

**CALL TO ORDER**

**PUBLIC HEARING REGARDING ZONING**

**CZ-10-2010:** Application of R. Gordon & Sandra A. Seay from AG to E-1

**CZ-12-2010:** Application of Danny & Carol Ann Morris from AG to C-5

**CLOSE PUBLIC HEARING**

**RESOLUTIONS**

- 10-8-1:** Resolution to Accept Grant Funding for Montgomery County's Archives Department
- 10-8-2:** Resolution of the Montgomery County Board of Commissioners to Accept Funds from the Tennessee Energy Efficiency and Conservation Block Grant (EECBG) for Energy Efficient Retrofits
- 10-8-3:** Resolution of the Montgomery County Board of Commissioners to Accept Grant Funding from the Clarksville Montgomery County Community Health Foundation
- 10-8-4:** Resolution of the Montgomery County Board of Commissioners to Amend the FY 2010-2011 Budget of the Montgomery County Trustee 52400-51690 Part Time Personnel Account and Restore the Part Time Personnel Positions

**REPORTS**

- 1. Carolyn Bowers – County Mayor Nominations and Appointments
- 2. Kellie Jackson – Collection of Delinquent Business Tax Report

**REPORTS FILED**

- 1. Register of Deeds – Annual Financial Report
- 2. Highway Department – County Road List (April 1, 2010 - June 30, 2010) **(Requires approval from Commission)**

## **CITIZENS TO ADDRESS THE COMMISSION**

### **ANNOUNCEMENTS**

1. We would like to take a photo of all commissioners at the Formal Commission meeting of all commissioners. Please try to attend.
2. There will be a public meeting on the Rotary Park Master Plan tomorrow at 6:30 p.m. at the Civil Hall.

### **ADJOURN**

**RESOLUTION OF THE MONTGOMERY COUNTY BOARD OF  
COMMISSIONERS  
AMENDING THE ZONE CLASSIFICATION OF THE PROPERTY OF  
R. GORDON & SANDRA A. SEAY**

WHEREAS, an application for a zone change from AG Agricultural District to E-1 Single Family Estate District has been submitted by R. Gordon & Sandra A. Seay and

WHEREAS, said property is identified as County Tax Map 015, parcel 046.00, containing 365 +/- acres, situated in Civil District 13, located north and west of Kirkwood Road; east and west of Hampton Station Road; south of Webb Road; and

WHEREAS, said property is described as follows:

Beginning at a point being the southeast corner of the Webb Road and Hampton Station Road intersection; thence with the south right-of-way of Webb Road in a generally southeasterly direction, 300+/- feet to a point; thence crossing Webb Road in a northerly direction, 50+/- feet to a point, said point being the southeast corner of the John Menees property; thence with the east line of Menees in a northerly direction, 375+/- feet to a point, said point being in the southwest line of the Lewis Collins property; thence with the southwest line of the Collins property in a southeasterly direction, 500+/- feet to a point in the north right-of-way of Webb Road; thence crossing Webb Road in a southerly direction, 50+/- feet to a point, said point being the northwest corner of the Lewis Collins property; thence with the west line of the Collins property and the Terry Groves property in a southeasterly direction, 825+/- feet to a point being the southern most corner of the Groves property; thence with the south line of the Groves property and the south line of the Lewis Collins property in a generally north easterly, easterly, southerly and easterly direction, 4376+/- feet to a point, said point being in the west line of the Buck property; thence with the west and north line of the Buck property in a southerly and westerly direction, 3183+/- to a point in the north right-of-way of Kirkwood Road; thence with the north right-of-way of Kirkwood Road in a westerly direction, 3170+/- feet to a point; thence crossing Kirkwood Road in a westerly direction, 50 feet to a point, said point being in the north line of the Sarah Hicks property; thence with the north and west line of the Hicks property in a westerly and southerly direction, 2874+/- feet to a point in the north line of the T G Allensworth, Jr., property; thence with the north line of the Allensworth property in a westerly direction, 1750+/- feet to a point in the east right-of-way of Hampton Station Road; thence with the east right-of-way of Hampton Station Road in a generally northerly direction, 5469+/- feet to the point of beginning; containing 355.6 +/- acres.

WHEREAS, the Planning Commission staff recommends \_\_\_\_\_ and the Regional Planning Commission recommends \_\_\_\_\_ of said application.

NOW, THEREFORE, BE IT RESOLVED by the Montgomery County Board of County Commissioners assembled in regular session on this 9th day of August, 2010, that the zone classification of the property of R. Gordon & Sandra A. Seay from AG to E-1 is hereby approved.

Duly passed and approved this 9th day of August, 2010.

Sponsor David Higgins  
Commissioner \_\_\_\_\_  
Approved \_\_\_\_\_

Attested: \_\_\_\_\_  
County Clerk

County Mayor

**RESOLUTION OF THE MONTGOMERY COUNTY BOARD OF  
COMMISSIONERS  
AMENDING THE ZONE CLASSIFICATION OF THE PROPERTY OF  
DANNY & CAROL ANN MORRIS**

WHEREAS, an application for a zone change from AG Agricultural District to C-5 Highway & Arterial Commercial District has been submitted by Danny & Carol Ann Morris and

WHEREAS, said property is identified as County Tax Map 104, parcel 059.02 (portion), containing 0.32 +/- acres, situated in Civil District 13, located North of Shady Grove Road; north of Hogan Grave Yard Road (pvt); and

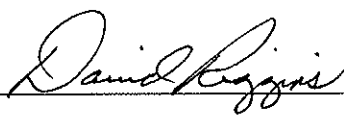
WHEREAS, said property is described as follows:

Beginning at a point 852 +/- feet North of the Shady Grove Road R.O.W. said point being the Northeast corner of the Danny W. Morris Property, thence in a southerly direction 139 +/- feet along the Fulton L. Wilson Property line to a point, thence in a westerly direction 100 +/- feet to a point, thence 153 +/- feet in a northerly direction to a point along the North property line of the Danny W. Morris Property Line, thence in an 92 +/- feet easterly direction along the Fulton L. Wilson property line to the point of beginning, and being 0.32 +/- acres (Tax Map 104 Parcel 59.02 P/O)

WHEREAS, the Planning Commission staff recommends \_\_\_\_\_ and the Regional Planning Commission recommends \_\_\_\_\_ of said application.

NOW, THEREFORE, BE IT RESOLVED by the Montgomery County Board of County Commissioners assembled in regular session on this 9th day of August, 2010, that the zone classification of the property of Danny & Carol Ann Morris from AG to C-5 is hereby approved.

Duly passed and approved this 9th day of August, 2010.

Sponsor   
Commissioner \_\_\_\_\_  
Approved \_\_\_\_\_

Attested: \_\_\_\_\_  
County Clerk

County Mayor

## RESOLUTION TO ACCEPT GRANT FUNDING FOR MONTGOMERY COUNTY'S ARCHIVES DEPARTMENT

**WHEREAS**, Montgomery County's Archives Department was established in 1995, and preserves, for consultation and study, the permanent records of the County, including storage and protection of non-current records, and oversees collection and preservation of other valuable and/or historically significant materials pertaining and relating to Montgomery County; and

**WHEREAS**, in accordance with Tennessee State Library and Archives (TSLA) guidelines, Montgomery County's Archives Department serves citizens, government officials, businesses, and social organizations, thereby removing the burden of many historical inquiries from official departments busy with current affairs, and ensures that government is fulfilling its responsibilities in respect to managing the public record; and

**WHEREAS**, the Archives Department has received grant funding from the Tennessee Historical Records Advisory Board (THRAB)/State and National Archival Partnership (SNAP) Regrant in the amount of \$5,000, with no cash match and no local continued funding required, to purchase a microfilm reader/printer/scanner.

