

NOVEMBER 18, 2024

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 3rd Monday in November, on the 18th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FOUR, present and presiding

Maurice Gaines, County Mayor, Linda Summar, County Clerk,

Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris,

Danny Hartsfield, Ronnie Jackson, Sherry Jones, Kaye Jordon, Brian Maclin, Dale McCaslin,

Terry Mills, Mary Moore, Eugene Pugh, Joe Pursell, Todd Rankin, Tommy Sanders, Erin Smith,

Lowell Tillman Jr, and Susan Worlds.

ABSENT: Jeff Henson and Dan Ungerecht Jr.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the November 18, 2024 Lauderdale County

Commission Meeting to Order.

OPENING PRAYER

Ricky DeSpain, Captain LCSO.

APPROVAL OF MINUTES

Motion was made by Commissioner T. Sanders to approve the minutes of the

October 14, 2024 Commission Meeting. Motion was seconded by Commissioner K. Jordon

and approved.

Christian Hawbaker III, Extension Agent I & 4-H Youth Development, gave a 4-H overview and future plans for 4-H in the schools.

REQUEST TO RECEIVE/EXPEND

ADDITIONAL DRUG TREATMENT COURT GRANT \$143,000

Motion was made by Commissioner J. Pursell to approve the request to receive/expend Additional Drug Treatment court grant in the amount of \$143,000. Motion was seconded by Commissioner K. Jordon and upon roll call vote was unanimously approved with a vote of 21 Yes, 0 No, and 2 Absent.

REQUEST TO RECEIVE/EXPEND

STATE SRO GRANT \$525,000 AND ADDITIONAL SRO SALARY SUPPLEMENT \$5,600

Motion was made by Commissioner T. Sanders to approve the request to receive/expend State SRO Grant \$525,000 and Additional SRO Salary Supplement \$5,600. Motion was seconded by Commissioner E. Smith and upon roll call vote was unanimously approved with a vote of 21 Yes, 0 No, and 2 Absent.

REQUEST TO RECEIVE/EXPEND

ADDITIONAL TN DEPT OF HEALTH ARP GRANT \$50,000

Motion was made by Commissioner D. Connell to approve the request to receive/expend Additional TN Dept of Health ARP Grant \$50,000. Motion was seconded by Commissioner K. Jordon and upon roll call vote was unanimously approved with a vote of 21 Yes, 0 No, and 2 Absent.



JUDY CONRAD
LAUDERDALE COUNTY TRUSTEE
100 COURT SQUARE
Ripley, TN 38063

November 7, 2024

Lauderdale County Commissioners:

OVERVIEW OF Quarterly Report:

This report includes each fund/Department with the beginning and ending balances for July 1, 2023 ending September 30, 2024. 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		14,097,411.79
Investments		30,956,793.03
Accounts Receivables		3,499.00 (Outstanding Tax Relief payments)
Total ASSETS		\$ 45,058,303.82

Following Report: TRIAL BALANCE -September 30, 2024

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, 2024

Total Assets of \$45,790,956.78

2023 Delinquent County Taxes AS OF 11/07/2024

Unpaid Taxes for 2023 good thru 11/07/2024 Real Property and Personal Properties - \$285,433.84.

Unpaid Public Utilities good thru 11/07/2024 - \$1,676.00.

Trustee's Office continues to collect these outstanding 2023 taxes. If not paid by March 31, 2025 they will be turned over to Chancery Court for further collections.

2024 Current Taxes for Real Property and Personal Taxes: As of date, we have collected \$,1322,671.33. Public Utilities will be added to our Tax Roll in December when the State sends to our office. We will mail the tax notices at that time to be due February 28, 2025.

TAX RELIEF 2024-2025

Our Tax Relief Program for this year:

Income limit for Households - \$36,370.00

State pays to up \$154.00 on elderly and disabled applicants. State pays up to \$850.00 on 100% Disabled Veterans.

INVESTMENTS

I have included a copy of our current Investments, Rates and Due Dates as of November 7, 2024.

