

**NEW
BUSINESS**



Report On Debt Obligation

Receipt Date: 01/08/2026

Entity and Debt Information		
Entity Name		
Claiborne County		
Entity Address		
PO Drawer K Tazewell, Tennessee 37879		
Debt Issue Name		
General Obligation Capital Outlay Note		
Series Year		
2026		
Debt Issue Face Amount		
\$2,500,000.00		
Face Amount Premium or Discount?		
N/A		
Tax Status		
Tax - Exempt		
Interest Type		True Interest Cost(TIC)
True Interest Cost (TIC)		4.5819517%
Debt Obligation		
Note - Capital Outlay Note		
Moody's Rating	Standard & Poor's Rating	Fitch Rating
Unrated	Unrated	Unrated
Other Rating Agency Name		Other Rating Agency Rating
N/A		N/A
Security		
General Obligation		
Type of Sale Per Authorizing Document		
Informal Bid		
Dated Date	Issue/Closing Date	Final Maturity Date
1/8/2026	1/8/2026	6/1/2038

Debt Purpose

Purpose	Percentage	Description
General Government	100%	ADA and roof improvement to county facilities
Education	0%	N/A
Other	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

Yes

Description	Amount	Recurring Portion	Firm Name
Legal Fees - Bond Counsel	\$5,000.00	N/A	Bass, Berry and Sims PLC
Financial Advisor Fees	\$7,500.00	N/A	Stephens, Inc.
Legal Fees - Bank Counsel	\$985.00	N/A	Brock Shipe Klenk PLC
Legal Fees - Issuer's Counsel	\$2,500.00	N/A	Jim Estep, III, esq.
Bank Closing Costs	\$2,500.00	N/A	First Horizon Bank
TOTAL COSTS	\$18,485.00		

Maturity Dates, Amounts, and Interest Rates

Comments

Year	Amount	Interest Rate
2027	\$160,975.00	4.58
2028	\$168,054.00	4.58
2029	\$176,044.00	4.58
2030	\$184,107.00	4.58
2031	\$192,539.00	4.58
2032	\$201,155.00	4.58
2033	\$210,571.00	4.58
2034	\$220,215.00	4.58
2035	\$230,301.00	4.58
2036	\$240,753.00	4.58
2037	\$251,875.00	4.58
2038	\$263,411.00	4.58
TOTAL AMOUNT	\$2,500,000.00	

See final page for Submission Details and Signatures

Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>?
Yes

Name and title of individual responsible for posting continuing disclosure information to EMMA
Brandon Walters, Finance Director

Signature - Chief Executive or Finance Officer of the Public Entity

Name Brandon Walters	Title/Position Finance Director
Email financedirector@claibornecountytn.gov	Alternate Email N/A

Signature - Preparer (Submitter) of This Form

Name Betsy Knotts	Title/Position Counsel
Email betsy.knotts@bassberry.com	Alternate Email jesi.harrell@bassberry.com
Relationship to Public Entity Bond Counsel	Organization Bass, Berry and Sims PLC

Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.
2. The debt herein complies with the approved Debt Management Policy of the public entity.
3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

Verify Form Accuracy

Date to be Presented at Public Meeting

| Public Meeting Date to be determined |

Date to be emailed/mailed to members of the governing body

N/A

Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.



JASON E. MUMPOWER
Comptroller

February 2, 2026

MEMORANDUM TO: Administrators of Elections and County Mayors

FROM: Jason E. Mumpower, Comptroller of the Treasury

SUBJECT: Block Boundary Suggestion Program (BBSP) Participation

A handwritten signature in black ink, appearing to read "Jason E. Mumpower", is written over the "FROM" and "SUBJECT" lines of the memorandum.

This memorandum is intended to make you aware of and gauge your county's interest in participating in the Block Boundary Suggestion Program (BBSP).

The Block Boundary Suggestion Program is important because it allows each of you the opportunity to suggest visible features, such as power lines, ridge lines, and streams; and non-visible features, such as property lines or urban service districts, as census block boundaries.

If you choose to participate in the BBSP, it will give your county a much-needed advantage when it comes to utilizing block lines as voting precinct and county commission district boundaries. A census block is the smallest geographic unit used for tabulation, and it is what your county will use during the 2030 redistricting cycle.