**NOW, THEREFORE, BE IT RESOLVED** by the Montgomery County Board of Commissioners assembled in regular session on this 9<sup>th</sup> day of August, 2010, that the "Acceptance of Grant Funds for the Archives Department in the amount of \$5,000" is hereby approved, to be distributed as follows:

101-51910-00000-51-48610-11020	Donations	\$5,000
101-51910-00000-51-57900-11020	Other Equipment	\$5,000

**Duly passed and approved the 9<sup>th</sup> day of August, 2010.**

Sponsor \_\_\_\_\_

Commissioner \_\_\_\_\_

Approved \_\_\_\_\_

County Mayor

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

**RESOLUTION OF THE MONTGOMERY COUNTY  
BOARD OF COMMISSIONERS TO ACCEPT FUNDS FROM THE TENNESSEE ENERGY  
EFFICIENCY AND CONSERVATION BLOCK GRANT (EECBG) FOR ENERGY  
EFFICIENT RETROFITS**

**WHEREAS**, the Energy Efficiency and Conservation Block Grants (EECBG), as part of the American Recovery and Reinvestment Act, will enable communities to implement cost-effective strategies which reduce total energy expenses and save taxpayer money through improved energy efficiency in buildings and transportation systems; and

**WHEREAS**, the grants will fund a variety of energy efficiency and conservation programs in local communities across the state, including retrofits of the lighting, HVAC, window and insulation of many existing government buildings; and

**WHEREAS**, the EECBG program is expected to produce more than 27 million kilowatt-hours (kWh) of energy savings annually, resulting in a cost-savings of approximately \$2.5 million per year for Tennessee communities; and

**WHEREAS**, Montgomery County was awarded \$100,000 to replace incandescent traffic signals with LED lights, to replace natural gas-fired heaters with used-oil heating units at the Highway Department, and to retrofit an HVAC unit at Veterans Plaza, with no matching funds required.

**NOW, THEREFORE, BE IT RESOLVED** by the Montgomery County Board of Commissioners assembled in Regular Session on this 9<sup>th</sup> day of August, 2010, that acceptance of grant funds in the amount of \$100,000 for energy efficient retrofits is hereby approved, to be distributed as follows:

101-58805-00000-58-47305	ARRA	\$100,000.00
101-58805-00000-58-53080	Consultants	\$ 13,304.07
101-58805-00000-58-57120	Heating/Air Equipment	\$ 61,450.00
101-58805-00000-58-57280	Traffic Control Equipment	\$ 25,245.93

**Duly passed and approved this 9<sup>th</sup> day of August, 2010.**

Sponsor \_\_\_\_\_

Commissioner \_\_\_\_\_

Approved \_\_\_\_\_

County Mayor

Attested \_\_\_\_\_

County Clerk

**RESOLUTION OF THE MONTGOMERY COUNTY  
BOARD OF COMMISSIONERS TO ACCEPT GRANT FUNDING FROM THE  
CLARKSVILLE MONTGOMERY COUNTY COMMUNITY HEALTH FOUNDATION**

**WHEREAS**, Montgomery County's Emergency Medical Services has partnered with Gateway Medical Center and joined the American Heart Association's "Mission: Lifeline," a program designed to enhance the care system for patients suffering from ST-segment elevation myocardial infarction (STEMI); and

**WHEREAS**, Montgomery County's role in this initiative will entail installation of the Sierra Wireless System, a new data transmission system designed to facilitate rapid transmission of 12-lead electrocardiograph (ECG) data from Montgomery County emergency medical vehicles to Gateway Medical Center; and

**WHEREAS**, installation of these wireless modems in every EMS ambulance will allow for the seamless transmission of diagnostic-quality ECG data directly to physicians at Gateway while the patient is en route, thus drastically decreasing the amount of time necessary for on-site physicians to receive cardiac data while simultaneously increasing odds of surviving a cardiac/chest pain event; and

**WHEREAS**, Montgomery County has received a grant from the Clarksville-Montgomery County Community Health Foundation in the amount of \$22,000, with no local matching funds required, to purchase 22 modems to be installed in 22 emergency service vehicles.

**NOW, THEREFORE, BE IT RESOLVED** by the Montgomery County Board of Commissioners assembled in Regular Session on this 9<sup>th</sup> day of August, 2010, that the acceptance of grant funds for Montgomery County Emergency Medical Services in the amount of \$22,000 is hereby approved, to be distributed as follows:

101-55130-00000-55-48610-11010	Donations	\$22,000
101-55130-00000-55-57090-11010	Data Processing Equipment	\$22,000

**Duly passed and approved this 9th day of August, 2010.**

Sponsor \_\_\_\_\_

Commissioner \_\_\_\_\_

Approved \_\_\_\_\_

County Mayor

Attested \_\_\_\_\_

County Clerk

**RESOLUTION OF THE MONTGOMERY COUNTY  
BOARD OF COMMISSIONERS TO AMEND THE FY 2010-2011 BUDGET OF THE  
MONTGOMERY COUNTY TRUSTEE 52400-51690 PART TIME PERSONNEL  
ACCOUNT AND RESTORE THE PART TIME PERSONNEL POSITIONS**

**WHEREAS**, Chapter 581 of the Public Acts of 2007, codified in *Tennessee Code Annotated*, Section 67-5-705, is a local option law which authorizes counties to adopt a property tax freeze program; and

**WHEREAS**, on March 10, 2008, the Montgomery County Commission (Resolution 08-3-4) unanimously approved the property tax freeze for Montgomery County Elderly Homeowners; and

**WHEREAS**, on January 12, 2009, the Montgomery County Commission (Resolution 09-1-1, paragraph 5) unanimously approved the Interlocal Contract Between Montgomery County and the City of Clarksville for Implementation and Administration of the City of Clarksville's Tax Freeze Programs, which authorizes that "...the Montgomery County Trustees Office would administer the tax freeze program for the City of Clarksville thereby eliminating duplication of services and providing convenience and economy to the taxpayers of both political subdivisions"; and

**WHEREAS**, Chapter 581 of the Public Acts of 2007, codified in *Tennessee Code Annotated*, Section 67-5-705 and the Rules of the State Board of Equalization 0600-9-.01 through 0600-9-.08, states **"The taxpayer must apply ...(and reapply every year 0600-9-.09 [1 & 3])...in the jurisdiction of the collecting official...(The Montgomery County Trustees Office)... within (35) days from the date taxes in the jurisdiction of the collecting official become delinquent for the tax year for which the freeze is sought"**; and

**WHEREAS**, as projected by the Montgomery County Trustee, the Montgomery County Tax Relief and Tax Freeze Programs have grown from 824 Tax Relief Homeowners in 2006 to over 3,200 Tax Relief and Tax Freeze Homeowners in 2010; and

**WHEREAS**, on numerous occasions (see minutes of the Tax Freeze Study Committee, Budget Committee Minutes and the *Leaf Chronicle* article dated March 4, 2008), the Montgomery County Trustee has informed the Board of County Commissioners "for as long as the Montgomery County Commission desires to continue the Tax Freeze Program, it will be



imperative to continue to adequately fund the Part Time Personnel in the Trustee's 52400-51690 Budget, to efficiently administer and assist Montgomery County's Elderly Homeowners in the application process" (see 0600-9-.09 for detail of the Application Process); and

**WHEREAS**, the Montgomery County Legislative Body has determined that it is in the best interest of Montgomery County Homeowners who apply or reapply for the Clarksville/Montgomery County Tax Freeze Programs to amend the FY2010-2011 52400-51690 Part Time Personnel Budget to adequately staff the Montgomery County Trustee's Office to administer the Tax Relief and Tax Freeze Programs for Montgomery County Homeowners as previously approved in FY2008-2009, FY2009-2010 Budgets.

