annual income by a duly passed resolution; and

WHEREAS, SB0871, enacted and recorded as Chapter 271 of the Public Acts of 2023, is effective July 1, 2023, and applies to tax years beginning on or after that date; and

WHEREAS, raising the income limit to \$60,000 of annual income would allow more senior citizens in Blount County to qualify for the program and receive the benefits of the property tax freeze, including greater financial stability and the ability to remain in their homes; and

WHEREAS, the current inflation rate in the United States has increased significantly, further exacerbating the financial strain faced by many senior citizens on fixed incomes; and

WHEREAS, the benefits of the program extend beyond individual senior citizens to the community as a whole, by reducing the likelihood of seniors being forced to move due to rising tax assessments and reducing the burden on social services programs that would otherwise need to assist displaced seniors;

NOW THEREFORE BE IT RESOLVED that the Blount County Board of Commissioners hereby adopts an income limit of \$60,000 described in Tennessee Code Annotated § 67-5-705(f)(3)(A)(iii) as such Section is amended by Chapter 271 of the Public Acts of 2023, effective July 1, 2023.

BE IF FURTHER RESOLVED, the Blount County Board of Commissioners requests that the Blount County Trustee implement this change in accordance with state law and any rules promulgated by any applicable state authority.

BE IT FURTHER RESOLVED, that the Blount County Clerk is requested to file a copy of this Resolution with the Division of Property Assessments.

BE IT FURTHER RESOLVED, that the Blount County Clerk is further authorized and requested to forward a copy of this Resolution to any other authorities needed to put this Resolution into effect.

BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER PASSAGE, THE PUBLIC WELFARE REQUIRING IT, AND ITS PROVISIONS SHALL BE ENFORCED FROM AND AFTER JULY 1, 2023.

CERTIFICATION OF ACTION

ATTEST

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date