ORDINANCE 4702-19
AN ORDINANCE ADOPTING TAX RATES FOR THE 2019 TAX YEAR

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:

<table>
<thead>
<tr>
<th>County</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington</td>
<td>$1.71</td>
</tr>
<tr>
<td>Carter</td>
<td>$1.83</td>
</tr>
<tr>
<td>Sullivan</td>
<td>$1.95</td>
</tr>
</tbody>
</table>

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 15th 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
<table>
<thead>
<tr>
<th>County</th>
<th>Parcels 2019 (Ratio 2019)</th>
<th>Local Amt 18</th>
<th>Local Amt 19</th>
<th>OSAP Amt 18</th>
<th>OSAP Amt 19</th>
<th>Total Amt 19</th>
<th>New Real</th>
<th>New Perf</th>
<th>Rate 18</th>
<th>Levy 18</th>
<th>Adj Amt 18</th>
<th>Eqd Adj Amt 18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington</td>
<td>30,172</td>
<td>1,803,836,853</td>
<td>2,025,139,205</td>
<td>42,314,196</td>
<td>0.9368</td>
<td>45,178,514</td>
<td>2,070,317,719</td>
<td>8,547,003</td>
<td>18,576,078</td>
<td>0.0189</td>
<td>34,892,255</td>
<td>2,043,194,638</td>
</tr>
<tr>
<td>Carter</td>
<td>464</td>
<td>21,669,716</td>
<td>21,642,048</td>
<td>476,964</td>
<td>0.9340</td>
<td>510,658</td>
<td>22,052,716</td>
<td>59,456</td>
<td>165,088</td>
<td>0.0184</td>
<td>407,499</td>
<td>21,827,572</td>
</tr>
<tr>
<td>Sullivan</td>
<td>275</td>
<td>25,789,387</td>
<td>28,860,092</td>
<td>155,826</td>
<td>1.0000</td>
<td>155,826</td>
<td>29,016,518</td>
<td>2,928,283</td>
<td>194,008</td>
<td>0.0184</td>
<td>477,392</td>
<td>25,894,227</td>
</tr>
</tbody>
</table>

**Total Levy:** 35,777,416

**Total Eqd Amt:** 2,096,046,842

**Overall ETR:** 1.7069

**ETR By Area:**
- **County 1:** 1.7069
- **County 2:** 1.8275
- **County 3:** 1.9434

**Complete form:**
- Row 8 is column H
- Row 9 is cell c2-c4
- Row 10 is cell c5
- Row 11 is cell c7
- Row 12 is cell c9-c11

Please Note:
- Rounding up is not permitted.

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**Assessor - Washington County**

**Chief Executive**

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**Assessor - Carter County**

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**Assessor - Sullivan County**