**NOW, THEREFORE, BE IT RESOLVED** by the Montgomery County Board of Commissioners assembled in Regular Session on this 9<sup>th</sup> day of August, 2010 as follows:

**(2) Part Time Personnel (30 hr. per week) at \$11.39 per hr.= \$35,536.80 Total Budget Requirement**

Less 52400-51690 fund amount at beginning of FY 2010-11      -3,568.00  
As approved by the Montgomery County Commission, June, 2010

**FY2010-2011 Budget Increase Total 52400-51690                      \$ 31,968.80**

**Duly approved this 9<sup>th</sup> day of August, 2010.**

Sponsor Brenda F. Radford  
Commissioner Joe / (unclear)  
Approved \_\_\_\_\_  
County Mayor

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

# Original Request to County

# Commission Budget Committee

- FY2010-2011** ~ Trustee respectfully requests the Trustee Staff, the County Employees that collect the Property Taxes for most County Salaries, be paid equitably compared to other, similar County Offices. Overview of 101-52400 Personnel Budget Requests
- No COLA'S have been figured in FY2010-2011 Trustee's Personnel Requests. If COLA'S are approved, please apply COLA'S as applicable.
  - Trustee requests all Trustee's Personnel be paid equitably as compared to other County Office Personnel.
  - No new positions are requested. Please see the following requested changes:

OBJECT CODE NAME	EMPLOYEE NAME EMPLOYEE NUMBER GRADE FY 2008-2009	2008-09 HOURLY RATE	2008-09 TOTAL	2009-2010 2010-2011 GRADE REQUEST	2010-2011 HOURLY RATE	2010-2011 REQUESTED TOTAL	EXPLANATION
101-52400-00000-52-51010 County Official/Trustee	Radford, Brenda E. 1940-Exempt 23+ Yr. Employee	\$39.4633	\$82,083.66	Exempt	\$40.4100	\$84,048.00	2% increase not included 2009-10 TOTAL of #1-4 before request \$93,938.00 2010-11 TOTAL of #1-4 request included \$106,870.40 2010-11 increase with requests \$12,932.40 The Trustee's Commissions can fund the requested in-creases and purchase the MUNIS Tax Collection Software.
101-52400-00000-52-51050 Supervisor/Director	Elder, Corinthia 1501-Exempt 15+ Yr. Employee	\$19.3400	\$40,227.20	Exempt	\$19.7900	\$41,169.00	2% increase included
101-52400-00000-52-51190 Trustee Staff Accountant	Taylor, Jeffrey 2668-Exempt Grade E Hire Date 11/16/2009	N/A	\$19.23	Exempt	\$19.6900	40,957.00	2% increase included
101-52400-00000-52-51060 Deputy-Senior Deputy Trustee	Davis, Elizabeth (Liz) 1503-G/E/8 11+ Yr. Employee	\$13.1200	\$27,289.60	G/F/8	\$14.77	\$30,721.60 *2% increase not included, yet	1. See Sheryl Gossard Letter 2. All other Senior Deputy Trustee's are in the "F" Grade.
101-52400-00000-52-51060 Deputy-Tax Relief/Freeze	Baggett, JoAnn 1228-G/E/5 9+ Yr. Employee	\$12.2500	\$25,480.00	G/F/4	\$13.47	\$28,017.60 *2% increase not included, yet	Trustee's Tax Relief/Freeze Manager * Register's Office 9-yr. employee is Grade G/E/12 and wage is \$14.39 hr. * In 2006-824 Tax Relief Homeowners-In 2009, approx. 3,200 Tax Relief/Freeze Homeowners to Requalify * Unknown # of new Tax Relief/Freeze Applicants
101-52400-00000-52-51060 Deputy-Bankruptcies	Perez, Zoraida (Ivette) 1957-G/E/2 3+ Yr. Employee	\$11.4300	\$23,774.40	G/E/4	\$11.97	\$24,897.60 *2% increase not included, yet	Trustee's Bankruptcy Manager 2008-09 Active Cases 121/2009-10 Active Cases 251 * Only Spanish speaking Deputy Trustee * Register's Office hired in 2008 at Grade G/E/4 and wage is \$11.97 hr.
101-52400-00000-52-51690 Part Time Personnel (30 Hr. Wk.) Tax Relief/Freeze/Personal Prop.	Nicholson, Betty (Janie) 2473-T/P/T G/D/6 2+ Yr. Employee	\$11.1500	\$17,394.00	G/E/1	\$11.39	\$17,768.40 est. *2% increase included	4. Part Time Personnel-Request to move (1) Part-time Personnel to Full Time with Benefits a. Justification-In 2008, the Trustee's Office billed/served 69,636 parcels. For 2009 County Property Tax, the Trustee's Office billed/served over 71,151 parcels. b. Only Trustee's Office in TN. to continue to collect 2 Yr. Delinquent Property Taxes for the County and the City of Clarksville. c. Justification-In 2006, there were approx. 824 Tax Relief Homeowners. In 2008, there were approx. 3,200 Tax Relief/Freeze Homeowners. All Tax Relief/Freeze Homeowners are required to Requalify and hundreds of new applicants for 2009 Tax Relief/Freeze inquired and applied. d. Justification-The Trustee experienced increased telephone calls regarding the 2009 Re Appraisal of inquiry once the 71,151 Tax Notices were mailed in Fall, 2009. e. SEE CIRCUIT COURT LETTER, JUNE 15, 2009, beginning grade is G/E/1 and wage is \$11.17.
101-52400-00000-52-51690 Part Time Personnel (30 Hr. Wk.) Tax Relief/Freeze/Hotel-Motel	Kraniak, Debra 2472-T/P/T G/D/6 2+ Yr. Employee	\$11.1500	\$17,394.00	G/E/1	\$11.39	\$23,233.60 *2% increase not included, yet	
101-52400-00000-52-51870 Overtime			\$2,500.00			\$2,500.00	
TOTALS							= \$12,932.40 Personnel Increase Requested FY2010-11

1.

2.

3.

4.

# Local

www.theleafchronicle.com

Tuesday, March 4, 2008

A3

## Pitts touts health, education successes in re-election bid

By JIMMY SETTLE  
The Leaf-Chronicle

Democrat Joe Pitts first-term priorities were to "provide excellent constituent service, represent the interests of the residents of District 67, and focus on providing additional resources for education, improving access to health care and creating an environment for job creation."

Since then, Pitts believes he has met many of those goals, and seeks re-election to the House seat.

"The list is too great to list all our progress. We have worked hard to handle hundreds of constituent requests, regardless of their residence in the district. We supported the governor's budget and funding plan that provided an additional \$15 million in new money for Montgomery County schools."

"We have also seen more pre-kindergarten classrooms added in the county, and the first-ever Governor's School for Computational Physics at Austin Peay State University," Pitts



### ABOUT THE CANDIDATE

**NAME:** Joe Pitts

**CANDIDATE FOR:** District 67, Tennessee House of Representatives.

**ADDRESS:** 544 Hay Market Road, Clarksville, TN, 37043.

**AGE:** 49

**OCCUPATION:** Vice president, Business Development, Planter's Bank.

**EDUCATION:** B.S. Austin Peay State University, 1980.

**EXPERIENCE:** Currently completing first term in the Tennessee House of Representatives. He has worked in city government as a member of former Mayor Don Trotter's staff and in economic development with the Clarksville Area Chamber of Commerce. Pitts also serves on the board of several nonprofit civic organizations, such as the Education Foundation and Big Brothers and Sisters.

**FAMILY:** Married to Cynthia Haley Pitts, five sons all over 21 years old.

employees (up from 25 or fewer) to participate in the state's small business health insurance plan.

"While we have seen great progress and promise in many areas, there is much more work to be done. We will continue to focus on improving funding for our public education system, strengthen access to afford-

across the district and state. "That is why I am seeking re-election to the Tennessee House of Representatives for District 67."