As you can see, our rates are locked in at a good rate until 2025. We will have to see at maturity if rates will continue to be as high, but prime rates are dropping at the present time.

It is my pleasure and honor to serve as your Trustee for Lauderdale County,


Judy Conrad
Lauderdale County Trustee

28310	Undistributed Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28311	Undistributed Taxes Paid in Advance	-3,558.44	0.00	-4,193.20	0.00	0.00	0.00	-7,751.64
29900	Fee/Commission Account	0.00	0.00	52,140.93	0.00	0.00	0.00	-52,140.93
		-48,276,834.70	-40,351.32	-16,480,124.13	0.00	19,694,275.78	44,730.55	-45,058,303.82

(3)

Summary Of Assets		Beginning Balance	Ending Balance
11120	Cash On Hand	600.00	600.00
11130	Cash In Bank	17,924,750.86	14,097,411.79
11300	Investments	30,346,174.84	30,956,793.03
11405	Credit Card Receivable	0.00	0.00
11410	Accounts Receivable	5,309.00	3,499.00
14310	Undistributed Warrants	0.00	0.00
14320	Outstanding Warrants	0.00	0.00
		48,276,834.70	45,058,303.82

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 2024.

Judy Conrad

(Signature)

Lauderdale County Trustee

(Title)

11/7/2024

(Date)

(4)

Fund: 999 County Trustee		AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120-	- - -		Cash On Hand	600.00	2,361,627.67	2,361,627.67	600.00
999-11130-	- - -100		Cash In Bank - Bank Of Ripley	13,706,546.56	17,302,753.20	20,590,718.22	10,418,581.54
999-11130-	- - -200		Cash In Bank - Bank Of Halls	241,256.06	37.30	225,000.00	16,293.36
999-11130-	- - -300		Cash In Bank - Lauderdale Co Bank #1	141,727.07	825,903.21	939,770.28	27,860.00
999-11130-	- - -500		Cash In Bank - Gates Bank	60,489.91	10,255.17	50,000.00	20,745.08
999-11130-	- - -700		Cash In Bank - First Citizens National Bank	186,271.77	35,449.94	199,149.59	22,572.12
999-11130-	- - -900		Cash In Bank - BOR - American Rescue Plan	2,838,459.49	2,900.20	0.00	2,841,359.69
999-11130-	- - -B41		Cash In Bank - Board Of Education- 141	200,000.00	3,856,755.25	3,856,755.25	200,000.00
999-11130-	- - -B42		Cash In Bank - Board Of Education 142	100,000.00	2,971,363.04	2,971,363.04	100,000.00
999-11130-	- - -B43		Cash In Bank - Board Of Education 143	100,000.00	379,131.35	379,131.35	100,000.00
999-11130-	- - -HWY		Cash In Bank - Highway	100,000.00	1,212,789.29	1,212,789.29	100,000.00
999-11130-	- - -MAY		Cash In Bank - Mayor	200,000.00	3,855,013.86	3,855,013.86	200,000.00
999-11130-	- - -WAT		Cash In Bank - Water	50,000.00	484,050.06	484,050.06	50,000.00
999-11300-	- - -BOH		Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00
999-11300-	- - -BOR		Investments - Bank Of Ripley Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300-	- - -BT		Investments - Bank Tennessee Investments	6,039,701.97	10,618.19	0.00	6,050,320.16
999-11300-	- - -FCB		Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44
999-11300-	- - -GB		Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00
999-11300-	- - -LCB		Investments - Lauderdale Co Bank - Investmen	1,686,170.60	130,000.00	0.00	1,816,170.60
999-11405-	- - -		Credit Card Receivable	0.00	5,772.00	5,772.00	0.00
999-11410-	- - -		Accounts Receivable	5,309.00	0.00	1,810.00	3,499.00
999-14310-	- - -		Undistributed Warrants	0.00	8,057,826.84	8,057,826.84	0.00
		Total	Assets	48,276,834.70	41,972,246.57	45,190,777.45	45,058,303.82
999-21500-	-101- -		Due To Other Funds - General	(13,086,311.66)	3,542,196.35	2,087,907.18	(11,632,022.49)
999-21500-	-114- -		Due To Other Funds - Law Library	(3,545.04)	2.90	290.47	(3,832.61)
999-21500-	-122- -		Due To Other Funds - Drug Fund	(83,753.93)	251.36	17,394.53	(100,897.10)
999-21500-	-127- -		Due To Other Funds - Other General Government Special	(2,637,639.49)	20,500.00	2,900.20	(2,620,039.69)
999-21500-	-131- -		Due To Other Funds - Highway/Public Works	(3,392,707.39)	1,241,689.91	984,921.33	(3,135,938.81)
999-21500-	-141- -		Due To Other Funds - General Purpose School	(14,212,205.94)	10,777,176.17	10,809,209.70	(14,244,239.47)
999-21500-	-142- -		Due To Other Funds - School Federal Projects	(2,632,431.32)	3,565,396.49	2,152,256.30	(1,219,291.13)
999-21500-	-143- -		Due To Other Funds - Central Cafeteria	(720,500.00)	661,967.01	131,611.28	(190,144.27)
999-21500-	-151- -		Due To Other Funds - General Debt Service	(1,205,717.40)	75,988.41	6,392.88	(1,136,121.87)
999-21500-	-179- -		Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500-	-180- -		Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00
999-21500-	-207- -		Due To Other Funds - Landfill	(1,205,896.43)	271,828.77	237,085.62	(1,171,153.28)
999-21500-	-351- -		Due To Other Funds - City Sales Tax	(1,522,189.64)	527,568.67	589,563.93	(1,584,184.90)
999-21500-	-352- -		Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	152,278.72	587,291.50	(2,738,059.08)
999-21500-	-353- -		Due To Other Funds - Waterworks	(4,561,373.35)	419,383.48	493,962.56	(4,635,952.43)
999-21500-	-363- -		Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	158,319.71	96,228.02	(404,479.17)

