

**ORDINANCE 4702-19**

**AN ORDINANCE ADOPTING TAX RATES FOR THE 2019 TAX YEAR**

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**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF JOHNSON CITY AS FOLLOWS:**

**WHEREAS,** *Tennessee Code Annotated*, Section 67-5-1701(a), requires that, in the event of a general reappraisal of property, the governing body shall determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction as was levied during the previous year; and

**WHEREAS,** The calculated rates, as per attached exhibit A, comprise Washington, Carter and Sullivan county properties lying within the City's corporate limits; and

**WHEREAS,** The City establishes its tax rate in full pennies and the State does not allow *automatic* rounding up of the tax rates to full pennies; and

**WHEREAS,** The tax rate rounded down to full pennies will *not* provide the same ad valorem revenue for this jurisdiction as was levied during the previous year; and

**WHEREAS,** *Tennessee Code Annotated*, Section 67-5-1702, authorizes a governing body to exceed the certified tax rate after advertising its intent to exceed the certified tax rate in a newspaper of general circulation and after public hearing; and

**WHEREAS,** The City requires a tax rate rounded up to full pennies, in order to provide the same ad valorem revenue as was levied during the previous year; and

**WHEREAS,** This rounding up would result in exceeding the certified tax rates for Washington, Carter and Sullivan county properties by only 31/100, 25/100 and 66/100 of a cent, respectively, rounded up tax rates, in excess of the certified tax rates, are hereby levied as follows:

Washington County \$1.71                      Carter County \$1.83                      Sullivan County \$1.95

Passed on First Reading 18 July 2019

Passed on Second Reading 01 Aug 2019

Passed on Third Reading 15 Aug 2019

Approved and signed in open meeting on the 15<sup>th</sup> day of August, 2019.

JOHNSON CITY BOARD OF COMMISSIONERS

/s/ Jenny Brock

Mayor

Attest:

/s/ Janet Jennings

City Recorder

Approved as to Form:

/s/ Sunny K Sandos

City Attorney

# City of Johnson City(371)

6/3/2019

County	Parcels2019	Ratio2019	LocAssmt18	LocAssmt19	OSAPAssmt18	Ratio18	OSAPAssmt19	TotalAssmt19	NewRate	NewPars	Rate18	Levy18	AdjAssmt18	EquAdjAssmt
Washington	30,172	1.0000	1,803,836,853	2,025,139,205	42,314,196	0.9366	45,178,514	2,070,317,719	8,547,003	18,576,078	0.0189	34,892,255	2,043,194,538	2,043,194,538
Carler	464	0.9340	21,669,716	21,543,048	478,964	0.9340	510,668	22,052,716	59,456	165,008	0.0184	407,499	21,827,572	23,369,992
Sullivan	275	0.8783	25,789,307	28,860,692	155,826	1.0000	155,826	29,016,518	2,928,283	194,008	0.0184	477,392	25,994,227	29,492,212
											Total Levy	35,777,146		
											Total Assmt		2,096,046,842	
											Overall ETR			1.7069
											ETR by Area			
												County1		1.7069
												County2		1.6275
												County3		1.9434

Please Note:

Rounding up is not permitted.

Assessor - Washington County

Chief Executive

Assessor - Carler County

Assessor - Sullivan County