"I have been available and accessible to the residents of District 67. My pledge is to continue to ask myself the question every day, 'What can I do for Clarksville, Montgomery

## Commission warms up to senior property tax freeze

9 Tenn. counties have already passed versions of the program

By NATE KARLIN  
The Leaf-Chronicle

Eligible seniors in Montgomery County could apply to have their property taxes frozen as early as April 1, if county commissioners vote favorably on Monday.

The Tax Freeze Study Committee approved a resolution that will get the ball rolling and possibly help Montgomery County catch up with at least nine other counties that have already approved a tax freeze.

"We don't know how many people it will affect. We don't know how it will affect our tax base," committee chairman and District II Commissioner Joe Creek said. "With 80-plus percent

of voters in Tennessee indicating they want (the tax freeze), I think we should pursue our resolution."

The state Legislature created the Property Tax Freeze Program in June 2007, after voters across the state resoundingly approved it in a referendum the previous year.

Since then nine counties in Tennessee have approved their own version of the tax freeze, Creek said.

State law allows commissioners to terminate the program at any time through a separate resolution, Creek said, in reference to the unknown effects.

County Trustee Brenda Radford said she projected 3,493 households may be eligible for the program.

Based on this projection, Radford also said she would need to hire additional

tional employees. However, she said she would be willing to hire those employees on a contractual basis, which would not require benefits.

Radford said the tax freeze won't affect the county's revenue this year as it will be based on the current tax rate of \$3.14 per \$100 of assessed property.

But the 2009 tax year, with its countywide reappraisal, could yield a different outcome.

If approved this month, Radford said she'll begin accepting applications April 1 to apply for the current rate.

Eligible applicants must be at least 65 years old and have a combined household income of less than \$31,780.

Nate Karlin covers county government, the School Board and diversity. He can be reached by phone at 245-0276 or by e-mail at natekarlin@theleafchronicle.com.

### COUNTY COMMISSION

## \$16.9M for Rossview Elementary one step closer to approval

By NATE KARLIN  
The Leaf-Chronicle

County commissioners will vote Monday on issuing \$16.09 million in bonds to build Rossview Elementary School.

Rossview's design, created by Rufus Johnson Assoc-

### Security grant

Commissioners also heard about a \$699,461 federal Homeland Security grant awarded to the county's Emergency Management Agency.

The money will be used

Biscan told the school system it would charge about \$1.2 million to install the system.

Director of Schools Mike Harris told the commissioners Monday he will present them with information next month that com-

**RESOLUTION TO ADOPT THE PROPERTY TAX FREEZE PROGRAM  
AS PROVIDED FOR IN 2007 PUBLIC CHAPTER 581**

**WHEREAS**, Chapter 581 of the Public Acts of 2007, codified in *Tennessee Code Annotated*, Section 67-5-705, is a local option law which authorizes counties to adopt a property tax freeze program; and

**WHEREAS**, the Montgomery County Legislative Body has determined that it is in the best interests of Montgomery County that the county adopt the property tax freeze program.

**NOW, THEREFORE, BE IT RESOLVED** by the County Legislative Body of Montgomery County, meeting this 10th day of March, 2008, that:

**SECTION 1.** The property tax freeze program as provided for in Chapter 581 of the Public Acts of 2007, codified in *Tennessee Code Annotated*, Section 67-5-705, is hereby adopted by the County Legislative Body of Montgomery County.

**SECTION 2.** The property tax freeze program shall be implemented and administered in accordance with *Tennessee Code Annotated*, Section 67-5-705 and the rules promulgated by the State Board of Equalization through the Division of Property Assessments.

**SECTION 3.** The Montgomery County Trustee is hereby authorized to be the collecting official and process applications for the qualified Montgomery County taxpayers.

**SECTION 4.** The Montgomery County Assessor of Property is hereby authorized to assist the Trustee in computing property tax free amounts and other tasks associated with the Tax Freeze Program.

**SECTION 5.** The Montgomery County Trustee and Assessor of Property shall mutually adopt policies and procedures for the orderly and efficient administration of the Tax Freeze Program consistent with Tennessee law.

**SECTION 6.** The Montgomery County Clerk shall maintain a copy of this resolution for public inspection in the official minutes of the Montgomery County Legislative Body and shall file a certified copy of this resolution with the Division of Property Assessments within 45 days of its adoption.

**Duly passed and approved this the 10<sup>th</sup> day of March, 2008.**

Sponsor Brenda E. Radford

Commissioner \_\_\_\_\_

Approved \_\_\_\_\_

County Mayor

Attested \_\_\_\_\_

County Clerk

**RESOLUTION AMENDING THE FY 2007-2008 BUDGET  
OF THE MONTGOMERY COUNTY TRUSTEE  
TO HIRE DEPUTY TRUSTEES AND IMPLEMENT  
THE MONTGOMERY COUNTY TAX FREEZE PROGRAM  
AS PROVIDED FOR IN T.C.A. 67-5-705, PUBLIC CHAPTER 581**

**WHEREAS**, Chapter 581 of the Public Acts of 2007, codified in *Tennessee Code Annotated*, Section 67-5-705, is a local option law which authorizes counties to adopt a property tax freeze program; and

**WHEREAS**, on March 10, 2008, the Montgomery County Commission (Resolution 08-3-4) unanimously approved the property tax freeze for Montgomery County elderly homeowners; and

**WHEREAS**, under SECTION 3 and SECTION 4 of Resolution 08-3-4, the Montgomery County Trustee is hereby authorized to be the collecting official and process tax freeze applications and work with the Montgomery County Tax Assessor in computing tax freeze amounts; and,

**WHEREAS**, the Trustee is requesting the payroll for two (2) temporary part-time\* deputy trustees to process tax freeze applications and other related responsibilities as needed for the Trustee; and,

**WHEREAS**, the Montgomery County Legislative Body has determined that it is in the best interests of Montgomery County taxpayers who will apply for the Montgomery County Tax Freeze Program to amend the FY2007-2008 Budget to allow the Trustee to hire (2) temporary part-time deputy trustees.

**NOW, THEREFORE BE IT RESOLVED** by the Montgomery County Legislative Body of Montgomery County, meeting this 14<sup>th</sup> day of April, 2008, that the Trustee's Office Fiscal Year 2007-2008 operating budget is hereby amended as follows:

101-52400-00000-51690      \$5,915.87

**Duly approved this 14<sup>th</sup> day of April, 2008.**

Sponsor Brenda E. Radford  
Commissioner Joe A. Auck  
Approved \_\_\_\_\_  
County Mayor

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

\*Human Resources definition of the word "temporary part-time"-not eligible for benefits and will work less than 30 hours per week for each temporary part-time deputy trustee.

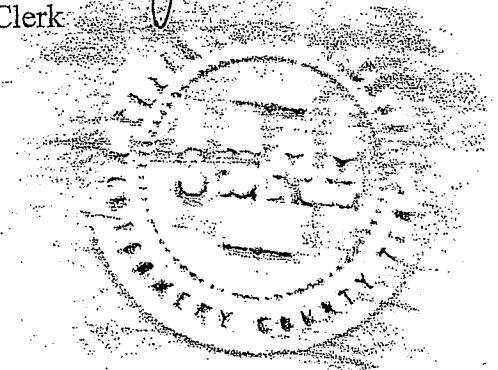
STATE OF TENNESSEE

MONTGOMERY COUNTY

I, Kellie A. Jackson, County Clerk and Clerk of the Board of Commissioners of Montgomery County, Tennessee, hereby certify the forgoing to be a true copy of Resolution #09-1-1 Authorizing an Inter-local Contract Between Montgomery County and the City of Clarksville for Implementation and Administration of the City of Clarksville's Tax Freeze Program. Said Resolution was adopted by the board of Commissioners in regular session on January 12, 2009, and recorded in this office in Board of Commissioners Minute Book 79

Witness my hand and official seal at this office in Clarksville, Tennessee, this 12<sup>th</sup> day of January, 2009.