If your county is interested in participating in the BBSP, contact our Office by email at Redistricting@cot.tn.gov.

If you decide to participate, your county can choose from two levels of support:

- 1. Do it yourself** – Your county takes ownership of the process. We will host a training session with your county's designee in conjunction with the Census Bureau. We recommend you have a GIS/tech savvy person on staff if you opt to undertake this process.
- 2. Our Office will assist you** – We will be holding regional meetings around the state (Jackson, Nashville, Cookeville, Tri-Cities, and Knoxville) during the spring of 2026.

We must know your county's intention no later than **February 27, 2026**. Failure to notify our Office by that date will be regarded as an indication that your county does not wish to participate in the BBSP.

Your cooperation in this matter is appreciated. If you have any questions, please contact either of the following:

- Matthew Hill, GIS Supervisor, at 615.401.7828 or at Matthew.Hill@cot.tn.gov
- Ned Phillips, GIS Analyst, at 865.245.9197 or at Ned.Phillips@cot.tn.gov

Thank you.

RESOLUTION No. 2026 - 012

**A RESOLUTION TO ADOPT A PROPERTY TAX FREEZE PROGRAM
FOR CLAIBORNE COUNTY, TENNESSEE**

WHEREAS, Section 67-5-705 of the Tennessee Code Annotated is a local option law which authorizes counties to adopt a property tax freeze program; and

WHEREAS, the Claiborne County Legislative Body has determined that it is in the best interest of Claiborne County that a property tax freeze program be adopted as follows:

Section 1. The property tax freeze program provided for in Section 67-5-705 of the Tennessee Code Annotated is hereby adopted.

Section 2. The property tax freeze program shall be implemented and administered in accordance with Section 67-5-705 of the Tennessee Code Annotated and the rules promulgated by the state board of equalization through the division of property assessments.

Section 3. The county clerk shall file a copy of this resolution with the state division of property assessments within 45 days of its adoption.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in regular session on the 17th day of February, 2026, that this resolution be adopted as outlined above.

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

PASSED AND APPROVED this 17th day of February, 2026.

ATTEST:

DENNIS COOK, Sponsor

Zackery Bunch, Co Sponsor

KAREN HURST, County Clerk

JOE BROOKS, County Mayor

FILED 1-23-26
KAREN HURST, COUNTY CLERK
BY: 11:20 am B-C

Property Tax Freeze Frequently Asked Questions

ADMINISTRATION

1. How does a jurisdiction establish a program?

The legislative body of any county or municipality adopting the property tax freeze provided in Tenn. Code Ann. § 67-5-705 must do so by either resolution or ordinance.

2. May a jurisdiction terminate its program?

The legislative body of any county or municipality which has adopted the property tax freeze program provided in Tenn. Code Ann. § 67-5-705 may terminate the program by adopting a resolution or ordinance terminating the program. The program would actually terminate the following year.

3. Who will administer the program?

The property tax collecting official of the county or the municipality

4. Are jurisdictions financially responsible for all cost associated with administering and implementing the program?

The local jurisdiction is responsible for the cost of administering and implementing the program.

5. Who will establish the definitions and program requirements?

The State Board of Equalization, through the state Division of Property Assessments, is charged with the responsibility and authority for establishing rules and regulations for the implementation of the property tax freeze program.

6. Who is responsible for establishing and maintaining a record of the status of each property owner and the amount at which the property tax on a specific property is frozen?

The collecting official determines eligibility and maintains the records for each property owner. The frozen tax amount is determined by the collecting official with the assistance of the assessor of property.

7. When did the legislation take effect?

The legislation became effective July 1, 2007.

8. What amount of tax becomes the frozen tax amount?

The amount paid in the year the owner first qualifies

9. Is it a freeze on the amount of tax paid or the rate at which it is paid?

It is a freeze on the amount of taxes paid.

10. How much of the property taxes are frozen?

The full amount is frozen on the principal residence, subject to a maximum land size. Taxes on portions of the property not used for residential purposes are not frozen, including any portions used for commercial, industrial, farm, agricultural, forest or open space purposes.

