

NEW
BUSINESS

2024-2025 APPROPRIATIONS RESOLUTION

RESOLUTION NO. 2024- 045

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES AND AGENCIES OF CLAIBORNE COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in session on the 20th day of May, 2024, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Claiborne County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2024 and ending June 30, 2025, according to the following schedule:

		2024-2025 BUDGET
101 GENERAL FUND		
51100	County Commission	\$187,506
51210	Board of Equalization	\$7,025
51220	Beer Board	\$2,500
51230	Budget and Finance Committee	\$32,232
51300	County Executive	\$227,127
51400	County Attorney	\$65,461
51500	Election Commission	\$353,879
51600	Register of Deeds	\$260,862
51710	Planning and Community Development	\$5,000
51720	County Planner	\$28,993
51800	County Buildings	\$297,726
51910	Preservation of Records	\$24,796
52100	Accounting/Budgeting/Payroll	\$491,530
52300	Property Assessor's Office	\$295,558
52310	Reappraisal Program	\$101,884
52400	County Trustee's Office	\$373,700
52500	County Clerk's Office	\$443,548
53100	Circuit Court	\$497,790
53300	General Sessions	\$282,972
53400	Chancery Court	\$318,008
53600	District Attorney General	\$604,052
53610	Public Defenders Office	\$52,405
54110	Sheriff's Department	\$3,331,530
54160	Admn Sexual Offenders	\$2,000
54220	Workhouse	\$4,075,447
54240	Juvenile Services	\$83,423
54310	Fire Prevention and Control	\$231,000
54410	Civil Defense (Emergency Mgmt)	\$148,849
54420	Rescue Squad	\$36,000
54490	Other Emergency Management	\$59,200
54610	County Coroner/Medical Examiner	\$63,000
55110	Health Department	\$173,581
55120	Rabies and Animal Control	\$20,000
55130	Ambulance/Emergency Medical Services	\$365,000
55190	Other Local Health Services	\$86,473
55720	Sanitation Education/Information	\$62,670
56300	Senior Citizens Assistance	\$162,200

2024-2025 APPROPRIATIONS RESOLUTION

		2024-2025 BUDGET (CONT)
101	GENERAL FUND (CONT.)	
	56500 Libraries	\$172,891
	57100 Agriculture Extension Service	\$117,753
	57300 Forest Service	\$2,000
	57500 Soil Conservation	\$109,624
	58120 Industrial Development	\$120,000
	58130 Housing & Urban Development	\$903,108
	58190 Other Economic and Community Develop	\$67,562
	58300 Veteran's Service	\$43,526
	58400 Other Charges	\$1,009,708
	58900 Tax Relief	\$45,000
	91000 Capital Projects	\$678,622
	Total General Fund	\$17,124,721
116	SOLID WASTE/SANITATION FUND	
	55731 Waste Pickup	\$2,773,552
	Total Solid Waste/Sanitation Fund	\$2,773,552
122	DRUG CONTROL FUND	
	54150 Drug Enforcement	\$61,200
	Total Drug Control Fund	\$61,200
127	AMERICAN RESCUE PLAN FUND	
	58836 Local Assistance Fund	\$100,000
	91401 Capital Expenditures	\$10,381,554
	Total ARP Fund	\$10,481,554
131	HIGHWAY/PUBLIC WORKS FUND	
	61000 Administration	\$173,282
	62000 Highway and Bridge Maintenance	\$1,746,467
	63100 Equipment Operation and Maintenance	\$496,191
	65000 Other Charges	\$98,800
	66000 Employee Benefits	\$30,000
	68000 Capital Outlay	\$1,250,411
	99100 Transfers Out	\$40,000
	Total Highway/Public Works Fund	\$3,835,151
141		2024-2025 BUDGET
	GENERAL PURPOSE SCHOOL FUND	BUDGET
	71100 Regular Instruction Program	\$18,938,825
	71200 Special Education Program	\$3,883,744
	71300 Vocational Education Program	\$4,674,672
	72110 Attendance	\$150,929
	72120 Health Services	\$583,334
	72130 Other Student Support	\$858,151
	72210 Regular Instruction Program	\$1,003,895
	72215 Alternative Instruction Program	\$122,651
	72220 Special Education Program	\$777,944
	72230 Vocational Education Program	\$105,412
	72250 Technology	\$444,359
	72310 Board of Education	\$2,786,089
	72320 Office of Superintendent	\$628,757
	72410 Office of the Principal	\$1,493,788
	72510 Accounting/Budgeting-Fiscal Services	\$259,138

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72610	Operation of Plant			\$2,333,056
72620	Maintenance of Plant			\$2,296,252
72710	Transportation			\$1,809,657
72810	Central and Other			\$127,226
73300	Community Services			\$619,611
73400	Early Childhood Education			\$608,239
73905	American Rescue Plan Act			\$167,648
76100	Regular Capital Outlay			\$2,037,000
82130	Education Debt Service-Principal			\$2,521,250
99000	Transfer and Other Uses			\$0
	Total General Purpose School Fund			\$49,231,627

142	SCHOOL FEDERAL PROJECTS	2024-2025 BUDGET		
71100	Regular Instruction Program			\$2,342,505
71200	Special Education Program			\$1,388,621
71300	Vocational Education Program			\$61,639
72120	Health Services			\$3,399
72130	Other Student Support			\$223,723
72210	Regular Instruction Program			\$1,892,573
72220	Special Education Program			\$203,510
72230	Vocational Education Program			\$5,000
72250	Technology			\$29,525
72610	Operation of Plant			\$249,028
72620	Maintenance of Plant			\$197,975
72710	Transportation			\$374,321
76100	Regular Capital Outlay			\$1,365,642
99000	Other Uses (Transfers)			\$0
	Total School Federal Projects			\$8,337,461

143	CENTRAL CAFETERIA FUND	2024-2025 BUDGET		
73100	Food Service			\$8,037,803
	Total Central Cafeteria Fund			\$8,037,803

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local board of education.

151	GENERAL DEBT SERVICE FUND	2024-2025 BUDGET		
82110	Principal-General Government Debt Service			\$2,985,000
82210	Interest- General Government-Debt			\$745,345
82310	Other Debt Service			\$8,000
	Total General Debt Service Fund			\$3,738,345
171	GENERAL CAPITAL PROJECTS			
91190	General Government Projects			\$1,000,000
176	CAPITAL PROJECTS - HIGHWAY			
91200	Highway & Street Capital Projects			\$812,448

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State

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Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in TCA Section 8-22-101, operate under provisions of TCA Section 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Superintendent of Schools, shall be approved as provided in TCA Section 5-9-407. The Superintendent of Schools must receive approval of the Board of Education for transfers within each major category of the budget, budget transfers in federal programs, as long as they do not require a local match, and County Commission for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Claiborne County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed 2024-2025 Claiborne County Budget is adopted by reference for line item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$67,680 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies.

SECTION 6. BE IT FURTHER RESOLVED, that the Claiborne County Commission members shall be paid at the rate of \$350.00 per meeting, in order to receive pay a member must be present, a quorum must be attained, and minutes filed with the County Clerk. Committee members shall be paid at the rate of \$175 per meeting, members must be present, and a quorum attained in order to receive pay. The Claiborne County Planning Commission members will be paid at the rate of \$125 per meeting members must be present, and a quorum attained in order to receive pay.

SECTION 7. BE IT FURTHER RESOLVED, that various revenues and expenditures shall be accrued as follows:

All of the local Rural Sales Tax and half of the local city sales tax (this is the only discretionary portion) shall be accrued to the General Purpose School Fund 141.

Investment Interest is distributed as follows: Fund 101 = 83%, Fund 116 = 5%, Fund 141 = 9%, Fund 143 = 1%, Fund 151 = 2%

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Twenty-five dollars of the wheel tax will accrue to the General Debt Service Fund 151, to be used to make payments toward the Justice Center Construction Cost debt. Twenty-five dollars of the wheel tax will accrue to the Highway Capital Projects Fund 176, as approved by the Claiborne County Commission.

As of June 30, 2024, the following information is provided to reflect the activity of the entirety of the \$25.00 wheel tax revenue assigned to the debt of the Justice Center and its related uses.

Revenue	
2004-05	\$307,183.00
2005-06	\$729,507.55
2006-07	\$742,226.86
2007-08	\$738,639.13
2008-09	\$737,095.00
2009-10	\$724,361.00
2010-11	\$729,277.00
2011-12	\$706,174.00
2012-13	\$721,479.00
2013-14	\$722,842.24
2014-15	\$732,054.44
2015-16	\$703,155.00
2016-17	\$703,439.18
2017-18	\$698,412.36
2018-19	\$707,777.93
2019-20	\$685,362.76
2020-21	\$705,814.00
2021-22	\$732,617.00
2022-23	\$750,874.00
2023-2024 ESTIMATE	\$715,000.00
2024-2025 ESTIMATE	\$357,500.00
Total Revenue	\$14,350,791.45
Expenditure (ADA, Principle & Interest Debt)	
Allocation for Elevator - (Fnd 101)	\$360,000.00
Total P & I Bond 2012	\$7,921,216.14
Total P & I Bond 2010A	\$5,355,782.90
Less Payment from 101 - Prisoner Rev	-\$500,000.00
Payment on Bond B8A Refinance	\$500,000.00
	\$13,636,999.04
Net Revenues less Expenditures	
Balance - June 30, 2025	\$713,792.41

SECTION 8. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by TCA section 9-21-403.

SECTION 10. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first

2024-2025 APPROPRIATIONS RESOLUTION

approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2024-2025 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2025.

SECTION 11. BE IT FURTHER RESOLVED, that the Trustee's Prior year taxes shall be distributed based on the proration of taxes in place at the time of the tax levy. The Clerk and Master's collections of taxes shall be prorated based on the Current Year Tax rate in effect. The TVA In-Lieu of Taxes shall be prorated on 51 percent to the county general fund and 49 percent to the general purpose school fund. Interest/Penalties shall be prorated based on the respective proration of taxes.

SECTION 12. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2025.

SECTION 13. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 14. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 15. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 20th day of May, 2024.

Joseph Brooks, County Mayor

Mitchell Cosby
Sponsor

ATTEST:

Karen Hurst, County Clerk

FILED 5-22-24
KAREN HURST, COUNTY CLERK
BY: 9:00 am B.C.

CLAIBORNE COUNTY TAX RESOLUTION NO. 2024-046

RESOLUTION FIXING THE TAX LEVY IN
CLAIBORNE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING
JULY 1, 2024

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in regular session on the 20th day of May, 2024, that the combined property tax rate for Claiborne County, Tennessee for the year beginning July 1, 2024, shall be a rate of \$2.4383 on each \$100.00 of assessment value of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	2023-2024	2024-2025
101 – General Fund	\$1.1332	\$1.2372
116 – Solid Waste	\$0.2332	\$0.2415
131 – Highway/Public Works	\$0.01	\$0.0102
151 – General Debt Service	\$0.033	\$0.0508
141 – General Purpose School	\$0.8756	\$0.8833
176 – Highway Capital Projects	\$0.015	\$0.0153
Total	\$2.30	\$2.4383

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Claiborne County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution takes 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.

Passed the 20th day of May, 2024.

COUNTY MAYOR

Mitchell Cosby

SPONSOR

ATTEST:

KAREN HURST

5-2-24
FILED
KAREN HURST, COUNTY CLERK
9:00 a.m. D.C.
BT.

