

RESOLUTION NO. _____

TO ESTABLISH A PROPERTY TAX FREEZE IMPLEMENTATION COMMITTEE

WHEREAS, the Tennessee General Assembly has enacted 2007 Public Chapter ___ (Senate Bill 0002/ House Bill 1033) to authorize counties to adopt a property tax freeze program to assist senior low-income residents with payment of their property taxes, which act will take effect on July 1, 2007; and

WHEREAS, the State Board of Equalization, through its Division of Property Assessments, is required to develop and adopt rules and regulations for the administration of the program, which may include uniform definitions, application forms and requirements, income verification procedures, and other necessary or desirable rules, regulations, policies and procedures not in conflict with the act; and

WHEREAS, the county legislative body of _____ County desires to form a Property Tax Freeze Implementation Committee to begin the preliminary work necessary for adoption of the tax freeze program in _____ County, and to advise the county legislative body with regard to the implementation and administration of such a program;

NOW THEREFORE, BE IT RESOLVED by the _____ County legislative body meeting in _____ session at _____, Tennessee, on this _____ day of _____, 200__, that:

SECTION 1. A Property Tax Freeze Implementation Committee is hereby established. The Committee will consist of the county mayor, the county trustee, the assessor of property, the finance director (or director of accounts and budgets, as applicable), and the following members of the county legislative body: _____

SECTION 2. The Committee will begin work as soon as possible after enactment of this resolution to analyze and determine the following:

- A. The financial impact on county revenues for the ten-year period following adoption of the property tax freeze program in the county;
- B. Recommended methodology for implementation and administration of the program in the county;
- C. Administrative costs for implementation and administration of the program, including but not limited to the cost of necessary revisions or additions to computer software programs for tax billing systems, tax appraisal systems, and tax freeze application systems; the number and cost of new employees that may be required in county offices in order to implement and administer the program; and any new office space that may be required; and
- D. Such other information and data as the Committee deems relevant.

SECTION 3. When the State Board of Equalization has issued its rules and regulations governing the administration of the program, the Committee shall develop a final proposal to adopt and implement the property tax freeze program and present the proposal to the full county legislative body for its consideration.

SECTION 4. In performing its duties under this resolution, the Committee shall request the assistance of the University of Tennessee's County Technical Assistance Service.

SECTION 5. This resolution shall take effect upon its passage and approval, the public welfare requiring it.

ADOPTED this ____ day of _____, 200__.

APPROVED:

County Mayor

ATTEST:

County Clerk