

## **ORDINANCE #2011-23**

AN ORDINANCE TO ESTABLISH A PROPERTY TAX RELIEF PROGRAM TO BENEFIT THE ELDERLY LOW INCOME TAXPAYERS, TOTALLY AND PERMANENTLY DISABLED TAXPAYERS AND DISABLED VETERAN TAXPAYERS.

**WHEREAS**, Tennessee Code Annotated, § 67-5-701(j) allows all counties and municipalities to appropriate funds for the tax relief of elderly low-income and disabled homeowners who are eligible for tax relief under state law; and

**WHEREAS**, the City of La Vergne wishes to establish a Property Tax Relief Program to benefit the elderly low income taxpayers, totally and permanently disabled taxpayers and disabled veteran taxpayers.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF LA VERGNE BOARD OF MAYOR AND ALDERMEN**, that:

**Section 1.** Title 5 of the La Vergne Municipal Code be amended by adding a new Chapter 6, entitled "Real and Personal Property Taxes" to read as follows:

### **CHAPTER 6**

#### **REAL AND PERSONAL PROPERTY TAXES**

##### **SECTION**

5-601. When due and payable.

5-602. When delinquent - penalty and interest.

5-603. Property tax relief program.

**5-601. When due and payable.** Taxes levied by the city against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied.

**5-602. When delinquent - penalty and interest.** All real property taxes shall become delinquent on and after the first day of March next after they become due and payable and shall thereupon be subject to such penalty and interest as is authorized and prescribed by the state law for delinquent county real property taxes.

**5-603. Property tax relief program.** (1) A property tax relief program for elderly low income taxpayers, totally and permanently disabled taxpayers and disabled veteran taxpayers is hereby established.

(2) The taxpayers to receive this relief shall be determined in accordance with the property tax relief listing as specified by Tennessee Code Annotated, § 67-5-701 through 67-5-705, as amended, issued by the State of Tennessee.

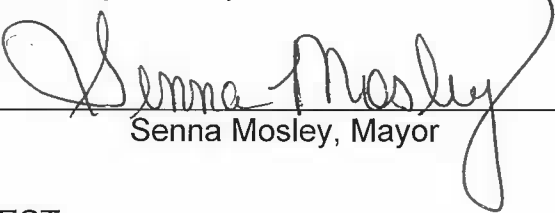
(3) The amount of property tax relief granted by the city shall be an additional amount equivalent to the municipal property tax relief given by the State of Tennessee as defined above. The total property tax relief provided cannot exceed the total property taxes actually paid.

(4) The city administrator, or his designee, is hereby authorized to develop the necessary procedures to execute said program.

**Section 2.** This ordinance shall become effective on the first day of the month following the final passage of this ordinance the public welfare requiring it.

**LEGAL STATUS PROVISIONS**

Approved by the Mayor and Board of Aldermen:

  
\_\_\_\_\_  
Senna Mosley, Mayor

9/06/11  
1st Reading  
10/04/11  
2nd Reading

ATTEST:

  
\_\_\_\_\_  
Bruce E. Richardson, City Recorder

Published in the Daily News Journal on 10/07/11.