RESOLUTION NO. 2024-047

BUDGET 2024-2025

**A RESOLUTION MAKING APPROPRIATIONS TO
NON-PROFIT CHARITABLE ORGANIZATIONS
OF CLAIBORNE COUNTY, TENNESSEE
FOR FISCAL YEAR 2024-2025**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

WHEREAS, The Claiborne County Legislative Body recognizes the various non-profit or charitable organizations located in Claiborne County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Claiborne County on this 20th day of May, 2024.

- Section 1. That \$3,750 be appropriated to Change Claiborne
- Section 2. That \$2,500 be appropriated to Clearfork Community Institute
- Section 3. That \$7,500 be appropriated to Cumberland Mountain Industries (The ARC/CMI)
- Section 4. That \$1,250 be appropriated to Speedwell Academy
- Section 5. That \$2,400 be appropriated to 4-H Program of Claiborne County
- Section 6. That \$16,800 be appropriated to Dollywood – Imagination Library
- Section 7. That \$2,000 be appropriated to Local High School Valedictorian Program
- Section 8. That \$2,500 be appropriated to Claiborne County Historical Society
- Section 9. That \$5,000 be appropriated to the Harrogate Library
- Section 10. That \$3,000 be appropriated to Project Graduation (CGHS & CHS \$1,500 each)
- Section 11. That \$2,500 be appropriated to Habitat for Humanity
- Section 12. That \$5,000 be appropriated to the Regional Education Center
- Section 13. That \$10,000 be appropriated to Servolution
- Section 14. That \$2,500 be appropriated to Stand In The Gap
- Section 15. That \$2,550 be appropriated to Upper Room Ministries
- Section 16. That \$1,250 be appropriated to Arthur Community Center
- Section 17. That \$5,000 be appropriated to Leadership Claiborne
- Section 18. That \$2,500 be appropriated to Live Free
- Section 19. That \$1,250 be appropriated to Head of Barren

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1-22 above are subject to the following conditions.

1. That a non-profit charitable organization to which funds are appropriated shall file with the County Clerk an official copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such nonprofit organization in accordance with Section 5-9-109 c T.C.A.
2. That said funds must only be used by the named non-profits organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of Claiborne County.
3. That it is the expressed interest of the County Commission of Claiborne County providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0309-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.
4. That appropriated funds shall be transferred to the appropriate organization on a quarterly basis no earlier than the first month of each quarter upon invoice from the organization.

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon its passage, the public welfare requiring it.

Duly passed and approved this 20th day of May, 2024.

Joe Brooks, County Mayor

Mitchell Cosby
Sponsor

ATTEST:

Karen Hurst, County Clerk

FILED 5-2-24
KAREN HURST, COUNTY CLERK
BY G.00 am D.C.

Claiborne County Board of Education
RESOLUTION
2024-048

May 9, 2024

WHEREAS, the Claiborne County Board of Education needs to amend the General Purpose Budget in order to reflect the lines as approved by the state and to close out payrolls and grants for the year.

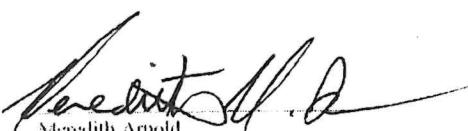
WHEREAS, this resolution involves no local tax dollars.

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session May 20, 2024 that the Claiborne County Board of Education be authorized to amend the General Purpose Budget by adjusting the following line items.

Increase Decrease

EXPENDITURES

Account Code No.		
71100-116	Teachers	\$ (23,500.00)
71100-207	Medical Insurance	\$ (563,000.00)
71200-195	Substitutes	\$ (10,000.00)
71200-207	Medical Insurance	\$ (78,500.00)
72130-207	Medical Insurance	\$ (30,000.00)
73100-116	Teachers	\$ (2,600.00)
72130-123	Guidance Personnel	\$ (27,044.00)
72220-207	Medical Insurance	\$ (9,000.00)
72230-207	Medical Insurance	\$ 3,600.00
72250-105	Supervisor	\$ 22,755.00
72250-117	Career Ladder	\$ 834.00
72250-189	Other Salaries and Wages	\$ 25.00
72250-201	Social Security	\$ 1,360.00
72250-204	Retirement	\$ 1,700.00
72250-206	Life Insurance	\$ 50.00
72250-207	Medical Insurance	\$ (8,000.00)
72250-212	Medicare	\$ 320.00
72310-299	Fringe Benefits	\$ 506,000.00
72320-161	Secretaries	\$ 23,500.00
141-72310-355	Travel	
141-72310-410	Custodial Supplies	
72410-207	Medical Insurance	\$ (20,000.00)
72620-207	Medical Insurance	\$ 182,000.00
72710-207	Medical Insurance	\$ 12,000.00
72710-313	Contracts with Parents	\$ 18,500.00


Meredith Arnold
Claiborne County Schools Director

David Mundy

Commission Sponsor

Kelly Harvey

Kelly Harvey
School Finance

FILED 5-2-24
KAREN HURST, COUNTY CLERK
ST. G. O. L. M. DE.

RESOLUTION NO. 2024-049

SHERIFF'S DEPARTMENT BUDGET AMENDMENT – ARP FUNDING TRANSFER

WHEREAS, the County budget for the American Rescue Plan Act Fund (Fund 127) includes funding for equipment and site development for the Sheriff's Department; and

WHEREAS, there are unspent funds in both the site development and equipment accounts, and there is a need to provide more funding for medical and dental services for jail inmates in fiscal year 2024; and

WHEREAS, transferring funds from the equipment and site development accounts will provide necessary funding for medical and dental services for jail inmates;

NOW, THEREFORE, the Claiborne County Commission must approve the following budget amendment in order for these monies to be expended:

		<u>Decrease</u>	<u>Increase</u>
127-58831-340-SHRF	Medical & Dental Services-Sheriff	\$53,275.94	
127-91401-724-SHRF	Site Development-Sheriff	\$3,275.94	
127-91401-790-SHRF	Other Equipment-Sheriff	\$50,000	

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 20th day of May 2024, that this resolution is approved.

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Tim Shrout
SPONSOR

ATTEST:

KAREN HURST, COUNTY CLERK

FILED 5-2-24
KAREN HURST, COUNTY CLERK
9:00 AM D.C.
BY:

RESOLUTION NO. 2024- 050

BUDGET AMENDMENT FOR FAMILY JUSTICE CENTER CONTRIBUTIONS

WHEREAS, the Family Justice Center (FJC) receives contributions from citizens throughout the year to support the operations of the FJC; and

WHEREAS, this resolution recognizes contributions received in 2024; now

THEREFORE, the Claiborne County Commission must approve the following budget amendment in order for these monies to be expensed.

		Expense	Revenue
101-53600-499	Other Supplies & Materials	\$50	
101-48130	Contributions		\$50
	Total	\$50	\$50

NOW THEREFORE, BE IT RESOLVED, by the Claiborne County Commission, meeting in regular session on the 20th day of May 2024.

BE IT FURTHER RESOLVED, that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Sherry McCreary
SPONSOR

ATTEST:

KAREN HURST, CLERK

FILED 5-2-24
KAREN HURST, COUNTY CLERK
9:00 am D.C.
BY:

RESOLUTION NO. 2024- 051

BUDGET AMENDMENT FOR JAG GRANT

WHEREAS, the County Commission approved Resolution 2023-114 in November 2023 which amended the 2024 budget to reflect revenues and expenditures for a Justice Assistance Grant through the District Attorney General's Office; and

WHEREAS, the grant pays for subscription access to a shared database for the 8th Judicial District, comprising courts in Claiborne, Campbell, Fentress, Scott and Union counties, with the other counties sending invoices to Claiborne which makes the payment and is reimbursed by the State; and

WHEREAS, the subscription cost was reduced after the initial payment was made, resulting in the issuance of refunds to the various courts, with Claiborne County remitting the total refund amount to the State;

NOW, THEREFORE, the Claiborne County Commission must approve the following budget amendment in order for these monies to be expensed:

		<u>Revenue</u>	<u>Expense</u>
101-44170	Miscellaneous Refunds	\$16,000	
101-53600-509	Refunds		\$16,000

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 20th day of May 2024, that this resolution is approved.

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Sherry McCreary
SPONSOR

ATTEST:

KAREN HURST, COUNTY CLERK

FILED 5-2-24
KAREN HURST, COUNTY CLERK
A. D. am. D.C.
BT.

RESOLUTION NO. 2024-052

WORKHOUSE SURPLUS EQUIPMENT

WHEREAS, the Claiborne County Workhouse has identified pieces of equipment that no longer have use as they have been replaced with new equipment; and

WHEREAS, the obsolete equipment includes two washers and dryers for which there is no further purpose; and

NOW, THEREFORE, BE IT RESOLVED that the surplus washer and dryer equipment be declared surplus equipment and disposed of in compliance with state law; and

BE IT FURTHER RESOLVED that this resolution is passed by the Claiborne County Commission and will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Tim Shrout

SPONSOR

ATTEST:

KAREN HURST, COUNTY CLERK

FILED 5-2-24
KAREN HURST, COUNTY CLERK
BY: G. D. am. D.C.

RESOLUTION NO. 2024-053

BUDGET AMENDMENT FOR SENIOR CENTERS/OFFICE ON AGING

WHEREAS, the County is eligible for \$31,158 in additional grant funding for the Office on Aging and the Tazewell and Harrogate Senior Citizen Centers, grant through the East Tennessee Area Agency on Aging and Disability (ETAAAD); and

WHEREAS, the additional grant funding will support an increase in services to elderly residents of Claiborne County;

NOW, THEREFORE, the Claiborne County Commission must approve the following budget amendment to provide expenditure authority for these grants:

		Revenue	Expense
101-46980-SCGA	Other General Government Grants	\$31,158	
101-56300-499-SCGA	Other Supplies and Materials		\$31,158

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 20th day of May 2024, that this resolution is approved.

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Carolyn Brooks
SPONSOR

ATTEST:

KAREN HURST, COUNTY CLERK

FILED 5-2-24
KAREN HURST, COUNTY CLERK
J. D. am D.G.
BY:

RESOLTUION NO. 2024 - 054
RESOLUTION TO APPOINTMENT
REGIONAL SOLID WASTE PLANNING BOARD

WHEREAS, the Regional Solid Waste Planning Board exists to make and annually update a plan for a 10-year disposal capacity and to achieve compliance with the waste reduction and recycling goal required by T.C.A 68-211-861, T.C.A. 68-211-813, and

WHEREAS, appointments to this board should strive to ensure that at least two (2) elected officials serve on each regional board, and

WHEREAS, the two county commissioners that sit on the local solid waste board are eligible for this appointment.

NOW THEREFORE, BE IT RESOLVED, the following county commissioners shall be appointment to the board:

Anthony Rowe County Commissioner District 4

BE IT FURTHER RESOLVED that this appointment would replace the position held by Kim Large and will serve out the remainder of her term, which ends in May of 2025.

BE IT ALSO RESOLVED this resolution shall take effect from and after its passage, the public welfare requiring it.

PASSED AND APPROVED this 20th day of May, 2024.