(5)

Fund: 999 County Trustee					
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(130,691.10)	9,812.48	4,620.85	(125,499.47)
999-22200- - - -	Other Deferred Revenue	0.00	191.00	191.00	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,558.44)	0.00	4,193.20	(7,751.64)
999-29900- - - -	Fee/Commission Account	0.00	60,100.11	60,100.11	0.00
Total		Liabilities	(48,276,834.70)	21,542,025.79	18,323,494.91
Fund Totals: 999 County Trustee			0.00	63,514,272.36	63,514,272.36

(6)

Fund: 999 County Trustee					
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120- - - -	Cash On Hand	600.00	4,208,884.68	4,208,884.68	600.00
999-11130- - - -100	Cash In Bank - Bank Of Ripley	13,706,546.56	25,206,182.48	27,760,185.08	11,152,543.96
999-11130- - - -200	Cash In Bank - Bank Of Halls	241,256.06	27,637.44	225,000.00	43,893.50
999-11130- - - -300	Cash In Bank - Lauderdale Co Bank #1	141,727.07	838,877.38	939,770.28	40,834.17
999-11130- - - -500	Cash In Bank - Gates Bank	60,489.91	23,247.91	51,051.00	32,686.82
999-11130- - - -700	Cash In Bank - First Citizens National Bank	186,271.77	51,605.13	199,149.59	38,727.31
999-11130- - - -900	Cash In Bank - BOR - American Rescue Plan	2,838,459.49	3,834.50	75,000.00	2,767,293.99
999-11130- - - -B41	Cash In Bank - Board Of Education- 141	200,000.00	4,616,760.07	4,616,760.07	200,000.00
999-11130- - - -B42	Cash In Bank - Board Of Education 142	100,000.00	3,852,158.79	3,852,158.79	100,000.00
999-11130- - - -B43	Cash In Bank - Board Of Education 143	100,000.00	566,836.90	566,836.90	100,000.00
999-11130- - - -HWY	Cash In Bank - Highway	100,000.00	1,432,443.21	1,432,443.21	100,000.00
999-11130- - - -MAY	Cash In Bank - Mayor	200,000.00	5,667,709.44	5,667,709.44	200,000.00
999-11130- - - -WAT	Cash In Bank - Water	50,000.00	706,296.12	706,296.12	50,000.00
999-11300- - - -BOH	Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00
999-11300- - - -BOR	Investments - Bank Of Ripley Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300- - - -BT	Investments - Bank Tennessee Investments	6,039,701.97	10,618.19	0.00	6,050,320.16
999-11300- - - -FCB	Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44
999-11300- - - -GB	Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00
999-11300- - - -LCB	Investments - Lauderdale Co Bank - Investmen	1,686,170.60	130,000.00	0.00	1,816,170.60
999-11405- - - -	Credit Card Receivable	0.00	18,663.00	18,663.00	0.00
999-11410- - - -	Accounts Receivable	5,309.00	15,733.00	13,458.00	7,584.00
999-14310- - - -	Undistributed Warrants	0.00	11,170,104.13	11,170,104.13	0.00
Total		Assets	48,276,834.70	59,017,592.37	61,503,470.29
999-21500- -101- -	Due To Other Funds - General	(13,086,311.66)	5,160,202.69	3,709,623.78	(11,635,732.75)
999-21500- -114- -	Due To Other Funds - Law Library	(3,545.04)	3.77	377.19	(3,918.46)
