

E. UNFINISHED BUSINESS.

F. NEW BUSINESS.

1. **Resolution No. 23-06-001, Resolution Fixing the Tax Levy in Blount County, Tennessee for the Year Beginning July 1, 2023. (Referred to full commission by the Budget Committee with a favorable recommendation of 5-0.)**

Attachments: Resolution 23-06-001 Tax Levy Resolution Recommended

FY23.24 Tax Levy Exhibit Revenue Report

A motion was made by Commissioner Akard, seconded by Commissioner Bright, that the Resolution be adopted.

A motion was made by Commissioner McMahan, seconded by Commissioner Bowers, that the Resolution be amended by reducing the funds for General County by .01 (0.68), Debt Service by .02 (0.20), Gen. Admin. Capital Projects by .01 (0.02), and increase the General Purpose Schools fund by .04 (0.59).

A motion was made by Commissioner Stinnett, that the Revenue Exhibit be amended in order to retain the funds for General County at 0.69, and utilize fund balance for any shortfalls. Commissioner Mikels raised a point of order. Commissioner Stinnett withdrew this amendment.

A motion was made by Commissioner Mikels, that the Resolution be amended by reducing the funds for General County by .01 (0.68), Debt Service by .01 (0.21), Gen. Admin. Capital Projects by .02 (0.01), and Education Capital Projects by .01 (0.09), and increase the General Purpose Schools fund to 0.57 thereby amending the Total Tax Rate to 1.56. This motion failed due a lack of receiving a second.

A motion was made by Commissioner Giles, seconded by Commissioner Reagan, to call for previous question on all pending motions. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 15 - Anderson, Bennett, Carver, Caylor, French, Giles, Hannah, King, Martin, McMahan, Mikels, Reagan, Stinnett, Webb, and Wells

No: 5 - Akard, Bledsoe, Bowers, Bright, and Davis

Absent: 1 - Jopling

Abstain: 0

An electronic vote was taken on the motion that the Resolution be amended by reducing the funds for General County by .01 (0.68), Debt Service by .02 (0.20), Gen. Admin. Capital Projects by .01 (0.02), and increase the General Purpose Schools fund by .04 (0.59). The Chairman declared the motion to have failed by the following vote:

Yes: 7 - Bennett, Bledsoe, Bowers, French, McMahan, Reagan, and Stinnett

No: 13 - Akard, Anderson, Bright, Carver, Caylor, Davis, Giles, Hannah, King, Martin, Mikels, Webb, and Wells

Absent: 1 - Jopling

Abstain: 0

An electronic vote was taken on the original motion that the Resolution be adopted. The Chairman declared the motion to have passed by the following vote:

Yes: 16 - Akard, Anderson, Bennett, Bledsoe, Bowers, Bright, Carver, Caylor, Davis, Giles, Hannah, King, Martin, Stinnett, Webb, and Wells

No: 4 - French, McMahan, Mikels, and Reagan

Absent: 1 - Jopling

Abstain: 0

**RESOLUTION FIXING THE TAX LEVY IN
BLOUNT COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2023**

Resolution No. 23-06-001

Resolution Sponsors: Commissioners Mike Caylor, Nick Bright and Jared Anderson

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on this 15th day of June, 2023, that the combined property tax rate for Blount County, Tennessee for the year beginning July 1, 2023, shall be \$1.59 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:

Fund	Rate
General County	\$0.69
Debt Service	\$0.22
Gen. Admin. Capital Projects	\$0.03
General Purpose Schools	\$0.55
<u>Education Capital Projects</u>	<u>\$0.10</u>
Total Tax Rate	\$1.59

SECTION 2. BE IT FURTHER RESOLVED Blount County Property Assessor's Office has provided the State's preliminary certified tax rate calculation of \$1.5976 and that Blount County desires to set a tax rate at or below the final certified tax rate.

SECTION 3. 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 4. 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.

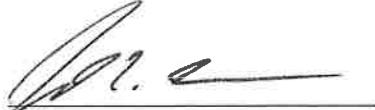
SECTION 5. BE IT FURTHER RESOLVED in accordance with the Chapter 63 Private Act of 2012 there is levied a privilege tax of five percent (5%) on the occupancy of any rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist court, tourist cabin, campground, motel or any place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

SECTION 6. BE IT FURTHER RESOLVED that the Trustee may accept property taxes at any time after July 10th as prescribed in Tennessee Code Annotated in Section 67-1-702.

SECTION 7. 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 15th day of June, 2023.

Certification of Action


Commission Chairman

Attest


County Clerk

Approved:
Vetoed:


County Mayor

June 20, 2023
Date

STATE OF TENNESSEE, COUNTY OF BLOUNT

I, Gaye Hasty
COUNTY CLERK OF SAID COUNTY, DO HEREBY
CERTIFY THAT THE FOREGOING IS A TRUE COPY
OF THE Res. #23-010-001
AS THE SAME APPEARS ON RECORD IN MY OFFICE.
WITNESS MY HAND AND OFFICIAL SEAL IN
MARYVILLE, TENNESSEE, THIS 20th DAY OF
June, 2023.

Gaye Hasty CLERK
by Lawrence Bell, D.C.