Joe Brooks, County Mayor

Steve Mason, County Commissioner

ATTEST:

Karen Hurst, County Clerk

Submitted by County Mayor Joe Brooks

FILED 5-2-24
KAREN HURST, COUNTY CLERK
7:00 a.m. DE
BY:

Res. 2024- 055

COUNTY CLERK'S OFFICE
(Transfer of Reserve Money for Shredder)

WHEREAS, it appears that the County Clerk's office, in processing title and registration applications, accumulates a considerable amount of title work each month which, once scanned to the state, is to be shredded, and

WHEREAS, the shredder the office currently has is inadequate to handle those needs of the office, and

WHEREAS, pursuant to T.C.A. 67-4-724, the County Clerk's office has monies available in a reserve and restricted account generated by business tax returns and earmarked for computer hardware purchases or other usual and necessary computer related expenses, and

WHEREAS, the County Clerk has obtained a quote from Brooks Office Supply in the amount of \$1,299.00 for a heavy-duty shredder, and so,

BE IT THEREFORE RESOLVED that the amount of \$1,299.00 be approved for the purchase of the shredder for the County Clerk's office and that same be paid from Fund 101; County Clerk's Reserve Acct. #34515 and transferred into Acct. #52500-435 (County Clerk's office supplies).

BE IT FURTHER RESOLVED that this resolution shall take place from and after its passage, the public welfare requiring it.

PASSED and APPROVED this 20th day of May, 2024.

County Mayor

Anthony Rowe

County Commissioner Sponsor

ATTEST:

County Clerk

FILED 5-8-24
KAREN HURST, COUNTY CLERK
BY: 11:00 a.m. DC

RESOLUTION NO. 2024- 056
OPIOID BOARD APPOINTMENTS

WHEREAS, an Opioid Board was formed by the Claiborne County Commission on the 18th day of March 2019, and;

WHEREAS, the purpose of the Opioid Board is to administer, oversee and recommend distribution, payment and administration of any funds to be received from the opioid litigation funds, and;

WHEREAS, in addition to the oversight of litigation settlement funds, the board shall identify, develop a plan of action and implement strategies to curb and attempt to overcome opioid abuse in Claiborne County, Tennessee, and;

WHEREAS, the Opioid Board has decided to expand its membership to include individuals with lived experience, and;

WHEREAS, one member of the board is no longer able to serve, and;

WHEREAS, the County Mayor appoints, subject to the approval of the Claiborne County Commission, the following:

Kathryn Cowan, Preserve
Brenda Carroll, RN, Risk Manager, CMC

NOW, THEREFORE, BE IT RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

PASS AND APPROVED this 20th day of May 2024.

Joe Brooks, Claiborne County Mayor

Sherry McCreary – County Commissioner

ATTEST:

Karen Hurst, County Clerk

Submitted by Joe Brooks, County Mayor

FILED 5-8-24
KAREN HURST, COUNTY CLERK
4:50 pm
BT

For Your Information

Board Membership:

~~Vickie Cornelius, CNO-CCH~~; Marca Cenatiempo, LCSW; Cassi Jones, DO FACOI, Assistant Dean of Clinical Medicine LMU-DCOM; Rob Wilmoth, MD, Covenant Health; MaryAnn Thrush, PhD, LMU; Deborah Chumley, SHS; Dan Spurlock, SIGCO; Idella Johnson, Change Claiborne; Anthony Rowe, County Commissioner; Sherry McCreary, County Commissioner; Darek Shetterly, EMS Director; Joe Hoffman, Director, Live Free Claiborne County; Meredith Arnold, Director Claiborne County Schools; Dana Smith, Assistant Director Claiborne County Schools; Melissa Hamby, Claiborne County Health Department; Lucinda Drummonds, Ag Extension Agent

RESOLUTION NO. 2024- 057

BUDGET AMENDMENT FOR SHERIFF'S OFFICE

WHEREAS, the Sheriff's Office received a Statewide School Resource Officer (SRO) Grant through the State of Tennessee; and

WHEREAS, the SRO grant provides up to \$75,000 per school for SRO services, for maximum total grant funding of \$900,000; and

WHEREAS, the 2023-2024 County budget has recognized \$542,315 in SRO grant revenue; and

WHEREAS, the Sheriff's Office has identified additional funding needs for the 2023-2024 Fiscal Year, which can be added to the budget with no impact on property taxes or fund balance by recognizing additional SRO grant revenue;

NOW, THEREFORE, the Claiborne County Commission must approve the following budget amendment in order for these monies to be expended:

		<u>Revenue</u>	<u>Expense</u>
101-46240	School Resource Officer Grants	\$237,000	
101-54110-355-SRO	Travel		\$ 7,000
101-54110-356-SRO	Tuition		\$ 4,000
101-54110-716-SRO	Equipment		\$226,000

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 20th day of May 2024, that this resolution be approved.

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 20th day of May 2024.

JOE BROOKS, COUNTY MAYOR

/s/ Dustin Wilson

SPONSOR

ATTEST:

KAREN HURST, COUNTY CLERK

5-8-24
KAREN HURST, COUNTY CLERK
4:50 pm
D.G.
BY:

Resolution 2024 - 058
Resolution Authorizing a Building Inspector

WHEREAS, the Claiborne County Commission passed Resolution 2023-052 to increase the building permit fees for Claiborne County to take effect on July 1, 2023; and,

WHEREAS, a conservative estimate for full year funding will result in over \$70,000 in revenue being generated from the increase building permit fees; and,

WHEREAS, there is a need for a building inspector that could go out and verify what is being applied for on a building permit vs what is being constructed; and,

WHEREAS, there is increasing support from both new home buyers and licensed contractors to have a building inspector; and,

WHEREAS, the addition of a building inspector would be revenue neutral; and,

NOW, THEREFORE, BE IT RESOLVED, the FY25 county budget is amended to include the following:

DEVELOPMENT 51710		
51710-169	Full-time Personnel	44,000
51710-201	Social Security	2,728
51710-204	State Retirement	2,579
51710-207	Medical Insurance	7,315
51710-210	Unemployment Compensation	150
51710-212	Employer Medicare	638
51710-307	Communication	1,500
51710-320	Dues and Memberships	1,000
51710-355	Travel	2,000
51710-435	Office Supplies	1,000
51710-719	Office Equipment	2,000
Total		64,910

IT IS FURTHER RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

PASSED AND APPROVED, this the 20th day of May 2024.

Joe Brooks, Claiborne County Mayor

Dustin Wilson, County Commissioner

ATTEST:

Karen Hurst, County Clerk

RESOLUTION NO. 2023 - 052
INCREASE BUILDING PERMIT FEES

WHEREAS, Claiborne County has seen an increase in building permits; and,

WHEREAS, Claiborne County would like to change the fee it collects for issuing building permits; and,

WHEREAS, Claiborne County would like to set the fee schedule for building permits based on the value of the finished construction project.

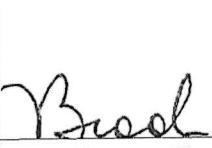
NOW THEREFORE, the Claiborne County Commission moves to adopt the following rates for building permits:

0.15%	up to \$250,000	maximum fee \$ 375.00
0.25%	less than \$500,000	maximum fee \$1,250.00
0.5%	\$500,000 - \$1,000,000	maximum fee \$5,000.00
1%	greater than \$1,000,000	determined by value

BE IT IS RESOLVED, the increased fee schedule shall begin after July 1, 2023 in conjunction with the start of FY24.

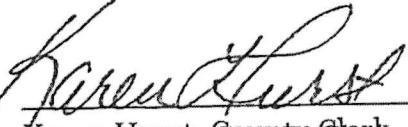
IT IS FURTHER RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

PASS AND APPROVED this 15th day of May 2023.


Joe Brink, Claiborne County Mayor


Dennis Cook, County Commissioner

ATTEST:


Karen Hurst, County Clerk

Resolution 2023-052
Increase Building Permit Fees
Transcription

D. Cook – This is a recommendation to increase the building permit fees for the county. They hadn't increased in forever for the county but anyway, this would a little more revenue for the county, and we could sure use it. I'll read the resolution...

Z. Bunch – I'll second it.

Chairman – Alright, we've got a motion and second. Is there any discussion?

S. Brogan – What are they now?

County Mayor - \$10 building permit to set a power pole. Your next step up is \$25. Your next step up is \$50. And, your maximum building permit in the County is \$100. So, for information purposes, since we're looking at revenues closer than we ever have we had an individual come in several months ago to get a building permit for \$920,000 home and they paid \$100 for the building permit. So, this would be a way of bringing additional revenue in. I know there's a concern about local folks building homes. Most people that are from Claiborne County are building homes well under the half-million-dollar range. Most folks in Claiborne County that are coming in are building either some type of modular home or somewhere in the \$250,000 range. You would be looking at those folks, instead of paying \$100 they would be paying up to about \$600 for that same building permit \$625 on \$250,000.

Chairman – Any other discussion?

Rowe – What are surrounding counties doing?

County Mayor – So other counties are doing fee schedules similar to that. I feel like we kinda always lag behind that. Most of those counties are dumping the funds into the 101 fund, they're either using that as someone that goes out as part of the process to verify the footprint of the house to be in line with the declared value of the house is. If that did work and you got the first calendar year to see how much money you're going to generate over the implemented raising of the fee, you could technically hire a part-time guy that could go out once a week, once a month to check the active building permits footprint is what they say it is. it would not be a building inspector. Were not saying that. It could get to a point to hire a building inspector covered by this. Since we don't have codes adopted in Claiborne County there is no need for a building inspector. But other counties, to your point Anthony, they're implementing the same type of fee schedule, if they've not already done so.

G. Poore – So you're saying this fee right now is \$100?

County Mayor – The maximum in Claiborne County for a building no matter what the value of the home or footprint of the home is \$100. That's correct.

G. Poore – So this is going to go up to \$500 \$600 dollars?

Chairman – By percentage.

Resolution 2023-052
Increase Building Permit Fees
Transcription

County Mayor – It's a percentage of the value of the home. That's correct.

G. Poore – That's a pretty good increase. That's a huge increase to what the building permit is now.

County Mayor – I would agree with that.

Q. Rodgers – Would this include farm structures? Barns and such.

County Mayor – Nobody is coming in to get building permits for barns. The requirement for building permits is any kind of residential building or anything that is going to have power hooked to it. So, if you are going to have a barn or shed that is going to have a meter and Powell Valley is going to set a pole you have to have a building permit in place. Right now we have a minimum of \$10 for pole set. There had been a problem with people coming into the county and setting up a pole for campers and rv's, which is going to be coming on the agenda here in a month, and we now require those kinda unilaterally if you're getting a pole permit for a camper or rv you have to have a septic permit in place before we issue that because what we're seeing when you go out in the county we have a couple of individuals right now but if you go in some areas of the county people are just dumping their sewage in creeks. People are dumping them over the hillsides. We've got active cases with TDEC about that so we're trying to get ahead of where we should be with these meter sets \$10 meter sets not building permits septic permits on any pole set if there is not a septic tank on the property verified through TDEC.

Unk female audience – My question, I am probably one of the people who have gotten a building permit fairly recently and it did ask for a value, but it was self-report and at the time I was thinking I am not really sure what the value of the house would be once it's all done. How is that going to be determined and how do you check if someone is...

County Mayor – I would say to your point that if you're talking to a builder or talking to a lender, a lender is automatically going to know if you're going to build 10,000 sq Ft home what the cost of that is going to be they're not going to lend you \$5,000.

Unk female audience – Yes.

County Mayor – So you may say you're going to build a \$5,000 house to get the cheaper building permit, but if we get enough revenue coming in, we can hire someone who can go out and verify the building permit is correct then they're going to know what to do about that.

D. Bryant – If I could add here, there's a chart that goes by square footage that is available that you could determine the cost of the build.

S. McCreary – Did I understand you to say that we would hire somebody.

**Resolution 2023-052
Increase Building Permit Fees
Transcription**

County Mayor – I'm saying that you all could do that if you have the revenue coming in from the increased fee. I'm not saying that you do that now.

C. Brooks – unrecognizable...

County Mayor – I'm sorry what?