999-21500- -122- -	Due To Other Funds - Drug Fund	(83,753.93)	340.42	18,740.87	(102,154.38)
999-21500- -127- -	Due To Other Funds - Other General Government Special	(2,637,639.49)	253,290.49	161,624.99	(2,545,973.99)
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,392,707.39)	1,512,293.60	1,381,522.37	(3,261,936.16)
999-21500- -141- -	Due To Other Funds - General Purpose School	(14,212,205.94)	16,602,897.78	17,490,096.18	(15,099,404.34)
999-21500- -142- -	Due To Other Funds - School Federal Projects	(2,632,431.32)	4,731,548.13	3,090,247.32	(991,130.51)
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(720,500.00)	936,488.71	441,184.13	(225,195.42)
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,205,717.40)	100,303.34	9,158.09	(1,114,572.15)
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500- -180- -	Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00
999-21500- -207- -	Due To Other Funds - Landfill	(1,205,896.43)	369,040.15	322,919.01	(1,159,775.29)
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,522,189.64)	644,599.97	724,744.75	(1,602,334.42)
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	153,624.77	721,896.28	(2,871,317.81)
999-21500- -353- -	Due To Other Funds - Waterworks	(4,561,373.35)	641,656.63	654,462.78	(4,574,179.50)
999-21500- -363- -	Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	196,941.43	103,416.35	(373,045.78)

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Fund: 999 County Trustee					
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(130,691.10)	15,762.99	6,553.30	(121,481.41)
999-22200- - - -	Other Deferred Revenue	0.00	18,620.00	18,620.00	0.00
999-28310- - - -	Undistributed Taxes	0.00	17,076.80	17,076.80	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,558.44)	17,076.80	13,626.36	(108.00)
999-29900- - - -	Fee/Commission Account	0.00	96,967.29	96,967.29	0.00
Total		Liabilities	(48,276,834.70)	31,526,110.01	29,040,232.09
Fund Totals: 999 County Trustee			0.00	90,543,702.38	90,543,702.38

(8)

Tax Year: 2023		
Beginning Property Tax Aggregate:	\$9,606,286.00	(+)
Additions:	\$52,408.00	(+)
Increases:	\$297.00	(+)
Total Taxes To Account For:	\$9,658,991.00	(=)
Taxes Collected:	\$9,355,817.18	(+)
Deletions:	\$2,938.00	(+)
Decreases:	\$14,406.98	(+)
Unpaid Taxes:	\$285,828.84	(+)
Bankruptcies:	\$395.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	\$9,658,991.00	(=)
Beginning Public Utility Aggregate:	\$1,250,659.00	(+)
Additions:	\$0.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	\$1,250,659.00	(=)
Taxes Collected:	\$1,229,889.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Public Utilities:	\$20,770.00	(+)
Bankruptcies:	-\$19,094.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	\$1,250,659.00	(=)

Thru Date: 11/07/2024

(9)