11. Will assessments continue to be made on frozen properties?

Yes, assessments will continue to be made, but the taxes will remain frozen unless there is an improvement made to the property or the owner sells the property.

12. Will taxes continue to be calculated based on the assessed value and the current tax rate for frozen properties?

The actual taxes based on the current assessed value and tax rate will continue to be calculated for comparison purposes. If the actual current calculated taxes are less than the frozen amount, the lesser amount will be owed for that year.

13. How are the frozen taxes affected when improvements are made to the property?

The base frozen tax amount will increase proportionally with the value to reflect improvements made to the property.

14. How are improvements to a structure handled that have not been assessed but existed at the time the owner qualified for the program?

Existing improvements not previously discovered shall result in an adjustment to the base frozen tax amount upon discovery.

15. Would a freeze remain in place if the property is destroyed or razed and a new structure erected in its place?

The freeze would remain in place and the frozen tax amount would be adjusted to reflect the difference in value between the old structure and the new structure.

16. What if the calculated taxes on a property are less than the frozen amount?

The taxpayer will pay the lesser amount.

17. Do penalty and interest provisions apply to delinquent payments on frozen properties?

Penalty and interest do apply as normal to any delinquent taxes owed on frozen properties.

QUALIFICATION

18. What type of qualification limit has been established in state law?

An income limit

19. Who establishes the income limit?

The state Comptroller of the Treasury calculates the income limits annually on a county-by-county basis using an approach outlined in state law.

20. Who determines eligibility?

The collecting official shall determine whether requirements for eligibility have been met.

21. Do owners have to apply for the freeze or can they just state they are eligible?

The property owner has to apply and provide proof of age, ownership, and income.

22. Do owners have to apply or claim eligibility each year or just once?

The owner has to reapply each year.

23. Does every owner have to be over 65 or is the property eligible if any owner is over 65?

It is not required that every owner be age 65 or over. It is required that the owner applying for the tax freeze be age 65 by the end of the year in which the application is filed.

24. If a qualified owner is determined in a subsequent year to no longer be qualified for the freeze and then in a following year regains eligibility, at what amount are the taxes frozen?

The owner would have to reapply and meet all the qualifications to have their taxes frozen. A new frozen tax amount would be established in the year that the applicant once again becomes eligible for the program.

25. How would ownership of the property be verified?

Acceptable ownership evidence would include a deed (warranty, quitclaim, etc.), property tax notice, property tax receipt, probated will, title or bill of sale for a mobile home, divorce decree, land contract, or trust.

26. Would the individual have to own the property the entire year to qualify for the freeze?

It is not required that the applicant own the property on January 1 of the tax year. However, the applicant must own the property for any portion of the year for which application is made and must retain ownership through the application deadline (35 days after the delinquency date for that tax year).

27. Is the owner required to have owned the home for any specific period of time to qualify?

The applicant must establish that he or she was an owner of the principal residence during the tax year and must retain ownership through the application deadline.

28. What if a qualifying applicant dies in the middle of the year – are taxes prorated or are they frozen for the entire year?

Taxes are frozen for the entire year if the applicant has already qualified for that year.

29. How would income be verified?

Annual income of all owners from all sources is considered and includes, but is not limited to, Social Security payments after the Medicare deduction, Social Security disability, Supplemental Security Income, retirement and pension benefits after deductions of healthcare insurance premiums, veteran's benefits, worker's compensation, unemployment compensation, salaries and wages, alimony, total interest and total dividends. The income of all owners of the property is to be included. The applicant must provide income tax returns for the appropriate year or else file a signed statement that they were not required to file a return.

30. Will income be verified annually or just once?

The applicant will have to show proof of income annually.

31. Does the property have to be a single-family dwelling to qualify?

An owner-occupied multi-family dwelling could also qualify, but only the taxes on the portion that is the principal residence of the owner would be frozen.

32. Does the owner of the residence also have to own the land on which it sits?

No, an eligible taxpayer owning and whose principal residence is a mobile home may qualify for the tax freeze program.

33. May an individual qualify for the freeze for multiple properties within the same jurisdiction?

No, the applicant can only qualify on the principal residence. "Principal residence" is defined as the dwelling owned by the taxpayer and eligible as the taxpayer's legal residence for voting purposes.

