

OCTOBER 16, 2023

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 October, on the 16th day of said month, and year OF OUR LORD TWO THOUSAND TWENTY THREE, present and presiding Maurice Gaines, County Mayor, Linda Summar, County Clerk, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Sherry Jones, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Mary Moore, Eugene Pugh, Todd Rankin, Erin Smith, Dan Ungerecht Jr. and Susan Worlds.

APPROVAL OF MINUTES

Motion was made by Commissioner D. Connell to approve the minutes of the September 11, 2023 Commission Meeting. Motion was seconded by Commissioner S. Worlds and approved.



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

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

RESOLUTION No. 10-23-1

- WHEREAS, There were 197 domestic violence reports to law enforcement in Lauderdale County in 2022; and
- WHEREAS, 37% of all crimes against persons reported to law enforcement in Lauderdale County involved some form of domestic or sexual violence; and
- WHEREAS, Eight individuals lost their lives to domestic violence in West Tennessee in 2022; and
- WHEREAS, Domestic violence can include verbal, emotional, financial, and physical abuse, as well as confinement, intimidation, isolation, and threats; and
- WHEREAS, Abuse of a family member can have a long-term damaging impact on survivors and their children that impacts family, friends, and the community-at-large; and
- WHEREAS, Families are indispensable to a stable society and should be a place of support to instill responsibility and values in the next generation; and
- WHEREAS, The survivors of domestic violence should have help to find the compassion, comfort, and healing they need, and domestic abusers should be held fully accountable for their crimes against persons and the community; and
- WHEREAS, WRAP offers trauma-informed support and vital resources to empower survivors and their families, spanning across 19 counties in West Tennessee, fostering safety and recovery, including Lauderdale; and,
- WHEREAS, The impact on individuals and society is substantial. As a community, we hold both a civic and moral responsibility to proactively prevent domestic violence, confront its devastating repercussions, and prioritize its elimination from our community.

NOW, THEREFORE, in recognition of the important work being done by our community to prevent domestic violence, support survivors of domestic violence, and hold perpetrators of such violence accountable for their crimes against the community, I, MAURICE GAINES, MAYOR AND THE LAUDERDALE COUNTY COMMISSION OF LAUDERDALE COUNTY, TN DO HEREBY PROCLAIM OCTOBER AS

Domestic Violence Awareness Month

and urge all citizens to become aware of this destructive force in our society and to become part of the efforts to build safe, stable, nurturing relationships and families.

IN WITNESS WHEREOF, WE HEREUNTO SET OUR HANDS AND CAUSE THE SEAL OF LAUDERDALE COUNTY, TO BE AFFIXED THIS THE 16TH DAY OF OCTOBER 2023.

ATTEST:

Maurice Gaines, Jr.
Lauderdale County Mayor



Linda Summar
Lauderdale County Clerk



Motion was made by Commissioner R. Harris to approve Resolution No. 10-23-1. Motion was seconded by Commissioner K. Jordon and unanimously approved.

REQUEST TO APPLY/RECEIVE LIBRARY TECH GRANT

Request was made to Apply and Receive the Library Tech Grant of approximately \$16,000. Motion was made by Commissioner K. Jordon to approve the above request. Motion was seconded by E. Smith and was unanimously approved.

APPOINTMENT TO MENTAL HEALTH COURT JUDICIAL COMMISSIONER

Rebecca Mills, Attorney at Law, was appointed as the Mental Health Court Judicial Commissioner.

Motion was made by Commissioner K. Jordon to approve the above appointment. Motion was seconded by Commissioner S. Jones and was unanimously approved.



JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

100 COURT SQUARE

Ripley, TN 38063

October 6, 2023

Lauderdale County Commissioners:

OVERVIEW OF Quarterly Report:

This report includes each fund/Department with the beginning and ending balances for 2023-2024(July 1, 2023 ending September 30, 2023). 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		11,559,461.69
Investments		30,123,983.70
Accounts Receivables		2,787.00 (Outstanding Tax Relief payments)
Total ASSETS	\$	41,686,832.39

Following Report: TRIAL BALANCE -September 30, 2023

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

CURRENT LIST OF CERTIFICATES OF DEPOSIT

I have attached a list of current C.D.'s with due dates and rate of interest.

