

**ORDINANCE 25-O-19** amending the Murfreesboro City Code, Chapter 18, Licenses and Ad Valorem Taxes, Article I, Section 18-1, regarding when real and personal property taxes become past due and delinquent.

**WHEREAS**, all real and personal property taxes levied by the City of Murfreesboro, if unpaid, become due and payable annually on October 1 of the year for which they are levied; and

**WHEREAS**, such taxes currently become delinquent on the succeeding January 1; and

**WHEREAS**, the City Recorder has recommended, effective with the 2025 tax year, that the date on which such taxes become delinquent be changed to the succeeding March 1, the date on which interest begins to accrue as provided in T.C.A. § 67-5-2010; and

**WHEREAS**, the City Recorder has opined that changing the date will result in administrative efficiencies for the City's Finance Department.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURFREESBORO, TENNESSEE, AS FOLLOWS:**

**SECTION 1.** Section 18-1 of the Murfreesboro City Code is hereby amended by deleting the existing subsection (B) in its entirety and in lieu thereof inserting the following:

“(B) If unpaid, any such tax levied for the 2025 tax year and any subsequent tax year shall become delinquent on the March 1 following the tax due date and shall thereupon be subject to such penalty and interest as authorized by T.C.A. § 67-5-2010.”

**SECTION 2.** That this Ordinance shall take effect on the latter of October 1, 2025, or fifteen (15) days after its passage upon second and final reading, the public welfare and the welfare of the City requiring it.

Passed:

1<sup>st</sup> reading

May 22, 2025

2<sup>nd</sup> reading

June 5, 2025



Shane McFarland, Mayor

ATTEST:

APPROVED AS TO FORM:



Erin Tucker  
City Recorder



Adam F. Tucker  
City Attorney



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