

**NOVEMBER 10, 2025**

BE IT REMEMBERED THAT A REGULAR MEETING OF THE County Legislative Body

for the County of Lauderdale and State of Tennessee was held at the Courthouse in the town of

Ripley, on the 2nd Monday in November, on the 10th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FIVE, present and presiding

Maurice Gaines, County Mayor, Lea Turnbow, County Clerk,

Quorum of Commissioners:

Lawrence Andrews, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield,

Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin, Terry Mills, Eugene Pugh,

Joe Pursell, Todd Rankin, Reed Sanders Jr., Tommy Sanders, Erin Smith, Dan Ungerecht Jr.,

and Susan Worlds.

ABSENT: Mark Ballard, Jeff Henson, Brian Maclin, and Lowell Tillman Jr.

**CALL TO ORDER**

Brian Kelley, Lauderdale County Sheriff, called the November 10, 2025, Lauderdale County

Commission Meeting to Order at 6:00 p.m.

**OPENING PRAYER**

Invocation was given by Commissioner T. Mills.

**PLEDGE OF ALLEGIANCE**

Pledge to the Flag of the United States of America was given by the members of the Lauderdale

County Legislative Body.

**APPROVAL OF MINUTES**

On motion by Commissioner T. Sanders and seconded by Commissioner K. Jordon it was

ordered that the minutes of the October 2025 meeting be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

**RESOLUTION ENDORSING THE NAME CHANGE FROM**  
**THE LAUDERDALE COUNTY JAIL COMMITTEE TO**  
**THE COUNTY CORRECTIONS PARTNERSHIP COMMITTEE**

On motion by Commissioner J. Pursell and seconded by Commissioner T. Mills it was ordered  
that Resolution 11-25-1 be approved by voice vote.



Hon. Maurice Gaines, Jr.  
Lauderdale County Mayor

📍 Lauderdale County Courthouse  
100 Court Square, Ripley, TN 38063  
📞 (731) 635-3500  
✉️ mgaines@lctngov.com

**RESOLUTION NO. 11-25-1**

**A RESOLUTION ENDORSING THE NAME CHANGE FROM THE  
LAUDERDALE COUNTY JAIL COMMITTEE TO THE  
COUNTY CORRECTIONS PARTNERSHIP COMMITTEE**

**WHEREAS**, the Lauderdale County Sheriff's Office is seeking Tier 1 Accreditation through the Tennessee Corrections Institute (TCI); and

**WHEREAS**, this Tier 1 Accreditation sets higher standards for local correctional facilities and provides additional funding for housing state-sentenced felons; and

**WHEREAS**, TCI standards for Tier 1 Accreditation require the establishment of a "County Corrections Partnership Committee (CCPC)" by the County Legislative Body through local resolution. This committee will address local correctional needs, including but not limited to construction, overcrowding, recidivism, challenges in the criminal justice system, housing requirements, and other unforeseen needs related to improving resources available for local correctional facilities; and

**WHEREAS**, the existing Lauderdale County Jail Committee believes that it fulfills the qualifications, strategies, benefits, and responsibilities of the "County Corrections Partnership Committee"; and

**WHEREAS**, the Lauderdale County Jail Board recommends that the Jail Committee be officially recognized as the "County Corrections Partnership Committee" for the purpose of the Lauderdale County Sheriff's Office Tier 1 Accreditation.

**NOW, THEREFORE, BE IT RESOLVED** by the Lauderdale County Board of Commissioners that the Lauderdale County Jail Board is hereby designated as the "County Corrections Partnership Committee" in accordance with TCI's Tier 1 Accreditation standards for the Lauderdale County Sheriff's Office Tier 1 Accreditation process, for purposes of the Lauderdale County Sheriff's Office Tier 1 Accreditation.  
**BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE, CERTIFICATION OF ACTION THIS 10<sup>TH</sup> DAY OF NOVEMBER, 2025.**

Attest:

  
Lea Turnbow, County Clerk



  
Maurice Gaines, Jr., County Mayor



SAID MOTION WAS PASSED BY VOICE VOTE.

**APPOINTMENT OF DANNY HARTSFIELD TO THE COUNTY CORRECTIONS**

**PARTNERSHIP COMMITTEE – REPLACING MARY GAIL MOORE**

On motion by Commissioner D. Connell and seconded by Commissioner K. Jordon it was ordered that the above appointment be approved by voice vote.

SAID MOTION WAS PASSED BY VOICE VOTE.

**TRUSTEE QUARTERLY REPORT ENDING 9/30/2025**

On motion by Commissioner D. Ungerecht and seconded by Commissioner J. Pursell it was ordered that following report be approved by voice vote.



JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

100 COURT SQUARE

Ripley, TN 38063

November 6, 2025

Lauderdale County Commissioners:

**OVERVIEW OF Quarterly Report:**

This report includes each fund/Department with the beginning and ending balances for July 1, 2025 ending September 30, 2025. It reflects the total receipts, disbursements, adjustments, transfer in and transfers out and their commissions. On page 4 of this report, the summary of assets is:

Cash on hand	\$ 600.00	(Our teller cash)
Cash in Banks	7,138,555.81	
Investments	34,478,813.77	
Accounts Receivables	8,744.00	(Outstanding Tax Relief payments)
<b>Total ASSETS</b>	<b>\$ 41,626,713.58</b>	

**Following Report: TRIAL BALANCE -September 30, 2025**

Trial Balance is same report for above, just a different format with Debits and Credits totaled.