2022 Unpaid Taxes Report

As of September 30, 2023, Real Property taxes unpaid are \$383,536.84(minus bankruptcies \$605.00), unpaid Public Utilities are \$42,772.00 which are two accounts, totaling \$425,703.84. Each property delinquent will receive a delinquent stamp on their 2023 County Tax notice alerting tax payers they are past due.

TAX RELIEF FOR 2023-2024

Income Limit is \$33,460.00. Maximum payment for this year is \$150.00 which is a decrease of \$40.00. Disabled Veterans and widow(er) of Veteran maximum market value on which tax relief is calculated stayed the same \$175,000.00. This is a State Funded Program and County is reimbursed.

Records input in our system for 2023-2024 will be 593 tax payers to receive tax relief already approved, totaling \$113,345.00. This does not include tax payers that will sign up for program as new applicants.

2023-2024 TAX ROLL

Our 2023-2024 Tax Roll will be \$9,606,286.00. Our Public Utilities (barges, over/road trucks, Electric Companies, etc.) will be added to tax Roll in December, 2023. We will, at that time, mail those tax notices.

It is my pleasure and honor to serve as your Trustee for Lauderdale County. I look forward to serving the next three years.

Judy Conrad

Lauderdale County Trustee

Dept Description	Beginning Balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers Out	Commissions	Ending Balance
101 General	-13,311,576.99	-4,450.28	-1,646,994.08	0.00	3,123,128.45	0.00	7,498.89	-11,832,394.01
114 Law Library	-2,649.58	0.00	-324.97	0.00	0.00	0.00	3.25	-2,971.30
122 Drug Fund	-155,249.67	0.00	-2,776.74	0.00	72,643.16	0.00	0.00	-85,383.25
126 Old De Acct - Do Not Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
127 Other General Government Special Revenue	-3,824,910.01	0.00	-2,324.84	0.00	329,116.39	0.00	0.00	-3,498,118.46
131 Highway/Public Works	-3,213,771.28	-456.93	-1,210,911.85	0.00	1,570,098.02	0.00	6,896.85	-2,748,145.19
141 General Purpose School	-13,370,190.56	-1,553.63	-7,058,808.47	0.00	8,843,781.91	0.00	22,886.37	-11,563,884.38
142 School Federal Projects	-653,998.25	0.00	-1,510,930.97	0.00	1,649,769.36	0.00	0.00	-515,159.86
143 Central Cafeteria	-704,765.96	0.00	-310,080.24	0.00	549,876.11	0.00	0.00	-464,970.09
147 School Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151 General Debt Service	-1,140,415.16	-13.06	-6,658.90	0.00	76,072.38	0.00	25.48	-1,070,989.26
171 Capital Outlay	0.00	0.00	-19,499.69	0.00	19,499.69	0.00	0.00	0.00
172 Community Development/Industrial Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177 Education Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Template Name: LGC
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Lauderdale County Trustee
YTD RDB Report
Thru September 2023

User: Judy Conrad
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Page 1 of 4

Template Name: Created By:	Lauderdale County Trustee YTD RDB Report Thru September 2023				User: Date/Time:	Judy Conrad 10/6/2023 10:05 AM Page 2 of 4		
178	THDA HOME GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
179	CDIG-NDR	0.00	-364,768.26	0.00	364,768.26	0.00	0.00	0.00
180	CDIG-AMBULANCE	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
207	Landfill	-1,012,699.18	-156.71	-195,018.82	0.00	229,921.24	134.07	-977,819.40
301	Not Valid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	City Sales Tax	-1,384,534.29	0.00	-438,540.19	0.00	379,486.72	4,385.41	-1,439,202.35
352	3/4 Cent Sales Tax	-2,071,422.07	0.00	-434,625.18	0.00	0.00	4,346.26	-2,501,700.99
353	Waterworks	-4,174,820.22	0.00	-503,997.84	0.00	421,589.20	34.63	-4,257,194.23
359	Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	25th Judiciary Task Force	-447,722.29	0.00	-44,204.90	0.00	102,944.15	0.00	-588,983.04
364	District Attorney	-152,446.56	0.00	-3,853.92	0.00	16,375.41	0.00	-139,925.07
22200	Other Deferred Revenue	0.00	0.00	-954.14	0.00	954.14	0.00	0.00
24490	Other Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28310	Undistributed Taxes	0.00	-6,630.61	6,630.61	0.00	0.00	0.00	0.00

