STATE OF TENNESSEE
Sumner County

Date: _____

Board of County Commissioners

RESOLUTION

No. _____

TITLE: RESOLUTION APPROVING THE RESTRICTED FUND ADMINISTRATION AGREEMENTAND AUTHORIZING ITS EXECUTION AND IMPLEMENTATION

WHEREAS, Friends of the Latimer House at the William and Martha Brown Park is a Tennessee nonprofit public-benefit corporation in good standing with the Tennessee Secretary of State, incorporated on March 14, 2026, Control No. 002094753 (the "Corporation");

WHEREAS, the Corporation has been presented with that certain Restricted Fund Administration Agreement, Historic Latimer House at the William & Martha Brown Park (the "Agreement"), by and between SUMNER COUNTY, TENNESSEE, a political subdivision of the State of Tennessee, acting by and through the Sumner County Legislative Body (the "County Legislative Body"), and Friends of the Latimer House at the William and Martha Brown Park, as "Recipient";

WHEREAS, the Agreement concerns the restricted charitable fund provided by William Brown and his late wife Martha Brown for the restoration and preservation of the historic Latimer House and the establishment, promotion, support, and maintenance of the William and Martha Brown Park, which fund, together with accrued interest, is held in a restricted account (the "Fund");

WHEREAS, the Agreement states that the Fund has a current balance of Five Hundred Forty-Four Thousand One Hundred Fifty-Nine Dollars and Ninety Cents ($544,159.90), taking into account current encumbrances, as of August 12, 2026, and provides that, within thirty (30) days after the effective date of the Agreement, the County Legislative Body shall transfer to Recipient the entire unexpended balance of the Fund;

WHEREAS, the Agreement requires Recipient to hold the transferred funds in a segregated interest-bearing account maintained solely for the purposes stated in the Agreement, with interest earned placed in the restricted account for the Latimer House, and prohibits commingling the transferred funds with Recipient's general operating funds;

WHEREAS, Article II of the Agreement permits use of the transferred funds only for restoration/preservation of the historic Latimer House; establishment of the park; promotion of the park; support of the park; maintenance of the park; and maintenance of improvements located within the former William Brown life estate parcel surrounding the historic Latimer House (the "Property"), and further provides that the transferred funds may not be used for salaries, wages, or fringe benefits of Recipient's employees, officers, or agents;

WHEREAS, the Agreement provides that the transferred funds shall remain permanently restricted, shall under no circumstances become unrestricted assets of Recipient, and shall remain subject to the restrictions imposed by William Brown, which restrictions bind Recipient and any successor organization;

WHEREAS, the Agreement also requires Recipient, at its own expense, to maintain the property/casualty insurance and fidelity bond or crime insurance described in Article V; to furnish the annual and interim accountings described in Article VI; to maintain its status as a Tennessee nonprofit corporation in good standing; and to comply with the reversion, repayment, successor-organization, and other stewardship provisions stated in the Agreement;

WHEREAS, the Lease Agreement for the Latimer House at the William & Martha Brown Park contemplates the contemporaneous transfer of the balance of the Brown Restricted Fund to the Corporation pursuant to a separate Restricted Fund Administration Agreement, and the county resolutions presented with the transaction likewise approve the Agreement and direct transfer of the unexpended restricted fund balance to the Corporation;

WHEREAS, Article X of the Agreement provides that the Agreement serves as the separate funding and stewardship agreement whether the Corporation holds the Property under lease or in fee, and Article XI provides that the Agreement shall not become effective until approved by the County Legislative Body and may be amended only in a writing signed by both parties; and

WHEREAS, the Board of Directors has reviewed the Agreement and has determined that approval, execution, delivery, acceptance of the Fund, and performance of the Corporation's obligations under the Agreement are in furtherance of the Corporation's purposes and are advisable and in the best interests of the Corporation.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves the Restricted Fund Administration Agreement, Historic Latimer House at the William & Martha Brown Park, by and between SUMNER COUNTY, TENNESSEE, acting by and through the Sumner County Legislative Body, and Friends of the Latimer House at the William and Martha Brown Park, as Recipient, in substantially the form presented to the Board, and authorizes the Corporation to enter into and perform the Agreement;