C. Brooks – If we do this to increase the budget in the 101 fund, why would we take part of that that we're trying to keep the increase and hire somebody for a job.

County Mayor – I'm not saying you have to Carolyn; I'm saying you could do that if you saw enough revenue to have one. You would have the funding mechanism in place if you chose to do that.

C. Brooks – Ok what would the policy be now if we pass this on a new pole, what is that going to go up to?

County Mayor – The power pole would still stay at \$10. There's no value in that. Powell Valley Electric we talked to Powell Valley Electric about that. They just require a piece of paper.

C. Brooks – Ok, that's what I thought.

County Mayor – The reason for that, your building permits are in quadruples. So, you've got one stays in the mayor's office. One goes to the Trustee. One goes to Powell Valley Electric. The other goes to the property assessor. And, that streamlines the Property Assessor to know that something else is coming on the books for property value to look at. So, check and balance. So, the assessor is going to go out and look at that property and the assessment is everybody's property gets the assessor's eyes on it every 3 years. So, if there is an issue of a house being \$100,000, within three years the assessor is going to look at that on google maps or make a visit to that is not \$100,000 house, this is a million-dollar home.

Chairman – Any other discussion?

D. Mundy – Mr. Chairman, I'd like to amend that to 25% the first one there be cut to 15% because I think a lot of them houses Claiborne Countians would build in that price range. I'd like to amend it to cut the 25% to 15%.

Q. Rodgers – I second.

A. Rowe – you mean .15?

D. Muncy - .15, yeah, .15.

S. Mason – you need to get a loan, right?

D. Muncy – yeah, to get a loan.

Resolution 2023-052
Increase Building Permit Fees
Transcription

S. Brogan – Mr. Chairman...

Chairman – I need to get the amendment first.

S. Brogan – Ok.

Chairman – Can you repeat your motion so she can record it?

D. Mundy – I make a motion to cut the first there down from 25% the first one there on the sheet down to 15%.

Q. Rodgers – .25 to .15?

D. Mundy – .25 to .15.

E. Jones – The 1500. You're just changing the one?

Chairman – That's your amendment and we've got a second. Now. Mr. Cook.

D Cook – I just wanted to say this whole resolution is to try and create revenue and in a little while we're gonna run this by the taxpayers that we're trying to create some ways to generate some more money besides just passing it on to the citizens and this I think is a great way that we can do that. If you're building a \$500,000 home and can't afford \$2500 for your building permit you don't need a \$500,000 home.

S. McCreary – Sounds like the people in the area have a housing shortage of houses that can afford a lot of them do and it would be maybe a burden for someone building a \$100,000 home or a \$150,000 home so maybe we could make 4 categories and have one at 250 or 249 and below at .15. Because it does seem like, you know I deal with people all the time that are excited about getting a loan but can't get a house in that market.

G. Poore – So, you're saying 4 categories?

Various chatter – undistinguishable

Chairman – Mr. Mundy do you want to change your amendment to state that?

D. Mundy – Yeah. Whatever she said.

County Mayor - .15 up to 250,000. .25 from 250,000 to 500,000. Everything else stays the same.

Various chatter – undistinguishable

Clerk – So the maximum on that would be.

County Mayor – We'll need to do that math on that Karen.

Chairman – Alright, does everyone understand that amendment?

Resolution 2023-052
Increase Building Permit Fees
Transcription

E. Jones - \$375. That would be for a \$250,000 house with .15%.

A. Rowe – It would be how much?

E. Jones - \$375.

Various chatter – undistinguishable

County Mayor- Mobile homes usually sit on a foundation but the rv's that are coming in and setting up just on its wheels. It would be the value of the home. So, normally right now those are around \$100 on a RV or mobile home that is coming into the county.

Unk – So if someone goes out and buys a mobile home it would be \$100.

County Mayor – Yeah, I'm telling you, it's \$100. That's your maximum amount from anything from \$100,000 to \$2,000,000, it's \$100.

Various chatter – undistinguishable

Chairman – Ok, are we ready to vote?

M. Cosby – Can we as a county, asking the county attorney, can we do this without getting permission from the state?

County Attorney – Yes.

Chairman – Alright, we're voting on the amendment, ok. Clerk call the roll.

W. Shuford – Just to make sure, the amendment does include the 4 tiers now?

D. Mundy – Yes.

W. Shuford – Ok, thank you.

Clerk calls roll...

Chairman – The amendment passes 21 for, 0 against. Now we are voting on the resolution as amended. Clerk call the roll.

Clerk calls roll...

Chairman – The motion as amended passes 21 for, 0 against.

RESOLUTION FOR LEVYING AN ADDITIONAL SALES AND USE TAX
IN CLAIBORNE COUNTY

BE IT RESOLVED by the county legislative body of Claiborne County, Tennessee:

SECTION 1. The resolution of the county legislative body of Claiborne County, Tennessee, imposing a local sales and use tax as authorized under the provisions of Tennessee Code Annotated, Sections 67-6-701, et seq., adopted by the county legislative body at a regular (or special) meeting of record in Minute Book _____, page _____, is amended to levy a local sales and use tax at a rate of two and three-fourths percent (2.75%), not to exceed the maximum percentage as provided for in the "1963 Local Optional Revenue Act," Tennessee Code Annotated, Section 67-6-702, as amended, except as limited or modified by statute.

SECTION 2. The County Clerk is hereby instructed to deliver a certified copy of this resolution to the County Election Commission of Claiborne County. The County Election Commission of Claiborne County is hereby instructed to include on the ballot for the election held on November 5, 2024, a question asking the voters to approve or reject this resolution to increase the local option sales tax rate for Claiborne County. The question to be presented on the ballot shall be as follows:

SHALL THE RESOLUTION PASSED PURSUANT TO TENNESSEE CODE ANNOTATED, SECTIONS 67-6-701, ET SEQ., BY CLAIBORNE COUNTY, PUBLISHED IN A NEWSPAPER OF GENERAL CIRCULATION, INCREASING THE LOCAL SALES AND USE TAX RATE FROM TWO AND ONE-FOURTH (2.25%) TO TWO AND THREE-FOURTHS PERCENT (2.75%), EXCEPT AS LIMITED OR MODIFIED BY STATUTE, BECOME OPERATIVE?

FOR _____

AGAINST _____

SECTION 3. If a majority of those voting in the election required by Tennessee Code Annotated, Section 67-6-706, vote for the increase in the tax imposed by this resolution, collection of the increased tax levied by this resolution shall begin on the first day of the month occurring thirty (30) or more days after the county election commission makes its official canvass of the election returns.

SECTION 4. The County Mayor is hereby authorized to contract with the Department of Revenue for the collection of the additional tax imposed by this resolution, and to provide in the contract that the department may deduct from the tax collected a reasonable amount or percentage as provided by statute to cover the expense of the administration and collection of the tax.

SECTION 5. In the event the tax is collected by the Department of Revenue, suits for the recovery of any tax illegally assessed or collected shall be brought against the state Commissioner of Revenue and the County Mayor.

Resolution 2024 – _____
RESOLUTION FOR LEVYING AN ADDITIONAL SALES AND USE TAX
IN CLAIBORNE COUNTY

SECTION 6. A certified copy of this resolution shall be transmitted to the Department of Revenue by the County Clerk forthwith and shall be published one time in a newspaper of general circulation in Claiborne County prior to the election called for in Section 2 hereof.

IT IS FURTHER RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

PASSED AND APPROVED, this the 20th day of May 2024.

Joe Brooks, Claiborne County Mayor

Whitt Shuford, County Commissioner

ATTEST:

Karen Hurst, County Clerk

2024 Sales Tax Revenue and Projected Revenue from Rate Increase to 2.75%

Here is some data and projections regarding an increase in the sales tax rate from 2.25% to 2.75%.

Fiscal Year 2023, actual sales tax collections:

- Cities: \$5,550,811
- County: \$2,032,345
- Total: \$7,583,155
- School revenue: \$4,807,750

Fiscal Year 2024 projection, assuming 4% growth (based on year-on-year growth as of March 2024, which is the most recent data available):

- Cities: \$5,767,004
- County: \$2,117,420
- Total: \$7,884,424
- School revenue: \$5,000,922

If there was a 2.75% sales tax rate in FY 2024 (a 22.2% rate increase) the estimated Fiscal Year 2024 sales tax revenue:

- Cities: \$7,048,561
- County: \$2,587,958
- Total: \$9,636,519
- School revenue: \$6,357,836

Estimated sales tax revenue increases in FY 2024 with a 2.75% rate:

- Cities: \$1,281,557
- County: \$470,538
- Total: \$1,752,094
- School increase: \$1,111,316

If there was a 2.75% sales tax rate in FY 2024, sales tax collections would have increased by about \$1.75 million, and the sales tax revenue for the schools would have increased by about \$1.1 million.

These data show that an increase in the sales tax rate can reduce the County property tax rate through at least two options.

One option: the County increases the sales tax revenue estimate for the School budget by \$1.1 million and reduces the property taxes for the schools by the same amount. This will reduce the County tax rate by about \$0.167 (using the 2025 penny value). This will likely more than offset any property tax increases in other funds, allowing for an overall reduction in the property tax rate.

Another option: County retains all or most of the 50% in sales tax for the County that is currently going to the School budget. The sales tax revenue for the County will reduce the property taxes needed for the County General Fund. The estimated County sales tax revenue for FY 2024 at a 2.75% rate is \$2,587,959. If the County retained 50% of this revenue, it would have \$1,293,979 in sales tax revenue that could be used to offset property taxes. This represents 19.5 pennies, so this would likely allow the County tax rate to be reduced.

County retainage of 50% of the County sales tax revenue will affect revenue for the school General Purpose Fund. The estimated school sales tax revenue in FY 2024 prior to the rate increase is \$5,000,922. If the rate is increased to 2.75%, and the County retains the full 50% of the County sales tax revenue that is allowed under State law, the total estimated revenue for the School budget is \$4,818,259, a reduction of \$182,663. This is less than 3 pennies (\$0.0275) with the FY 2025 penny value.

The schools would still realize surplus tax revenue, but the amount of surplus revenue is lower. The FY 2024 sales tax revenue estimate for the School budget is \$3,893,514. FY 2024 surplus sales tax revenue without a rate increase is \$1.1 million. FY 2024 surplus sales tax revenue with a rate increase and 50% County retainage is \$924,745.

The school can be held harmless (still generate the same amount of surplus sales tax revenue) by either not decreasing its tax rate by the full amount of increased revenue, or by having the County retain less than 50% of the County sales tax revenue. The County would retain 43% to offset the reduced surplus sales tax for the schools.

In 2024, all 95 County governments have a sales tax. The number and percentage of counties with different tax rates is shown below:

<u>Rate</u>	<u>Counties</u>	<u>Percentage</u>
2.75%	55	57.9%
2.50%	10	10.5%
2.25%	23	24.2%
2.00%	5	5.3%
1.75%	1	1.1%
1.50%	1	1.1%

The sales tax rates for the Counties adjacent to Claiborne County are:

- Campbell: 2.25%
- Union: 2.25%
- Grainger: 2.75%
- Hancock: 2.00%

One qualification for the revenue estimate increases from a sales tax rate increase is the possibility that this rate increase results in Claiborne County residents making more purchases outside of Claiborne County. To the extent this occurs, the revenue increase will be lower.

2021 Tennessee Code

Title 67 - Taxes and Licenses

Chapter 6 - Sales and Use Taxes

Part 7 - 1963 Local Option Revenue Act

§ 67-6-701. Short Title — Nature of Tax

Universal Citation: [TN Code § 67-6-701 \(2021\)](#)

- a. This part shall be known and may be cited as the “1963 Local Option Revenue Act.”
- b. The tax authorized by this part is and shall be in addition to all other taxes which counties, cities and towns are now authorized to levy, whether levied in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now authorized to be levied.

