



AGENDA ACTION FORM

Consideration of an Ordinance Setting Property Tax Rate for Property within the City of Kingsport, Sullivan and within the City of Kingsport, Hawkins County

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-239-2026
Work Session: August 17, 2026
First Reading: August 18, 2026

Final Adoption: September 1, 2026
Staff Work By: Travis Bishop
Presentation By: Christ McCartt

Strategic Focus Area: 1. Efficient & Responsive Government

Recommendation:

Approve the Ordinance

Executive Summary:

If approved, a property tax rate of \$1.6773 per \$100 assessed value will be set for Tax Roll Year 2026.

In 2026, a state-mandated reappraisal was required for Hawkins County. As required by state law, a certified equalized tax rate must be set for Kingsport, Sullivan and Kingsport, Hawkins. Following the equalization process, the equalized tax rate for the City of Kingsport was established by the State Board of Equalization at \$1.7098 per \$100 of assessed value for tax roll year 2026.

The intent of the certified equalized tax rate is to ensure the City remains revenue-neutral from the prior year while allowing for growth. This equalized tax rate of \$1.7098 is \$0.0325 higher than the tax rate set in the prior year for Kingsport, Sullivan County. While this would not be considered a tax increase, adoption of the equalized tax rate would result in most Kingsport taxpayers paying more in property tax than in the previous year. This increase in the equalized tax rate is largely due to fluctuations in personal property tax assessments.

Adoption of a property tax rate of \$1.6773 is anticipated to be \$484,000 under the projected property tax budgeted revenues for FY 2027.

Attachments:

1. Tax Rate Ordinance

	Y	N	O
Baker	—	—	—
Byers	—	—	—
Clifton	—	—	—
Duncan	—	—	—
Isaacs	—	—	—
Phillips	—	—	—
Montgomery	—	—	—