

ORDINANCE 2025-

AN ORDINANCE ADOPTING THE PROPERTY TAX FREEZE PROGRAM FOR ELDERLY LOW-INCOME HOMEOWNERS OF THE CITY OF MT. JULIET, TENNESSEE, AS AUTHORIZED BY STATE LAW

WHEREAS, in 2007 the General Assembly of the State of Tennessee signed into law Chapter 581 of the Public Acts of 2007 (hereinafter "the Act") which enacted a property tax freeze for elderly, low-income taxpayers; and

WHEREAS, the Act amends Tennessee Code Annotated, §67-5-705 to provide for the uniform and orderly administration of the Property Tax Freeze Program for eligible taxpayers in jurisdictions adopting said program; and

WHEREAS, the General Assembly of the State of Tennessee has authorized the legislative body of any county or municipality to adopt the Property Tax Freeze Program; and

WHEREAS, the City has determined it is to the benefit of all eligible citizens of the City of Mt. Juliet that the Property Tax Freeze Program be adopted; and

WHEREAS, the City desires to adopt the higher local option income limit of \$61,920, as permitted by state law.

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of the City of Mt. Juliet; Tennessee as follows:

Section 1. The Property Tax Freeze Program, authorized by the Act, is hereby adopted by the City of Mt. Juliet, Tennessee.

Section 2. The Property Tax Freeze Program shall apply to the tax year and budget beginning on July 1, 2025.

Section 3. The Property Tax Freeze Program shall be implemented and administered in accordance with Tennessee Code Annotated, Section 67-5-705 and the rules promulgated by the State Board of Equalization.

BE IT FURTHER ORDAINED

Section 4. In case of conflict between this ordinance or any part hereof, and the whole part of any existing ordinance of the City, the conflicting ordinance is repealed to the extent of the conflict but no further.

Section 5. If any section, clause, or provision or portion of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect any other section, clause, or provision or portion of this ordinance.

Section 6. This ordinance shall take effect on the earliest date allowed by law.

PASSED:

FIRST READING:

SECOND READING:

James Maness, Mayor

Kenny Martin, City Manager

ATTEST:

Sheila S. Luckett, MMC, City Recorder

APPROVED AS TO FORM:

Samantha A. Burnett, City Attorney