§ 67-6-702. Tax Authorized — Rates — Termination of Services Tax.

[Effective Until July 1, 2021. See the Version Effective on July 1, 2021.]

Universal Citation: [TN Code § 67-6-702 \(2021\)](#)

- a.
 1. Any county, by resolution of its county legislative body, or any incorporated city or town, by ordinance of its governing body, is authorized to levy a tax on the same privileges subject to this chapter as the chapter may be amended, that are exercised within such county, city or town, to be levied and collected in the same manner and on all such privileges, but not to exceed two and three fourths percent (2.75%); provided, that the tax levied shall apply only to the first one thousand six hundred dollars (\$1,600) on the sale or use of any single article of personal property.
 2. Any five-dollar or seven-dollar and fifty-cent tax limit on the sale or use of any single article of personal property in effect at present may be removed, and, by resolution in the case of counties and by ordinance in the case of municipalities, the tax at the existing rate may, instead, be made to apply to the bases provided in subdivision (a)(1). The resolution or ordinance shall be passed at least twice at two (2) or more consecutive public meetings, not more than one (1) of which may be held on any single day. Notice of the meetings and of the fact that this matter is on the agenda of the meetings shall be published at least once in a newspaper of general circulation throughout the jurisdiction involved not less than seven (7) days before the first of the meetings. If the county or counties in which it is located does not increase the base of the county-wide local sales and use tax pursuant to this subdivision (a)(2), any municipality may by ordinance apply any county tax rate in effect in the municipality to the bases authorized in subdivision (a)(1) for purposes of the sale or use of any single article of personal property within the municipality's corporate

limits. The ordinance increasing the base of the county-wide tax within the municipality shall be adopted as required in this subdivision (a)(2).

3. Once any local sales tax limit has been removed and the tax rate applied to the base provided in subdivision (a)(1), future increases in the base beginning on the dates specified in subdivision (a)(1) shall be automatic and shall not require further action of the local governing body. For any municipality or county which implements a local sales tax for the first time after May 17, 1983, or during the phase-in period provided in subdivision (a)(1), future increases in the base beginning on the dates specified in subdivision (a)(1) shall be automatic and shall not require further action of the local governing body.
4. For the purpose of this part, persons engaged in the business of selling water shall be considered to be exercising a taxable privilege at the place where the tangible personal property is delivered to the purchaser.

- b. Notwithstanding other provisions of this chapter, with respect to water sold to or used by manufacturers at the state tax rate of one percent (1%) as authorized in § 67-6-206, the local tax thereon shall be imposed at the rate of one third of one percent (1/3%) whenever the rate of the local tax does not exceed one percent (1%) and at the rate of one-half of one percent (0.5%) whenever the rate of the local tax exceeds one percent (1%). The maximum local tax on the sale or use of any single article of industrial or farm machinery shall be as provided in subsection (a).
- c. A use tax paid by the lessee of tangible personal property from a lessor which is a tax exempt entity pursuant to an election made under § 67-6-204(b) shall be in lieu of any tax that might otherwise be imposed under this part, and no additional sales or use tax may be imposed under this part on rental payments with respect to which a use tax based on the purchase price of the tangible personal property has been paid by election.
- d. “Single article” means that which is regarded by common understanding as a separate unit exclusive of any accessories, extra parts, etc., and that which is capable of being sold as an independent unit or as a common unit of measure, a regular billing or other obligation. Such independent units sold in sets, lots, suites, etc., at a single price shall not be considered a single article. Parts or accessories for motor vehicles that are installed at the factory and delivered with the unit as original equipment and/or parts or accessories for motor vehicles that are installed by the dealer and/or distributor prior to sale, at the time of the sale, or that are included as part of the sales price of the vehicle shall be treated as a part of the unit. In addition, all necessary parts and equipment installed by a motor vehicle dealer that are essential to the functioning of the motor vehicle or are required to be installed on the motor vehicle prior to sale to the ultimate consumer pursuant to state or federal statutes relating to the lawful use of the motor vehicle shall be treated as a part of the unit. Boat motors, other parts or

accessories for boats, freight, and labor, excluding trailers, shall be treated as part of the boat unit in the same manner as parts or accessories for motor vehicles are treated as part of the motor vehicle unit. Parts and accessories and any other additional or incidental items or services that are part of the sale of a manufactured home shall be treated as part of the manufactured home unit in the same manner as parts and accessories for motor vehicles are treated as part of the motor vehicle unit.

- e. Notwithstanding any other provision of this chapter, with respect to sales of tangible personal property to common carriers for use outside this state subject to the reduced rate provided in part 2 of this chapter, the local tax thereon shall be at the rate of one and one-half percent (1.5%). The maximum local tax on the sale or use of any single article of personal property shall be as provided in subsection (a).
- f. [Deleted by 2019 amendment.]
- g.
 1. Notwithstanding any other provisions of this chapter, local tax with respect to interstate or international telecommunications services, that are subject to state tax shall be imposed at the rate of one and one-half percent (1.5%); provided, that interstate and international telecommunications services to businesses are exempt from local tax.
 2. Notwithstanding any other provisions of this chapter, local tax with respect to intrastate telecommunications services and ancillary services that are subject to state tax, shall be imposed at the rate of two and one-half percent (2.5%).
 3. Local tax with respect to “prepaid calling services” and “prepaid wireless calling services” that are subject to tax shall be imposed at the rate of tax levied on the sale of tangible personal property at retail by subsection (a) and at the time of the retail sale of prepaid calling service and prepaid wireless calling service.
 4. Notwithstanding any other provisions of this chapter, local tax with respect to specified digital products that are subject to state tax shall be imposed at the rate of two and one-half percent (2.5%).
- h. Notwithstanding any other law to the contrary, sales of tangible personal property upon which a state sales and use tax is levied shall be subject to a local sales and use tax at the rate of two and one quarter percent (2.25%) when obtained from any vending machine or device.

**§ 67-6-702. Tax Authorized – Rates – Termination of Services Tax.
[Effective on July 1, 2021. See the Version Effective Until July 1, 2021.]**

Universal Citation: TN Code § 67-6-702 (2021)

a.

1. Any county by resolution of its county legislative body or any incorporated city or town by ordinance of its governing body is authorized to levy a tax on the same privileges subject to this chapter that are exercised within the county, city or town, to be levied and collected in the same manner and on all such privileges but not to exceed two and three fourths percent (2.75%); provided, that the tax levied shall apply only to the first one thousand six hundred dollars (\$1,600) on the sale or use of any single article of personal property; provided further, that the tax levied on the sale, purchase, use, consumption of electricity, piped natural or artificial gases, or other heating fuels delivered by the seller shall be one-half of one percent (0.5%).
2. Any five-dollar or seven-dollar and fifty-cent tax limit on the sale or use of any single article of personal property in effect at present may be removed, and, by resolution in the case of counties and by ordinance in the case of municipalities, the tax at the existing rate may, instead, be made to apply to the bases provided in subdivision (a)(1). The resolution or ordinance shall be passed at least twice at two (2) or more consecutive public meetings, not more than one (1) of which may be held on any single day. Notice of the meetings and of the fact that this matter is on the agenda of the meetings shall be published at least once in a newspaper of general circulation throughout the jurisdiction involved not less than seven (7) days before the first of the meetings. If the county or counties in which it is located does not increase the base of the county-wide local sales and use tax pursuant to this subdivision (a)(2), any municipality may by ordinance apply any county tax rate in effect in the municipality to the bases authorized in subdivision (a)(1) for purposes of the sale or use of any single article of personal property within the municipality's corporate limits. The ordinance increasing the base of the county-wide tax within the municipality shall be adopted as required in this subdivision (a)(2).
3. Once any local sales tax limit has been removed and the tax rate applied to the base provided in subdivision (a)(1), future increases in the base beginning on the dates specified in subdivision (a)(1) shall be automatic and shall not require further action of the local governing body. For any municipality or county that implements a local sales tax for the first time after May 17, 1983, or during the phase-in period provided in subdivision (a)(1), future increases in the base beginning on the dates specified in subdivision (a)(1) shall be automatic and shall not require further action of the local governing body.
4. For the purpose of this part, persons engaged in the business of selling water shall be considered to be exercising a taxable privilege at the place where the tangible personal property is delivered to the purchaser.

- b. A use tax paid by the lessee of tangible personal property from a lessor that is a tax exempt entity pursuant to an election made under § 67-6-204(c) shall be in lieu of any tax that might otherwise be imposed under this part, and no additional sales or use tax may be imposed under this part on rental payments with respect to which a use tax based on the purchase price of the tangible personal property has been paid by election.
- c. “Single article” means that which is regarded by common understanding as a separate unit exclusive of any accessories, extra parts, etc., and that which is capable of being sold as an independent unit or as a common unit of measure, a regular billing or other obligation; provided, however, and notwithstanding any other law to the contrary, that single article applies only to motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes and only those items shall be regarded as single articles. Parts or accessories for motor vehicles that are installed at the factory and delivered with the unit as original equipment and/or parts or accessories for motor vehicles that are installed by the dealer or distributor, or both, prior to sale, at the time of the sale, or that are included as a part of the sales price of the vehicle shall be treated as a part of the unit. In addition, all necessary parts and equipment installed by a motor vehicle dealer that are essential to the functioning of the motor vehicle or are required to be installed on the motor vehicle prior to sale to the ultimate consumer pursuant to state or federal statutes relating to the lawful use of the motor vehicle shall be treated as a part of the unit. Boat motors, other parts or accessories for boats, freight, and labor, excluding trailers, shall be treated as part of the boat unit in the same manner as parts or accessories for motor vehicles are treated as part of the motor vehicle unit. Parts and accessories and any other additional or incidental items or services that are part of the sale of a manufactured home shall be treated as part of the manufactured home unit in the same manner as parts and accessories for motor vehicles are treated as part of the motor vehicle unit. Such independent units sold in sets, lots, suites, etc., at a single price shall not be considered a single article.
- d. Notwithstanding any other law to the contrary, sales of tangible personal property upon which a state sales and use tax is levied shall be subject to a local sales and use tax at the rate of two and one quarter percent (2.25%) when obtained from any vending machine or device.

§ 67-6-703. Priority of County Levy

Universal Citation: TN Code § 67-6-703 (2021)

- a.
 - 1. The levy of the tax by a county shall preclude, to the extent of the county tax, any city or town within such county from levying the tax, but a city or

town shall at any time have the right to levy the tax at a rate equal to the difference between the county tax and the maximum rate authorized in this chapter. For cities and towns having territory in more than one (1) county, "cities and towns" means that part of their territory in which they are not precluded by a county tax.