34. May an individual qualify for the freeze in multiple jurisdictions?

No, the applicant can only qualify on the principal residence. "Principal residence" is defined as the dwelling owned by the taxpayer and eligible as the taxpayer's legal residence for voting purposes. The applicant must also sign a statement that they have not submitted another property as their principal residence for any purpose in any jurisdiction.

35. May a non-resident qualify for the freeze?

No, the tax freeze is available only on the applicant's principal residence for voting purposes.

36. Is the owner required to live in the property to qualify for the freeze?

The applicant does not have to live in the property full time to qualify, but the property must be their principal residence for voting purposes.

37. Do the benefits of a freeze travel with the owner or must they be established for each property?

The benefits do not travel with the owner. They must be established for each property.

INTERACTION WITH EXISTING TAX RELIEF PROGRAM

38. Are the benefits of the tax freeze program in lieu of or in addition to the existing state Tax Relief Program?

The benefits of the tax freeze are in addition to the Tax Relief Program.

39. If an individual is already approved for the state Property Tax Relief Program as a low-income elderly recipient, will they also automatically qualify for the tax freeze?

Approval for Tax Relief serves as evidence of age and income for purposes of the tax freeze. Rules regarding ownership and residency differ between the two programs. A separate application for the tax freeze is required.

MISCELLANEOUS

40. How is the freeze applied with respect to farm and greenbelt properties?

The tax freeze applies only to the residential portion of a farm or greenbelt property (i.e., the dwelling, residential outbuildings, and the portion of the land used to support the residential structures, such as that designated as the home site or improvement site on the assessment records). The maximum amount of land that can be subject to the freeze is 5 acres.

41. If a person owns considerable acreage, does the entire property qualify for the freeze or just a portion?

The land subject to the tax freeze is limited to the portion of land used to support residential structures but not less than the minimum residential lot size required by applicable zoning. In no event may the land portion subject to the tax freeze exceed 5 acres.

42. If a person acquires additional contiguous property after qualifying for the freeze, then is the new property also subject to the freeze?

Contiguous property purchased by a qualifying owner may be combined into the existing property as one parcel of land and be included in the tax freeze. The frozen tax amount would be adjusted proportionally to reflect the additional land as an improvement to the property. The inclusion of the additional land in the frozen amount would coincide with the year it becomes taxable to the new owner as of January 1.

**RULES
OF THE
STATE BOARD OF EQUALIZATION**

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

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0600-9-.01 PURPOSE.

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

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

0600-9-.02 DEFINITIONS.

For purposes of the tax freeze rules and regulations:

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

(Rule 0600-9-.02, continued)

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

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

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

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

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

0600-9-.04 PRINCIPAL RESIDENCE CONSIDERATIONS.

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

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

0600-9-.05 AGE REQUIREMENT AND VERIFICATION.

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

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

0600-9-.06 INCOME REQUIREMENT.

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

(Rule 0600-9-.06, continued)

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

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

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

0600-9-.07 INCOME VERIFICATION.

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

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

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

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

(Rule 0600-9-.08, continued)

- (3) The taxpayer must establish ownership by evidence submitted no later than the deadline for filing the application or reapplication established under Rule 0600-9-.09.
- (4) Other considerations of ownership verification are as follows:
 - (a) Life Estate. A holder of a life estate may be eligible for the tax freeze program. If the life estate is not shown on the tax notice/receipt, acceptable evidence must be provided. Acceptable evidence will be a recorded property deed, probated will or other legal instrument conveying the life estate.
 - (b) Mobile Home Owner. An eligible taxpayer owning and whose principal residence is a mobile home may qualify for the tax freeze program if the following is provided in addition to the taxpayer's application.
 1. A title or bill of sale (if a title or bill of sale is not available, an affidavit of purchase or inheritance may be provided.);
 2. In the event the taxpayer does not own the land, information from the assessor showing the assessment value of the mobile home; and
 3. A copy of the tax receipt.
 - (c) If an eligible property tax freeze taxpayer is relocated due to illness or disability, the property tax freeze may continue if the recipient intends to return to the home when recovered sufficiently. In determining whether the recipient intends to return to the home, rental of the home does not of itself evidence an intent not to return. If the rental is month-to-month or otherwise short-term consistent with the expected absence, the recipient may nevertheless be deemed to have an intent to return to the home.

