

ORDINANCE 14-O-44 providing for the levy and collection of a tax for the year 2014 upon all property, real, personal and mixed, within and subject to the jurisdiction of the City of Murfreesboro that is now taxable under the laws and Constitution of the State of Tennessee and the Charter of said City, and for the interest, penalties and costs to be added to such taxes after certain dates.

WHEREAS, the City of Murfreesboro has adopted the certified tax rate after reappraisals in 2002, 2006 and 2010; and,

WHEREAS, based on information received from the Rutherford County Tax Assessor, the City believed it was adopting the certified tax rate for 2014 when it adopted the rate of One and 20.15/100 Dollars (\$1.2015) in Ordinance 14-O-34; and,

WHEREAS, following adoption of third and final reading of Ordinance 14-O-34, the Rutherford County Tax Assessor notified the City that the certified tax rate for 2014 is One and 20.66/100 Dollars (\$1.2066); and,

WHEREAS, the City Council wishes to continue the City's history of tax rate neutrality and changing the City's tax rate to the correct certified tax rate is necessary to achieve this.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURFREESBORO, TENNESSEE, AS FOLLOWS:

SECTION 1. Ordinance 14-O-34, to the extent it conflicts with this Ordinance, is superseded and replaced.

SECTION 2.

(a) That the City Council having received from the City Manager the statement of the valuation and assessment of taxable property within the City of Murfreesboro for the year 2014, and the estimates of revenues to be received by the City of Murfreesboro for the year 2014, pursuant to Section 83 of the Charter of said City, there be and is hereby levied upon and assessed against every species of property, real, personal and mixed, within the corporate limits and subject to the jurisdiction of the City of Murfreesboro that is taxable by said City of Murfreesboro under the laws and Constitution of the State of Tennessee (including the Charter of the City of Murfreesboro), for the year 2014, the sum of One and 20.66/100 Dollars (\$1.2066) on every hundred dollars worth of said property.

(b) The individual ad valorem property tax amounts shall be rounded to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the City for real and personal property, 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 also apply to any interest or penalty added to delinquent taxes.

SECTION 3. That all such taxes shall be collected in the manner provided by the Charter and Ordinances of the City of Murfreesboro and the laws of the State of Tennessee not in conflict therewith.

SECTION 4.

(a) That all such taxes shall be and become past due and delinquent on and after January 1, 2015, and interest at the rate of one percent (1%) per month and penalties in the amount of one-half of one percent ($\frac{1}{2}$ of 1%) per month shall be applied and added to

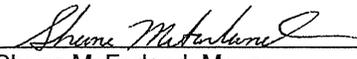
the amount of such taxes on and after January 1, 2015. Both such interest and penalties shall be added to the amount of the said taxes, and shall be paid by the taxpayer.

(b) All taxes remaining unpaid and delinquent on January 1, 2016, shall be promptly certified to the City Back Tax Attorney for collection as provided by the Charter of the City of Murfreesboro, unless such certification shall be delayed by resolution of the City Council for a period or periods of time beyond said date of January 1, 2016; and the costs fixed by the law of the State for collection of delinquent State or County taxes, exclusive of City Back Tax Attorney's commission, shall be applied and added to the amount of such taxes, to be paid by the taxpayer on and after January 1, 2016, or on and after such period or periods of time to which said certification of such taxes to the City Back Tax Attorney may be delayed or deferred by such resolution of the City Council.

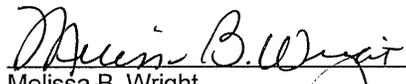
SECTION 5. That this Ordinances take effect from and after its passage upon third and final reading as an emergency Ordinance, an emergency existing, it being necessary that this Ordinance take effect at the earliest possible moment in order to allow the timely preparation of tax bills, the public welfare and the welfare of the City requiring it.

Passed:

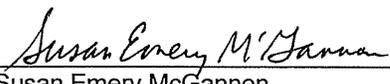
1st reading August 21, 2014
2nd reading August 27, 2014
3rd reading August 28, 2014


Shane McFarland, Mayor

ATTEST:


Melissa B. Wright
City Recorder

APPROVED AS TO FORM:


Susan Emery McGannon
City Attorney

SEAL