

**RESOLUTION TO LEVY A TAX RATE
IN EXCESS OF THE CERTIFIED TAX RATE**

Resolution No. 23-05-010

Resolution Sponsors: Commissioners Mike Caylor and Nick Bright

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1701(a), requires that, in the event of a general reappraisal in a county, the county legislative body shall determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction as was levied during the previous year; and

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1701(b), authorizes the State Board of Equalization to establish policies providing a procedure or formula for calculating the certified tax rate and Blount County followed that procedure after reappraisal in 2019; and,

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1702, authorizes a county legislative body to exceed the certified tax rate set according to *Tennessee Code Annotated*, Section 67-5-1701, by resolution after advertising its intent to exceed the certified tax rate in a newspaper of general circulation in the county (with an affidavit of publication sent within thirty days after publication to the State Board of Equalization) and public hearing; and

WHEREAS, Blount County Property Assessor's Office has provided a preliminary certified tax rate of 1.5932, Blount County desires to levy a tax rate in excess of the certified tax rate;

NOW, THEREFORE, BE IT RESOLVED, by the Blount County Legislative Body, meeting in regular session on this the 18th day of May, 2023, that:

Section 1. It is hereby intended, for Blount County to implement a tax rate, in excess of the certified tax rate;

Section 2. This Resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the county legislative body.

Adopted this 18th day of May, 2023.

CERTIFICATION OF ACTION

ATTEST

Commission Chairman

County Clerk

Approved: ____

Vetoed: ____

County Mayor

Date