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

0600-9-.09 APPLICATION PROCESS AND DEADLINES.

- (1) The taxpayer must apply within thirty-five (35) days from the date taxes in the jurisdiction of the collecting official become delinquent for the tax year for which the freeze is sought to establish an initial base tax. A taxpayer who has established an initial base tax must reapply and re-qualify within thirty-five (35) days from the date taxes in the jurisdiction of the collecting official become delinquent for the year preceding the tax year for which the freeze is sought. Provided, however, that if the county trustee acts as the agent for receiving and approving applications on behalf of the municipality, the delinquency date for the county taxes shall be used in determining the deadline for the municipal application or reapplication. A taxpayer who fails to reapply or re-qualify within the time established forfeits eligibility for the program.
- (2) For a new application, before completing the certification, the collecting official must establish through application the following:
 - (a) That the taxpayer is an owner and ownership has been established pursuant to Rule 0600-9-.08.
 - (b) That the taxpayer is 65 years or older or will be 65 years or older by the end of the year for which the tax freeze is sought.

(Rule 0600-9-.09, continued)

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

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

0600-9-.10 BASE TAX AMOUNT DETERMINATION

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

(Rule 0600-9-.10, continued)

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

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

0600-9-.11 REMOVAL FROM PROGRAM.

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

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

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

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

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

Claiborne County Board of Education
RESOLUTION
2026-013

February 12, 2026

WHEREAS, the Claiborne County Board of Education has received the following additional TISA funding to be added to the General Purpose School Budget. This money is generated based on targets measured as lag indicators and the outcome of the students performances for each area for the 2024-2025 school year. This money is to be used to increase tutoring for different grade levels as well as purchase supplemental supplies to be used to help meet additional goals and benchmarks set by Tn Dept of Education.

WHEREAS, this resolution involves no local tax dollars.

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session February 17, 2026 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

REVENUE

INCREASE

Account Code No.	
46510	TISA
	\$299,824.50

EXPENDITURES

Account Code No.		
141-71100-429	Regular Instructional Supplies	\$ 136,000.00
141-71100-499	Other Supplies and Materials	\$ 54,712.50
141-71300-471	Software	\$ 30,000.00
141-71300-599	Other Charges	\$ 24,712.50
141-72130-189	Other Salaries and Wages	\$ 54,399.50



Meredith Arnold
Claiborne County Schools



Commission Sponsor


Kelly Harvey
School Finance

FILED *2-4-26*
KAREN HURST, COUNTY CLERK
BY: *10:40 am* D-6

Claiborne County Board of Education
RESOLUTION
2026-014

February 12, 2026

WHEREAS, the Claiborne County Board of Education receives TISA funding based on CTE data and a portion of this funding rolls into fund balance at the end of the fiscal year,

WHEREAS, part of that funding is now needed for the completion of the CTE buildings that are being built at the high schools. Those are funded in part with ISM grant funding and the completion with TISA CTE funding,

WHEREAS, \$ 400,000 was rolled into fund balance at the close of June 2024 and was approved by prior Resolution 2025-005 in January 2025 to be budgeted for this purpose

WHEREAS, the final \$ 400,000 rolled into fund balance at June 2025 and now needs to be budgeted

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session February 17, 2026 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

<u>REVENUE</u>		<u>INCREASE</u>	<u>DECREASE</u>
39000	Undesignated Fund Balance		\$ 800,000.00
<u>EXPENDITURES</u>			
141-76100-706	Building Construction	\$ 800,000.00	



Meredith Arnold
Claiborne County Schools

David Mundy

Commission Sponsor

Kelly Harvey
Kelly Harvey
School Finance

FILED *2-4-26*
KAREN HURST, COUNTY CLERK
BY: *10:40am* D.C.

Claiborne County Board of Education
Resolution
School Nutrition
2026-015

February 12, 2026

WHEREAS, the Claiborne County Board of Education School Nutrition Program needs to increase their budget for the purpose of purchasing equipment for the kitchens as well as preparation for the Summer Feeding Program again this summer.

