

Promoting better county government through direct assistance to county officials and their associations

## Counties Qualifying to Enact Adequate Facilities Tax

Local governments, especially those in counties experiencing heavy growth, have looked in recent years for ways by which those benefitting from the growth could also pay for the increased governmental costs resulting from it. One way to do this is by enacting an adequate facilities tax, which is a privilege tax on the development of property. Before 2006, some counties levied adequate facilities taxes under authority granted by private act. In 2006, the General Assembly enacted the "County Powers Relief Act," T.C.A. § 67-4-2901 *et seq.*, which is now the exclusive authority for counties to levy adequate facilities taxes. This act authorizes counties qualifying as "growth counties" to levy a county school facilities tax on residential development. A county may meet the criteria to be a growth county by one of two ways: (1) the county experienced a 20 percent or greater increase in population between the last two federal decennial censuses (or the county experiences that level of growth between any subsequent federal censuses); or (2) the county experienced a 9 percent or greater increase in population over the period from 2000 to 2004 (or over any subsequent four year period). Before the tax may be levied, the county is required to have adopted a capital improvement program. The tax can then be levied by a resolution adopted by a 2/3 vote of the entire membership of the county legislative body at two consecutive, regularly scheduled meetings. For more information about this tax, [visit the CTAS electronic library \(E-Li\)](#).

### Counties experiencing more than 20% growth from the 2000 to 2010 Census

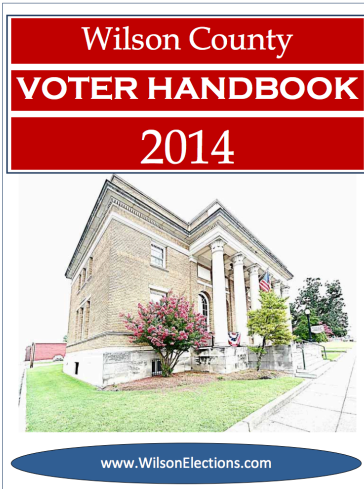
	2010 Census	2000 Census	Difference	% Difference
<b>Tennessee</b>	6,346,105	5,689,283	656,822	11.50%
<b>1</b> Williamson*	183,182	126,638	56,544	44.70%
<b>2</b> Rutherford*	262,604	182,023	80,581	44.30%
<b>3</b> Fayette*	38,413	28,806	9,607	33.40%
<b>4</b> Wilson*	113,993	88,809	25,184	28.40%
<b>5</b> Montgomery*	172,331	134,768	37,563	27.90%
<b>6</b> Sevier	89,889	71,170	18,719	26.30%
<b>7</b> Loudon	48,556	39,086	9,470	24.20%
<b>8</b> Sequatchie	14,112	11,370	2,742	24.10%
<b>9</b> Sumner*	160,645	130,449	30,196	23.10%
<b>10</b> Robertson*	66,283	54,433	11,850	21.80%

\*Indicates county already has some form of development tax or impact fee by Private Act.

# Around Tennessee

## Wilson County Voter's Handbook

2014 will be a very busy year for county governments as they work to ensure a successful election cycle and smooth transition for newly elected officials. In this month's "Around Tennessee," we look at how Wilson County is preparing both the potential candidates and the county voters for this year's election.



The Wilson County Election Commission has produced a handbook to provide guidance for voters and candidates. The Voter Handbook contains information ranging from how to register to qualifications for office.

You may download a copy of the Voter Handbook from the [Wilson County Election Commission website](http://www.wilsoncountyelection.com).

For more information about the Wilson County Voter Handbook, please contact Phillip Warren, Administrator of Elections, at [pwarren@wilsonelections.com](mailto:pwarren@wilsonelections.com).

*Is your county doing something cool or useful? We would like to share your story with your colleagues Around Tennessee – Contact CTAS at [ctas.eneews@tennessee.edu](mailto:ctas.eneews@tennessee.edu).*

### Important 2014 Election Dates

The Secretary of State has compiled all of the key election dates and made them available on their website at the link below. Be sure to check the listing to stay on track for this year's election season.

[2014 Key Election Dates](#)



## Madison County

**County Seat: Jackson**

**Population: 97,317**

**Field Consultant:**

Bobby Phillips

[bobby.phillips@tennessee.edu](mailto:bobby.phillips@tennessee.edu)

In Madison County you will find Pinson Mounds, an awesome series of Native American Mounds built nearly two thousand years ago about which we're still learning new things.

At one time, Native American mounds could be found all over Tennessee. But Pinson was the largest. In fact, Saul's Mound at Pinson Mounds was the tallest man-made structure in the land we now call the United States.

