

RESOLUTION NO. 26-04-019

SPONSORED BY COMMISSIONERS JARED ANDERSON, NICK BRIGHT, MIKE CAYLOR, MISTY DAVIS, JOHN GILES, STEVE MIKELS, RON FRENCH, BRAD BOWERS, LINDA WEBB, MIKE AKARD, JESSICA HANNAH, JEFF JOPLING, QUENTIN CALDWELL, DAWN REAGAN, SCOTT KING, ROBBIE BENNETT, EARL MCMAHAN, RICK CARVER, DYRAN BLEDSOE, STACI CRISP MARTIN, & DAVID WELLS

A RESOLUTION OF THE BLOUNT COUNTY COMMISSION REQUESTING THE BUDGET COMMITTEE TO PREPARE A BUDGET WITH A TAX RATE BASED ON THE CERTIFIED RATE

WHEREAS, pursuant to Tennessee Code Annotated § 67-5-1701 et seq., the State of Tennessee requires that, following a countywide reappraisal of property, a certified property tax rate be calculated that will produce substantially the same revenue as the prior year, exclusive of new construction and improvements; and

WHEREAS, the certified tax rate is intended to ensure that property reappraisals do not result in a windfall increase in property tax revenues without deliberate action by the legislative body; and

WHEREAS, the Blount County Commission recognizes the importance of fiscal responsibility, transparency, and predictability in taxation; and

WHEREAS, through conservative fiscal management, the County is in a position for the upcoming fiscal year to fund necessary governmental operations while maintaining the certified property tax rate; and

WHEREAS, the Commission has previously demonstrated this approach following the 2023 reappraisal by adopting the certified tax rate for fiscal year 2023-2024; and

WHEREAS, the Commission further recognizes the need to provide clear guidance to the Budget Committee as it begins preparation of the upcoming fiscal year budget; and

WHEREAS, it is the sense of this Commission that maintaining the certified tax rate when possible promotes fairness to taxpayers and disciplined budgeting practices;

NOW, THEREFORE, BE IT RESOLVED by the Blount County Board of Commissioners that it hereby declares its intent to adopt the certified property tax rate (or lower) for the upcoming fiscal year following the completion of the current reappraisal cycle; and

BE IT FURTHER RESOLVED that the Blount County Budget Committee is hereby requested to prepare and recommend a proposed budget for the upcoming fiscal year that is consistent with the adoption of the certified tax rate (or lower), identifying any necessary adjustments, efficiencies, or prioritizations required to achieve that objective; and

BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

CERTIFICATION OF ACTION

ATTEST

Commission Chairman

County Clerk

County Mayor

Date

- Approved
- Vetoed