*Kellie A. Jackson*  
County Clerk



**RESOLUTION AUTHORIZING AN INTERLOCAL CONTRACT BETWEEN  
MONTGOMERY COUNTY AND THE CITY OF CLARKSVILLE FOR  
IMPLEMENTATION AND ADMINISTRATION OF THE CITY OF CLARKSVILLE'S  
TAX FREEZE PROGRAM**

**WHEREAS**, the State of Tennessee has enacted the "Property Tax Freeze Act" as codified in T.C.A. §67-5-705.

**WHEREAS**, the Property Tax Freeze Act enables the legislative bodies of any County or Municipality by resolution to adopt the property tax freeze program as promulgated by T.C.A. §67-5-705.

**WHEREAS**, the City of Clarksville adopted a property tax freeze program pursuant to Ordinance 21-2007-08 with an effective date of May 1, 2008.

**WHEREAS**, T.C.A. §12-9-108 allows for interlocal contracts for performance of services between any one (1) or more public agencies to perform any governmental services if authorized by the governing body of each party to said contract.

**WHEREAS**, Montgomery County and the City of Clarksville desire to enter into an interlocal contract wherein the Montgomery County Trustee's Office would administer the tax freeze program for the City of Clarksville thereby eliminating duplication of services and providing convenience and economy to the taxpayers of both political subdivisions. The proposed interlocal contract is attached to this resolution and incorporated by reference.

**WHEREAS**, the City of Clarksville is now authorized to enter into said interlocal contract pursuant to passage of Ordinance 24-2008-09 on November 5, 2008.

NOW, THEREFORE, BE IT RESOLVED that the Montgomery County Board of Commissioners assembled in regular session on the 12<sup>th</sup> day of January, 2009, authorizes the Montgomery County government to enter into the attached interlocal contract for implementation and administration of the City of Clarksville's Tax Freeze Program.

Duly passed and approved this 12<sup>th</sup> day of January, 2009.

Sponsor

Brenda L. Rodford

Commissioner

Joe / Cecil

Approved

Carol E. Bowers  
County Mayor

Attested

Kellee A. Jackson  
County Clerk



**INTERLOCAL CONTRACT**  
**IMPLEMENTATION AND ADMINISTRATION OF THE CITY OF CLARKSVILLE'S**  
**TAX FREEZE PROGRAM**

**Whereas** the State of Tennessee has enacted legislation allowing the legislative body of any county or municipality to adopt by resolution or ordinance a "Property Tax Freeze Program" for eligible taxpayers, pursuant to Public Chapter 581, Acts of 2007, the Property Tax Freeze Act, codified at Tennessee Code Annotated Section 67-5-705 et seq.; and

**Whereas** the **City of Clarksville** has adopted a "Property Tax Freeze Program" pursuant to Ordinance 21-2007-08 with an effective date of May 1, 2008; and

**Whereas** Tennessee Code Annotated Section 12-9-108 authorizes the **City of Clarksville** and **Montgomery County** to contract with the other to perform any governmental service, activity or undertaking which each is authorized by law to perform, provided that such contract is authorized by the governing body of each party to the contract; and

**Whereas** the provisions of Tennessee Code Annotated 67-5-705, et seq., and the Rules Of The State Board Of Equalization, Chapter 0600-9, Property Tax Freeze Program, Rule 0600-9-.09(4), permit the City of Clarksville to authorize the Montgomery County Trustee to act as its agent for receiving applications and determining eligibility of the city's taxpayers for the City's Property Tax Freeze Program; and

**Whereas** the goals of the interlocal contract are (1) taxpayer convenience, (2) to provide efficiencies in the implementation and administration of the tax freeze programs of the city and the county, and (3) to provide for consistency in determining the eligibility of taxpayers for the Montgomery County and the City of Clarksville Property Tax Freeze Programs;

Therefore, the City of Clarksville and Montgomery County, both political subdivisions of the State of Tennessee, do hereby make and enter into this interlocal contract, for good and valuable consideration, to govern the implementation and administration of the City of Clarksville's "Property Tax Freeze Program".

1. The Montgomery County Trustee shall act as agent for the City of Clarksville in the implementation and administration of the City's Property Tax Freeze Program.

2. The Montgomery County Trustee in its role of agent shall accept, review, and approve or disapprove a taxpayer's eligibility for the Property Tax Freeze Program as provided for within the provisions of Public Chapter 581, Acts of 2007, the Property Tax Freeze Act, codified at Tennessee Code Annotated Section 67-5-705 et seq., and the Rules Of The State Board Of Equalization, Chapter 0600-9, Property Tax Freeze Program.

3. The determination of eligibility of a taxpayer for the City's Property Tax Freeze Program shall be made by the Montgomery County Trustee . All Trustee decisions regarding the eligibility of property taxpayers for the City's Property Tax Freeze Program shall be deemed as adopted by the City and shall not be subject to review by the City of Clarksville, the City's Commissioner of Finance and Revenue, or any other official or employee of the City of Clarksville.

4. The Montgomery County Trustee shall act as the City's agent in the implementation and administration of the City's Property Tax Freeze Program at no cost to the City of Clarksville. Neither the Trustee nor Montgomery County shall charge or levy any fee, cost or expense to the City of Clarksville for performing the duties described in this contract in administering the City of Clarksville's Property Tax Freeze Program.

5. Montgomery County and the Montgomery County Trustee shall be held harmless as permitted by state law for all activities required for the implementation and administration of the City of Clarksville's Property Tax Freeze Program while acting in good faith as the city's agent and within the provisions of state law.

6. If it should be determined that a taxpayer is also eligible for the state's tax relief program for elderly low income property owners, the County is authorized to and shall prepare the State's tax relief application for the City of Clarksville at the same time the County's tax relief application is prepared. Once the state property tax relief application is completed, the taxpayer will be directed to bring the completed tax relief application and payment of taxes to the City of Clarksville's Department of Finance and Revenue for filing with the State of Tennessee and the issuance of a receipt. If a taxpayer should come to the City of Clarksville's Department of Finance and Revenue to apply for tax relief, the Department of Finance and Revenue will complete the City and County tax relief application, give the completed County tax relief application to the taxpayer and refer the taxpayer to the Montgomery County Trustee to complete the tax freeze application and payment of taxes to the Montgomery County Trustee's Office for filing with the State of Tennessee and the issuance of a receipt.

7. The Montgomery County Trustee shall provide to the City of Clarksville the names, addresses, tax year on which the base tax will be based, and parcel identifying numbers (control map, group, and parcel numbers) as requested by the City of Clarksville Commissioner of Finance and Revenue. The request will be in writing and the Montgomery County Trustee's Office will be given sufficient and adequate time to prepare records and submit the requested information to the City of Clarksville.

8. The Montgomery County Trustee and the City's Commissioner of Finance and Revenue shall compare their records of those taxpayers determined to be eligible for the Property Tax Freeze Program to resolve any differences. This comparison shall occur within ninety (90) days from the date that property taxes become delinquent each year.

9. The City agrees to accept any property tax freeze applications accepted and approved prior to this agreement that are applicable to the City of Clarksville's property taxpayers.

10. This interlocal contract may be terminated prior to the start of a tax year upon written notice by either Montgomery County or the City of Clarksville no later than the first day of August prior to the start of a tax year (January 1). Upon termination, Montgomery County agrees to maintain all records required by state law for all periods in which it acted as agent for the City of Clarksville in the implementation and administration of the City's Property Tax Freeze Program. If the agreement should be terminated, the Montgomery County Trustee will provide the City of Clarksville with records that may be required to process tax freeze applications for all tax years after the agreement's termination.

11. The Montgomery County Trustee and the City of Clarksville Commissioner of Finance and Revenue shall jointly establish by agreement any administrative processing procedures as may be required that are consistent with the intent of this inter-local contract.

