

Resolution Authorizing Partial Payment of Property Taxes

WHEREAS, although the Weakley County Trustee has been accepting partial payments of property taxes since 2006, and in 2008 the minimum payment requirements were removed, Weakley County has not previously established a written partial payment system as envisioned by T.C.A 67-5-1808 (b) (1); and

WHEREAS, it is in the best interest of Weakley County that a written partial payment system be established.

NOW THEREFORE, BE IT RESOLVED, by the county legislative body of Weakley County, Tennessee assembled in regular session on this 24th day of May, 2010 in Dresden, Tennessee that:

SECTION 1. The Weakley County Trustee is authorized to accept partial payments of property taxes pursuant to T.C.A. 67-5-1808. If a partial payment of property taxes is accepted, such partial payment does not release the tax lien on the property upon which the taxes were assessed.

SECTION 2. If a partial payment of property taxes is accepted, such partial payment shall first be applied against any delinquent property taxes, penalties and interest before being applied towards the current year's property taxes.

SECTION 3. Any partial payment of property taxes for the then current year which is received before the later of July 1 or the date the property tax rate for the current year is established shall be deposited into Revenue Account #28310, "Undistributed Taxes." Any partial payment of property taxes for the then current year which is received after the later of July 1 or the date the property tax roll for the current year is downloaded from the state into the county's computer database shall be deposited into Revenue Account "40110, Current Property Taxes."

SECTION 4. The partial payments of taxes for the current year prior to the time the tax rate is established and exact amount due for such current year has been finally determined could result in the overpayment of taxes by taxpayers. In the event of such overpayment, the Weakley County Trustee is authorized to (a) refund such excess to the taxpayer or (b) apply such excess towards the next year's property taxes in which case the excess shall be deposited into Revenue Account, #28310, "Undistributed Taxes" as provided in Section 3.

SECTION 5. The County Trustee will offer to the taxpayers an application to sign up for ACH payments prior to the tax rate being set. Adjustments to payments will be made once the County Commission has set a tax rate and the tax roll has been established. The first year of the program (2010) the taxpayer will be able to pay the months of June thru February and in all subsequent years payments will be made March thru February. Taxpayers will also be allowed to pick one month during the tax season to make the full payment or to make payments during the normal collection period October thru February via ACH payments.

SECTION 6. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 7. BE IT FURTHER RESOLOVED, that this resolution take 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.

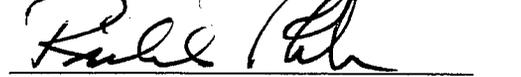
Pursuant To The Rules Of This Commission, This Resolution Is Sponsored By The Following Members Of The Weakley County Board Of County Commissioners:



SPONSORED BY:



ACKNOWLEDGED AND APPROVED:


Chairman, Finance, Ways & Means Committee

Motion made by Commissioner Stewart that the foregoing resolution be adopted:
Motion seconded by Commissioner Taylor.

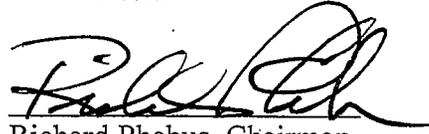
Upon being put to a roll call vote, Motion carried by a vote of 17 Yeas, 0 Nays,
0 Passed 1 Absent.

ATTESTED:

APPROVED:



Pat Scarbrough, County Clerk

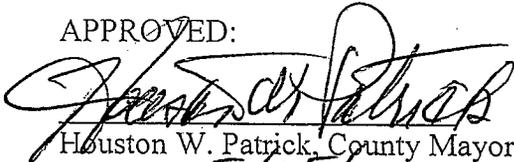


Richard Phebus, Chairman

This the 24th Day of May 2010.

APPROVED:

VETOED:



Houston W. Patrick, County Mayor

DATE: 05/25/10

Houston W. Patrick, County Mayor

DATE: _____