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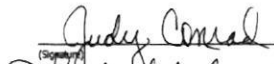

Template Name: Created By:	Lauderdale County Trustee YTD RDB Report Thru September 2023				User: Date/Time:	Judy Conrad 10/6/2023 10:05 AM Page 3 of 4		
28311	Undistributed Taxes Paid in Advance	-3,972.26	13,261.22	-9,288.96	0.00	0.00	0.00	0.00
29900	Fee/Commission Account	0.00	0.00	46,219.70	0.00	0.00	-46,211.21	8.49
		-45,825,144.33	0.00	-13,711,712.65	0.00	17,850,024.59	0.00	-41,686,832.39

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Template Name: Created By:	Lauderdale County Trustee YTD RDB Report Thru September 2023				User: Date/Time:	Judy Conrad 10/6/2023 10:05 AM Page 4 of 4		
Summary Of Assets								
		Beginning Balance		Ending Balance				
11120	Cash On Hand	600.00		600.00				
11130	Cash in Bank	15,699,686.19		11,559,461.69				
11300	Investments	30,121,711.14		30,123,983.70				
11405	Credit Card Receivable	0.00		0.00				
11410	Accounts Receivable	3,167.00		2,787.00				
14310	Undistributed Warrants	0.00		0.00				
14320	Outstanding Warrants	0.00		0.00				
		45,825,144.33		41,686,832.39				

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This Report is Submitted in Accordance With Requirements of Section 5-9-505, And/Cr 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 2023.


 (Signature)

 (Title)

10/6/2023
 (Date)

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Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120	Cash On Hand	600.00	3,183,146.43	3,183,146.43	600.00
999-11130	Cash In Bank - Bank Of Ripley	10,666,814.45	14,482,720.20	17,922,475.56	7,227,059.09
999-11130	Cash In Bank - Bank Of Halls	14,943.18	852.01	849.47	14,945.72
999-11130	Cash In Bank - Lauderdale Co Bank #1	11,363.84	15,600.56	0.00	26,964.40
999-11130	Cash In Bank - Gates Bank	6,241.76	224.61	0.72	6,465.65
999-11130	Cash In Bank - First Citizens National Bank	25,392.95	10,515.42	0.00	35,908.37
999-11130	Cash In Bank - BOR - American Rescue Plan	3,824,910.01	2,324.84	329,116.39	3,498,118.46
999-11130	Cash In Bank - Board Of Education- 141	200,000.00	3,026,409.97	3,026,409.97	200,000.00
999-11130	Cash In Bank - Board Of Education- 142	500,000.00	930,573.41	1,230,573.41	100,000.00
999-11130	Cash In Bank - Board Of Education 143	100,000.00	303,478.89	303,478.89	100,000.00
999-11130	Cash In Bank - Highway	100,000.00	1,635,175.22	1,635,175.22	100,000.00
999-11130	Cash In Bank - Mayor	200,000.00	4,382,266.88	4,382,266.88	200,000.00
999-11130	Cash In Bank - Water	50,000.00	463,894.33	463,894.33	50,000.00
999-11300	Investments - Bank Of Halls Investments	1,699,000.00	0.00	0.00	1,699,000.00
999-11300	Investments - Bank Of Ripley Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300	Investments - Bank Tennessee Investments	5,813,578.00	3,532.83	0.00	5,817,510.83
999-11300	Investments - First Citizens Bank Investment	4,485,098.44	0.00	0.00	4,485,098.44
999-11300	Investments - Gates Bank Investments	1,357,500.00	0.00	0.00	1,357,500.00
999-11300	Investments - Lauderdale Co Bank - Investmen	1,687,430.87	0.00	1,260.27	1,686,170.60
999-11405	Credit Card Receivable	0.00	2,725.00	2,725.00	0.00
999-11410	Accounts Receivable	3,167.00	0.00	380.00	2,787.00
999-14310	Undistributed Warrants	0.00	6,889,259.21	6,889,259.21	0.00
	Total	Assets 45,825,144.33	35,312,699.81	39,451,011.75	41,686,832.39
999-21500	Due To Other Funds - General	(13,311,576.99)	3,184,514.48	1,705,331.50	(11,832,394.01)
999-21500	Due To Other Funds - Law Library	(2,649.58)	3.25	324.97	(2,971.30)
999-21500	Due To Other Funds - Drug Fund	(155,249.67)	72,644.74	2,778.32	(85,383.25)
999-21500	Due To Other Funds - Other General Government Special	(3,824,910.01)	329,124.25	2,332.70	(3,498,118.46)
999-21500	Due To Other Funds - Highway/Public Works	(3,213,771.28)	1,691,724.20	1,226,098.11	(2,748,145.19)
999-21500	Due To Other Funds - General Purpose School	(13,370,190.56)	8,889,235.69	7,082,929.51	(11,568,994.38)
999-21500	Due To Other Funds - School Federal Projects	(653,998.25)	2,641,524.28	2,502,685.89	(515,159.86)
999-21500	Due To Other Funds - Central Cafeteria	(704,765.96)	549,876.11	310,080.24	(464,970.09)
999-21500	Due To Other Funds - General Debt Service	(1,140,415.16)	76,098.75	6,672.85	(1,070,989.26)
999-21500	Due To Other Funds - Capital Outlay	0.00	19,499.69	19,499.69	0.00
999-21500	Due To Other Funds - CDBG-NDR	0.00	364,768.26	364,768.26	0.00
999-21500	Due To Other Funds - Landfill	(1,012,699.18)	231,692.65	196,812.87	(977,819.40)
999-21500	Due To Other Funds - City Sales Tax	(1,384,534.29)	383,872.13	438,540.19	(1,439,202.35)
999-21500	Due To Other Funds - 3/4 Cent Sales Tax	(2,071,422.07)	4,346.26	434,625.18	(2,501,700.99)
999-21500	Due To Other Funds - Waterworks	(4,174,820.22)	446,359.73	528,733.74	(4,257,194.23)
999-21500	Due To Other Funds - 25th Judiciary Task Force	(847,722.29)	103,486.03	44,746.78	(588,983.04)