I included an updated Trial Balance as of October 31, 2025.

Total Assets of \$41,615,673.68.



Template Name:  
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Lauderdale County Trustee  
YTD RDB Report  
Thru September 2025

User:  
Date/Time:

Judy Conrad  
11/6/2025 10:11 AM  
Page 2 of 4

177	Education Capital Projects	0.00	0.00	-490,292.81	0.00	0.00	0.00	0.00	-490,292.81
178	THDA HOME GRANT	0.00	0.00	-490,292.81	0.00	490,292.81	0.00	0.00	0.00
179	CDBG-NDR -108,696.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-108,696.41
180	CDBG-AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	Ambulance Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	Landfill -1,227,301.17	-12.24	-289,316.75	0.00	320,009.14	0.00	72.11	-1,196,548.91	
301	Not Valid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	City Sales Tax -1,364,035.72	0.00	-420,269.31	0.00	351,540.43	0.00	4,202.70	-1,428,561.90	
352	3/4 Cent Sales Tax -1,952,885.84	0.00	-418,541.16	0.00	0.00	0.00	4,185.42	-2,367,241.58	
353	Waterworks -4,814,097.73	0.00	-544,373.90	0.00	739,495.30	0.00	119.86	-4,618,856.47	
359	Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	25th Judiciary Task Force -388,381.58	0.00	-30,596.92	0.00	71,983.74	0.00	0.00	-346,994.76	
364	District Attorney -129,537.44	0.00	-5,940.50	0.00	5,934.33	0.00	0.00	-129,543.61	
22200	Other Deferred Revenue	0.00	-271.00	0.00	271.00	0.00	0.00	0.00	0.00
24490	Other Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Lauderdale County Trustee  
YTD RDB Report  
Thru September 2025

User:  
Date/Time:

Judy Conrad  
11/6/2025 10:11 AM  
Page 3 of 4

28310	Undistributed Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28311	Undistributed Taxes Paid In Advance	-3,506.72	6,222.02	-2,715.30	0.00	0.00	0.00	0.00	0.00
29900	Fee/Commission Account	0.00	0.00	57,157.60	0.00	0.00	0.00	-57,157.60	0.00
		-47,846,910.76	0.00	-15,658,014.96	0.00	21,878,212.14	0.00	0.00	-41,626,713.58

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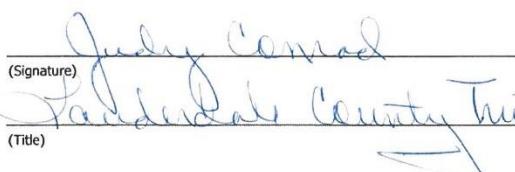
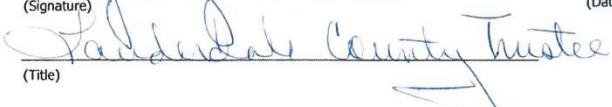
Lauderdale County Trustee  
YTD RDB Report  
Thru September 2025

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Date/Time:

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Page 4 of 4

Summary Of Assets	Beginning Balance	Ending Balance
11120 Cash On Hand	600.00	600.00
11130 Cash In Bank	13,607,293.60	7,138,555.81
11300 Investments	34,236,849.16	34,478,813.77
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	2,168.00	8,744.00
14310 Undistributed Warrants	0.00	0.00
14320 Outstanding Warrants	0.00	0.00
	47,846,910.76	41,626,713.58

This Report is Submitted In Accordance With Requirements Of Section S-8-505, And/Or 67-5-1902, Tennessee Code Annotated, And to The Best Of My Knowledge And Belief Accurately Reflects Transactions Of This Office For The Year Ended September 2025.

  
(Signature)  
  
(Title)

11-16-2025  
(Date)

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Lauderdale County Trustee  
Trial Balance  
September 2025

