



Haywood County Commission

July 2026 – Resolution Number _____

**Establishing County Commission Approval Procedures for
Payment in Lieu of Tax (PILOT) Agreements
Pursuant to Tennessee Code Annotated § 7-53-305
As Amended by Public Chapter 987 of 2026**

WHEREAS, T.C.A. § 7-53-305 authorizes a county legislative body to require that proposed Payment in Lieu of Tax (PILOT) Agreements be submitted to the legislative body for approval; and

WHEREAS, by Resolution No. 022001 adopted in 2020, the Haywood County Commission delegated certain authority to the Industrial Development Board (IDB) to negotiate and approve PILOT Agreements on behalf of the County, specifically in connection with the Tractor Supply project and other companies; and

WHEREAS, on June 8, 2026, the Haywood County Commission adopted a resolution establishing conditions under which future PILOT authority may be delegated to the IDB, and this July 2026 Resolution supplements, and does not replace, those previously adopted policy conditions; and

WHEREAS, Public Chapter 987 of 2026 amended T.C.A. § 7-53-305 to require notice to the County Mayor whenever a proposed PILOT Agreement reduces county tax revenues, and authorizes the County Mayor to require that the proposal be submitted to the County Legislative Body; and

WHEREAS, in light of this new amendment, the Haywood County Commission finds that all proposed PILOT Agreements reducing County tax revenues, including any extension, amendment, renewal, or modification thereof, should be reviewed and approved by the County Commission before becoming effective or being executed by any industrial development board.

NOW, THEREFORE, BE IT RESOLVED BY THE HAYWOOD COUNTY COMMISSION AS FOLLOWS:

SECTION 1. County Commission Approval Required as the Taxing Jurisdiction

Pursuant to the authority granted by T.C.A. § 7-53-305, any proposed Payment in Lieu of Tax (PILOT) Agreement, (including any extensions, amendments, renewals, or modifications) that would reduce County tax revenues, shall be submitted to and approved by the Haywood County Commission before the agreement may be executed.

SECTION 2. Submission to the County Mayor

The IDB shall provide written notice and all supporting documentation for any proposed PILOT Agreement to the County Mayor. The County Mayor shall promptly transmit the proposal to the County Commission and place the matter on the agenda of the next regular meeting of the County Commission or call a special meeting if necessary to ensure timely consideration.

SECTION 3. County Mayor Recommendation

The County Mayor may provide a recommendation regarding the proposed PILOT Agreement; however, the County Commission shall have final authority to approve or disapprove the proposed PILOT Agreement. The County Mayor shall not provide any notice or written approval that would permit execution of the proposed PILOT Agreement until the Haywood County Commission has approved the agreement pursuant to this Resolution.

SECTION 4. Notice to Industrial Development Board

The County Clerk shall provide a certified copy of this Resolution to the Industrial Development Board (IDB), and the IDB is hereby notified that County Commission approval is required for all proposed PILOT Agreements affecting Haywood County tax revenues.

SECTION 5. Prior Resolutions

This Resolution supplements other previously adopted County resolutions governing PILOT Agreements. Any prior resolution or part of a resolution shall be repealed only to the extent it is inconsistent or in conflict with the approval procedures established herein under current or future state laws.

SECTION 6. Severability

If any section or provision of this Resolution is declared invalid, the remaining provisions shall continue in full force and effect.

Effective Date: This resolution shall take effect upon its passage and approval, the public welfare requiring it.

Adopted by the Haywood County Commission this ____ day of _____, 2026.

Chair, Haywood County Commission

Jeffery Richmond_____

Approved: Mayor, Haywood County

David M. Livingston_____

Attest:

Haywood County Clerk

Sonya Castellaw_____