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Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500	Due To Other Funds - District Attorney	(152,446.56)	16,375.41	3,853.92	(139,925.07)
999-22200	Other Deferred Revenue	0.00	954.14	954.14	0.00
999-22200	Other Deferred Revenue - County Trustee	0.00	513.14	513.14	0.00
999-28310	Undistributed Taxes	0.00	13,261.22	13,261.22	0.00
999-28311	Undistributed Taxes Paid In Advance - County Trustee	(3,972.26)	13,261.22	9,288.96	0.00
999-29900	Fee/Commission Account	0.00	46,237.01	46,228.52	8.49
	Total	Liabilities (45,825,144.33)	19,079,372.64	14,941,060.70	(41,686,832.39)
Fund Totals: 999	County Trustee	0.00	54,392,072.45	54,392,072.45	0.00

10-6-23
 Judy Conrad
 Lauderdale County
 Trustee

As of October 6, 2023

WW- Water Dept.
 LF - Landfill
 FS- Food Service
 Libr- Library

NAME OF BANK	CD#	AMOUNT	MATURITY	RATE	
LAUD. CO. BANK	7950	200,000.00	3/9/2024	4.00%	
	7983	\$300,000.00	4/17/2024	4.00%	
	7986	300,000.00	5/1/2024	4.00%	
	7983	102,170.80	8/20/2024	4.00%	
	8299	159,000.00	10/20/2023	1.25%	
	10886	500,000.00	4/30/2024	4.00%	
	11092	125,000.00	3/27/2024	4.00%	
					1688170.60
GATES BANKING (Now Bank of Crockett)	20500	300,000.00	3/30/2024	4.00%	
	19174	200,000.00	6/4/2024	4.00% WW	
	19175	100,000.00	6/6/2024	4.00% WW	
	19184	100,000.00	6/23/2024	4.00%	
	1025240	300,000.00	8/19/2024	4.00%	
	20389	79,000.00	10/16/2023	0.85%	
	20381	118,500.00	10/21/2023	0.85%	
	1025233	125,000.00	8/6/2024	4.00%	
22829	35,000.00	3/27/2024	4.00%		
					1357900.00
BANK OF HALLS	30891	100,000.00	6/23/2024	4.00% WW	
	28045	274,000.00	5/16/2024	4.00%	
	34091	500,000.00	4/16/2024	4.00%	
	31188	100,000.00	8/12/2024	4.00%	
	30856	200,000.00	6/2/2024	4.00% WW	
	33843	275,000.00	8/6/2024	4.00%	
	34424	250,000.00	3/27/2024	4.00%	
					1699000.00
FIRST CITIZENS	6282	205,098.44	4/13/2024	4.05% WW	
	696179	300,000.00	3/28/2024	4.05%	
	697608	200,000.00	8/22/2024	4.05%	
	695610	100,000.00	1/24/2024	3.05%	
	697907	50,000.00	8/22/2024	4.05% WW	
	695609	300,000.00	1/24/2024	3.05%	
	695690	36,000.00	1/17/2024	3.05%	
	695559	250,000.00	1/17/2024	3.05% WW	
	697583	1,000,000.00	9/17/2024	4.05%	
	697585	1,000,000.00	9/17/2024	4.05%	