\_\_\_\_\_  
John E. Piper,  
Date  
City of Clarksville

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Carolyn P. Bowers,  
Date  
Montgomery County

\_\_\_\_\_  
Jan. 12 2009  
Mayor

Brenda E. Radford - Jan 12, 2009  
Brenda E. Radford, Trustee  
Date  
Montgomery County Property Tax Collector

Wilbur M. Berry, Commissioner of Finance and Revenue  
Date  
City of Clarksville Property Tax Collector

09-1-1

On Motion to Adopt by Commissioner Creek, seconded by  
Commissioner Allbert, the foregoing Resolution was Approved by the  
following roll call vote:

Jerry Allbert	Y	John M. Genis	Y	Ginger Miles	Y
Ed Baggett	Y	Robert Gibbs	Y	Ruth A. Milliken	Y
Mark Banasiak	Y	Dalton Harrison	Y	Keith Politi	Y
Martha Brockman	Y	Nancy Kahihikolo	Y	Elizabeth Rankin	Y
Loretta Bryant	Y	Charlie Keene	Y	Nick Robards	Y
Joe L. Creek	Y	Mark Kelly	Y	Benny Skinner	Y
Dwain Etterling	Y	Lettie Kendall	Y	Ronald J. Sokol	Y

Ayes - 21   Abstentions - 0   Noes - 0

ABSENT: NONE (0).

ALL THESE PROCEDURES MUST BE DONE EVERY YEAR!

Page 1

CT-0427 (09/09)

## TAX YEAR 2010 STATE OF TENNESSEE PROPERTY TAX FREEZE APPLICATION

PRINT IN BLACK OR BLUE INK ONLY

IS APPLICANT CURRENTLY RECEIVING PROPERTY TAX RELIEF FOR THE ELDERLY? <input checked="" type="checkbox"/> NO - COMPLETE BOXES 1 - 34 <input type="checkbox"/> YES APPLICATION# _____ ATTACH COPY OF CURRENT YEAR AGV OR DV AND SKIP TO BOX 32		SEE TCA 67-5-705-08 1. OWNERSHIP - CHOOSE ONE <input checked="" type="checkbox"/> SOLE OWNER <input type="checkbox"/> CO-OWNERS  IF APPLICANTS NAME IS NOT ON PROPERTY TAX RECEIPT, ATTACH OWNERSHIP EVIDENCE - ASK IF MARRIED. SPOUSES INCOME REQUIRED.		TCA 67-5-705 0600-9-08 #4a 2. LIFE ESTATE - CHOOSE ONE IF APPLICABLE <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES  IS REMAINDER LIVING ON PROPERTY? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES - PROVIDE INCOME AND COMPLETE 26 - 27		3. MOBILE HOME <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES  IF YES ATTACH TITLE OR BILL OF SALE		
4. COUNTY # 063	5. CITY # 135	6. DI 11	7. MAP 0657	8. GROUP B	9. CNTL MAP 065L	10. PARCEL 001.00	11. PI	12. SI 000
13. LAST NAME DOE				FIRST NAME JOHN		MI E		14. ADDITIONAL OWNER SHOULD BE LISTED IN BOX 26  <input type="checkbox"/> IF MORE THAN TWO OWNERS, LIST IN REMARKS (BOX 31)
15. SOCIAL SECURITY NUMBER XXX-XX-XXXX			16. BIRTH DATE MONTH DAY YEAR X X XXXX			17. TELEPHONE NUMBER (XXX) XXX-XXXX		
18. STREET ADDRESS OF PRINCIPAL RESIDENCE (STREET, OR ROUTE WITH BOX NO.) 123 CLARKSVILLE LN								
19. CITY OF PRINCIPAL RESIDENCE CLARKSVILLE TN						20. ZIP CODE 37040		
21. MAILING ADDRESS IF DIFFERENT FROM ADDRESS OF PRINCIPAL RESIDENCE (C/O Person's Name, P.O. Box, or ROUTE NO. ONLY) P.O. Box 65432								
22. MAILING CITY CLARKSVILLE				23. STATE TN		24. ZIP CODE 37041		
25. MAILING ADDRESS STATUS: FOR BLOCKS 21 - 24 ONLY <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY   GIVE REASONS IN REMARKS (BOX 31)								
26. <input type="checkbox"/> CO-OWNER <input type="checkbox"/> SPOUSE   LAST NAME FIRST NAME MI  <input type="checkbox"/> RESIDENT REMAINDER								
27. SOCIAL SECURITY NUMBER			BIRTH DATE MONTH DAY YEAR					
28. INCOME LIMIT EVERY YEAR. ALL INCOME IS REQUIRED ANNUAL 2009 INCOME APPLICANT CO-OWNER / SPOUSE				29. APPLICANT LOCATION - CHOOSE ONE TCA 67-5-705 0600-9-08 #4c				
SSA \$ 3946.00				<input checked="" type="checkbox"/> LIVING ON PROPERTY				
SSI \$				<input type="checkbox"/> NOT LIVING ON PROPERTY				
RET/PEN \$ 4000.00				<input type="radio"/> IN NURSING HOME				
VA \$				<input type="radio"/> AT RELATIVE'S HOME				
WORKERS' COMP \$				<input type="radio"/> OTHER				
SALARY/WAGES \$				YEAR RELOCATED: _____				
DIV/INT \$ 18.00				GIVE REASON FOR RELOCATION IN REMARKS (BOX 31)				
OTHER \$				IS HOUSE RENTED? <input type="checkbox"/> NO <input type="checkbox"/> YES				
ADJUSTMENTS \$ -								
TOTAL \$ 7964.00								
NO INCOME <input type="checkbox"/>								
SEE TCA 67-5-705 0600-9-06.07 GRAND TOTAL \$ 7964.00								

-Example-

FOR MORE DETAILS

30. DECEASED OWNERS: LAST NAME	FIRST NAME	RELATION	YEAR OF DEATH
1. <u>DOE</u>	<u>MARTHA</u>	<input checked="" type="checkbox"/> SPOUSE <input type="checkbox"/> SIBLING <input type="checkbox"/> PARENT <input type="checkbox"/> OTHER	<u>2004</u>
(DEATH CERTIFICATE IS REQUIRED)			
2. _____	_____	<input type="checkbox"/> SPOUSE <input type="checkbox"/> SIBLING <input type="checkbox"/> PARENT <input type="checkbox"/> OTHER	_____
3. _____	_____	<input type="checkbox"/> SPOUSE <input type="checkbox"/> SIBLING <input type="checkbox"/> PARENT <input type="checkbox"/> OTHER	_____
31. Remarks: (Please Print) Attach additional sheet if necessary			
<p>I certify this information to be correct and understand I am subject to penalty and interest for intentionally providing false information. Any taxpayer, who knowingly provides false information concerning the taxpayer's income or other information relative to eligibility for such program, commits a Class A misdemeanor. For a period of 18 months, I voluntarily authorize the Social Security Administration, Internal Revenue Service, or anyone, to release my social security number, name, date of birth, disability status, and income to the Property Tax Freeze Program. I certify that the property for which the tax freeze is sought is my principal residence for voting purposes and that I have not submitted another property as my principal residence for any purpose in the jurisdiction, the State of Tennessee or any other state.</p>			
32. APPLICATION DATE:		<u>John E. Doe</u> APPLICANT'S SIGNATURE	
<u>6 / 30 / 2010</u>		_____ CO-OWNER / SPOUSE / RESIDENT REMAINDER SIGNATURE	
33. WITNESS TO SIGNATURE MARK – This is to certify that we have witnessed the signing of this application by: _____			
Witness _____		Applicant's Name _____	
Address _____		_____	
Witness _____		Address _____	
34. Certification by Collecting Official:			
I certify that I have exercised reasonable care in reviewing documentation provided by the applicant or other sources and am satisfied that:			
a) The applicant meets the age requirements of the program,			
b) The applicant owns the residence for which application is made; and			
c) The income from all owners of the property meets the income requirements of the program			
I assert that I have exercised reasonable care and am satisfied the applicant understood that intentionally providing false information could result in the required repayment of any tax savings, plus penalty and interest charges.			
I further assert that I detect no condition in this application which would necessitate any documentation from this applicant in addition to that submitted.			
Base Tax Year:	<u>2008</u>	Trustee <input checked="" type="checkbox"/>	
Base Tax Freeze Amount:	_____	City Collecting Official <input type="checkbox"/>	
Base Tax Year Tax Rate:	<u>3.14</u>	<b>MONTGOMERY COUNTY TRUSTEE</b>	<u>6/30/10</u>
		Signature <u>JB</u>	Date
<b>FOR OFFICIAL USE ONLY</b>			
Total Assessed Value:	_____		
Total Parcel Size:	_____		
Property Use:	_____		
Property Split: Frozen _____	Other _____	Determined By _____	Date _____