2. Cities and towns having territory in more than one (1) county may levy the tax throughout the entire city or town at a rate equal to the difference between the lowest operative rate of any county in which the city is located and the maximum rate authorized in this chapter; provided, that if such rate levied should cause the total tax rate levied within any one (1) county in which the city or town is located to exceed the maximum rate authorized by this part, then only so much of the city or town levy as equals the difference between the county tax and the maximum rate authorized by this part shall become effective in the territory of the city or town located in such county. Nothing in this subdivision (a)(2) shall in any manner affect the priority of any county levy; provided, that nothing in this part shall permit any rate above the maximum rate authorized by this part to become effective.
- b. If an ordinance levying the tax authorized by this part is adopted by a city or town prior to adoption of the tax by the county in which the city or town is located, the effectiveness of the ordinance shall be suspended for a period of forty (40) days beyond the date on which it would otherwise be effective under the charter of the city or town. If during this forty-day period, the county legislative body adopts a resolution to levy the tax at least equal to the rate provided in such ordinance, the effectiveness of the ordinance shall be further suspended until it is determined whether the county tax is to be operative, as provided in § 67-6-706. If the county tax becomes operative by approval of the voters as provided in § 67-6-706, the ordinance shall be null and void, but if the county tax does not become operative, the ordinance shall become effective on the same date that the county tax is determined to be nonoperative, and the election required by § 67-6-706 shall be held. After initial adoption of the tax by a county or a city or town therein, the tax rate may be increased by a city, town or county under the same procedure. If the tax levied by a county legislative body is finally determined to be nonoperative, such action shall not preclude subsequent action by the county to adopt the tax at a rate at least equal to the city or town tax rate, in which event the city or town tax shall cease to be effective; provided, that the city or town shall receive from the county tax the same amounts as would have been received from the city or town tax until the end of the current fiscal year of the city or town.

§ 67-6-704. Exemptions. [Effective Until July 1, 2021.]

Universal Citation: [TN Code § 67-6-704 \(2021\)](#)

No county or incorporated city or town is authorized to levy any tax on the sale, purchase, use, consumption or distribution of electric power or energy, or of natural or artificial gas, or coal and fuel oil or steam and chilled water produced and distributed by an energy resource recovery facility operated in a county with a metropolitan form of government.

§ 67-6-705. Tax Subject to Referendum

Universal Citation: [TN Code § 67-6-705 \(2021\)](#)

- a. The operation of the resolution or ordinance authorized in § 67-6-702 shall be subject to approval of the voters as required in § 67-6-706 and to the other provisions of this part.
- b. Nothing contained in this part shall be deemed to permit an increase in the privilege tax rates authorized in this part, without the ratification thereof in the manner provided in § 67-6-706, regardless of the nature of any previous call and regardless of future action of the general assembly regarding the levy of the tax authorized by this part.
- c. Any amendment to any existing tax rate shall be subject to approval of the voters of the city or county in the same manner as is required for the initial adoption of the tax; provided, that a change in the limitation on the amount of the tax made in accordance with § 67-6-702(a)(2) shall not be subject to approval of the voters of the city or county.

§ 67-6-706. Referendum. [Effective Until July 1, 2021. See the Version Effective on July 1, 2021.]

Universal Citation: [TN Code § 67-6-706 \(2021\)](#)

- a.
 1. Any ordinance or resolution of a county or of a city or town levying the tax under authority of this part shall not become operative until approved in an election herein provided in the county or the city or town, as the case may be.
 2. The county election commission shall hold an election on the question pursuant to § 2-3-204, providing options to vote “FOR” or “AGAINST” the ordinance or resolution, after the receipt of a certified copy of such ordinance or resolution, and a majority vote of those voting in the election shall determine whether the ordinance or resolution is to be operative.

3. If the majority vote is for the ordinance or resolution, it shall be deemed to be operative on the date that the county election commission makes its official canvass of the election returns; provided, however, that no tax shall be collected under any such ordinance or resolution until the first day of a month occurring at least thirty (30) days after the operative date.

b.

1. If a county legislative body adopts a resolution to levy the tax at the same rate that is operative in a city or town in the county, the election under this section to determine whether the county tax is to be operative shall be open only to the voters residing outside of such city or town. If the county tax is at a higher rate than the rate of the city or town tax, the election shall also be open to the voters of the city or town.
2.
 - A. Except as provided in subdivision (b)(2)(B), should any county or city or town hold an election under this section, and the ordinance or resolution is rejected, no other election thereon shall be held by such county, city or town for a period of six (6) months from the date of the holding of such prior election.
 - B. In counties having a population of not more than seven hundred fifty thousand (750,000) nor less than seven hundred thousand (700,000) and not more than two hundred seventy-eight thousand (278,000) and not less than two hundred fifty thousand (250,000), according to the federal census of 1970 or any subsequent federal census, in case of rejection, the limitation period on subsequent elections shall be one (1) year from the date of the holding of such prior election.

§ 67-6-706. Referendum. [Effective on July 1, 2021. See the Version Effective Until July 1, 2021.]

Universal Citation: TN Code § 67-6-706 (2021)

a.

1. Any ordinance or resolution of a county or of a city or town levying the tax under authority of this part shall not become operative until approved in an election herein provided in the county or the city or town, as the case may be.
2. The county election commission shall hold an election on the question pursuant to § 2-3-204, providing options to vote "FOR" or "AGAINST" the ordinance or resolution, after the receipt of a certified copy of such ordinance or resolution, and a majority vote of those voting in the election shall determine whether the ordinance or resolution is to be operative.

3. If the majority vote is for the ordinance or resolution, it shall be deemed to be operative on the date that the county election commission makes its official canvass of the election returns; provided, that no tax shall be collected under the ordinance or resolution until the earliest effective date allowed under this part.
 - b.
 1. If a county legislative body adopts a resolution to levy the tax at the same rate that is operative in a city or town in the county, the election under this section to determine whether the county tax is to be operative shall be open only to the voters residing outside of such city or town. If the county tax is at a higher rate than the rate of the city or town tax, the election shall also be open to the voters of the city or town.
 2.
 - A. Except as provided in subdivision (b)(2)(B), should any county or city or town hold an election under this section, and the ordinance or resolution is rejected, no other election thereon shall be held by such county, city or town for a period of six (6) months from the date of the holding of such prior election.
 - B. In counties having a population of not more than seven hundred fifty thousand (750,000) nor less than seven hundred thousand (700,000) and not more than two hundred seventy-eight thousand (278,000) and not less than two hundred fifty thousand (250,000), according to the federal census of 1970 or any subsequent federal census, in case of rejection, the limitation period on subsequent elections shall be one (1) year from the date of the holding of such prior election.

§ 67-6-707. Petition for Tax

Universal Citation: TN Code § 67-6-707 (2021)

A resolution or ordinance levying the tax authorized may be initiated by petition of the voters in the following manner:

1. The petition shall be addressed to the county legislative body or the governing body of the city or town requesting that a resolution or ordinance be adopted levying the tax and shall state the rate of the tax, whether the tax is to be collected by the county, city or town, or by the department of revenue, and shall specify the officer against whom suit for the recovery of any tax illegally assessed or collected shall be brought;

2. The petition shall be signed by at least a number of registered voters in the taxing jurisdiction equal to ten percent (10%) of the total number of registered voters in the taxing jurisdiction on the date the petition is filed; provided, that a petition requesting a resolution of the county legislative body may not be signed by a registered voter in a city or town where a tax authorized by this part is operative equal to that levied by the resolution, and the registered voters in such city or town shall not be considered in arriving at the required percentage;
3. A petition requesting a resolution shall be filed with the county clerk, a petition requesting an ordinance with the chief clerical officer of the city or town, and a photographic copy of the petition shall be filed at the same time with the county election commission who shall be the judges of the sufficiency of the petition; and
4. If, within thirty (30) days from the filing of a petition, a resolution or ordinance is not adopted as requested and a certified copy filed with the county election commission, the petition shall constitute a resolution or ordinance, and the county election commission shall hold an election thereon as in § 67-6-706(a).

§ 67-6-708. Termination of Tax

Universal Citation: [TN Code § 67-6-708 \(2021\)](#)

- a. The tax imposed in this part shall remain in effect in the county or city on a perpetual basis as permitted by law, unless the city or county by ordinance or resolution, respectively, shall provide for a specific termination date.
- b. The city or county by ordinance or resolution respectively may provide for a specific period of time during which the tax shall be in effect

§ 67-6-709. Repeal of Tax

Universal Citation: [TN Code § 67-6-709 \(2021\)](#)

Any ordinance or resolution of a county, city or town adopted in accordance with this part may be repealed in the same manner as provided by this part for its adoption; provided, that any election for the repeal of a county tax shall be open to the voters of the entire county.

§ 67-6-710. Collection and Administration. [Effective Until July 1, 2021. See the Version Effective on July 1, 2021.]

Universal Citation: [TN Code § 67-6-710 \(2021\)](#)

- a.

1. In collecting and administering the tax levied under the authority of this part, the commissioner of revenue shall have the same powers as the commissioner has in collecting and administering the state sales tax.
2. Rules and regulations promulgated by the commissioner under §§ 67-1-102 and 67-6-402 shall be applicable to the tax levied under the authority of this part, and shall be binding on cities, counties, and towns, and interest and penalty for delinquencies shall be imposed equal to the rates provided in § 67-6-516.

b.

1. The department of revenue shall collect such tax concurrently with the collection of the state tax in the same manner as the state tax is collected; provided, that the department has determined that such collection of the tax is feasible, and has promulgated rules and regulations governing such collection.
2. The department shall remit the proceeds of the tax to the county, city or town levying the tax, less a reasonable amount of percentage as determined by the department to cover the expenses of administration and collection. This percentage shall be one and one hundred twenty-five thousandths percent (1.125%). The percentage shall not be less than necessary to defray the state's expenses in administering, collecting, and remitting the local sales tax, as determined annually by the department and certified by the comptroller of the treasury.

c. The county, city or town shall furnish a certified copy of the adopting resolution or ordinance to the department of revenue in accordance with regulations prescribed by the department.

d.

1. Upon any claim of illegal assessment or collection, the taxpayer shall have the remedy provided in chapter 1, part 18 of this title, it being the intention of the general assembly that law which applies to the recovery of state taxes illegally assessed or collected be conformed to apply to the recovery of taxes illegally assessed or collected under the authority of this part.
2. The resolution or ordinance levying the tax shall designate the county or municipal officer against whom suit may be brought for recovery.

e. [Deleted by 2019 amendment.]

f. Proceeds of the taxes provided for in § 67-6-702(g) shall be distributed as follows:

1. Fifty percent (50%) shall be distributed as provided in subsection (e); and

2. Fifty percent (50%) shall be distributed to incorporated municipalities in the proportion that the population of each bears to the aggregate population of the state and to counties in the proportion the population of unincorporated areas of the county bears to the aggregate population of the state, according to the most recent federal census and other censuses authorized by law. Counties and incorporated municipalities shall use such funds in the same manner and for the same purposes as funds distributed pursuant to § 67-6-712.

g.

1. Proceeds of the tax on sales of tangible personal property obtained from any vending machine or device as provided for in § 67-6-702 shall be distributed to the counties based on the ratio of local tax collections in the county under this section over total tax collections in all counties under this section.
2. The amount received by the county under subdivision (g)(1) shall be distributed first as provided for in § 67-6-712(a)(1). The remainder shall be distributed to the cities or towns in the county based on the ratio of total collections in the municipality to total collections in the county.

h.

1. Notwithstanding any provision of law to the contrary, the commissioner, based upon reporting of exempt sales under § 67-6-393 and any other data or information the commissioner deems relevant, shall substantially reimburse counties and municipalities for the loss of local tax under this part resulting from the exemption provided by § 67-6-393. The amount of the reimbursement shall be approximately equal to the aggregate amount of local tax that would have been collected under this part on the sale or use of goods otherwise taxable but for § 67-6-393.
2. If the loss of local tax subject to reimbursement under this subsection (h) cannot be identified to a particular situs, the amount of the reimbursement shall be distributed to the counties based on the ratio of total local tax collections in the county under this part over the total local tax collections in all counties under this part. The amount received by the county under this subdivision (h)(2) shall be distributed first as provided for in § 67-6-712(a)(1). The remainder shall be distributed to each municipality in the county based on the ratio of total collections in that municipality over the total collections in the county and shall be distributed to the county based on the ratio of total collections in the unincorporated portions of the county over the total collections in the county.
3. Notwithstanding any provision of § 67-6-103 to the contrary, the distribution required by this subsection (h) shall be made from state sales tax collections prior to distribution under § 67-6-103; provided, however,

that no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002 shall be distributed pursuant to this subsection (h). All such revenue shall continue to be allocated as provided in chapter 856 of the Acts of 2002.