	697557	1,000,000.00	9/17/2024	4.05%	
8204958	44,000.00	4/27/2024	4.05%		
					4485088.44
BANK OF RIPLEY	1189	100,000.00	5/23/2024	4.00% LF	
	6898	300,000.00	6/16/2024	4.00%	
	1187	100,000.00	5/18/2024	4.00%	
	24384	1,081,030.00	6/11/2024	4.00%	
	13753	100,000.00	6/19/2024	4.00% WW	
	13135	50,000.00	4/8/2024	4.00% WW	
	13045	452,531.37	12/28/2023	2.00%	
	13088	400,000.00	1/13/2024	2.00% LF	
	11712	200,000.00	8/8/2024	4.00%	
	13087	400,000.00	1/13/2024	2.00% LIBR	
	13089	750,053.42	1/8/2024	2.00%	
	13044	500,088.04	1/3/2024	2.00% LF	
	13754	100,000.00	6/25/2024	4.00% FS	
	13149	195,000.00	4/21/2024	4.00%	
	12901	150,000.00	7/10/2024	4.00% WW	
	12902	1,000,000.00	7/16/2024	4.00%	
	12903	1,000,000.00	7/16/2024	4.00%	
	12904	1,000,000.00	7/16/2024	4.00%	
	12905	1,000,000.00	7/16/2024	4.00%	
	12906	1,000,000.00	7/16/2024	4.00%	
13752	2,000,000.00	6/27/2024	4.00%		
13751	2,000,000.00	6/27/2024	4.00%		
13684	1,200,000.00	5/14/2024	4.00% WW		
					15,078,703.63
BANK TENNESSEE	5447	265,224.84	9/7/2024	4.00%	
	5520	1,552,286.19	5/3/2024	4.00%	
	5000152	1,000,000.00	1/19/2024	4.00%	
	5000150	1,000,000.00	1/19/2024	4.00%	
	5000156	1,000,000.00	1/19/2024	4.00%	
	5000151	1,000,000.00	1/19/2024	4.00%	
TOTAL CD'S					5817510.83 30123983.70

2022 Un Paid Taxes

Tax Year: 2022		
Beginning Property Tax Aggregate:	\$9,741,488.00	(+)
Additions:	\$25,300.00	(+)
Increases:	\$1,617.00	(+)
Total Taxes To Account For:	<u>\$9,768,405.00</u>	(=)
Taxes Collected:	\$9,373,688.16	(+)
Deletions:	\$4,006.00	(+)
Decreases:	\$7,174.00	(+)
Unpaid Taxes:	<u>\$383,536.84</u>	(+)
Bankruptcies:	— \$605.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$9,768,405.00</u>	(=)
Beginning Public Utility Aggregate:	\$1,545,144.00	(+)
Additions:	\$0.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$1,545,144.00</u>	(=)
Taxes Collected:	\$1,502,372.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Public Utilities:	<u>\$42,772.00</u>	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	<u>\$1,545,144.00</u>	(=)

Thru Date: 09/30/2023

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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 2023 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.