Current Taxes

Created By: Judy Conrad

Lauderdale County Trustee
Tax Aggregate Report - Detail

User:
Date/Time:

Judy Conrad
11/7/2024 10:32 AM
Page 1 of 1

Tax Year: 2024

Beginning Property Tax Aggregate:	\$9,653,499.00	(+)
Additions:	\$14,320.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$9,667,819.00</u>	(=)

<u>Taxes Collected:</u>	\$1,322,671.33	(+)
Deletions:	\$326.00	(+)
Decreases:	\$7,519.00	(+)
Unpaid Taxes: Due 2/28/25	\$8,337,302.67	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$9,667,819.00</u>	(=)

Beginning Public Utility Aggregate:	\$0.00	(+)
Additions: will be added in	\$0.00	(+)
Increases: December 2024	\$0.00	(+)
Total Taxes To Account For:	<u>\$0.00</u>	(=)

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:	<u>\$0.00</u>	(=)

Thru Date: 11/07/2024

(10)

AS OF November 4, 2024

NAME OF BANK	CD#	AMOUNT	MATURITY	RATE	
LAUD. CO. BANK	7950	200,000.00	3/9/2025	4.50%	
	7963	\$300,000.00	4/17/2025	4.50%	
	7966	300,000.00	5/1/2025	4.50%	
	7983	102,170.60	6/20/2025	4.50%	
	8299	159,000.00	10/20/2025	4.05%	
	10886	500,000.00	4/30/2025	4.50%	
	11092	125,000.00	3/27/2025	4.50%	
	11182	130,000.00	7/26/2025	4.50%	1816170.60
GATES BANKING A Division of Bank of Crockett	1025350	300,000.00	3/30/2025	4.50%	
	1025374	200,000.00	6/4/2025	4.50% WW	
	1025375	100,000.00	6/6/2025	4.50% WW	
	1025382	100,000.00	6/23/2025	4.50%	
	1025240	300,000.00	9/19/2025	4.25%	
	1025249	79,000.00	10/18/2025	4.05%	
	1025250	118,500.00	10/21/2025	4.05%	
	1025233	125,000.00	9/6/2025	4.25%	
	1025349	35,000.00	3/27/2025	4.50%	
	1025401	50,000.00	7/26/2025	4.50%	1407500.00
BANK OF HALLS	30891	100,000.00	6/23/2025	4.50% WW	
	28045	274,000.00	5/16/2025	4.50%	
	34091	500,000.00	4/19/2025	4.50%	
	31198	100,000.00	6/12/2025	4.50%	
	30856	200,000.00	6/2/2025	4.50% WW	
	33943	275,000.00	9/6/2025	4.25%	
	34424	250,000.00	3/27/2025	4.50%	
	34549	225,000.00	7/26/2025	4.50%	1924000.00
FIRST CITIZENS	6282	205,098.44	5/13/2025	4.05% WW	
	696179	300,000.00	4/28/2025	4.05%	
	697608	200,000.00	10/22/2025	4.05%	
	695610	100,000.00	2/24/2025	4.05%	
	697607	50,000.00	10/22/2025	4.05% WW	
	695609	300,000.00	2/24/2025	4.05%	
	695560	36,000.00	2/17/2025	4.05%	
	695559	250,000.00	2/17/2025	4.05% WW	
	697553	1,000,000.00	10/17/2025	4.05%	
	697555	1,000,000.00	10/17/2025	4.05%	
	697557	1,000,000.00	10/17/2025	4.05%	
	9204958	44,000.00	5/27/2025	4.05%	
	9207533	195,000.00	8/26/2025	4.50%	4680098.44
BANK OF RIPLEY	1189	100,000.00	5/23/2025	4.50% LF	
	6698	300,000.00	6/16/2025	4.50%	
	1187	100,000.00	5/18/2025	4.50%	
	24394	1,081,030.00	6/11/2025	4.50%	
	13753	100,000.00	6/19/2025	4.50% WW	
	13135	50,000.00	4/8/2025	4.00% WW	
	13045	452,531.37	12/28/2024	4.00%	
	13068	400,000.00	1/13/2025	4.00% LF	
	13830	200,000.00	8/8/2025	4.50%	
	13067	400,000.00	1/13/2025	4.00% LIBR	
	13069	750,053.42	1/9/2025	4.00%	
	13044	500,089.04	1/3/2025	4.00% LF	
	13754	100,000.00	6/25/2025	4.50% FS	
	13149	195,000.00	4/21/2025	4.00%	
	12901	150,000.00	7/10/2025	4.50% WW	
	12902	1,000,000.00	7/16/2025	4.50%	
	12903	1,000,000.00	7/16/2025	4.50%	
	12904	1,000,000.00	7/16/2025	4.50%	
	12905	1,000,000.00	7/16/2025	4.50%	
	12906	1,000,000.00	7/16/2025	4.50%	
	13752	2,000,000.00	6/27/2025	4.50%	
	13751	2,000,000.00	6/27/2025	4.50%	
	13684	1,200,000.00	5/14/2025	4.50% WW	15,078,703.83
BANK TENNESSEE	5447	275,842.83	9/7/2025	4.70%	
	5520	1,614,477.37	5/3/2025	4.85%	
	5000152	1,039,999.99	1/19/2025	4.85%	
	5000150	1,039,999.99	1/19/2025	4.85%	
	5000156	1,039,999.99	1/19/2025	4.85%	
	5000151	1,039,999.99	1/19/2025	4.85%	
TOTAL CD'S					6050320.16 30956793.03