User:  
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Page 1 of 2

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120- - - -	Cash On Hand	600.00	2,676,742.67	2,676,742.67	600.00
999-11130- - - -100	Cash In Bank - Security Bank	12,662,577.13	16,099,132.07	22,406,726.63	6,354,982.57
999-11130- - - -200	Cash In Bank - Bank Of Halls	72,664.79	10,137.86	75,000.00	7,802.65
999-11130- - - -300	Cash In Bank - Lauderdale Co Bank #1	27,630.82	17,468.96	35,000.00	10,099.78
999-11130- - - -500	Cash In Bank - Gates Bank	26,370.46	8,787.76	29,000.00	6,158.22
999-11130- - - -700	Cash In Bank - First Citizens National Bank	68,050.40	31,462.19	90,000.00	9,512.59
999-11130- - - -B41	Cash In Bank - Board Of Education- 141	200,000.00	6,576,318.52	6,576,318.52	200,000.00
999-11130- - - -B42	Cash In Bank - Board Of Education 142	100,000.00	697,499.91	697,499.91	100,000.00
999-11130- - - -B43	Cash In Bank - Board Of Education 143	100,000.00	378,516.20	378,516.20	100,000.00
999-11130- - - -HWY	Cash In Bank - Highway	100,000.00	1,280,684.20	1,280,684.20	100,000.00
999-11130- - - -MAY	Cash In Bank - Mayor	200,000.00	4,187,823.49	4,187,823.49	200,000.00
999-11130- - - -WAT	Cash In Bank - Water	50,000.00	800,602.70	800,602.70	50,000.00
999-111300- - - -BOH	Investments - Bank Of Halls Investments	1,924,000.00	150,000.00	75,000.00	1,999,000.00
999-111300- - - -BOR	Investments - Security Bank Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-111300- - - -BT	Investments - Bank Tennessee Investments	6,330,376.29	12,964.61	0.00	6,343,340.90
999-111300- - - -FCB	Investments - First Citizens Bank Investment	4,680,098.44	180,000.00	90,000.00	4,770,098.44
999-111300- - - -GB	Investments - Gates Bank Investments	1,407,500.00	58,000.00	29,000.00	1,436,500.00
999-111300- - - -LCB	Investments - Lauderdale Co Bank - Investmen	1,816,170.60	70,000.00	35,000.00	1,851,170.60
999-111300- - - -MOR	Investments - Morton Investments/US Bank	3,000,000.00	0.00	0.00	3,000,000.00
999-111405- - - -	Credit Card Receivable	0.00	8,714.00	8,714.00	0.00
999-111410- - - -	Accounts Receivable	2,168.00	7,338.00	762.00	8,744.00
999-14310- - - -	Undistributed Warrants	0.00	9,013,059.72	9,013,059.72	0.00
	<b>Total</b>	<b>Assets</b>	<b>47,846,910.76</b>	<b>42,265,252.86</b>	<b>48,485,450.04</b>
999-21500- -101- -	Due To Other Funds - General	(13,675,725.40)	3,224,024.04	1,550,699.37	(12,002,400.73)
999-21500- -114- -	Due To Other Funds - Law Library	(4,880.84)	165.18	534.04	(5,249.70)
999-21500- -122- -	Due To Other Funds - Drug Fund	(113,648.35)	16,812.06	2,850.53	(99,686.82)
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,793,032.51)	1,308,002.66	779,691.81	(3,264,721.66)
999-21500- -141- -	Due To Other Funds - General Purpose School	(18,159,281.69)	14,521,356.00	10,309,726.87	(13,947,652.56)
999-21500- -142- -	Due To Other Funds - School Federal Projects	(598,488.78)	1,267,692.63	989,391.62	(320,187.77)
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(247,029.42)	736,192.89	591,103.45	(101,939.98)
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,266,381.16)	76,305.32	8,062.07	(1,198,137.91)
999-21500- -177- -	Due To Other Funds - Education Capital Projects	0.00	0.00	490,292.81	(490,292.81)
999-21500- -178- -	Due To Other Funds - THDA HOME GRANT	0.00	490,292.81	490,292.81	0.00
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500- -207- -	Due To Other Funds - Landfill	(1,227,301.17)	320,081.39	289,329.13	(1,196,546.91)
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,364,035.72)	355,743.13	420,269.31	(1,428,561.90)
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(1,952,885.84)	4,185.42	418,541.16	(2,367,241.58)
999-21500- -353- -	Due To Other Funds - Waterworks	(4,814,097.73)	770,168.86	574,927.60	(4,618,856.47)
999-21500- -363- -	Due To Other Funds - 25th Judiciary Task Force	(388,381.58)	71,987.31	30,600.49	(346,994.76)

Template Name: LGC Trial Balance  
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Lauderdale County Trustee  
Trial Balance  
September 2025

User:  
Date/Time:

Judy Conrad  
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Page 2 of 2

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(129,537.44)	5,943.33	5,940.50	(129,543.61)
999-22200- - - -	Other Deferred Revenue	0.00	271.00	271.00	0.00
999-22200- -999- -	Other Deferred Revenue - County Trustee	0.00	271.00	271.00	0.00
999-28310- - - -	Undistributed Taxes	0.00	12,444.04	12,444.04	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,506.72)	12,444.04	8,937.32	0.00
999-29900- - - -	Fee/Commission Account	0.00	57,282.22	57,282.22	0.00
	<b>Total</b>	<b>Liabilities</b>	<b>(47,846,910.76)</b>	<b>23,251,656.33</b>	<b>17,031,459.15</b>
<b>Fund Totals: 999</b>	<b>County Trustee</b>		<b>0.00</b>	<b>65,516,909.19</b>	<b>65,516,909.19</b>
					<b>0.00</b>

11-6-2025

Judy Conrad  
Lauderdale County Trustee

Template Name: LGC Trial Balance  
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Lauderdale County Trustee  
Trial Balance  
October 2025

User:  
Date/Time:

