



AGENDA ACTION FORM

Consideration of a Resolution to Authorize the City Recorder to Reconcile and Adjust Uncollectible Property Tax for Tax Year 2014

To: Board of Mayor and Aldermen

From: Chris McCartt, City Manager *CM*

Action Form No.: AF-150-2025

Work Session: July 14, 2025

First Reading: N/A

Final Adoption: July 15, 2025

Staff Work By: J.A. Gilliam, K. Gilmore

Presentation By: Travis Bishop

Strategic Focus Area: Efficient & Responsive Government

Recommendation:

Approve the Resolution

Executive Summary:

If approved the City Recorder will be authorized to reconcile uncollectible property taxes receivable for taxes assessed for Tax Year 2014.

In Tennessee property taxes are only collectible for a period of ten years. This requires that an adjustment be made annually for the fiscal year ending June 30 to recognize uncollectible property tax receivables. This includes real property, taxes on utilities, and personal property. Real property is turned over to the Clerk & Master for collection through the delinquent tax litigation process. The majority of the uncollectible property tax receivable is on personal property.

For Fiscal Year ending June 30, 2025 there is an adjustment of \$68,335.18 to be made to recognize for uncollectible receivables. This amount represents 0.18% of the tax levy with 99.82% being collected.

Attachments:

1. Resolution
2. Tax List

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—