For more information, visit

<http://www.tnhistoryforkids.org>



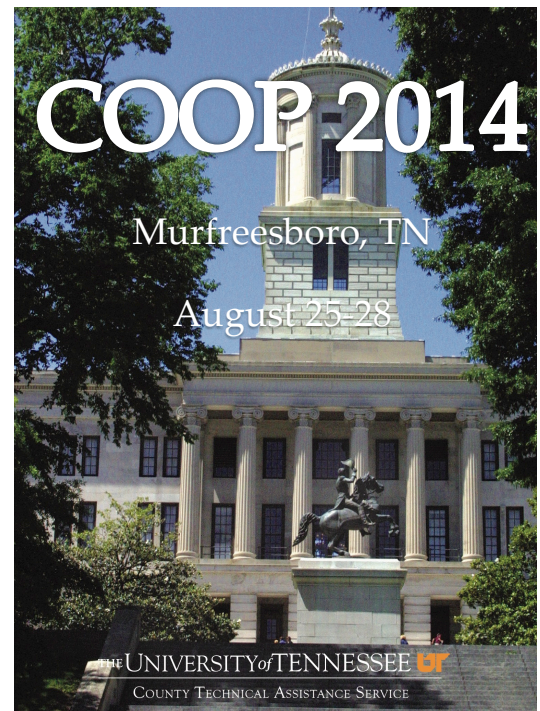
# Spotlight on CTAS Services

## County Officials Orientation Program

It's an election year and that means new county officials coming into office. CTAS, in coordination with the Tennessee County Services Association and the County Officials Association of Tennessee, offers the County Officials Orientation Program (COOP) for newly elected county officials to help prepare them to take office in their new positions.

Every election year, COOP offers the following sessions to help orient newly elected officials to county government:

- General information about county government
- Oaths and bonds
- Specific information pertaining to specific offices
- CTAS services including web-based and field services
- Open meetings and public records
- Ethics and Conflicts of interest
- Personnel issues



COOP will be held in Murfreesboro at the Embassy Suites Hotel in August. We will remind you about attending COOP closer to the event. Please let us know if you have any questions regarding COOP by calling CTAS at 615-532-3555.

### CTAS Connect: Sharing Ideas

Some of you may have heard about the development of our new collaboration website, CTAS Connect. The site is now live! Users are grouped by office, including County Mayors, Highway Officials, Sheriffs, Assessors, Registers, County Clerks, Clerks of Court, Trustees, County Attorneys, and Purchasing Agents. If you are one of these officials and you would like to connect with other officials in your group, come join us on CTAS Connect where you can ask questions, discuss issues important to your office, share documents and exchange information with your fellow officials. Sign up today!



### [CTAS Connect](#)

If you have questions about CTAS Connect, contact Jon Walden at 615-532-3555, or email [jon.walden@tennessee.edu](mailto:jon.walden@tennessee.edu).

# Upcoming Events

April 1, 2, 15, 16 - New Regulations in Workers Compensation (various locations)

May 7, 8, 27, 28 – Workplace Safety (various locations)

August 25-28 – COOP 2014 (Murfreesboro)

**CTAS Training | Events Calendar**

## Attorney General Issues Opinion on Liquor-by-the-Drink Tax Revenue

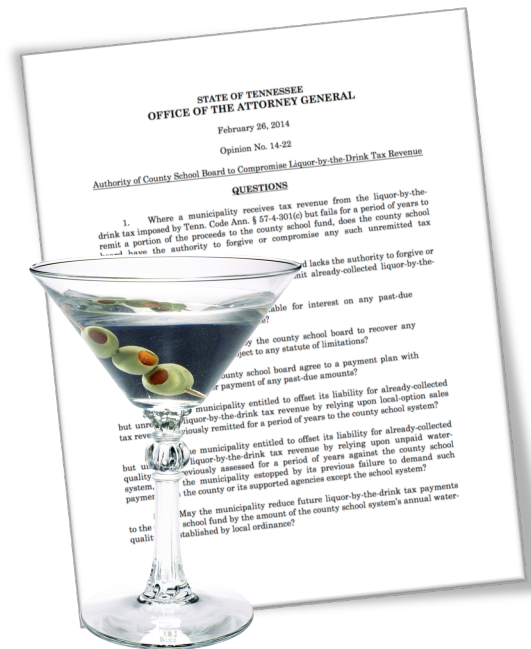
On February 26, 2014, the Tennessee Attorney General issued an opinion on the liquor-by-the-drink tax revenue. This opinion addresses certain questions such as whether the county school board has the authority to forgive or compromise unremitted tax revenues. Additionally, the Attorney General examines whether a municipality is responsible for any interest on past-due payments and how those payments may be made.

The opinion is available online at the Attorney General's website here:

<http://www.tn.gov/attorneygeneral/op/2014/op14-22.pdf>.

Note: you will need a PDF viewer such as Adobe Reader in order to view this file.

If you have any questions about this Attorney General opinion, please contact your County Government Consultant or call the CTAS Nashville office at 615-532-3555.



226 Capitol Boulevard, Suite 400  
Nashville, Tennessee 37219

615-532-3555 main | <http://www.ctas.tennessee.edu>

*County Officials E-News* is published monthly to bring important information to county officials. For any questions or comments about the newsletter, please send Liz Gossett, CTAS E-Media & Information Specialist, an email at [liz.gossett@tennessee.edu](mailto:liz.gossett@tennessee.edu).