Judy Conrad  
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Page 1 of 2

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120- - - -	Cash On Hand	600.00	4,911,181.07	4,911,181.07	600.00
999-11130- - - 100	Cash In Bank - Security Bank	12,662,577.13	24,408,123.18	30,787,456.62	6,283,243.69
999-11130- - - 200	Cash In Bank - Bank Of Halls	72,664.79	30,852.82	75,000.00	28,517.61
999-11130- - - 300	Cash In Bank - Lauderdale Co Bank #1	27,630.82	31,036.82	35,000.00	23,667.64
999-11130- - - 500	Cash In Bank - Gates Bank	26,370.46	24,357.31	29,000.00	21,727.77
999-11130- - - 700	Cash In Bank - First Citizens National Bank	68,050.40	47,275.80	90,000.00	25,326.20
999-11130- - - 841	Cash In Bank - Board Of Education- 141	200,000.00	8,583,014.81	8,583,014.81	200,000.00
999-11130- - - 842	Cash In Bank - Board Of Education 142	100,000.00	845,540.38	845,540.38	100,000.00
999-11130- - - 843	Cash In Bank - Board Of Education 143	100,000.00	570,357.29	570,357.29	100,000.00
999-11130- - - HWY	Cash In Bank - Highway	100,000.00	1,841,241.06	1,841,241.06	100,000.00
999-11130- - - MAY	Cash In Bank - Mayor	200,000.00	6,695,712.75	6,695,712.75	200,000.00
999-11130- - - WAT	Cash In Bank - Water	50,000.00	1,052,096.38	1,052,096.38	50,000.00
999-11300- - - BOH	Investments - Bank Of Halls Investments	1,924,000.00	150,000.00	75,000.00	1,999,000.00
999-11300- - - BOR	Investments - Security Bank Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300- - - BT	Investments - Bank Tennessee Investments	6,330,376.29	12,964.61	0.00	6,343,340.90
999-11300- - - FCB	Investments - First Citizens Bank Investment	4,680,098.44	180,000.00	90,000.00	4,770,098.44
999-11300- - - GB	Investments - Gates Bank Investments	1,407,500.00	58,000.00	29,000.00	1,436,500.00
999-11300- - - LCB	Investments - Lauderdale Co Bank - Investmen	1,816,170.60	70,000.00	35,000.00	1,851,170.60
999-11300- - - MOR	Investments - Morton Investments/US Bank	3,000,000.00	0.00	0.00	3,000,000.00
999-11405- - - -	Credit Card Receivable	0.00	16,194.00	16,194.00	0.00
999-11410- - - -	Accounts Receivable	2,168.00	27,021.00	25,412.00	3,777.00
999-14310- - - -	Undistributed Warrants	0.00	12,224,164.94	12,224,164.94	0.00
<b>Total</b>		<b>47,846,910.76</b>	<b>61,779,134.22</b>	<b>68,010,371.30</b>	<b>41,615,673.68</b>
999-21500- -101- -	Due To Other Funds - General	(13,675,725.40)	4,731,418.43	2,811,893.44	(11,756,200.41)
999-21500- -114- -	Due To Other Funds - Law Library	(4,880.84)	166.68	683.24	(5,397.40)
999-21500- -122- -	Due To Other Funds - Drug Fund	(113,648.35)	17,054.94	3,306.53	(99,899.94)
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,793,032.51)	1,892,887.79	1,091,402.51	(2,991,547.23)
999-21500- -141- -	Due To Other Funds - General Purpose School	(18,159,281.69)	18,795,732.97	15,112,311.84	(14,475,860.56)
999-21500- -142- -	Due To Other Funds - School Federal Projects	(598,488.78)	1,738,269.65	1,824,839.35	(685,058.48)
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(247,029.42)	1,049,448.47	923,369.57	(120,950.52)
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,266,381.16)	173,793.08	85,271.40	(1,177,859.48)
999-21500- -177- -	Due To Other Funds - Education Capital Projects	0.00	1,217,192.48	1,217,192.48	0.00
999-21500- -178- -	Due To Other Funds - THDA HOME GRANT	0.00	1,217,192.48	1,217,192.48	0.00
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500- -207- -	Due To Other Funds - Landfill	(1,227,301.17)	419,839.29	400,296.43	(1,207,758.31)
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,364,035.72)	473,640.82	559,065.88	(1,449,460.78)
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(1,952,885.84)	5,567.63	556,761.68	(2,504,079.89)
999-21500- -353- -	Due To Other Funds - Waterworks	(4,814,097.73)	1,021,689.14	778,443.77	(4,570,852.36)
999-21500- -363- -	Due To Other Funds - 25th Judiciary Task Force	(388,381.58)	92,717.49	38,871.92	(334,536.01)

Template Name: LGC Trial Balance  
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Lauderdale County Trustee  
Trial Balance  
October 2025

User:  
Date/Time:

Judy Conrad  
11/6/2025 10:17 AM  
Page 2 of 2

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(129,537.44)	8,836.03	6,814.49	(127,515.90)
999-22200- - - -	Other Deferred Revenue	0.00	626.50	626.50	0.00
999-22200- -999- -	Other Deferred Revenue - County Trustee	0.00	474.00	474.00	0.00
999-28310- - - -	Undistributed Taxes	0.00	12,444.04	12,444.04	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,506.72)	12,444.04	8,937.32	0.00
999-29900- - - -	Fee/Commission Account	0.00	93,588.53	93,588.53	0.00
<b>Total</b>		<b>(47,846,910.76)</b>	<b>32,975,024.48</b>	<b>26,743,787.40</b>	<b>(41,615,673.68)</b>
<b>Fund Totals: 999 County Trustee</b>		<b>0.00</b>	<b>94,754,158.70</b>	<b>94,754,158.70</b>	<b>0.00</b>

