



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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Chapter XIV - Taxing Districts

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Chapter XIV - Taxing Districts

East Brainerd Taxing District

Private Acts of 1935 Chapter 371

SECTION 1. That the territory and the inhabitants thereof within the following described boundaries in Hamilton County, Tennessee, to wit, beginning:

At a point on the east bank of Chickamauga Creek, the same being at or near the southeast corner of the bridge on the Lee Highway and across Chickamauga Creek; thence with the meanderings of Chickamauga Creek in a southerly [sic] direction to A. S. Rosenwig's east line; thence northwardly with the said Rosenwig's east line to the Luke Lea south boundary line; thence with Lea's south line eastwardly to the said Lea's east line; thence northwardly along his east line to his north line to where the said Lea corners with Mrs. Ruth Martin; thence continuing northwardly on Mrs. Martin's east line to where it joins the Marion Wofford property; thence westwardly to the rear of the said Marion Wofford property; thence northwardly again to Mrs. Ruth Martin's property line; thence eastwardly to the Davidson public road; thence northwardly along this road to Mrs. Ruth Martin's north boundary line; thence running northwardly on this line to J. F. Bork's east line; thence northwardly on Bork's east line to the Brainerd road and across said road north along the east lines of E. F. Erp and Dennis Corbly to Cobleigh's north line; thence westwardly on Cobleigh's said north line to Mrs. Cobleigh's east line; thence south on the said Mrs. Cobleigh's line to H. G. Ney's property; thence westwardly along the said Ney's north line to the Hickory Valley road; thence south on said road to Joe W. Clift's property line; thence west along the north boundary line of the said J. W. Clift property to the property line of Mrs. J. E. Conner; thence northwardly to the Dupree place; thence westwardly on the south line of the Dupree place to the Lee Highway; thence westwardly along said highway to the Western & Atlantic Railway; thence northwardly along said railway to the north line of tract No. 26 owned by Frank Spurlock; thence west along the north line of said tract No. 26 to the Chickamauga road; thence southwardly along said road to the north line of Corley & Baisden; thence westwardly along said Corley & Baisden line to the section line; thence with said section line to Chickamauga Creek; thence southwardly with the meanderings of Chickamauga Creek to the Lee Highway Bridge, the point of beginning; be, and the same are hereby created and incorporated as the "East Brainerd Taxing District" for the purpose of constructing and maintaining a system of waterworks.

SECTION 2. That the officers of said taxing district shall consist of three commissioners and a Treasurer. Said Commissioners and their successors in office shall constitute, and the same are hereby declared to be, a Board of Commissioners of East Brainerd Taxing District, and by that name shall sue and be sued, plead and be impleaded, and have continual succession for the purposes contained in this Act. The first Board of Commissioners of said East Brainerd Taxing District shall be A. S. Rosensweig, O. L. Blackurel, and D. B. Vance, and they shall serve until the first Monday in June, 1939, and until the election and qualification of their successors. On the First Tuesday in May, 1939, a Board of Commissioners shall be elected to serve as Commissioners for said taxing district for four years from the first Monday in June, 1939, and until the election and qualification of their successors; and every four years after the First Monday in May, 1939, the Board of Commissioners shall be elected for said taxing district.

At all elections under this Act all bona fide citizens twenty-one years of age and over, who shall have resided in said taxing district for sixty days next preceding the election, and all non-resident freeholders within said taxing district twenty-one years of age and over, who shall have been such freeholders for 60 days next preceding the election, shall be qualified voters of said taxing district; *provided* they have complied with the general laws of the State in reference to the qualifications of voters.

It shall be the duty of the Board of Election Commissioners or other authority empowered to hold elections in Hamilton County, Tennessee, to hold all elections under this Act at some convenient place or places in said taxing district, after having given ten days' previous notice by written or printed advertisement posted in at least three public places in said taxing district and by at least two notices in some newspaper published in Chattanooga, stating the time and place or places of such election.

The three persons receiving the highest number of votes at an election for the Board of Commissioners under this Act shall be declared elected for the term, and receive certificate of election from the officer or officers holding the election.

In the event of a tie vote for any one of said Board, the Board of Commissioners then in office shall cast a vote for one of these persons so tied and elect him.

Said Board of Commissioners and any other officer of said taxing district shall, before entering upon his

duties, take and subscribe an oath to honestly and faithfully discharge their duties as such officers.

SECTION 3. That the Board of Commissioners of said taxing district shall hold a regular meeting as soon as convenient after this Act becomes effective for the transaction of general business; and its regular meetings for business shall be on the third Tuesday in April, July, October and January of each year. And special meetings may be held at any time on call of a majority Board or of the President of the Board. Said Board shall elect one of its members President of the Board.

In the event of the resignation, death or mental or physical disability of any one of said Board, the other two shall elect his successor to serve until after the next election.

Said commissioners shall serve without compensation.

SECTION 4. That the treasurer of said taxing district shall be elected by said Board of Commissioners, or a majority thereof, to serve for four years, and his successor will be elected every four years. He shall collect all bills due the corporation and receive all taxes and other funds belonging to it, and shall be the only officer of the corporation receiving pay for services. His compensation shall be fixed by said Board of Commissioners not to exceed Three Hundred and Fifty (\$350.00) Dollars per year. He shall give proper bond, to be approved by the Board of Commissioners, with surety for faithful discharge of his duties, the amount of the bond to be fixed by said Board at not less than the largest amount of money that may be in his hands at any one time. He shall pay out money only as authorized by said Board or a majority thereof.

SECTION 5. That said Board of Commissioners, or a majority thereof, shall have power to make all proper rules and by-laws and pass resolutions not conflicting with the constitution and laws of the State of Tennessee* to carry out the purposes of this Act, but for no other purpose. Said Board is authorized to acquire by contract or condemnation as now provided by law right of way, and construct, establish, operate and maintain a system of waterworks to extend along or near the Brainerd road from the west end of said taxing district to the east end thereof, and along any and all other highways within said district, with power to construct lateral branches within said taxing district. Said Board is authorized to purchase, rent or lease a suitable location, either within or beyond the limits (limits*) of said taxing district, for the erection and maintenance of any necessary reservoirs or standpipes for the storage of water.

Said Board shall provide for proper wells, water mains, pumps, and standpipes, and the procuring and purchasing of water to supply the same.

SECTION 6. That the East Brainerd Taxing District be and it is hereby authorized to borrow money and issue bonds therefor in the aggregate amount of \$40,000 for the purpose of providing funds for the acquisition and construction of a waterworks system in the East Brainerd Taxing District.

SECTION 7. That said bonds shall bear interest at no more than 6% per annum, payable semi-annually, both principal and interest to be payable at such place or places in the East Brainerd Taxing District or elsewhere as may be designated by resolution of the Board of Commissioners of the East Brainerd Taxing District.

SECTION 8. That said bonds may be issued in one or more series, shall mature at such time or times not exceeding thirty years from their respective dates and shall be in such form and amount and shall be sold at public or private sale in such manner and for such prices as the Board of Commissioners of the East Brainerd Taxing District may determine, but in no event shall the said bonds be sold for less than par. The proceeds derived from the sale of said bonds shall be paid to the Treasurer of the said District to the credit of a fund to be designated as the "Waterworks Construction Fund" and shall be used exclusively for the purposes above recited.

SECTION 9. That said bonds shall not be issued until and unless authorized by a resolution of the Board of Commissioners of the East Brainerd Taxing District at any regular or called meeting of said body.

SECTION 10. That the credit of the East Brainerd Taxing District shall be and the same is hereby irrevocably pledged to the payment of interest and principal of said bonds. There is hereby levied a tax of 100 cents on the \$100 valuation upon all the taxable property in the East Brainerd Taxing District for the year 1935 and each succeeding year thereafter until the principal and interest of said bonds shall have been paid in full. Such tax shall be collected by the Trustee of Hamilton County and all real and personal property in said District shall be assessed for the purpose of such tax pursuant to the relevant provisions of Title V Code of Tennessee, 1932. The proceeds from the collection of such tax shall be paid by the Trustee of Hamilton County to the Treasurer of the said District for the sole purpose of paying the principal and interest of said bonds.

The Trustee of Hamilton County shall execute a bond, with approval sureties satisfactory to the Board of Commissioners or a majority thereof of the said District, equal in amount to the taxes to be collected by

him for the use and benefit of said district for the ensuing year, conditioned on the collection of and accounting to the Treasurer of said District for all taxes, penalties, forfeitures and other funds and moneys of whatever nature collected by him, or which ought to be collected by him during his term of office of two years for the use and benefit of said District, and conditioned (conditioned*) further upon the faithful performance and discharge of all the duties of his office in that behalf. Such bond shall be payable to the Treasurer of the said District.

SECTION 11. That the Board of Commissioners of the East Brainerd Taxing District shall have power under this Act to fix and collect rates or charges for the services rendered by such waterworks system and, as additional security for the payment of bonds issued pursuant to this Act by said Board of Commissioners, to pledge to the punctual payment of said bonds and interest thereon an amount of the revenues of such waterworks system (including) [sic] improvements, betterments or extensions thereto thereafter constructed or acquired) or of any part of such waterworks systems, sufficient to pay said bonds and interest thereon, or any part thereof, as the same shall become due, and to create and maintain reasonable reserves therefor. Such amount may consist of all or any part or portion of such revenues.

SECTION 12. That any resolution or resolutions authorizing the issuance of bonds under this Act may contain covenants as to (a) the purpose or purposes to which the proceeds of sale of said bonds may be applied and the use and disposition thereof, (b) the use and disposition of the revenue of the waterworks system for which said bonds are to be issued, including the creation and maintenance of reserves, (c) the issuance of other or additional bonds payable from the revenue of said waterworks system, (d) the operation and maintenance of such waterworks system, (e) the insurance to be carried thereon and the use and disposition of insurance moneys, (f) books of account and the inspection and audit thereof.

SECTION 13. That the Board of Commissioners of the said District may, in its discretion, provide that the owner or holder of any such bonds may register the same both as to principal and interest, or as to principal or interest, under such regulations as said Board of Commissioners may provide.

SECTION 14. That said bonds shall have all the qualities of negotiable instruments under the Uniform Negotiable Instrument Law and shall not be subject to taxation by the State of Tennessee or any political subdivision thereof.

SECTION 15. That in addition to all other rights and all other remedies any holder or holders of any bond or bonds, issued pursuant to this Act, of the East Brainerd Taxing District (District*), including a trustee for bondholders, shall have the right, subject to any contractual limitations binding upon such bondholders or trustee, and subject to the prior or superior rights of others:

1. By *mandamus* or other suit, action or proceeding, at law or in equity, to enforce his rights against such District and the Board of Commissioners of such District, including the right to require such District and such Board of Commissioners to fix and collect rates and charges adequate to carry out any agreement as to, or pledge of, the revenues produced by such rates or charges, and to require such District and such Board to carry out any other covenants and agreements with such bondholder and to perform its and their duties under this Act.
2. By action or suit in equity to require such District to act as if it were the trustee of an express trust for such bondholder.
3. By action or suit in equity to enjoin any acts or things which may be unlawful or a violation of the rights of such bondholder.
4. By suit, action or proceeding in Chancery Court, in the event of a default in the payment of the interest on or principal of any of said bonds which default shall continue for a period in excess of sixty days, to obtain the appointment of a receiver of the enterprise in which the District is engaged or any part or parts thereof, who may enter and take possession of such enterprise of (or*) any part or parts thereof, including all property lands, property rights, easements and other adjuncts of the waterworks system which the District shall be operating and such receiver may operate and maintain the system, and fix and collect and receive all revenues thereafter arising therefrom in the same manner as such District or Board itself might do, and shall deposit all such moneys in a separate account or accounts and apply the same in accordance with the obligations of such District as the court shall direct.

SECTION 16. That the Board of Commissioners of said District operating a waterworks systems pursuant to this Act shall prescribe and collect reasonable rates or charges for the service rendered by such system. The rates or charges prescribed shall be such as will produce, together with the sum raised by the tax levied by this Act which is actually on hand and must be applied to the payment of the interest on and principal of the bonds issued hereunder, revenue at least sufficient (a) to pay when due all bonds and interest thereon, for the payment of which such revenue is or shall have been pledged, charged or

otherwise encumbered, including reserves therefor, and (b) to provide for all expenses of operation and maintenance of such waterworks system, including reserves therefor.

SECTION 17. That a majority of said Board of Commissioners of said taxing district shall be necessary to make any order or pass any measure.

SECTION 18. That nothing in this Act shall be construed to give said taxing district or Board of Commissioners thereof power over schools or roads or effect or abridge the police power of (or*) other powers or duties of the county or State with respect to persons or property within said taxing district.

SECTION 19. That said Board of Commissioners shall have the right to dispose of said waterworks after the same has been established by lease or sale; *provided, however,* that all bonds issued under the provisions of this Act, and interest thereon, and interest on any installments of interest then due and unpaid, shall have been paid in full, or payment provided for in a manner satisfactory to the holders of eight-five [sic] per centum in amount of the bonds then outstanding.

SECTION 20. That the East Brainerd Taxing District created under the provisions of this Act shall succeed to all rights, choses in action, franchises, easements and all real and personal property and interests therein owned, possessed or held by the East Brainerd Taxing District created or purported to have been created under the provisions of Chapter 539, Private Acts of Tennessee, 1931 and shall be subrogated to and be bound by all contracts or other obligations entered into by that District; and the District created by this Act shall perform the duties imposed by such contracts or other obligations in the place and stead of the District created or purported to have been created under said Chapter 539, and such contracts or other obligations shall inure to the benefit of the District created under this Act.

SECTION 21. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed.

SECTION 22. That should any part or parts of this Act be declared unconstitutional or invalid for any reason this shall not invalidate any other part.

SECTION 23. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 11, 1935.

Hickory Valley Taxing District

Private Acts of 1931 Chapter 689

SECTION 1. That the inhabitants of the territory hereinafter described are hereby constituted a body politic and corporate under the name of Hickory Valley Taxing District, and by that name shall have perpetual succession, shall sue and be sued in all the courts of law and equity in all matters relative to its corporate action, may purchase, receive and hold real estate and personal property within the corporate limits of said town, and may sell, lease or dispose of same for the benefit of the town, and may purchase, receive and hold personal property and real estate beyond the corporate limits of the town for corporate purposes. The corporate limits of said town shall embrace the territories within the following boundaries:

"Beginning at the northwest corner of the East Brainerd incorporation line and running north one thousand feet west of the Municipal Airport Road to the airport property line; thence north along the airport property line to the N. C. & St. L. R. R.; thence northwest along the said railroad one thousand feet northwest of the Chickamauga Station; thence running northeast to Timmons Creek; thence north along the east side of said creek to the old Cleveland Pike; thence east along the Cleveland Pike to Reids Road; thence north on the east side of Reids Road to the south boundary of the Southern Railway right of way; thence east along the south side of the said railroad to the old Cleveland Pike grade crossing; thence due east to the old James County line, now the Fourth District line of Hamilton County; thence south following the district line to the Standifer Road; thence west along the south property lines of McInturf, Boulton, Nielsen, Burton, Ayers and Pennybaker to a point five hundred feet east of the Gunbarrel Road; thence south running five hundred feet east of the Gunbarrel Road to the section line south of the Cleveland Road extension; thence west following the section line to within one thousand feet east of the Hickory Valley Road; thence south one thousand feet east of the Hickory Valley Road to the north boundary line of the East Brainerd incorporation; thence west along said boundary line to the beginning. Excepting, however, all of the area lying within the limits of the right of way of the Southern Railway."

SECTION 2. That said town shall have power by ordinance of its governing authority within said city:

(1) To assess, levy and collect taxes for all general and special purposes on all subjects or objects of taxation and privileges taxable by law for State, county or city purposes and to make special assessments for regular improvements,

- (2) To contract and be contracted with,
- (3) To make regulations in reference to health and sanitation, with full power to control contagious diseases and establish quarantines,
- (4) To appropriate money and provide for the expenses and debts of the town,
- (5) To prevent public and private nuisances,
- (6) To make regulations governing the good order of the inhabitants and to provide penalties for the violators of its laws,
- (7) To provide for the erection and maintenance of all public buildings,
- (8) To provide for the organization and regulation of a Police Department and a Fire Department,
- (9) To provide for the lighting of the streets, highways and other public places,
- (10) To require the building and maintenance of sidewalks,
- (11) To contract with any public service corporation or corporations for the furnishing of water, gas, electricity, or telephone service,
- (12) To exercise the power of eminent domain as now provided by law for taking over private property for corporate purposes and internal improvement.

SECTION 3. That all qualified voters residing within or owning real estate within the corporate limits of said town shall be entitled to vote at any municipal election held under the authority of this Act.

SECTION 4. That said corporation be and it is hereby authorized to contract indebtedness by borrowing money and to issue its bonds therefor for the purpose of erecting buildings and constructing and maintaining sewers, and for the erection and maintenance of a waterworks system and lights, *provided* that the aggregate indebtedness to be incurred for such purposes shall not exceed ten per centum of the assessed valuation of the taxable property of the said town as shown by the last assessment preceding the date of issuance of such bonds, and *provided, further*, that no bonds shall be sold for less than par and accrued interest and shall not draw more than six per cent interest. Any bonds issued under this authority shall be authorized by ordinance and shall be signed by the Mayor and Clerk of the governing board. Said corporation is hereby authorized, when approved by ordinance of the governing board, to issue the necessary amount of bonds, not to exceed Twenty-five Thousand (\$25,000) Dollars, for the purpose of contracting for a water system connecting with the said town and supplying the citizens and public buildings thereof with water. Such bonds, if and when issued, shall be designated as "Water Supply Bonds," shall bear interest not exceeding six per cent per annum and shall run for a period of not less than five nor more than twenty-five years, and shall not be sold for less than par. All issues of bonds other than the "Water Supply Bonds," herein authorized shall be made only after submission of the issuance of the said bonds to the voters of said town after the approval by the majority of the voters in said election called for that purpose and held in accordance with the general election laws of Tennessee.

SECTION 5. That the government of said town is hereby vested in a Board of Commissioners consisting of a Mayor and four Commissioners, all of whom must be bona fide residents of the corporate limits of said town. The first Mayor shall be L. T. Prigmore, and the first Commissioners shall be Lewis Roberson, W. E. Walker, J. W. Wilson, and P. C. Pennebaker, and shall hold their offices and act as such until the first Monday of September, 1932, and at the same time that the county election is held in August, 1932, and each and every two years thereafter there shall be an election for the purpose of electing a Mayor and Commissioners for the said town. The Mayor and Commissioners elected at such election shall assume their official duties on the first Monday of September thereafter and shall meet and organize on such date. A majority of the Board of Commissioners shall constitute a quorum. The first Board of Commissioners shall meet on the second Monday following the passage and approval of this Act and shall elect one of their number as Clerk of the Board, and thereafter each new Board of Commissioners shall likewise elect a Clerk. The Commissioners shall meet in regular session at least once every two months, the time and place of the meeting to be fixed by the Board of Commissioners. Special meetings of the Board may be called at any time by the Mayor on one days' written notice, mailed or otherwise delivered, to each Commissioner. The said Board of Commissioners, when organized, shall have full authority by an affirmative vote of a majority thereof to pass ordinances and resolutions for the government of said town in accordance with the provisions of this charter, and shall have the right to delegate the performance of any of the duties of any of the Board of Commissioners to the Mayor. The Mayor shall be the presiding officer of the Board of Commissioners, shall be the business and executive head and financial agent and treasurer of the town and shall be in charge of all funds of the town and of the enforcements [sic] of the ordinances and the execution of the contracts and obligations of the town, but no contracts in excess of One Hundred (\$100.00) Dollars are to be made or executed by the Mayor except with the approval and authority of the Board of Commissioners in regular session and shall perform all other duties required of

him by any ordinance or resolution duly enacted, not in conflict with this charter, and shall have jurisdiction over all cases for violation of ordinances of the town, and power and authority to impose fines and costs and to punish by fine and/or imprisonment for violation of ordinances of the town, and to collect such fines and costs imposed by him and the power and authority to commit the offender to prison, or such other place provided therefor, for failure to pay same, until such fines and costs are paid at the rate of a day's imprisonment for each Fifty (50¢) Cents of such fines and costs. The Mayor may, without condition, remit fines and costs, or any part thereof, so imposed. Any person may appeal to the Circuit Court of Hamilton County from the judgments of the Mayor within two whole days, exclusive of Sundays, upon given appearance bond in the sum of One Hundred (\$100.00) Dollars. All fines and costs, which costs shall be the same as taxed by Justices of the Peace, shall be paid to the Mayor and become the funds of the town for general purposes of the town. The Commissioners shall serve without compensation, but may fix a compensation for the Mayor not in excess of Ten (\$10.00) Dollars per month. The Mayor and Board of Commissioners shall have the power and authority to create any official position and fix the duties thereof, and to appoint suitable persons thereto by ordinance and resolution. A complete minute record of the proceedings of said Commission shall be kept by the Clerk and such minutes shall be read and approved at each succeeding meeting of the Commission and be signed by the Mayor.

All ordinances providing for the issuance of bonds shall be passed on three readings, not more than two of which may be held at the same meeting or on the same date, and such ordinance shall after second reading be advertised in some newspaper published in Hamilton County at least two times and not less than one week prior to the final passage thereof. All vacancies occurring in the Commission shall be filled by the remaining Commissioners and the same Commissioner shall fill the vacancy until the next regular election.

SECTION 6. That the control and management of the public schools and the public roads, streets and highways within the territory herein incorporated are hereby reserved to the officials of Hamilton County, in whom the same are now vested by law, *provided, however*, that the sewers, water lines and light and power lines for said town may be laid in the public roads and highways and in the streets and alleys of said town by the authorities of said town, and in such event the said town shall be required to replace such roads and highways in as good condition as before such work was done.

