

RESOLUTION NO. _____

RESOLUTION TO ESTABLISH A PROGRAM TO SUPPLEMENT THE PROPERTY TAX RELIEF PROGRAM OF THE STATE OF TENNESSEE PROVIDED FOR IN TITLE 67, CHAPTER 5, PART 7 OF THE *TENNESSEE CODE ANNOTATED*.

WHEREAS, the Board of Commissioners of _____ County has recognized the need to provide financial assistance to certain needy citizens of this county; and,

WHEREAS, the State of Tennessee, through its General Assembly, has established a program whereby elderly low-income homeowners, disabled homeowners and disabled veterans, as those taxpayers are defined in *Tennessee Code Annotated, Title 67, Chapter 5, Part 7*, are provided financial assistance through a refund of property taxes paid for by a state appropriation; and

WHEREAS, the General Assembly, in passing Chapter 739 of the Public Acts of 2006, amended *Tennessee Code Annotated § 67-5-701(j)* to provide that any county, municipality, or metropolitan government may provide for the appropriation of additional funds to supplement this program for tax relief for elderly low-income homeowners, disabled homeowners and disabled veterans:

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of _____ County, Tennessee, meeting in _____ session on this ____ day of _____, 20__, at _____ Tennessee, that;

SECTION 1. The Board of Commissioners of _____ hereby expresses its intent to exercise the authority provided in *Tennessee Code Annotated § 67-5-701(j)* to provide financial assistance to elderly low-income homeowners, disabled homeowners and disabled veterans, as those taxpayers are defined in *Tennessee Code Annotated §§ 67-5-702 through 67-5-704*.

SECTION 2. Only those taxpayers who qualify under *Tennessee Code Annotated §§ 67-5-702 through 67-5-704* are eligible for this additional tax relief.

SECTION 3. In order to receive this tax relief, any eligible taxpayer shall have previously applied for and obtained the relief authorized by *Tennessee Code Annotated §§ 67-5-702 through 67-5-704* by the State of Tennessee.

SECTION 4. The tax relief authorized by this resolution shall be in an amount determined by annual appropriation and shall be subject to the availability of funds.

SECTION 5. The provisions of this resolution shall be administered through the office of the County Trustee in the same manner as the property tax relief program of the State of Tennessee provided for in *Tennessee Code Annotated §§ 67-5-701 – 67-5-704*

SECTION 6. This Resolution shall be effective upon its passage and approval, the public welfare requiring it.

Adopted this ___ day of _____, 20__.

APPROVED: County Mayor

ATTEST: County Clerk