

**RESOLUTION FIXING THE TAX LEVY IN  
BLOUNT COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 2026**

**Resolution No. 26-06-001**

**Resolution Sponsors: Commissioners**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on this 18th day of June, 2026, that the combined property tax rate for Blount County, Tennessee for the year beginning July 1, 2026, shall be \$1.29 on each \$100 of assessed taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<b>Fund</b>	<b>Rate</b>
General County	\$0.57
Debt Service	\$0.14
Gen. Admin. Capital Projects	\$0.03
General Purpose Schools	\$0.45
Education Capital Projects	<u>\$0.10</u>
<b>Total</b>	<b>\$1.29</b>

SECTION 2. BE IT FURTHER RESOLVED it is further ordered that all business and occupations that are taxable privileges by the State of Tennessee, as provided by existing State Law or laws, be, and the same are hereby declared taxable privileges for County purposes at the same rate and amounts provided by Statutes of the State for State purposes.

SECTION 3. BE IT FURTHER RESOLVED there is also imposed on the sale of beer at wholesale a tax equal to thirty-five dollars and sixty cents (\$35.60) per barrel of thirty-one liquid gallons of beer sold as provided by Chapter 189 of the Public Acts of 2013, approved April 23, 2013, effective July 1, 2013. The tax upon barrels containing more or less than thirty-one gallons shall be taxed at a proportionate rate.

SECTION 4. BE IT FURTHER RESOLVED in accordance with the Chapter 63 Private Act of 2012 there is levied a privilege tax of five percent (5%) on the occupancy of any rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist court, tourist cabin, campground, motel or any place in which rooms, lodgings or accommodations are furnished transients for a consideration in Blount County.

SECTION 5. BE IT FURTHER RESOLVED that the Trustee may accept property taxes at any time after July 10<sup>th</sup> as prescribed in Tennessee Code Annotated in Section 67-1-702.

SECTION 6. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Duly passed and approved on this 18th day of June, 2026.

Certification of Action

Attest

\_\_\_\_\_  
Commission Chairman

\_\_\_\_\_  
County Clerk

Approved: \_\_\_\_\_

Vetoed: \_\_\_\_\_

\_\_\_\_\_  
County Mayor

\_\_\_\_\_  
Date