

RESOLUTION NO. 2007-35

RESOLUTION ADOPTING THE PROVISIONS OF THE  
COUNTY POWERS RELIEF ACT, 2006 PUBLIC CHAPTER 953,  
AND TO LEVY A SCHOOL FACILITIES TAX ON THE  
PRIVILEGE OF RESIDENTIAL DEVELOPMENT  
IN JEFFERSON COUNTY

WHEREAS, the General Assembly, in passing the County Powers Relief Act, Chapter 953 of the Public Acts of 2006, provided authority for counties which qualify under the act to levy a tax on the privilege of residential development to be known as a school facilities tax;

WHEREAS, Jefferson County has experienced population growth at a rate that qualifies it as a growth county in accordance with the provisions of the County Powers Relief Act in that it experienced growth of twenty percent (20%) or more from the 1990 federal decennial census to the 2000 federal decennial census;

WHEREAS, the Board of Commissioners of Jefferson County finds that the county is in need of an additional source of revenue to offset the demands upon the public school system caused by the population growth experienced by the county and to help fund capital expenditures for the public school system; and

WHEREAS, the county has adopted a capital improvement plan in accordance with the requirements of *Tennessee Code Annotated*, Section 67-4-2909.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16 day of APRIL, 2007, in Dandridge, Tennessee, that a school facilities tax be levied in accordance with the following provisions and in accordance with state law as codified in *Tennessee Code Annotated*, Title 67, Chapter 4, Part 29.

SECTION 1. In accordance with the provisions of *Tennessee Code Annotated*, Section 67-4-2904, Jefferson County hereby levies a tax on the privilege of residential development of property within the county as defined by *Tennessee Code Annotated*, Section 67-4-2903.

SECTION 2. All terms as used in this resolution shall be defined in accordance with *Tennessee Code Annotated*, Section 67-4-2903, and other applicable provisions of the County Powers Relief Act.

SECTION 3. The tax shall be levied at a rate of one dollar (\$1.00) per square foot of residential property, to be calculated in accordance with the provisions of the County Powers Relief Act. After the tax levied by this resolution becomes effective, such rate shall not be increased for a period of four (4) years in accordance with *Tennessee Code Annotated*, Section 67-4-2908.

SECTION 4. The tax shall not apply to those buildings or structures exempted by the provisions of *Tennessee Code Annotated*, Section 67-4-2906.

SECTION 5. The County Zoning Compliance Officer and any municipal official or employee that issue building permits for residential development within Jefferson County are hereby directed to notify permit applicants of the liability for this tax in accordance with the provisions of *Tennessee Code Annotated*, Section 67-4-2910, and to provide applicants with a form estimating the school facilities tax liability at the time the building permit is issued.

SECTION 6. The County Zoning Compliance Officer is hereby designated as the (official/employee) in Jefferson County responsible for the collection of this tax which shall become due and payable in accordance with *Tennessee Code Annotated*, Section 67-4-2910. The County Zoning Compliance Officer and any municipal official or employee that issue building permits are directed to forward a copy of the form estimating school facilities tax liability to the office of the County Zoning Compliance Officer within thirty (30) days of the issuance of a building permit for residential development.

SECTION 7. The revenue generated by this tax shall be paid over to the county trustee within thirty (30) days of collection for deposit in accordance with *Tennessee Code Annotated*, Section 67-4-2911. Such funds shall be used exclusively for the purpose of funding capital expenditures for education, including the retirement of bonded indebtedness, the need for which is reasonably related to population growth. The county trustee is hereby directed to deposit such revenue in the (education debt service and/or education capital expenditures) fund.

SECTION 8. Any person aggrieved by the decision of an official or employee responsible for administration and collection of this tax may obtain review of this decision by applying to the Jefferson County Board of Zoning Appeals within thirty days (30) of the decision.

SECTION 9. If a timely request for a hearing is made by an aggrieved party, the Board of Zoning Appeals shall, within a reasonable time following the request, hold a hearing regarding the complaint by the aggrieved party. Failure to make the demand for a hearing within the time limit allowed by this Resolution shall constitute a waiver of the right to a hearing. After the Board of Zoning Appeals renders its decision, the aggrieved party may seek judicial review of same under *Tennessee Code Annotated*, Title 27, Chapter 8, Part 1.

SECTION 10. The Board of Commissioners of Jefferson County shall promulgate administrative guidelines, regulations, forms, rules and procedures necessary to properly implement, administer, enforce and collect this tax.

**BE IT FURTHER RESOLVED**, that, this resolution shall become effective after its adoption by a two-thirds (2/3) vote of this legislative body at two (2) consecutive, regularly scheduled meetings and this tax shall be levied beginning on the first day of the month following at least thirty (30) days after the second vote, the public welfare requiring it.

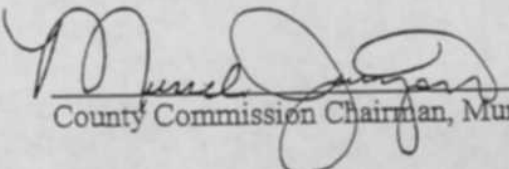
This resolution passed first reading at the regular April 16, 2007, meeting of the Board of Commissioners of Jefferson County by a vote of:

YEAS 20 NAYS 0 PASSED 0 ABSENT 1

This resolution passed second reading at the regular June 18, 2007, meeting of the Board of Commissioners of Jefferson County by a vote of:

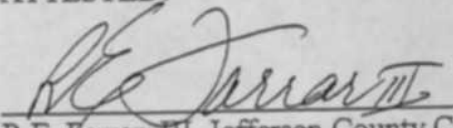
YEAS 17 NAYS 0 PASSED 0 ABSENT 4

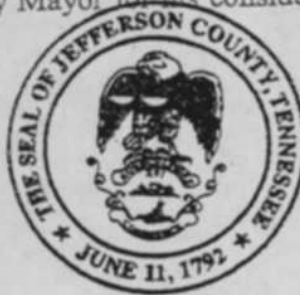
Adopted this the 18 day of June, 2007

  
County Commission Chairman, Murrel Jarnigan

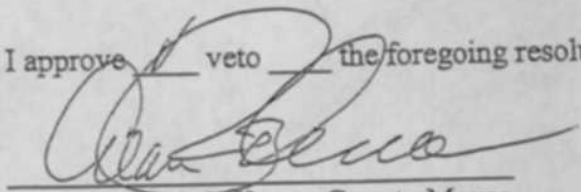
The foregoing resolution was submitted to the County Mayor for his consideration this the <sup>18</sup>~~16~~ day of ~~April~~ June, 2007.

ATTESTED:

  
R.E. Farrar, III, Jefferson County Clerk



I approve    veto    the foregoing resolution this the    day of   , 20  .

  
Alan Palmieri, Jefferson County Mayor