§ 67-6-710. Collection and Administration. [Effective on July 1, 2021. See the Version Effective Until July 1, 2021.]

Universal Citation: TN Code § 67-6-710 (2021)

- a.
 - 1. In collecting and administering the tax levied under the authority of this part, the commissioner of revenue shall have the same powers as the commissioner has in collecting and administering the state sales tax.
 - 2. Rules and regulations promulgated by the commissioner under §§ 67-1-102 and 67-6-402 shall be applicable to the tax levied under the authority of this part, and shall be binding on cities, counties, and towns, and interest and penalty for delinquencies shall be imposed equal to the rates provided in § 67-6-516.
- b.
 - 1. The department of revenue shall collect such tax concurrently with the collection of the state tax in the same manner as the state tax is collected; provided, that the department has determined that such collection of the tax is feasible, and has promulgated rules and regulations governing such collection.
 - 2. The department shall remit the proceeds of the tax to the county, city or town levying the tax, less a reasonable amount of percentage as determined by the department to cover the expenses of administration and collection. This percentage shall be one and one hundred twenty-five thousandths percent (1.125%). The percentage shall not be less than necessary to defray the state's expenses in administering, collecting, and remitting the local sales tax, as determined annually by the department and certified by the comptroller of the treasury.
- c. The county, city or town shall furnish a certified copy of the adopting resolution or ordinance to the department of revenue in accordance with regulations prescribed by the department.
- d.
 - 1. Upon any claim of illegal assessment or collection, the taxpayer shall have the remedy provided in chapter 1, part 18 of this title, it being the intention of the general assembly that law which applies to the recovery of state

taxes illegally assessed or collected be conformed to apply to the recovery of taxes illegally assessed or collected under the authority of this part.

2. The resolution or ordinance levying the tax shall designate the county or municipal officer against whom suit may be brought for recovery.
 - e. [Deleted by 2007 amendment, effective July 1, 2021.]
 - f. [Deleted by 2007 amendment, effective July 1, 2021.]
 - g.
 1. Proceeds of the tax on sales of tangible personal property obtained from any vending machine or device as provided for in § 67-6-702 shall be distributed to the counties based on the ratio of local tax collections in the county under this section over total tax collections in all counties under this section.
 2. The amount received by the county under subdivision (g)(1) shall be distributed first as provided for in § 67-6-712(a)(1). The remainder shall be distributed to the cities or towns in the county based on the ratio of total collections in the municipality to total collections in the county.
 - h.
 1. Notwithstanding any provision of law to the contrary, the commissioner, based upon reporting of exempt sales under § 67-6-393 and any other data or information the commissioner deems relevant, shall substantially reimburse counties and municipalities for the loss of local tax under this part resulting from the exemption provided by § 67-6-393. The amount of the reimbursement shall be approximately equal to the aggregate amount of local tax that would have been collected under this part on the sale or use of goods otherwise taxable but for § 67-6-393.
 2. If the loss of local tax subject to reimbursement under this subsection (h) cannot be identified to a particular situs, the amount of the reimbursement shall be distributed to the counties based on the ratio of total local tax collections in the county under this part over the total local tax collections in all counties under this part. The amount received by the county under this subdivision (h)(2) shall be distributed first as provided for in § 67-6-712(a)(1). The remainder shall be distributed to each municipality in the county based on the ratio of total collections in that municipality over the total collections in the county and shall be distributed to the county based on the ratio of total collections in the unincorporated portions of the county over the total collections in the county.
 3. Notwithstanding any provision of § 67-6-103 to the contrary, the distribution required by this subsection (h) shall be made from state sales

tax collections prior to distribution under § 67-6-103; provided, however, that no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in chapter 856, § 4 of the Public Acts of 2002 shall be distributed pursuant to this subsection (h). All such revenue shall continue to be allocated as provided in chapter 856 of the Acts of 2002.

§ 67-6-711. [reserved.]

Universal Citation: TN Code § 67-6-711 (2021)

- a. The tax levied by a county under this part shall be distributed as follows:
 1. One-half (1/2) of the proceeds shall be expended and distributed in the same manner as the county property tax for school purposes is expended and distributed; and
 2. The other one-half (1/2) as follows:
 - A. Collections for privileges exercised in unincorporated areas, to such fund or funds of the county as the governing body of the county shall direct;
 - B. Collections for privileges exercised in incorporated cities and towns, to the city or town in which the privilege is exercised;
 - C. However, a county and city or town may by contract provide for other distribution of the one-half (1/2) not allocated to school purposes.
 3. Any out-of-state dealer making sales to a customer within this state shall report to the department information as prescribed by the commissioner, and as required under § 67-6-504(m), that is sufficient for the commissioner to appropriately distribute revenue pursuant to subdivisions (a)(1) and (a)(2).
 4. Any county, city, town, incorporated area or special school district entitled to receive the proceeds described in subdivisions (a)(1) and (2) has the power and authority, by resolution of the governing body thereof, to pledge such proceeds to the punctual payment of principal of and interest on bonds, notes or other evidence of indebtedness issued for the purpose for which such proceeds are permitted to be spent pursuant to such subdivisions (a)(1) and (2); provided, that the pledge by a county of proceeds to which it is entitled under subdivision (a)(1) shall not be effective, unless approved by resolution of the county board of education.

b.

1. County trustees in counties having populations of seven hundred thousand (700,000) or more, according to the 1980 federal census or any subsequent federal census, shall not be entitled to receive compensation for receiving and distributing the taxes under subsection (a), notwithstanding § 8-11-110 or any other law to the contrary.
2. This subsection (b) shall have no effect, unless it is approved by a two-thirds (2/3) vote of the legislative body of any county to which it may apply. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified by such presiding officer to the secretary of state.

c.

1.

- A. Notwithstanding the allocations provided for in subsection (a), if there exists in a municipality a sports authority organized pursuant to title 7, chapter 67, and if that sports authority has secured a major league professional baseball (American or National League), football (National Football League or Canadian Football League, or its successors or assigns), basketball (National Basketball Association), soccer (Major League Soccer), or major or minor league professional hockey (National Hockey League or Central Hockey League or East Coast Hockey League) franchise for that municipality, and only if the municipality or any board or instrumentality of the municipality reimburses the state for any costs to reallocate apportionments of the tax revenue under this section, then an amount shall be apportioned and distributed to the municipality equal to the amount of local tax revenue derived from the sale of admissions to the events of the major or minor league professional sports franchise and also the sale of food and drink sold on the premises of the sports facility in conjunction with those games, parking charges, and related services, as well as the sale by the major or minor league professional sports franchise within the county in which the games take place of authorized franchise goods and products associated with the franchise's operations as a professional sports franchise. The amount distributed to the municipality shall be for the exclusive use of the sports authority, or comparable municipal agency formally designated by the municipality, in accordance with title 7, chapter 67.
- B. In addition, if an indoor sports facility owned by a sports authority organized pursuant to title 7, chapter 67, in which a professional sports franchise is a tenant, exists in a county with a metropolitan form of government, then an amount shall be apportioned and distributed to the municipality equal to two-thirds (2/3) of the amount of the allocation of local tax revenue under subdivision

(a)(2) derived from the sale of admissions to all other events occurring at such indoor sports facility and from all other sales of food and drink and other authorized goods or products sold on the premises of the indoor sports facility, parking charges, and related services. Such amounts distributed to the municipality shall be for the exclusive use of the sports authority, or comparable municipal agency formally designated by the municipality, in accordance with title 7, chapter 67. Such amounts shall be used exclusively for the payment of, or the reimbursement of expenses associated with securing current, expanded, or new events for indoor sports facilities owned by a municipal agency formally designated by the municipality, in accordance with title 7, chapter 67.

- C. For the purpose of this subsection (c), "municipality" means any incorporated city or county located in this state.
- 2. Any bonds issued relative to the construction of a sports facility shall not be issued for a term longer than thirty (30) years from the date the first game is played by the professional sports franchise in a municipality, as defined in subdivision (c)(1).
- d. Notwithstanding the provisions of this section to the contrary, revenue derived from taxes imposed by this part shall be earmarked and allocated in accordance with title 7, chapter 88.
- e. If any dealer fails to provide the department with the information required under § 67-6-504(m) and the department is unable to determine the proper distribution of local sales tax under subsection (a), the department shall distribute the local sales tax as follows:
 - 1. For taxes received by the department before July 1, 2021:
 - A. The tax shall be distributed to the counties based on the ratio of local tax collections in the county under this section over total local tax collections in all counties under this section;
 - B. The amount received by the county under subdivision (e)(1)(A) shall be distributed first as provided for in subdivision (a)(1). The remainder shall be distributed to each incorporated municipality in the county based on the ratio of local tax collections in the municipality to total local tax collections in the county and shall be distributed to the county based on the ratio of local tax collections in the unincorporated portions of the county to total local tax collections in the county;
 - 2. For taxes received by the department on or after July 1, 2021:

- A. The tax shall be distributed to the counties based on the ratio of local tax collections in the county from dealers with no location in this state that can be identified by situs over the total local tax collections in all counties from dealers with no location in this state that can be identified by situs;
- B. The amount received by the county under subdivision (e)(2)(A) shall be distributed first as provided for in subdivision (a)(1). The remainder shall be distributed to each incorporated municipality in the county based on the ratio of local tax collections in the municipality from dealers with no location in this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs and shall be distributed to the county based on the ratio of local tax collections in the unincorporated portions of the county from dealers with no location in this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs;
3. A county and a municipality may, by contract, provide for an alternative distribution for the amount not distributed under subdivision (a)(1).

§ 67-6-712. Distribution of Revenue. [Effective on July 1, 2021. See the Version Effective Until July 1, 2021.]

Universal Citation: TN Code § 67-6-712 (2021)

- a. The tax levied by a county under this part shall be distributed as follows:
 1. One-half (1/2) of the proceeds shall be expended and distributed in the same manner as the county property tax for school purposes is expended and distributed; and
 2. The other one-half (1/2) as follows:
 - A. Collections for privileges exercised in unincorporated areas, to such fund or funds of the county as the governing body of the county shall direct;
 - B. Collections for privileges exercised in incorporated cities and towns, to the city or town in which the privilege is exercised;
 - C. However, a county and city or town may by contract provide for other distribution of the one-half (1/2) not allocated to school purposes.

3. Any out-of-state dealer making sales to a customer within this state shall report to the department information as prescribed by the commissioner, and as required under § 67-6-504(m), that is sufficient for the commissioner to appropriately distribute revenue pursuant to subdivisions (a)(1) and (a)(2).
4. Any county, city, town, incorporated area or special school district entitled to receive the proceeds described in subdivisions (a)(1) and (2) has the power and authority, by resolution of the governing body thereof, to pledge such proceeds to the punctual payment of principal of and interest on bonds, notes or other evidence of indebtedness issued for the purpose for which such proceeds are permitted to be spent pursuant to such subdivisions (a)(1) and (2); provided, that the pledge by a county of proceeds to which it is entitled under subdivision (a)(1) shall not be effective, unless approved by resolution of the county board of education.

b.