11-4-24
Judy Conrad
Trustee

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 2024 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

For more information about your eligibility for property tax relief and a comprehensive list of eligibility requirements, please visit our website.

2024
PROPERTY TAX RELIEF PROGRAM

ELDERLY HOMEOWNERS

DISABLED HOMEOWNERS

Who can apply?

DISABLED VETERAN HOMEOWNERS

WIDOW(ER) OF DISABLED VETERAN HOMEOWNERS

Comptroller of the Treasury Authorization No. 307222, 18,000 Copies. This document was promulgated at a cost of \$0.14 per copy, June 2024.

(12)

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

ELIGIBILITY REQUIREMENTS

ELDERLY

- You must be 65 on or before 12/31/2024.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$36,370	Maximum 2023 income of the applicant, spouse, co-owner, and resident remainder
\$31,800	Maximum market value on which tax relief is calculated

DISABLED

- You must be disabled on or before 12/31/2024.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$36,370	Maximum 2023 income of the applicant, spouse, co-owner, and resident remainder
\$31,800	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 2024 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:
 - You must be rated totally and permanently disabled from a service-connected disability on or before 12/31/2024.
 - You must have a service-connected disability which resulted in paraplegia or permanent paralysis of both legs and lower body resulting from traumatic injury or disease to the spinal cord or brain; or loss, or loss of use, of two or more limbs, or legal blindness.
- You must have a 100 percent total and permanent disability rating from being a prisoner of war.

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

WIDOW(ER) OF DISABLED VETERAN

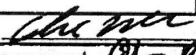
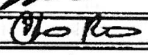
- You must own your home and use it as your primary residence.
- You must complete a 2024 F-16S. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must provide a copy of your spouse's death certificate and provide a form of 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.

\$175,000	Maximum market value on which tax relief is calculated
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(13)

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)

Maurice Gaines Jr, County Mayor, read the Trustee Quarterly Report Ending 9/30/2024 in the absence of Judy Conrad, LC Trustee.

GP 11 10/23/2024	AL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
To establish the 24-25 Pre K Budget			
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
46515		\$951,815.18	
73400-105	Supervisor/Director		\$23,953.00
73400-116	Teachers		\$425,168.00
73400-163	Educational Assistants		\$215,000.00
73400-201	Social Security		\$41,000.00
73400-204	State Pensions		\$38,000.00
73400-207	Medical Insurance		\$157,000.00
73400-212	Employer Medicare		\$9,600.00
73400-355	Travel		\$1,000.00
73400-422	Food Supplies		\$24,300.00
73400-429	Instructional Supplies/Materials		\$10,000.00
73400-499	Other Supplies/Materials		\$4,294.18
73400-524	Inservice/Staff Development		\$1,000.00
73400-599	Other Chargers		\$1,500.00
	TOTAL	\$951,815.18	\$951,815.18
Prepared by			
Board of Ed approval			
County Commission approval			
Accounting entry			
Reviewed by			

Motion was made by Commissioner R. Harris to approve the School Budget Amendments.

