

ORDINANCE NO.

AN ORDINANCE TO ESTABLISH A LOCAL JURISDICTION PROPERTY TAX RELIEF PROGRAM TO BENEFIT THE ELDERLY LOW INCOME TAXPAYERS, TOTALLY AND PERMANENTLY DISABLED TAXPAYERS, DISABLED VETERAN TAXPAYERS AND WIDOWERS OF DISABLED VETERAN TAXPAYERS AND TO SET A FIXED AMOUNT FOR TAX ROLL YEAR 2025.

WHEREAS, the State of Tennessee has a Tax Relief Program which is codified in Tennessee Code Annotated 67-5-701 through 67-5-705; and

WHEREAS, Tennessee Code Annotated 67-5-701 (j)(1) and (2) provide:

“(j) (1) The legislative bodies of counties, municipalities and metropolitan forms of government may, by act of the local legislative body, provide for the appropriation of funds for the tax relief for elderly low-income homeowners as described in § 67-5-702, for disabled homeowners as described in § 67-5-703, and for disabled veterans as described in § 67-5-704; provided, that in no event shall the total relief allowed by the state and counties, municipalities or metropolitan forms of government exceed the total taxes actually paid.

(2) The ordinance authorized by subdivision (j) (1) shall include provisions that only those taxpayers who qualify under §§ 67-5-702 – 67-5-704 are eligible for such additional tax relief, and that the eligible taxpayers shall have previously applied for and obtained the relief authorized by § 67-5-702, §67-5-703 or § 57-5-704”; and

WHEREAS, the City desires to provide for the appropriation of City funds to supplement the amount of tax relief that these eligible persons would receive from the State of Tennessee.

BE IT ORDAINED BY THE CITY OF KINGSFORT, TENNESSEE, AS FOLLOWS:

SECTION I. That the City of Kingsport Municipal Code is hereby amended by adding the following new section:

Local Jurisdiction Property Tax Relief Program

- 1) A property tax relief program for elderly low income taxpayers, totally and permanently disabled taxpayers, disabled veteran taxpayers and widowers of disabled veterans is hereby established.
- 2) The taxpayers to receive this relief shall be determined in accordance with the property tax relief listing as specified by Tennessee Code Annotated, §67-5-701 through 67-5-705, as amended, issued by the State of Tennessee.
- 3) The amount of local jurisdiction property tax relief granted by the city shall be an amount set forth by the Board of Mayor and Alderman each year. The local property tax relief along with the State of Tennessee property tax relief cannot exceed the total property taxes actually paid.

- 4) The city recorder, or his designee, is hereby authorized to develop the necessary procedures to execute said program.
- 5) Pursuant to the authority granted by T.C.A. 67-5-701 (j) (1), the City of Kingsport hereby appropriates \$40 for tax roll year 2025 to each eligible homeowner as described in T.C.A. § 67-5-702 through § 67-5-704.

Section 2. This Ordinance shall take effect from and after the date of its passage as the law directs, the public welfare requiring it.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL
Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, City Attorney

PASSED ON 1ST READING _____

PASSED ON 2ND READING: _____