Tax Year: 2024

<b>Beginning Property Tax Aggregate:</b>	\$9,653,499.00	( + )
<b>Additions:</b>	\$23,306.00	( + )
<b>Increases:</b>	\$310.00	( + )
<b>Total Taxes To Account For:</b>	<b><u>\$9,677,115.00</u></b>	( = )
<b>Taxes Collected:</b>	\$9,308,572.73	( + )
<b>Deletions:</b>	\$920.00	( + )
<b>Decreases:</b>	\$8,604.96	( + )
<b>Unpaid Taxes:</b>	\$359,017.31	( + )
Bankruptcies:	\$2,160.01	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
<b>Total Taxes Accounted For:</b>	<b><u>\$9,677,115.00</u></b>	( = )
<b>Beginning Public Utility Aggregate:</b>	\$1,262,694.00	( + )
<b>Additions:</b>	\$0.00	( + )
<b>Increases:</b>	\$0.00	( + )
<b>Total Taxes To Account For:</b>	<b><u>\$1,262,694.00</u></b>	( = )
<b>Taxes Collected:</b>	\$1,260,840.00	( + )
<b>Deletions:</b>	\$0.00	( + )
<b>Decreases:</b>	\$0.00	( + )
<b>Unpaid Public Utilities:</b>	\$1,854.00	( + )
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
<b>Total Taxes Accounted For:</b>	<b><u>\$1,262,694.00</u></b>	( = )

Thru Date: 11/06/2025  
 Taxing Entity:  
 City:  
 Property Type:

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**Tax Year: 2025****Beginning Property Tax Aggregate:** \$9,609,037.00 ( + )**Additions:** \$9,904.00 ( + )**Increases:** \$0.00 ( + )**Total Taxes To Account For:** **\$9,618,941.00** ( = )**Taxes Collected:** \$1,430,418.97 ( + )**Deletions:** \$88.00 ( + )**Decreases:** \$122.00 ( + )**Unpaid Taxes:** **\$8,188,312.03** ( + ) *Due by 2/28/26***Bankruptcies:** \$0.00**State Appeal:** \$0.00**State Deferred:** \$0.00**Total Taxes Accounted For:** **\$9,618,941.00** ( = )**Beginning Public Utility Aggregate:** \$0.00 ( + )**Additions:** \$0.00 ( + )**Increases:** \$0.00 ( + )**Total Taxes To Account For:** **\$0.00** ( = )**Taxes Collected:** \$0.00 ( + )**Deletions:** \$0.00 ( + )**Decreases:** \$0.00 ( + )**Unpaid Public Utilities:** \$0.00 ( + )**Bankruptcies:** \$0.00**State Appeal:** \$0.00**Total Taxes Accounted For:** **\$0.00** ( = )

Thru Date: 11/06/2025

Taxing Entity:

City:

Property Type:

## WHAT IS PROPERTY TAX RELIEF?

Tennessee state law provides for property tax relief for low-income elderly and disabled homeowners, as well as disabled veteran homeowners or their surviving spouses. This is a reimbursement program funded by appropriations authorized by the General Assembly. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify.

### INCOME DOCUMENTATION

If you are an elderly or disabled homeowner, you may be required to provide income documentation such as a copy of your tax return, 1099, W-2, etc.

If you are a sole owner within \$100 of the income limit, or if there is a co-owner, and your combined income is within \$200 of the income limit, income documentation must be provided for all sources.

### VETERAN DISABILITY RATING

Determination of eligibility for a homeowner who is a disabled veteran or widow(er) of a disabled veteran will be made based on information provided by the VA through use of consent forms. If you are applying as a disabled veteran, you will need to complete an F-16 or, for a widow(er) of a disabled veteran you must complete an F-16S. These forms are available at the county trustee's office or the city collecting official's office.

Contact Veterans Affairs at:

**1.800.827.1000**

Tenn. Code Ann. § 67-5-701 (Administrative Provisions—Appropriations), Tenn. Code Ann. § 67-5-702 (Elderly Low Income Homeowners), Tenn. Code Ann. § 67-5-703 (Disabled Homeowners), Tenn. Code Ann. § 67-5-704 (Disabled Veteran's Residence)

## ELIGIBILITY REQUIREMENTS

### ELDERLY

- You must be 65 on or before 12/31/2025.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$37,530** Maximum 2024 income of the applicant, spouse, co-owner, and resident remainder

**\$32,700** Maximum market value on which tax relief is calculated

### DISABLED

- You must be disabled on or before 12/31/2025.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$37,530** Maximum 2024 income of the applicant, spouse, co-owner, and resident remainder

**\$32,700** Maximum market value on which tax relief is calculated

### DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2025 F-16. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must meet one of the following disability requirements:

- Acquired in connection with such service a disability from paraplegia or permanent paraparesis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain, or from legal blindness, or from loss or loss of use of two (2) or more limbs from any service-connected cause;
- Acquired one hundred percent (100%) permanent total disability, as determined by the United States veterans' administration, and such disability resulting from having served as a prisoner of war;
- Acquired service-connected permanent and total disability or disabilities, as determined by the United States department of veterans' affairs.