**RULES  
OF THE  
STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-9  
PROPERTY TAX FREEZE PROGRAM**

**TABLE OF CONTENTS**

0600-9-.01	Purpose	0600-9-.07	Income Verification
0600-9-.02	Definitions	0600-9-.08	Verification of Ownership and Residency
0600-9-.03	Adoption and Termination of Program by Local Government	0600-9-.09	Application Process and Deadlines
0600-9-.04	Principal Residence Considerations	0600-9-.10	Base Tax Amount Determination
0600-9-.05	Age Requirement and Verification	0600-9-.11	Removal from Program
0600-9-.06	Income Requirement	0600-9-.12	Records and Reporting to State

**0600-9-.01 PURPOSE.**

The purpose of these rules is implementation of the provisions of Public Chapter 581, Acts of 2007 which enacted the Property Tax Freeze Act. The Act allows the legislative body of any county or municipality to adopt a property tax freeze program under the provisions of the Act. The Act provided for the State Board of Equalization, through the Division of Property Assessments, to establish rules and regulations to provide uniform definitions, application forms, income verification procedures and other necessary or desirable rules, regulations, policies and procedures for the implementation of the Property Tax Freeze Program.

**Authority:** Public Act 581, Acts of 2007, T.C.A. §§67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

**0600-9-.02 DEFINITIONS.**

For purposes of the tax freeze rules and regulations:

- (1) "Act" or "Tax Freeze Act" means the law codified as Tenn. Code Ann. § 67-5-705.
- (2) "Affidavit" is hereby defined as a notarized statement under oath which specifies all pertinent data and contains the valid signature of all parties thereto.
- (3) "Base Assessment" means the assessment as determined by the assessor of property used to determine the base tax.
- (4) "Base Tax" as defined by Tenn. Code Ann. § 67-5-705(c)(1)
- (5) "Collecting official" as defined by Tenn. Code Ann. § 67-5-705(c)(2).
- (6) "Division" or "Division of Property Assessments" shall mean the Division of Property Assessments in the Office of the Comptroller of the Treasury created by Tenn. Code Ann. § 67-1-201.
- (7) "Improvement" as defined by Tenn. Code Ann. § 67-5-705(c)(3).
- (8) "Owner" means a person that has a present possessory interest in the property fee or life estate, but for the purposes of the income requirement, "owner" includes persons of any interest in the property, including holders of remainder interest, who use the property as their principal residence at any time during the year



(Rule 0600-9-.02, continued).

- (9) "Principal residence" as defined by Tenn. Code Ann. § 67-5-705(c)(4). Principal residence shall be determined and limited as provided for in Rule 0600-9-.04.
- (10) "Tax year" means the period of January 1 through December 31 of the year in which property taxes become due.
- (11) "Taxpayer" is hereby defined to be the applicant, except for determination of income.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.03. ADOPTION AND TERMINATION OF PROGRAM BY LOCAL GOVERNMENT

- (1) Adoption of Tax Freeze Program. The legislative body of any county or municipality adopting the property tax freeze program provided in Tenn. Code Ann. § 67-5-705 must do so by either resolution or ordinance. Upon adoption of such a resolution or ordinance, the clerk of the legislative body shall file a copy of the resolution or ordinance with the Division of Property Assessments within 45 days of adoption.
- (2) Termination of Tax Freeze Program. The legislative body of any county or municipality which has adopted the property tax freeze program provided in Tenn. Code Ann. § 67-5-705 may terminate the program by adopting a resolution or ordinance terminating the program. The clerk of the legislative body must file a copy of the resolution or ordinance terminating the program with the Division of Property Assessments within 45 days of adoption. The collecting official shall remove all taxpayers under the tax freeze program for the tax year subsequent to the year in which the resolution or ordinance terminating the program is adopted.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.04 PRINCIPAL RESIDENCE CONSIDERATIONS.

- (1) Maximum Land Size. The land subject to the tax freeze shall be limited to the portion of land used to support residential structures but no less than the minimum residential lot size required by applicable zoning. In no event may the land portion subject to the tax freeze exceed five (5) acres. For property not used exclusively for residential purposes, including farm, agriculture, forest or open space, only the portion of the land used to support the residential structures, such as that designated as the home site or improvement site on the assessment records, shall be eligible for the tax freeze; however, such land shall not exceed five (5) acres.
- (2) Principal Residence. Collecting officials shall determine a taxpayer's principal residence in accordance with the principles set forth by Tenn. Code Ann. § 2-2-122. The tax freeze is limited to one qualifying property constituting the principal residence of the taxpayer. The taxpayer shall sign a statement that the property for which the tax freeze is sought is the taxpayer's principal residence for voting purposes and that the taxpayer has not submitted another property as the taxpayer's principal residence for any purpose in the jurisdiction, the State of Tennessee or any other state.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

**0600-9-.05 AGE REQUIREMENT AND VERIFICATION.**

- (1) A taxpayer, in order to satisfy the property tax freeze minimum age requirement, must attain age sixty-five (65) on or before December 31 of the tax year for which the property tax freeze is requested.
- (2) Acceptable evidences are:
  - (a) copy of birth certificate,
  - (b) copy of driver license,
  - (c) copy of Medicare card,
  - (d) copy of marriage certificate which states the taxpayer's age;
  - (e) copy of passport,
  - (f) copy of military id,
  - (g) copy of valid census record, or
  - (h) other evidence submitted and approved by the collecting official that offers reasonable proof of age of the applicant.
- (3) Qualification under the state tax relief program provided for in Tenn. Code. Ann. § 67-5-702 shall be acceptable evidence of age.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

**0600-9-.06 INCOME REQUIREMENT.**

- (1) A taxpayer, in order to satisfy the income requirement, must not receive a yearly income in excess of the statutory limit. The yearly income will be the total combined income of all property owners for the calendar year required for qualification or re-qualification.
- (2) The annual income declared by the taxpayer is subject to audit control which will include, but is not limited to, comparison of the income amount to social security benefits received for the prior year. The collecting official must place emphasis on the declaration of *ALL* income.
- (3) Annual income from all sources shall include, but is not limited to, social security payments after the medicare deduction, social security disability, supplemental security income, retirement and pension benefits after deduction of healthcare insurance premiums, veteran's benefits, worker's compensation, unemployment compensation, salaries and wages, alimony, total interest and total dividends. For income from a business, farm, rental property, estate settlement, sale of securities, or other comparable source, include only the net income or loss after expenses. Documentation of the loss must be provided with the application. Gain or loss from the sale of a principal residence, AFDC, child support, food stamps, and VA aid and attendance shall not be considered income. Except as otherwise provided by statute or these rules, determinations regarding the income of an applicant or owners of property shall be guided by the federal income tax requirements for determining

(Rule 0600-9-.06, continued)

income. When determining the income using a tax return, the adjusted gross income amount is used. This amount is added to any income sources specified above which may not be taxable by IRS standards.

- (4) Social Security, railroad retirement benefits, and Veterans Administration benefits that are required to be paid to a nursing home for the care of the taxpayer, or co-owner(s), shall not be considered as income. Documentation completed by the nursing home administrator or person handling the taxpayer's business must be provided.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.07 INCOME VERIFICATION.

- (1) Evidence of income is required and must accompany the application. Acceptable evidence of income shall be the following for applications:
  - (a) A copy of the taxpayer's federal income tax return for the year in which the qualifying income must be determined,
  - (b) An affidavit or a certified statement from the taxpayer given under penalty of perjury, that the taxpayer was not required to file a federal income tax return, or
  - (c) Qualification under the state tax relief program provided for in Tenn. Code Ann. § 67-5-702.
- (2) Evidence of income may also include other evidence submitted and approved or required by the collecting official such as bank statements or interest earned statements.
- (3) The collecting official may require the taxpayer to sign any income verification authorization statement or form required by the division, Social Security Administration or the Internal Revenue Service.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.08 VERIFICATION OF OWNERSHIP AND RESIDENCY.

- (1) Evidence of ownership and residency is required and must accompany the application. Acceptable evidence of ownership shall include, but not be limited to, a copy of the current year tax notice or receipt for each jurisdiction for which the tax freeze is requested. Acceptable evidence of residency shall include, but not be limited to, a copy of the taxpayer's voter registration card, if available. The collecting official may consider other evidence submitted by the taxpayer that offers reasonable proof of ownership and residency.
- (2) For a new application, before completing the certification, the collecting official must establish that the taxpayer is an owner as shown on the current year tax notice or receipt and the type of ownership interest; or if the taxpayer's name does not appear on the tax notice or receipt, the qualifications of the individual to apply for the tax freeze and the type of ownership must be evidenced. In the event the deed cannot be located, the taxpayer must submit an affidavit explaining the circumstances under which the applicant became the owner of the property.

(Rule 0600-9-.08, continued)

- (3) The taxpayer must establish ownership by evidence submitted no later than the deadline for filing the application or reapplication established under Rule 0600-9-.09.

- (4) Other considerations of ownership verification are as follows:

(a) Life Estate. A holder of a life estate may be eligible for the tax freeze program. If the life estate is not shown on the tax notice/receipt, acceptable evidence must be provided. Acceptable evidence will be a recorded property deed, probated will or other legal instrument conveying the life estate.

(b) Mobile Home Owner. An eligible taxpayer owning and whose principal residence is a mobile home may qualify for the tax freeze program if the following is provided in addition to the taxpayer's application.

1. A title or bill of sale (if a title or bill of sale is not available, an affidavit of purchase or inheritance may be provided.);

2. In the event the taxpayer does not own the land, information from the assessor showing the assessment value of the mobile home; and

3. A copy of the tax receipt.

(c) If an eligible property tax freeze taxpayer is relocated due to illness or disability, the property tax freeze may continue if the recipient intends to return to the home when recovered sufficiently. In determining whether the recipient intends to return to the home, rental of the home does not of itself evidence an intent not to return. If the rental is month-to-month or otherwise short-term consistent with the expected absence, the recipient may nevertheless be deemed to have an intent to return to the home.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

**0600-9-.09 APPLICATION PROCESS AND DEADLINES.** *for every year*

- (1) The taxpayer must apply within thirty-five (35) days from the date taxes in the jurisdiction of the collecting official become delinquent for the tax year for which the freeze is sought to establish an initial base tax. A taxpayer who has established an initial base tax must reapply and re-qualify within thirty-five (35) days from the date taxes in the jurisdiction of the collecting official become delinquent for the year preceding the tax year for which the freeze is sought. Provided, however, that if the county trustee acts as the agent for receiving and approving applications on behalf of the municipality, the delinquency date for the county taxes shall be used in determining the deadline for the municipal application or reapplication. A taxpayer who fails to reapply or re-qualify within the time established forfeits eligibility for the program.

- (2) For a new application, before completing the certification, the collecting official must establish through application the following:

(a) That the taxpayer is an owner and ownership has been established pursuant to Rule 0600-9-.08.

(b) That the taxpayer is 65 years or older or will be 65 years or older by the end of the year for which the tax freeze is sought.

(Rule 0600-9-.09, continued)

- (c) That the property for which the tax freeze is sought is the principal residence of the taxpayer.
  - (d) That the taxpayer's income does not exceed the maximum income level for the jurisdiction as determined by the Comptroller of the Treasury.
  - (e) That the taxpayer was told to report the income of all owners.
  - (f) That the authority to sign for the owner was established if someone other than the property owner applied or signed the application and a copy of the documentation of authority was provided.
- (3) For a reapplication, before completing the certification, the collecting official must establish through ownership, income, and residency information that the taxpayer reported information consistent with that of prior years and there is no reason to believe the taxpayer misunderstood the instructions.
- (4) A municipality may authorize and appoint the county trustee to act as its agent for receiving applications and determining eligibility for its tax freeze program. Such agency shall be subject to the county trustee agreeing to act as such agent in writing. Such authorization shall be established through the resolution or ordinance provided for under Rule 0600-9-.03 or a subsequent resolution or ordinance. If such agency is authorized, the county trustee may rely on one application from the taxpayer in determining the qualifications and eligibility of the taxpayer for both county and municipality purposes.
- (5) The Division shall develop and furnish forms for the application and reapplication process. A substantially equivalent form may be used, provided that such form is approved by the Division. The Division may make such application and reapplication process available electronically.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.10 BASE TAX AMOUNT DETERMINATION

- (1) The collecting official shall furnish each applicant's name, property address and parcel identification to the assessor of property on or before the fifteenth (15) day after the deadline date for filing the application or reapplication. Within sixty (60) days after the deadline date the assessor shall certify the base assessment for each applicant. Nothing herein shall prevent the collecting official and assessor from exchanging information prior to these deadlines.
- (2) The tax rate for the year for which the base assessment is determined shall be applied to the base assessment to determine the base tax.
- (3) The base tax shall be adjusted when an improvement is made to the structures or land designated a part of the property in determining the base assessment. Such adjustment shall be determined by the assessor of property in accordance with procedures developed by the Division.
- (4) The base tax or adjusted base tax shall be used on the tax roll.
- (5) The base assessment and base tax shall be redetermined when the property is transferred to a new qualifying owner and shall be subject to the application of the

(Rule 0600-9-.10, continued)

new owner. The base assessment and base tax of the new owner shall be determined as of the tax year for which the new owner establishes eligibility.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.11 REMOVAL FROM PROGRAM.

Taxpayers that fail to continue to qualify for the tax freeze shall be removed from the program. Upon removal from the program, taxes shall be determined using the current assessment and tax rate for the property.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.

#### 0600-9-.12 RECORDS AND REPORTING TO STATE.

- (1) All documents and records of the tax freeze program shall be maintained by the collecting official for a period of five (5) years from the deadline date for the application or reapplication.
- (2) Collecting officials may store the application and any documentation submitted for purposes of verification of income, age, residency, ownership, or other documentation necessary to qualify for the tax freeze in an electronic format and storage medium.
- (3) Pursuant to Tenn. Code Ann. § 67-5-705(g)(2) the financial records obtained by the collecting official shall be considered confidential but shall be available to local or state officials who administer or enforce the provisions of the tax freeze program.
- (4) The collecting official shall furnish the following information to the Division on or before December 15 of each year:
  - (a) the total number of taxpayers on the tax freeze program by jurisdiction,
  - (b) the aggregate amount of actual taxes subject to the tax freeze,
  - (c) the aggregate amount of the frozen taxes; and
  - (d) other such information required by the Division.

**Authority:** Public Chapter 581, Acts of 2007, T.C.A. §67-5-705. **Administrative History:** Original rule filed November 13, 2007; effective January 27, 2008.