FURTHER RESOLVED, that the President of the Corporation, or any other officer of the Corporation designated by the Board (each, an "Authorized Officer"), is authorized and directed, for and on behalf of the Corporation, to execute and deliver the Agreement and to execute, deliver, and file such certificates, banking documents, insurance documents, notices, reports, acknowledgments, and other instruments as the Authorized Officer determines to be reasonably necessary or appropriate to carry out the Agreement and these resolutions;

FURTHER RESOLVED, that, after the Agreement becomes effective in accordance with Article XI, the Authorized Officers are authorized to accept the transfer of the entire unexpended balance of the Fund and to establish and maintain the segregated interest-bearing account required by Article I, with all interest earned on the transferred funds to remain in the restricted account for the Latimer House;

FURTHER RESOLVED, that the Corporation shall administer and expend the transferred funds only for the purposes authorized by Article II of the Agreement, shall not use transferred funds for salaries, wages, or fringe benefits of the Corporation's employees, officers, or agents, and shall maintain the transferred funds as permanently restricted assets separate from the Corporation's general operating funds;

FURTHER RESOLVED, that the Authorized Officers are authorized and directed to obtain and maintain the insurance and bonding required by Article V of the Agreement, including property/casualty insurance on the historic Latimer House and other insurable improvements within the Property in an

amount not less than full replacement cost, naming Sumner County as an additional insured and loss payee as its interest may appear, and a fidelity bond or crime insurance policy in an amount not less than the balance of the segregated account;

FURTHER RESOLVED, that the officers of the Corporation are authorized and directed to cause the Corporation to prepare and timely file the annual accounting and other reports required by Article VI of the Agreement, including the filing due on or before March 1 of each year with the Sumner County Clerk and the furnishing of copies to the Sumner County Finance Department and the County Legislative Body, and to respond to any interim accounting request permitted by the Agreement;

FURTHER RESOLVED, that the Authorized Officers shall administer the Agreement consistently with its reversion and repayment provisions, its requirements concerning continued Tennessee nonprofit status, its provisions governing any sale, assignment, sublease, transfer, merger, consolidation, or transfer of substantially all assets, and its requirement that any amendment be in a writing signed by both parties;

FURTHER RESOLVED, that any nonmaterial changes to the form of the Agreement presented to the Board may be approved by an Authorized Officer if the Authorized Officer determines that such changes are necessary or appropriate and do not materially alter the permitted uses of the Fund, the permanent restrictions on the transferred funds, the Corporation's material reporting or insurance obligations, or the reversion and repayment provisions; provided, however, that any amendment after execution shall comply with Article XI of the Agreement;

FURTHER RESOLVED, that all actions previously taken by any director, officer, or agent of the Corporation in connection with the negotiation, review, or preparation of the Agreement and the transactions contemplated by it, to the extent consistent with these resolutions, are hereby ratified, confirmed, and approved; and

FURTHER RESOLVED, that these resolutions shall remain in full force and effect unless and until amended or rescinded by the Board of Directors; provided that nothing in these resolutions alters the Agreement's provision that the Agreement shall not become effective until approved by the County Legislative Body.

_____

CERTIFICATE OF ACTION — COUNTY MAYOR

_____ _____

COUNTY CLERK — DATE

Ayes: ____ Nays: ____ Abs: ____ APPROVED: ☐ REJECTED: ☐

STATE OF TENNESSEE
Sumner County

Date: JULY 27, 2026

Board of County Commissioners

RESOLUTION

No. 2607-17

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SUMNER COUNTY, TENNESSEE, ADOPTING A WAIVER OF THE COUNTY MOTOR VEHICLE PRIVILEGE TAX FOR QUALIFYING VOLUNTEER FIREFIGHTERS PURSUANT TO TENNESSEE CODE ANNOTATED §§ 55-4-140 AND 5-8-102

WHEREAS, volunteer firefighters provide an essential public safety service to the residents, businesses, schools, churches, and communities of Sumner County; and

WHEREAS, volunteer firefighters respond to fires, motor vehicle accidents, medical emergencies, hazardous conditions, natural disasters, and other calls for assistance, often placing themselves in harm's way for the benefit of their neighbors; and

WHEREAS, the Board of County Commissioners recognizes that volunteer fire departments are a critical part of Sumner County's emergency response system and provide significant value to the County by strengthening public safety, improving emergency response capacity, and supporting communities throughout the County; and

WHEREAS, Sumner County further recognizes that volunteer firefighters give their time, training, labor, and personal resources without expectation of compensation, and that their service reflects a high level of civic duty, sacrifice, and commitment to the public good; and

