

**RESOLUTION NO. 649**

**CLINTON CITY COUNCIL TO ALLOW CITY RECORDER TO ROUND  
PROPERTY TAXES, INTERESTS AND PENALTIES**

**WHEREAS**, Tennessee Code Annotated, Section 67-5-102(a)(1) authorizes cities to levy an ad valorem tax upon all property subject to such tax; and

**WHEREAS**, Tennessee Code Annotated Section 67-5-102(a)(2) directs that the amount of such tax shall be fixed by the city legislative body of each city; and

**WHEREAS**, the rounding of ad valorem property tax amounts to the nearest dollar would simplify and expedite the payment and collection of property taxes in the city; and

**WHEREAS**, the rounding of property taxes, interests and penalties will not significantly impact the revenues of the City of Clinton, Tennessee; and

**WHEREAS**, the rounding of property taxes, interests and penalties will be a convenience to city taxpayers; and


**WHEREAS**, the City of Clinton, Council desires to authorize the office of the City Recorder to round property taxes, interests and penalties to the nearest dollar; and

**NOW, THEREFORE BE IT RESOLVED**, by the Mayor and Council of City of Clinton on the 18<sup>th</sup> day of June that the office of City Recorder is hereby authorized to round individual ad valorem property tax amounts and delinquent interests and penalties to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the city for real and personal property, whether such property is locally assessed or centrally assessed and shall be accomplished by rounding amounts ending in \$0.01 to \$0.49 down to the nearest dollar and amounts ending in \$0.50 to \$0.99 up to the nearest dollar. Such rounding shall apply to both the tax amount and any interest and penalty added to delinquent taxes.

**THIS RESOLUTION SHALL** be effective for the 2009 tax year and subsequent tax years, the public welfare requiring it.

Approve this 29<sup>th</sup> day of June, 2009

ATTEST;

  
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Vickie Fagan, City Recorder

  
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Mayor Winfred Shoopman