<https://tncot.cc/taxrelief>

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

Comptroller of the Treasury Authorization No. 2022-18,000 Copies This document was computerized at a cost of \$0.10 per copy June 2023

2023 PROPERTY TAX RELIEF PROGRAM

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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 or older before 12/31/2023.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$33,460 Maximum 2022 income of the applicant, spouse, co-owner, and resident remainder

\$30,900 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 2023 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 12/31/2023.
 - 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

DISABLED

- You must be disabled on or before 12/31/2023.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$33,460 Maximum 2022 income of the applicant, spouse, co-owner, and resident remainder

\$30,900 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 2023 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

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 2023 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.

[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



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Nashville TN 37243



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2023 PROPERTY TAX RELIEF PROGRAM



ELDERLY HOMEOWNERS

DISABLED HOMEOWNERS

Who can apply?

DISABLED VETERAN HOMEOWNERS

WIDOWERS OF DISABLED VETERAN HOMEOWNERS



Created By: Belinda Wright

Lauderdale County Trustee
Tax Aggregate Report - Detail

User: Belinda Wright
Date/Time: 9/22/2023 10:26 AM
Page 1 of 1

Tax Year: 2023

Beginning Property Tax Aggregate:	\$9,606,286.00	(+)
Additions:	\$0.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$9,606,286.00</u>	(=)
Taxes Collected:	\$0.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Taxes:	\$9,606,286.00	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$9,606,286.00</u>	(=)

Beginning Public Utility Aggregate:	\$0.00	(+)
Additions:	\$0.00	(+)
Increases:	\$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>	(=)

(To be added to Tax Roll in December, 2023)

Thru Date: 12/31/9999

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Judy Conrad, County Trustee, read the Quarterly Financial Report ending 9/30/2023.

GP 10	9/12/2023	GENERAL PURPOSE SCHOOL FUNDS	
		SY 2023-2024	
		07/01/23-06/30/24	
The amendment records an award from the state of a Public School Security grant.			
The funds will be used for metal detectors, cameras, access point security & for rekeying several schools.			
ACCOUNT NUMBER		DESCRIPTION	REVENUE EXPENDITURE
	141		
	46980- -SSEC	Other State Grants	\$133,012.08
	72130-790- -SSEC	Other Equipment	\$35,000.00
	72210-307- -SSEC	Communication	40,000.00
	72620-701- -SSEC	Administration Equipment	23,000.00
	72620-790- -SSEC	Other Equipment	35,012.08
		TOTAL	\$133,012.08 \$133,012.08
Prepared by	<i>Jack Sullivan</i>		
Board of Ed approval	<i>Jack Sullivan</i>		
County Commission approval			
Accounting entry			
Reviewed by			

GP 11	10/2/2023	GENERAL PURPOSE SCHOOL FUNDS	
		SY 2023-2024	
		07/01/23-06/30/24	
This amendment budgets funds for instructional coaches for SY 2023-2024. This is a new account added to the chart of accounts for this school year.			
ACCOUNT NUMBER		DESCRIPTION	INCREASE DECREASE
	141		
	71100-172	Instructional Coach/s	\$61,700.00
	71100-116	Teachers	\$61,700.00
		TOTAL	\$61,700.00 \$61,700.00
Prepared by	<i>Jack Sullivan</i>		
Board of Ed approval	<i>Jack Sullivan</i>		
County Commission approval			
Accounting entry			
Reviewed by			

GP 12	10/2/2023	GENERAL PURPOSE SCHOOL FUNDS	
		SY 2023-2024	
		07/01/23-09/30/23	
This amendment budgets the funding for the Transitions to Work grant for the period 7/1/2023-through 9/30/2023.			
ACCOUNT NUMBER		DESCRIPTION	REVENUE EXPENDITURES
	141		
	46590- -TSW	Other State Grants	\$17,200.00
	71200-189- -TSW	Other Salaries & Wages	\$11,250.00
	71200-201- -TSW	Social Security	698.00
	71200-204- -TSW	State Retirement	450.00
	71200-207- -TSW	Medical Insurance	4,638.00
	71200-212- -TSW	Employer Medicare	164.00
		TOTAL	\$17,200.00 \$17,200.00
Prepared by	<i>Jack Sullivan</i>		
Board of Ed approval	<i>Jack Sullivan</i>		
County Commission approval			
Accounting entry			
Reviewed by			

GP 13 10/3/2023	GENERAL PURPOSE SCHOOL FUNDS		
	Innovative Schools Model Grant		
	7/1/2023-6/30/2024		
	SY 2023-2024		

This amendment budgets the Innovative School Models grant for SY 2023-2024.
The focus of the grant is to graduate every high school student ready for college or a career.
The grant is funded by the state of Tennessee. The original ISM grant was received in May 2023.

ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
46790- -ISM	Other Vocational	\$2,972,772.89	
71100-189- -ISM	Other Salaries & Wages		\$10,000.00
71100-201- -ISM	Social Security		620.00
71100-204- -ISM	State Retirement		869.00
71100-212- -ISM	Employer Medicare		145.00
71100-356- -ISM	Tuition		22,500.00
71100-429- -ISM	Instructional Supplies & Materials		45,904.00
71100-471- -ISM	Software		8,500.00
71100-722- -ISM	Regular Instruction Equipment		157,264.00
71300-189- -ISM	Other Salaries & Wages		20,000.00
71300-201- -ISM	Social Security		1,240.00
71300-204- -ISM	State Retirement		1,738.00
71300-212- -ISM	Employer Medicare		290.00
71300-429- -ISM-C	Instructional Supplies & Materials		12,500.00
71300-471- -ISM	Software		323,973.00
71300-499- -ISM	Other Supplies & Materials		30,000.00
71300-599- -ISM	Other Charges		1,299,342.89
71300-730- -ISM	Vocational Instruction Equipment		821,922.00
72230-355- -ISM	Travel		10,000.00
72710-412- -ISM	Diesel Fuel		10,000.00
72710-425- -ISM	Gasoline		4,000.00
72710-729- -ISM	Transportation Equipment		121,965.00
76100-189- -ISM	Other Salaries & Wages		35,000.00
76100-707- -ISM	Capital Outlay-Building Improvements		35,000.00
TOTAL		\$2,972,772.89	\$2,972,772.89

Prepared by *Reed Smith*
Board of Ed approval *David James*
Accounting entry
Reviewed by

GP 14 10/5/2023	GENERAL PURPOSE SCHOOL FUNDS		
	Transitions to Work Grant		
	10/1/2023-9/30/2024		
	SY 2023-2024		
This amendment records the award of the Transitions to Work grant for FY 24. It is funded by the Tennessee Department of Health. SpEd director Melinda Hutcherson manages the program.			
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
46590- -TSW	Other State Education Funds	\$123,000.00	
71200-189- -TSW	Other Salaries & Wages		\$88,000.00
71200-201- -TSW	Social Security		5,456.00
71200-204- -TSW	State Retirement		3,520.00
71200-207- -TSW	Medical Insurance		24,748.00
71200-212- -TSW	Employer Medicare		1,276.00
	TOTAL	\$123,000.00	\$123,000.00
Prepared by	<i>Rick Smith</i>		
Board of Ed approval	<i>[Signature]</i>		
Accounting entry			
Reviewed by			

Motion was made by Commissioner K. Jordon to approve the School Budget Amendments.

Motion was seconded by Commissioner D. Ungerecht and upon roll call vote was unanimously approved.

**RESOLUTION TO TRANSFER FUNDS FROM GENERAL PURPOSE SCHOOL FUNDS TO FEDERAL
PROJECTS FUND FOR FISCAL YEAR ENDING JUNE 30, 2024**

RESOLUTION 10-23-2

WHEREAS, Federal Projects grants operate on a reimbursement basis and funds are requested from the State of Tennessee by Lauderdale County School District for non-payroll expenditures on a monthly basis, and,

WHEREAS, the Federal Projects Fund operates with a cash deficit at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee; and,

WHEREAS, Government Auditing Standards consider a cash deficit in any fund to be a significant deficiency in internal control; and,

WHEREAS, Lauderdale County School District does not desire to operate any fund with a cash deficit.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Lauderdale County School District, a school district in Tennessee, meeting in regular session this 5th day of October, 2023 and by the County Commission of Lauderdale County, a county in Tennessee, meeting in regular session on this 16th day of October, 2023, that:

SECTION 1. The General Purpose School Fund shall transfer \$ 500,000.00 to the Federal Projects Fund on October 17, 2023.