1. County trustees in counties having populations of seven hundred thousand (700,000) or more, according to the 1980 federal census or any subsequent federal census, shall not be entitled to receive compensation for receiving and distributing the taxes under subsection (a), notwithstanding § 8-11-110 or any other law to the contrary.
2. This subsection (b) shall have no effect, unless it is approved by a two-thirds (2/3) vote of the legislative body of any county to which it may apply. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified by such presiding officer to the secretary of state.

c.

1.
 - A. Notwithstanding the allocations provided for in subsection (a), if there exists in a municipality a sports authority organized pursuant to title 7, chapter 67, and if that sports authority has secured a major league professional baseball (American or National League), football (National Football League or Canadian Football League, or its successors or assigns), basketball (National Basketball Association), soccer (Major League Soccer), or major or minor league professional hockey (National Hockey League or Central Hockey League or East Coast Hockey League) franchise for that municipality, and only if the municipality or any board or instrumentality of the municipality reimburses the state for any costs to reallocate apportionments of the tax revenue under this section, then an amount shall be apportioned and distributed to the municipality equal to the amount of local tax revenue derived from the sale of admissions to the events of the major or minor league professional sports franchise and also the sale of food and drink

sold on the premises of the sports facility in conjunction with those games, parking charges, and related services, as well as the sale by the major or minor league professional sports franchise within the county in which the games take place of authorized franchise goods and products associated with the franchise's operations as a professional sports franchise. The amount distributed to the municipality shall be for the exclusive use of the sports authority, or comparable municipal agency formally designated by the municipality, in accordance with title 7, chapter 67.

- B. In addition, if an indoor sports facility owned by a sports authority organized pursuant to title 7, chapter 67, in which a professional sports franchise is a tenant, exists in a county with a metropolitan form of government, then an amount shall be apportioned and distributed to the municipality equal to two-thirds (2/3) of the amount of the allocation of local tax revenue under subdivision (a)(2) derived from the sale of admissions to all other events occurring at such indoor sports facility and from all other sales of food and drink and other authorized goods or products sold on the premises of the indoor sports facility, parking charges, and related services. Such amounts distributed to the municipality shall be for the exclusive use of the sports authority, or comparable municipal agency formally designated by the municipality, in accordance with title 7, chapter 67. Such amounts shall be used exclusively for the payment of, or the reimbursement of expenses associated with securing current, expanded, or new events for indoor sports facilities owned by a municipal agency formally designated by the municipality, in accordance with title 7, chapter 67.
- C. For the purpose of this subsection (c), "municipality" means any incorporated city or county located in this state.
- 2. Any bonds issued relative to the construction of a sports facility shall not be issued for a term longer than thirty (30) years from the date the first game is played by the professional sports franchise in a municipality, as defined in subdivision (c)(1).
- d. Notwithstanding the provisions of this section to the contrary, revenue derived from taxes imposed by this part shall be earmarked and allocated in accordance with title 7, chapter 88.
- e. If any dealer fails to provide the department with the information required under § 67-6-504(m) and the department is unable to determine the proper distribution of local sales tax under subsection (a), the department shall distribute the local sales tax as follows:
 - 1. For taxes received by the department before July 1, 2021:

- A. The tax shall be distributed to the counties based on the ratio of local tax collections in the county under this section over total local tax collections in all counties under this section;
- B. The amount received by the county under subdivision (e)(1)(A) shall be distributed first as provided for in subdivision (a)(1). The remainder shall be distributed to each incorporated municipality in the county based on the ratio of local tax collections in the municipality to total local tax collections in the county and shall be distributed to the county based on the ratio of local tax collections in the unincorporated portions of the county to total local tax collections in the county;

2. For taxes received by the department on or after July 1, 2021:

- A. The tax shall be distributed to the counties based on the ratio of local tax collections in the county from dealers with no location in this state that can be identified by situs over the total local tax collections in all counties from dealers with no location in this state that can be identified by situs;
- B. The amount received by the county under subdivision (e)(2)(A) shall be distributed first as provided for in subdivision (a)(1). The remainder shall be distributed to each incorporated municipality in the county based on the ratio of local tax collections in the municipality from dealers with no location in this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs and shall be distributed to the county based on the ratio of local tax collections in the unincorporated portions of the county from dealers with no location in this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs;

3. A county and a municipality may, by contract, provide for an alternative distribution for the amount not distributed under subdivision (a)(1).

f. When local sales tax received by the department from a dealer with no location in this state cannot be identified to a particular situs, the revenues shall be distributed to the counties based on the ratio of local tax collections in the county from dealers with no location in this state that can be identified by situs over the total local tax collections in all counties from dealers with no location in this state that can be identified by situs. The amount received by the county under this subsection shall be distributed first as provided for in subdivision (a)(1). The remainder shall be distributed to each municipality in the county based on the ratio of local tax collections in the municipality from dealers with no location in

this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs and shall be distributed to the county based on the ratio of local tax collections in the unincorporated portions of the county from dealers with no location in this state that can be identified by situs over the total local tax collections in the county from dealers with no location in this state that can be identified by situs.

§ 67-6-713. [reserved.]

Universal Citation: TN Code § 67-6-713 (2021)

There is exempt from the local option tax fees for subscription to, access to or use of television programming or television services provided by a video programming services provider offered for public consumption up to but not exceeding twenty-seven dollars and fifty cents (\$27.50) per month.

§ 67-6-715. Refund of Local Tax on Purchase of Single Article. [Effective on July 1, 2021.]

Universal Citation: TN Code § 67-6-715 (2021)

- a. The commissioner shall refund the portion of the local tax imposed by this chapter that is attributable to the amendment of the single article provision of the Local Option Revenue Act, compiled in this part, for any taxpayers that pay business tax under chapter 4, part 7 of this title; franchise and excise tax under chapter 4, parts 20 and 21 of this title; or sales and use tax under this chapter.
- b. The refund provided for by this section shall be limited to the difference in tax paid by the person entitled to such refund and the tax that would have been paid on the first three thousand two hundred dollars (\$3,200) of the sale price of a single article as defined in § 67-6-702 on tangible personal property other than motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes prior to July 1, 2009. The refund shall only be allowed on tangible personal property purchased by the taxpayer for use in the business for which the taxpayer is registered under subsection (a).
- c. A person entitled to a refund pursuant to this section shall make a single yearly claim for refund to the commissioner, covering a period of twelve (12) consecutive calendar months, the period to be specified by the commissioner. The commissioner is authorized to make refunds pursuant to this section, provided a claim is filed with the commissioner, under oath and supported by proper proof, within six (6) months after the end of the twelve-month period covered by the claim. Section 67-1-1802 does not apply to refunds made pursuant to this section.

d.

1. In lieu of filing a claim for refund a dealer registered for sales and use tax may take a credit on its sales and use tax return for the tax that would be refundable under subsection (b). Any dealer that takes this credit on its sales and use tax return must file on an annual basis an information report with the commissioner. This information report shall be in a format approved by the commissioner and shall contain sufficient information for the commissioner's delegates to verify the validity of a credit taken under this section. This information report shall include:
 - A. Information showing that the item would have qualified as a single article under § 67-6-702 prior to July 1, 2009;
 - B. The amount of the Tennessee sales tax remitted on the single article;
 - C. The local jurisdiction to which the tax was paid;
 - D. If applicable, information regarding the vendor to whom the tax was paid; and
 - E. Such other information as necessary to determine the validity of the credit taken.
2. This information report shall be filed within sixty (60) days of the close of each calendar year in which a credit was taken on any sales and use tax return.

§ 67-6-716. Notice of Change in Local Tax Rate — Effective Date of Change — Local Jurisdiction Boundary Changes. [Effective on July 1, 2021.]

Universal Citation: TN Code § 67-6-716 (2021)

Notwithstanding any other provision in this part:

1. A local tax imposed under this part or change in a local tax rate shall become effective only on the first day of a calendar quarter and no sooner than sixty-one (61) days after the commissioner has issued general notification of the new tax or change in the rate to dealers affected; provided, however, that the failure of a dealer to receive notice does not relieve it of the obligation to collect, remit or pay the tax imposed under this part; provided further, that the failure of a purchaser to receive notice does not relieve the purchaser of any use tax obligation;
2. Notwithstanding subdivision (1), with respect to purchases from printed catalogs where the purchaser computes the tax based on local rates published in the catalog, a local tax imposed under this part or change in a local tax rate shall

become effective only on the first day of a calendar quarter and no sooner than one hundred twenty-one (121) days after the commissioner has issued general notification of the new tax or change in the rate to dealers affected; provided, however, that the failure of a dealer to receive notice does not relieve it of the obligation to collect, remit or pay the tax imposed under this part; provided further, that the failure of a purchaser to receive notice does not relieve the purchaser of any use tax obligation; and

3. For sales and use tax purposes only, local jurisdiction boundary changes shall become effective only on the first day of a calendar quarter and no sooner than sixty-one (61) days after the commissioner has issued general notification of the new tax or change in the rate to dealers affected; provided, however, that the failure of a dealer to receive notice does not relieve it of the obligation to collect, remit or pay the tax imposed under this part; provided further, that the failure of a purchaser to receive notice does not relieve the purchaser of any use tax obligation.

RESOLUTION CONFIRMING SALE
RESOLUTION NO. 2024-060

WHEREAS, the Claiborne County Commission has authorized the sale of property purchased by Claiborne County, Tennessee at a Delinquent Tax Sale, and;

WHEREAS, the property is identified as Map 133B, Parcel 033.00, and;

WHEREAS, a sale was conducted on Monday, May 6, 2024 and resulted in a bid of Twenty Seven Thousand (\$27,000.00) Dollars, and;

WHEREAS, the purchasers were Brandon Frantz and Aimee Frantz.

NOW THEREFORE, BE IT RESOLVED, the Claiborne County Commission, meeting in regular session on the 20th day of May, 2024, hereby approves the sale and authorizes the Claiborne County Mayor to execute a Deed for the property described as Tax Map 133B, Parcel 033.00 to the purchasers, Brandon Frantz and Aimee Frantz.

BE IT FURTHERED RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

Duly passed and approved this _____ day of _____, 2024.

Joe Brooks, Claiborne County Mayor

ATTEST:

Karen Hurst, County Clerk

SPONSOR:

David Muncy Jr.
County Commissioner

David Muncy Jr.: Joseph Estep, II
b/ permission

RESOLUTION CONFIRMING SALE
RESOLUTION NO. 2024-061

WHEREAS, the Claiborne County Commission has authorized the sale of property purchased by Claiborne County, Tennessee at a Delinquent Tax Sale, and;

WHEREAS, the property is identified as Map 133H, Parcel 004.00, and;

WHEREAS, a sale was conducted on Monday, May 6, 2024 and resulted in a bid of Seventeen Thousand (\$17,000.00) Dollars, and;

WHEREAS, the purchasers were Brandon Frantz and Aimee Frantz.

NOW THEREFORE, BE IT RESOLVED, the Claiborne County Commission, meeting in regular session on the 20th day of May, 2024, hereby approves the sale and authorizes the Claiborne County Mayor to execute a Deed for the property described as Tax Map 133H, Parcel 004.00 to the purchasers, Brandon Frantz and Aimee Frantz.

BE IT FURTHERED RESOLVED, this resolution shall take effect upon its passage, the public welfare requiring it.

Duly passed and approved this _____ day of _____, 2024.

Joe Brooks, Claiborne County Mayor

ATTEST:

Karen Hurst, County Clerk

SPONSOR:

David Munday & James F. Estep, Jr.
County Commissioner
With permission