**\$175,000** Maximum market value on which tax relief is calculated

### WIDOW(ER) OF DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2025 F-16S. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must provide a copy of your spouse's death certificate and provide a form of personal ID.
- You must have been married to the veteran at the time of their death and not have remarried.
- The veteran must have met one of the disability requirements listed in the DISABLED VETERAN box, or:
  - Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected combat-related cause, as determined by the United States veterans' administration;
  - Property tax relief shall also be extended to the surviving spouse of a soldier whose death results from being deployed, away from any home base of training and in support of combat or peace operations;

**\$175,000** Maximum market value on which tax relief is calculated

### Where do I apply?

Contact your county trustee to apply. If your property is within city limits, you may also contact your city collecting official to apply.

### When do I apply?

You may apply when you receive your 2025 property tax bill(s). The deadline to apply is 35 days after the delinquency date. Taxes must also be paid by this date.

### How can I check my application status?

Visit our website:

**tncot.cc/taxrelief**

At the bottom of the page, click on the application status search link to check your application's status.

### Related Links

Tax Relief Application Status Search

### More questions?

Call your county trustee, city collecting official, or the property tax relief office. You can also visit our website.

## PROPERTY TAX RELIEF CONTACT INFORMATION



**615.747.8871**



### Property Tax Relief

Cordell Hull Building

425 Rep. John Lewis Way N.  
Nashville, TN 37243



**tncot.cc/taxrelief**

# 2025 PROPERTY TAX RELIEF PROGRAM



Comptroller of the Treasury, Authorization # 307222,  
18,000 copies, June 2025. This public document was  
promulgated at a cost of \$0.13 per copy.

AS OF October 21, 2025

Name of Bank	CD#	Amount	Maturity	Rate	
Laud Co Bank	7950 \$	200,000.00	3/9/2026	3.80%	
	7963 \$	300,000.00	4/17/2026	4.00%	
	7966 \$	300,000.00	5/1/2026	4.00%	
	7983 \$	102,170.60	6/20/2026	4.00%	
	8299 \$	159,000.00	10/20/2026	3.90%	
	10886 \$	500,000.00	4/30/2026	4.00%	
	11092 \$	125,000.00	3/27/2026	4.00%	
	11182 \$	130,000.00	7/26/2026	3.90%	
	11276 \$	35,000.00	9/5/2026	3.90%	
					\$ 1,851,170.60
Gates Bank (Crockett Bank)	1025350 \$	300,000.00	3/30/2026	4.00%	
	1025374 \$	200,000.00	6/4/2026	4.00% WW	
	1025375 \$	100,000.00	6/6/2026	4.00% W W	
	1025382 \$	100,000.00	6/23/2026	4.00%	
	1025240 \$	300,000.00	9/19/2026	4.00%	
	1025249 \$	79,000.00	10/18/2026	4.00%	
	1025250 \$	118,500.00	10/21/2026	4.00%	
	1025233 \$	125,000.00	9/6/2026	4.00%	
	1025349 \$	35,000.00	3/27/2026	4.00%	
	1025401 \$	50,000.00	7/26/2026	4.00%	
	1024979 \$	29,000.00	9/4/2026	4.00%	
					\$ 1,436,500.00
Bank of Halls	30891 \$	100,000.00	6/23/2026	4.00% WW	
	28045 \$	274,000.00	5/16/2026	4.00%	
	34091 \$	500,000.00	4/19/2026	4.00%	
	31198 \$	100,000.00	6/12/2026	4.00%	
	30856 \$	200,000.00	6/2/2026	4.00% WW	
	33943 \$	275,000.00	9/6/2026	4.00%	
	34424 \$	250,000.00	3/27/2026	4.00%	
	34549 \$	225,000.00	7/26/2026	4.00%	
	34666 \$	75,000.00	9/4/2026	4.00%	
					\$ 1,999,000.00
First Citizens	6282 \$	205,098.44	6/13/2026	3.80% WW	
	696179 \$	300,000.00	5/28/2026	3.80%	
	697608 \$	200,000.00	11/22/2026	3.90%	
	695610 \$	100,000.00	3/24/2026	3.80%	
	697607 \$	50,000.00	11/22/2026	3.80% WW	
	695609 \$	300,000.00	3/24/2026	3.80%	
	695560 \$	36,000.00	3/17/2026	3.80%	
	695559 \$	250,000.00	3/17/2026	3.80% WW	

AS OF October 21, 2025

697553 \$	1,000,000.00	11/17/2026	4.00%
697555 \$	1,000,000.00	11/17/2026	4.00%
697557 \$	1,000,000.00	11/17/2026	4.00%
9204958 \$	44,000.00	6/27/2026	3.80%
9207533 \$	195,000.00	9/26/2026	3.80%
9209532 \$	90,000.00	10/4/2026	3.80%
			\$ 4,770,098.44