SECTION 2. The \$ 500,000.00 transfer shall remain in the Federal Projects Fund as committed fund balance from the General Purpose School Fund and may be repaid at any time as noted in a resolution passed by the Board of Education and County Commission.

SECTION 3. This resolution will take effect on 5th day of October 2023. The Secretary of the Board of Education shall include this Resolution in the minutes of the Lauderdale County School District. The County Clerk shall include this Resolution in the minutes of Lauderdale County.

Adopted this 10/5/2023

APPROVED:


Chairman of the Board of Education

ATTEST:


Secretary of the Board of Education

Motion was made by Commissioner G. Edwards to approve Resolution 10-23-2. Motion was seconded by Commissioner D. Connell and upon roll call vote was unanimously approved.

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
 October 16, 2023

FUND 101-County General					
No.	Function	Object	Description	Decrease	Increase
1	53330	-312	Drug Court-Contracted Services		22,000
	39000		Reserves- <i>Counties Match</i>	22,000	
2	55160	-162	State Health Grant-Clerical Personnel		1,530
	55160	-163	State Health Grant-Educational Assistants	1,530	
3	56500	-599	Library-Other Charges/ <i>Balance of Financial Literacy Grant-last year</i>		4,350
	56500	-711	Library-Furniture & Fixtures/ <i>Balance of E. Barfield Request</i>		8,340
	39000		Reserves	12,690	
	58400	-719	Library- Office Equipment / <i>Tech Grant</i>		7,116
	46190		Other General Government Grants	3,558	
	39000		Reserves- <i>Counties Match</i>	3,558	
Grand Total Fund 101				43,336	43,336

Motion was made by Commissioner D. Ungerecht to approve the Budget Amendments of Fund 101. Motion was seconded by Commissioner E. Smith and upon roll call vote was unanimously approved.

Permits September 2023

Total Permits: 5

Total \$433.00

Mobile Home: 1 Shop/Storage: 3 Agri (No charge): 1

Respectfully Submitted,

Paul Hankins
 Permit Writer

Motion was made by Commissioner J. Henson to approve the Building Permits. Motion was seconded by Commissioner G. Edwards and was unanimously approved.

OTHER BUSINESS

Brian Kelley, Lauderdale County Sheriff, informed the commission the new courtroom at the Lauderdale County Justice Center is eighty percent completed. Chancery Court and Mental Health Court will begin session in the new courtroom on November 1, 2023.

NOTARY

Samantha Brewster	Marty Wright Sr – Marty Wright Jr
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The above Notary with Bond was read. Motion was made by Commissioner G. Edwards to approve the above Notary. Motion was seconded by Commissioner K Jordon and was unanimously approved.

With no further business to discuss, the Commission adjourned until the next scheduled meeting.

GP 15 10/17/2023	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2023-2024		
	07/01/23-06/30/24		
This amendment records a contribution to the Family Resource Center from New Hope Baptist Church. (Ck 1739)			
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
44570	Contributions & Gifts	\$40.00	
72130-499	Other Supplies & Materials		\$40.00
	TOTAL	\$40.00	\$40.00
Prepared by	<i>Kick Leland</i>		
Board of Ed approval	<i>[Signature]</i>		
County Commission approval			
Accounting entry			
Reviewed by			

GP 16 10/17/2023	General Purpose School Funds		
	SY 2023-2024		
	7/1/2023-6/30/2024		
This is to record the award of salary equity funds for SY 2023-2024.			
	141		
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
46590	Other State Education Funds	\$64,779.80	
71100-116- -SLEQ	Teachers		\$42,038.35
71100-201- -SLEQ	Social Security		\$3,317.00
71100-204- -SLEQ	State Retirement		\$5,113.00
71100-207- -SLEQ	Medical Insurance		\$13,535.88
71100-212- -SLEQ	Employer Medicare		\$775.57
	TOTAL	\$64,779.80	\$64,779.80
Prepared by	<i>Rick Sitler</i>		
Board of Ed approval	<i>Linda Jensen</i>		
County Commission approval			
Accounting entry			
Reviewed by			