WHEREAS, this resolution involves no state or local tax dollars,

BE IT THEREFORE RESOLVED, by the Claiborne County Commission in session on February 17, 2026 that the Claiborne County Board of Education be authorized to increase the School Nutrition Budget by adjusting the following line items;

<u>Revenue</u>	<u>Increase</u>	<u>Decrease</u>
39000 Undesignated Fund Balance		\$ 989,200.00

Expenditures

143-73100-165 Cafeteria Personnel	\$ 214,450.00
143-73100-201 Social Security	\$ 13,000.00
143-73100-204 State Retirement	\$ 11,750.00
143-73100-210 Unemployment	\$ 200.00
143-73100-212 Employer Medicare	\$ 3,100.00
143-73100-421 Food Prep Supplies	\$ 5,000.00
143-73100-422 Food Supplies	\$ 426,500.00
143-73100-710 Food Service Equipment	\$ 315,200.00



Meredith Arnold
 Claiborne County Schools

Kelly Harvey

Kelly Harvey
 School Finance

David Mundy

David Mundy
 Commission Sponsor

FILED *2-4-26*
 KAREN HURST, COUNTY CLERK
 AT: *10:40 am* P.C.

Claiborne County Board of Education
RESOLUTION
2026-016

February 12, 2026

WHEREAS, the Claiborne County Board of Education has received scrap sales that needs to be added to the **General Purpose Budget**,

WHEREAS, this resolution involves no local tax dollars.

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session February 17, 2026 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

<u>REVENUE</u>	<u>INCREASE</u>
Account Code No. 44145 Sale of Recycled Materials	\$2,371.10
 <u>EXPENDITURES</u>	
Account Code No. 141-72710-424 Garage Supplies	\$2,371.10



Meredith Arnold
Claiborne County Schools

David Mundy

Commission Sponsor

Kelly Harvey

Kelly Harvey
Finance

FILED *2-4-26*
KAREN HURST, COUNTY CLERK
AT: *10:40 am* D.C.

RESOLUTION NO. 2026 – 017
A RESOLUTION SUPPORTING AREA WARMING CENTER

Sponsor: David Mundy

WHEREAS, Claiborne County is experiencing below freezing temperatures; and

WHEREAS, Claiborne County wishes to support efforts for a centralized warming center; and,

WHEREAS, a local church, Twin City Baptist Church, has opened its doors to offer a warming center for the area homeless during times of below freezing temperatures; and,

WHEREAS, Twin City Baptist Church has offered a warm place during recent below freezing temperatures, its membership has also offered hot meals and provided volunteers to that end.

NOW THEREFORE BE IT RESOLVED, the Claiborne County Commission authorizes the following budget amendments:

		<u>Decrease</u>	<u>Increase</u>
101-54410-399	Other Contracted Services	\$500.00	
101-58400-316	Charitable Contributions		\$500.00

IT IS FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it.

PASSED AND APPROVED, 17th day of February 2026.

Joe Brooks, Claiborne County Mayor

ATTEST:

Karen Hurst, County Clerk

Submitted by County Mayor Joe Brooks

FILED 2-5-26
KAREN HURST, COUNTY CLERK
BY: 1:25 pm D.C.

RESOLUTION NO. 2026-018
BUDGET AMENDMENT SENIOR CITIZENS ASSISTANCE
STATE OF TENNESSEE GRANT AMENDMENT

Sponsor: Mitchell Cosby

WHEREAS, the Claiborne County Senior Centers have been awarded a state grant for capital improvements to each center in the amount of \$20,000 for each center; and,

WHEREAS, both Senior Centers have received an additional amount of \$8,857 thus amending the original grant.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee the following budget amendments are authorized:

	<u>Increase</u>
56300-335 Maintenance & Repairs - Bldgs	\$17,714.00

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

PASSED AND APPROVED this 17th day of February 2026.

Joe Brooks, County Mayor

ATTEST:

Karen Hurst, County Clerk

Submitted by County Mayor Joe Brooks

FILED 2506
KAREN HURST, COUNTY CLERK
BY: 1:25pm B.E.