Bank of Ripley	1189 \$	100,000.00	5/23/2026	3.75% LF
	6698 \$	300,000.00	6/16/2026	4.00%
	1187 \$	100,000.00	5/18/2026	3.75%
	24394 \$	1,081,030.00	6/11/2026	4.00%
	13753 \$	100,000.00	6/19/2026	4.00% WW
	13135 \$	50,000.00	4/8/2026	3.75% WW
	13045 \$	452,531.37	12/28/2025	4.00%
	13068 \$	400,000.00	1/13/2026	4.00%
	13830 \$	200,000.00	8/8/2026	3.75%
	13067 \$	400,000.00	1/13/2026	4.00% Lib
	13069 \$	750,053.42	1/9/2026	4.00%
	13044 \$	500,089.04	1/3/2026	4.00% LF
	13754 \$	100,000.00	6/25/2026	4.00% FS
	13149 \$	195,000.00	4/21/2026	3.75% LF
	12901 \$	150,000.00	7/10/2026	4.00% WW
	12902 \$	1,000,000.00	7/16/2026	3.75%
	12903 \$	1,000,000.00	7/16/2026	3.75%
	12904 \$	1,000,000.00	7/16/2026	3.75%
	12905 \$	1,000,000.00	7/16/2026	3.75%
	12906 \$	1,000,000.00	7/16/2026	3.75%
	13752 \$	2,000,000.00	6/27/2026	4.00%
	13751 \$	2,000,000.00	6/27/2026	4.00%
	13684 \$	1,200,000.00	5/14/2026	4.00% WW

Bank Tennessee	5447 \$	288,807.44	9/7/2026	4.00%
	5520 \$	1,692,746.34	5/3/2026	3.85%
	5000152 \$	1,090,446.78	1/19/2026	3.90%
	5000150 \$	1,090,446.78	1/19/2026	3.90%
	5000156 \$	1,090,446.78	1/19/2026	3.90%
	5000151 \$	1,090,446.78	1/19/2026	3.90%
				\$ 6,343,340.90

Total CD's \$ 31,478.813.77

11-6-25 US Bank (Ch'st  
Judy Comod US Treasurer) 3,000,000<sup>00</sup>  
Trustee 34,478,813<sup>77</sup>

SAID MOTION WAS PASSED BY VOICE VOTE.

## **SCHOOL BUSINESS**

On motion by Commissioner R. Harris and seconded by Commissioner S. Worlds it was ordered  
that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Todd Rankin, Reed Sanders Jr., Tommy Sanders, Erin Smith, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Mark Ballard, Jeff Henson, Brian Maclin, and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

Prepared By:	<i>Shirley Clark</i>		
Board of ED Approval:	<i>Seaburnban</i>		
County Commissions Approval:			
Accounting Entry:			
Reviewed By:			

GP 8 10/30/2025	<b>General Purpose School Funds</b>		
	7/1/2025-6/30/2026		
	SY 2025-2026		
To Amend the budget for Employee Bonuses (state and local) includes 143 Reimbursement.			
Account Number	Description	REVENUE	EXPENDITURE
<b>141</b>			
46590	Other State Ed Funds	\$614,319.20	
39000	Unassigned	\$470,831.30	
71100-188	Bonus Payments		\$705,000.00
71100-201	Social Security		\$43,493.00
71100-204	State Retirement		\$45,886.40
71100-212	Employer Medicare		\$10,222.50
71200-188	Bonus Payments		\$38,000.00
71200-201	Social Security		\$2,356.00
71200-204	State Retirement		\$2,088.60
71200-212	Employer Medicare		\$551.00
72120-188	Bonus Payments		\$7,500.00
72120-201	Social Security		\$465.00
72120-204	State Retirement		\$318.75
72120-212	Employer Medicare		\$108.75
72130-188	Bonus Payments		\$3,000.00
72130-201	Social Security		\$186.00
72130-204	State Retirement		\$127.50
72130-212	Employer Medicare		\$43.50
72210-188	Bonus Payments		\$8,500.00
72210-201	Social Security		\$527.00
72210-204	State Retirement		\$409.95
72210-212	Employer Medicare		\$123.25
72220-188	Bonus Payments		\$3,500.00
72220-201	Social Security		\$217.00
72220-204	State Retirement		\$241.45
72220-212	Employer Medicare		\$50.75
72230-188	Bonus Payments		\$2,000.00
72230-201	Social Security		\$124.00
72230-204	State Retirement		\$115.40
72230-212	Employer Medicare		\$29.00
72250-188	Bonus Payments		\$3,500.00
72250-201	Social Security		\$217.00
72250-204	State Retirement		\$243.75

