To Permanent Rules of Order of the Board of County Commissioners of Shelby County, Tennessee

SHELBY COUNTY BOARD OF COMMISSIONERS
AGENDA ROUTE SHEET

Referred to Commission Committee (name) BUDGET AND FINANCE

For Commission Action on (date) August 13, 2008

DESCRIPTION OF ITEM: **RESOLUTION TO RECEIVE AND FILE THE TRUSTEE'S ANNUAL REPORT OF DELINQUENT AND INSOLVENT TAXPAYERS IN ACCORDANCE WITH T.C.A. SECTION 67-5-1903 AND TO AUTHORIZE CREDIT BE GIVEN TO THE TRUSTEE.**

CHECK ALL THAT APPLY BELOW:

X This Action does NOT require expenditure of funds.

_____ This Item requires/approves expenditure of funds as follows (complete all that apply):

County General Funds: $_____ ; County CIP Funds- $_____

State Grant Funds: $_____; State Gas Tax Funds: $_____

Federal Grant Funds: $_____

Other funds (Specify source and amount): $_____

Other pass-thru funds (Specify source and amount): $ _____

Originating Department: Trustee's Office
APPROVAL:

Dept. Head: _____ \ _____ \ _____
(Type your name & phone #.) (Initials) (Date)

Elected Official: Paul Mattlo \ PMM \ 7/28/08
(Type your name & phone #.) (Initials) (Date)

Division Director: _____ \ _____ \ _____
(Type your name & phone #.) (Initials) (Date)

CIP – A&F Director: _____ \ _____ \ _____
(Type your name & phone #.) (Initials) (Date)

Finance Dept. for Raymond A. Robin 545-3174 \ BM \ 8/1/08
(Type your name & phone #.) (Initials) (Date)

County Attorney: Christy Kinard 545-4233 \ CK \ 07-31-08
(Type your name & phone #.) (Initials) (Date)

CAO/Mayor: James F. Huntzicker 545-4514 \ JFH \ 8-1-08
(Type your name & phone #.) (Initials) (Date)

Item #_____

Prepared by ___Shan Arnold____
Trustee's Office

Approved by ___Christy L. Kinard
Assistant County Attorney

RESOLUTION TO RECEIVE AND FILE THE TRUSTEE'S ANNUAL REPORT OF DELINQUENT AND INSOLVENT TAXPAYERS IN ACCORDANCE WITH T.C.A. SECTION 67-5-1903 AND TO AUTHORIZE CREDIT BE GIVEN TO THE TRUSTEE. SPONSORED BY COMMISSIONER DEIDRE MALONE.

WHEREAS, T.C.A. Section 67-5-1903 requires the Trustee to present a report to the County legislative body of all delinquent taxpayers and double assessments in the county; and

WHEREAS, the Trustee's report of all delinquent taxpayers and double assessments in the county is attached hereto, incorporated by reference herein, and is accompanied by a compact disc containing an Access database of every Shelby County delinquent receivable with the amount of tax owed as of June 30, 2008.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the Trustee's report of all delinquent taxpayers and double assessments in the County attached hereto and incorporated by reference herein, be and the same is hereby received and filed.

BE IT FUTHER RESOLVED, That the Trustee shall be given credit for such taxes and related charges reported as insolvent or delinquent and for double assessments and for property purchased by Shelby County in tax sales or otherwise requested in the Trustee's report.

BE IT FURTHER RESOLVED, That this resolution shall take effect from and after the date it shall have been enacted according to due process of law, the public welfare requiring it.

_____
A C Warton, Jr., County Mayor

_____
Date

ATTEST:

_____
Clerk of County Commission

Adopted _____

SUMMARY

I. Description of Item

Resolution accepting the Trustee's Annual Report of Delinquent and Insolvent Taxpayers. In Accordance with T.C.A. Section 67-5-1903, the Commission should receive and file same and authorize credit be given to Trustee for such taxes and related charges reported as insolvent or delinquent and for double assessments and for property purchased by Shelby County in tax sales or otherwise requested in the Trustee's report.

II. Source and Amount of Funding

Not Applicable

III. Contract Items

None

IV. Additional Information Relevant to Approval of this Item

None

Paul M. Mattila
County Trustee

OFFICE OF
SHELBY COUNTY TRUSTEE

July 01, 2008

Board of Commissioners of Shelby County
160 N. Mid America Mall, Suite 619
Memphis, TN 38103

Dear Commissioners,

Pursuant to TCA section 67-5-1903, I hereby make my annual report regarding delinquent and insolvent taxpayers. Attachment 1 is a summary of all Shelby County delinquent taxes by tax year net of refunds payable at June 30, 2008. Attachment 2 is a compact disc containing an Access database table of every Shelby County delinquent receivable with the amount of tax owed and refunds due as of June 30, 2008.

During the fiscal year ended June 30, 2008, both personalty and realty suits were filed according to statue, both in Circuit Court. These suits encompassed the following:

TYPE	PARCELS	TAXES
Realty	23,863	$20,825,185.31
Personalty	4,694	$ 2,280,356.75
Total	28,557	$23,105,542.06

PO Box 2751 Memphis, TN 38101-2751 (901) 521-1829

Six (6) tax sales were held during the fiscal year ending June 30, 2008. Six tax sales are scheduled for Fiscal Year ending June 30, 2009;

Tax Sale 0502, July 9, 2008
Tax Sale 0503; October 20, 2008
Tax Sale 0504; November 18, 2008
Tax Sale 0505; March 9, 2009
Tax Sale 0506; April 1, 2009
Tax Sale 0601; TBD

Please accept my sincere appreciation for your continued support in my endeavor to maximize collections.

Sincerely,

Paul Mattila
Shelby County Trustee

PM/dk

State of Tennessee
County of Shelby
Sworn and subscribed before me this _____ day of
_____, 2008

Notary Public: _____
My Commission Expires: