



Metropolitan Nashville and Davidson County, TN

Legislation Text

File #: RS2021-805, **Version:** 3

A resolution requesting the Office of the Trustee to allow property tax payments received during the first five days of March to not be considered delinquent as a result of the February 2021 winter weather event.

WHEREAS, an ice and snowstorm during the week of February 15, 2021, caused many roadways to remain impassable through February 19, and resulted in most Metropolitan Government offices remaining closed for the week; and

WHEREAS, T.C.A. § 67-5-2010(a) mandates that interest of one and one half percent (1.5% interest) be added to property taxes that are not paid before March 1 of the year following the tax due date (first Monday in October of the previous year); and

WHEREAS, as a result of hazardous driving conditions, some taxpayers were unable to physically come to the Trustee's Office to pay their taxes, and the U.S. Postal Service experienced significant delays, which may cause some tax payments to arrive late; and

WHEREAS, the Metropolitan Council desires to reduce the financial impact of the winter storm to the extent it compounded difficulty in making tax payments and resulted in delayed payments, that would otherwise have been timely, to the Office of the Trustee during the first five days of March, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the Metropolitan Council hereby goes on record as requesting the Office of the Trustee to refer payors of property tax payments received during the first five days of March as a result of the February 2021 winter weather event to The Housing Fund for review for eligibility for possible payment of late fees and interest from the Housing Resiliency Fund, which was created for tax relief.

Section 2. The Metropolitan Clerk is directed to send a copy of this Resolution to Trustee Erica Gilmore.

Section 3. This Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.