72250-212	Employer Medicare		\$50.75
72320-188	Bonus Payments		\$3,500.00
72320-201	Social Security		\$217.00
72320-204	State Retirement		\$179.15
72320-212	Employer Medicare		\$50.75
72410-188	Bonus Payments		\$63,500.00
72410-201	Social Security		\$3,937.00
72410-204	State Retirement		\$3,405.55
72410-212	Employer Medicare		\$920.75
72510-188	Bonus Payments		\$1,500.00
72510-201	Social Security		\$93.00
72510-204	State Retirement		\$63.75
72510-212	Employer Medicare		\$21.75
72520-188	Bonus Payments		\$3,000.00
72520-201	Social Security		\$186.00
72520-205	State Retirement		\$127.50
72520-212	Employer Medicare		\$43.50
72610-188	Bonus Payments		\$4,500.00
72610-201	Social Security		\$279.00
72610-204	State Retirement		\$191.25
72610-212	Employer Medicare		\$65.25
72620-188	Bonus Payments		\$12,000.00
72620-201	Social Security		\$744.00
72620-204	State Retirement		\$510.00
72620-212	Employer Medicare		\$174.00
72710-188	Bonus Payments		\$37,500.00
72710-201	Social Security		\$2,325.00
72710-204	State Retirement		\$318.75
72710-212	Employer Medicare		\$543.75
71100-188	Bonus Payments		\$66,057.50
	Total	\$1,085,150.50	\$1,085,150.50
Prepared By:	<i>Cherie</i>		
Board of ED Approval:	<i>John</i>		
County Commissions Approval:	<i>Seadunban</i>		
Accounting Entry:			
Reviewed By:			







SAID MOTION WAS PASSED ON ROLL CALL VOTE.

## **BUDGET AMENDMENTS – GENERAL FUND-101**

On motion by Commissioner R. Harris and seconded by Commissioner D. Ungerecht it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Todd Rankin, Reed Sanders Jr., Tommy Sanders, Erin Smith, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Mark Ballard, Jeff Henson, Brian Maclin, and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

### **LAUDERDALE COUNTY COMMISSION BUDGET AMENDMENTS November 10, 2025**

#### **FUND 101-County General**

No.	Function	Object Description	(-) Debit	(+) Credit
1	51800 -502	County Buildings-Bldg/Contents Insurance		5,761
	39000	Reserves	5,761	
2	53330 -105	Mental Health Drug Court-Supervisor/Director		1,969
	53330 -130	Mental Health Drug Court-Social Worker		3,925
	53330 -169	Mental Health Drug Court-Part-Time	5,894	
3	55160 -163	State Health Program-Education Assistants	33,800	
	55160 -205	State Health Program-Employee/Dep Insurance	10,800	
	46310	Health Dept Programs		44,600
4	55590 -312	SOR IV-Other Local Welfare-Contracts w/Private		795
	55590 -355	SOR IV-Other Local Welfare-Travel	400	
	55590 -429	SOR IV-Other Local Welfare-Instructional Supplies		5,297
	55590 -599	SOR IV-Other Local Welfare-Other Charges		4,733
	46390	Other Health & Welfare Grants	10,425	
5	56500 -599	Library-Other Supplies (E. Barfield)		5,450
	58400 -719	Other Charges-Office Equipment		5,450
	46190	Other General Government Grants/LSTA Grant	5,450	
	39000	Reserves-will use E. Barfield endowment reserve	5,450	
6	58400 -719	Library - Other Charges-Office Equipment		4,364
	46190	Other General Government Grants/TOP Grant	4,038	
	39000	Reserves	326	
<b>Grand Total Fund 101</b>			<b>82,344</b>	<b>82,344</b>

SAID MOTION PASSED ON ROLL CALL VOTE.

## **BUDGET AMENDMENTS – DEBT SERVICE FUND-151**

On motion by Commissioner D. Connell and seconded by Commissioner G. Edwards it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Todd Rankin, Reed Sanders Jr., Tommy Sanders, Erin Smith, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Mark Ballard, Jeff Henson, Brian Maclin, and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

## **LAUDERDALE COUNTY COMMISSION BUDGET AMENDMENTS November 10, 2025**

### **FUND 151-DEBT SERVICE**

No.	Function	Object Description	(-) Debit	(+) Credit
1	82230 -613	Education-Interest on Other Loans/2025 GO Bond		377,273.00
	48130	School Contributions	377,273.00	
<b>Grant Total Fund 151</b>			<b>377,273.00</b>	<b>377,273.00</b>

SAID MOTION PASSED ON ROLL CALL VOTE.

## **BUILDING PERMITS REPORT**

On motion by Commissioner R. Harris and seconded by Commissioner T. Sanders it was ordered that the Building Permits Report be approved by voice vote.

### **Permits October 2025**

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Total: \$3,910.80

New Homes:2 Mobile Homes:2 Shop/Storage:3 Pool:1 Agri:1 Cell Tower:1

Respectfully Submitted,

Paul Hankins  
Lauderdale County Building Permits

SAID MOTION PASSED BY VOICE VOTE.

**OTHER BUSINESS**

Resignation of Mary Gail Moore – Due to moving out of her voting district.

**NOTARIES**

On motion by Commissioner J. Pursell and seconded by Commissioner E. Smith it was ordered that the following people be elected as Notary Publics for the term prescribed by law:

Steven Brown

Wanda S Clark

Janet Lynne Houston

Rebecca M White

SAID MOTION PASSED BY VOICE VOTE.

**ADJOURN**

On motion by Commissioner R. Harris and seconded by Commissioner J. Carmack it was ordered that the Legislative Body adjourn at 6:24 p.m.

SAID MOTION PASSED BY VOICE VOTE.