Motion was seconded by Commissioner T. Sanders and upon roll call vote was unanimously approved with a vote of 21 Yes, 0 No, and 2 Absent.

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
November 18, 2024

FUND 101-County General			
No.	Function	Object Description	
			(-) Debit (+) Credit
1	51800 -502	County Buildings-Bldg/Contents Insurance	5,260
	39000	Reserves	5,260
2	53330 -105	Mental Health Drug Court-Supervisor/Director	4,008
	53330 -130	Mental Health Drug Court-Social Worker	37,336
	53330 -169	Mental Health Drug Court-Part-Time	16,672
	53330 -189	Mental Health Drug Court-Other Salary/Wages	14,250
	53330 -201	Mental Health Drug Court-Social Security	4,496
	53330 -204	Mental Health Drug Court-Retirement	2,513
	53330 -205	Mental Health Drug Court-Employee/Dep. Ins.	8,144
	53330 -212	Mental Health Drug Court-Medicare	1,051
	53330 -307	Mental Health Drug Court-Communications	1,728
	53330 -310	Mental Health Drug Court-Contracts w/Other Public Agencies	4,500
	53330 -349	Mental Health Drug Court-Printing and Forms	1,500
	53330 -351	Mental Health Drug Court-Rentals	6,600
	53330 -355	Mental Health Drug Court-Travel	11,182
	53330 -435	Mental Health Drug Court-Office Supplies	4,486
	53330 -452	Mental Health Drug Court-Utilities/Internet	6,000
	53330 -499	Mental Health Drug Court-Other Supplies/Material	3,500
	53330 -513	Mental Health Drug Court-Workers Comp. Ins.	34
	53330 -599	Mental Health Drug Court-Other Charges	15,000
	46220	Drug Control Grants	143,000
3	54110 -140	Sheriff SRO-Salary Supplement(all are listed under Sheriff)	5,600
	46210	Law Enforcement Training Program/ <i>State paid-3rd round</i>	5,600
4	54240 -106	Sheriff/SRO-Deputies	2,184
	54240 -108	Sheriff/SRO-Investigators	2,535
	54240 -355	Sheriff/SRO-Travel	3,400
	54240 -425	Sheriff/SRO-Gasoline	4,000
	54240 -716	Sheriff/SRO-Law Enforcement Equipment	23,938
	46240	School Resource Officer Grants/ <i>Received \$525,000</i>	28,057
5	58400 -506	Other Charges-Liability Insurance	6,171
	39000	Reserves	6,171
6	58839 -711	ARP/Health Dept Reno-Furniture & Fixtures	50,000
	47409	ARP/Health Dept Renovations	50,000
Grand Total Fund 101			242,088 242,088

Motion was made by Commissioner J. Pursell to approve the Budget Amendments for Fund 101.

Motion was seconded by Commissioner M. Ballard and upon roll call votes was unanimously approved with a vote of 21 Yes, 0 No, and 2 Absent.

Permits October 2024

Total Permits: 3 1-Mobile Home 2-Shed/Storage

Total: \$433.00

Respectfully Submitted,

Paul Hankins

Lauderdale County Building Permits

Motion was made by Commissioner K. Jordon to approve the Building Permits Report.

Motion was seconded by Commissioner E. Smith and was unanimously approved.

OTHER BUSINESS

Maurice Gaines, County Mayor, announced Open House at the
Lauderdale County Clerk's Office on December 18, 2024 at 1pm – 3pm.

With no further business to discuss, Motion was made by Commissioner J. Pursell to adjourn until the next scheduled meeting. Motion was seconded by Commissioner R. Harris and was unanimously approved.