WHEREAS, volunteer fire departments across Tennessee and Sumner County continue to face increasing challenges in recruiting and retaining volunteer firefighters due to growing training requirements, increased emergency call volumes, work and family obligations, rising costs, and the overall decline in volunteerism; and

WHEREAS, the Board of County Commissioners finds that reasonable measures to recognize, support, and retain volunteer firefighters are in the best interest of Sumner County and its residents; and

WHEREAS, Tennessee Code Annotated § 55-4-140 provides that an owner or lessee of a motor vehicle who is a resident of Tennessee, is an active member of a volunteer fire department, and has at least one (1) year of service shall be exempt, at the time of renewal, from the regular state registration fee imposed pursuant to Tennessee Code Annotated § 55-4-111 for only one (1)

vehicle owned or used by the firefighter, upon certification or sworn statement from the chief of the fire department confirming that the applicant is an active volunteer member and upon compliance with state motor vehicle registration and licensing laws; and

WHEREAS, Tennessee Code Annotated § 55-4-140 further authorizes the legislative body of a county to waive the county motor vehicle tax for motor vehicles receiving the exemption under that section from the registration fee, provided that the waiver is approved in the same manner as the adoption of the motor vehicle tax under Tennessee Code Annotated § 5-8-102; and

WHEREAS, the Board of County Commissioners desires to express its appreciation for Sumner County volunteer firefighters serving Sumner County by adopting the county motor vehicle tax waiver authorized by Tennessee law for qualifying volunteer firefighters.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Sumner County, Tennessee, meeting in regular session on this the 27th day of July, 2026 and this, the 17th day of August, 2026 that:

Section 1. Adoption of Waiver.

Pursuant to Tennessee Code Annotated §§ 55-4-140 and 5-8-102, the Board of County Commissioners hereby waives the Sumner County motor vehicle privilege tax, commonly referred to as the county wheel tax, for one (1) motor vehicle owned or used by a qualifying volunteer firefighter who receives the state registration fee exemption under Tennessee Code Annotated § 55-4-140.

Section 2. Eligibility.

To qualify for the waiver adopted by this Resolution, the applicant must satisfy all requirements of Tennessee Code Annotated § 55-4-140, including, but not limited to, being a Tennessee resident, being an active member of a volunteer fire department, having at least one (1) year of service, and annually providing a signed and dated letter from the chief of the fire department to which the volunteer firefighter is attached confirming that the applicant is an active volunteer member.

Section 3. Limitation to One Vehicle.

The waiver adopted by this Resolution shall apply only to one (1) motor vehicle owned by the qualifying volunteer firefighter and shall apply only to a motor vehicle receiving the registration fee exemption authorized under Tennessee Code Annotated § 55-4-140.

Section 4. Annual Verification.

The County Clerk shall require such documentation as is necessary and consistent with Tennessee law to verify eligibility for the waiver, including annual certification or sworn statement from the chief of the applicable volunteer fire department confirming the applicant's active volunteer status and length of service.

Section 5. Administration.

The Sumner County Clerk is authorized and directed to administer the waiver adopted by this Resolution in accordance with Tennessee law and applicable procedures of the Tennessee Department of Revenue.

Section 6. Appreciation and Public Purpose.

The Board of County Commissioners finds that this waiver serves a valid public purpose by recognizing the service of volunteer firefighters, supporting recruitment and retention of emergency responders, and strengthening the public safety system serving the residents of Sumner County. The Board further expresses its sincere appreciation to the volunteer firefighters of Sumner County for their dedication, sacrifice, and continued service to the community; and

BE IT FURTHER RESOLVED that pursuant to Tenn. Code Ann. 5-8-102(c)(1), as required by Tenn. Code Ann. 55-4-140(a), this Resolution shall only be effective upon passage by two-thirds (2/3) vote of the Sumner County Commission at two (2) consecutive, regularly scheduled meetings.

FIRST VOTE DATE: July 27, 2026

Ayes: 22 Nays: 1 Abs: 0

CERTIFICATE OF ACTION

Coralyn Templeton
COUNTY CLERK

COUNTY MAYOR

APPROVED: ☑ REJECTED: ☐

SECOND VOTE DATE: August 17, 2026

Ayes: ____ Nays: ____ Abs: ____

CERTIFICATE OF ACTION

_____
COUNTY CLERK

_____
COUNTY MAYOR

APPROVED: ☐ REJECTED: ☐