SECTION 7. That when any bond issue is authorized under the provisions of this charter the Mayor and Board of Commissioners shall have authority to adopt the form of bonds and coupons and to fix the time for the maturity of such bonds at not less than five nor more than twenty-five years, and to provide for the levy of a tax on the property within the corporate limits of said town for the purpose of paying the interest on said bonds, and provide a sinking fund sufficient to retire such bonds within the period of their maturity.

The specific purpose of any bond issue shall be stated in the resolution authorizing such issue, and the money derived therefrom shall be used only for such purposes.

SECTION 8. That all officials of said town shall, before assuming the performance of any official duty, take an oath before some person authorized to administer oath under the laws of Tennessee to perform the duties imposed upon them honestly, fearlessly and to the best of their ability, and each official of said town who at any time shall be designated as custodian of any public fund shall, before taking over any of such fund, execute a bond with proper security, to be approved by the Mayor and Board of Commissioners, and for such amount as may be fixed by the Mayor and Board of Commissioners.

SECTION 9. That the Board of Commissioners be and are hereby authorized to provide for the collection of taxes and to enter into a contract with the Trustee of Hamilton County to collect same, and the manner in which same shall be kept and disposed of, and to fix the compensation for so collecting the taxes.

SECTION 10. That the said town, by ordinance of its Mayor and Board of Commissioners, may establish parks or playgrounds within the corporate limits and regulate and control same and the use thereof.

SECTION 11. That the Mayor and Board of Commissioners may by ordinance enforce any regulations or ordinances hereof by means of fines, penalties, or imprisonment, or by action or proceedings in any court of competent jurisdiction, or by any one or more of such means, and may impose costs as a part thereof, but no fine or penalty shall exceed Twenty-five (\$25.00) Dollars and no imprisonment exceed thirty (30) days.

SECTION 12. That before this Act shall become effective the question of incorporation shall be submitted to a vote of the legally qualified resident voters of said territory at an election which the Election Commissioners of Hamilton County, Tennessee, are hereby required to hold within said territory within a period of two years after the passage of this Act. If a majority so voting shall vote for incorporation, then this Act shall become effective, but if a majority of said voters shall be against incorporation, then this Act

shall not become effective.

SECTION 13. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: July 1, 1931.

Walden's Ridge Taxing District

Private Acts of 1931 Chapter 400

SECTION 1. That all of that part of Hamilton County, in the Third Civil District, on what is known as Walden's Ridge or Signal Mountain, within the boundaries hereinafter described, be and the same hereby is, created, and constituted a body politic and corporate to be known and designated as the "Walden's Ridge Taxing District" in which name it shall have perpetual succession, sue and be sued, grant, receive, purchase and hold real, personal and mixed property, or dispose of the same for the benefit of said corporation, and may have and use a corporate seal.

SECTION 2. That said "Walden's Ridge Taxing District" shall be the territory on Walden's Ridge North of the Town of Signal Mountain, bounded as follows: Beginning at the bluff at the east end of the north corporation line of the Town of Signal Mountain, thence northwestwardly 3,900 feet more or less along the north line of the Signal Mountain Palisades Company property and the north corporation line of the Town of Signal Mountain across James Boulevard to a point which is 200 feet in a northwesterly direction from the northwest right of way line of James Boulevard measured at right angles; thence northeastwardly parallel to and 200 feet at right angles from northwest right of way line of James Boulevard 4,300 feet more or less to the northeast line of the Wilkerson and Clift Tract being also the southwest right of way line of road to mines, thence northwestwardly along the northeast line of Wilkerson and Clift Tract and the southwest right of way line of road to mines 700 feet more or less to a point on the Sue H. Gamble-William Nixon line produced southwestwardly, thence northeastwardly and along the Gamble-Nixon line and the northwest property line of W.H. Stokes 474 feet more or less to west corner of W.A. Nixon Tract, thence northeastwardly 104 feet to the southwest corner of the J.C. Kain property on the east side of a 20-foot street, thence northeastwardly along the east side of said 20-foot street, 70 feet more or less to south line of the A. Doc. Miles property extended southeastwardly, thence northwestwardly and along the south line of the A. Doc. Miles property 190 feet more or less, thence northeastwardly parallel with the above mentioned 20-foot road and 167 feet northwestwardly therefrom 330 feet more or less to the northwest corner of the Robert Guess (now the J.G. Kain) property, thence southeastwardly along the northeast property line of Robert Guess (now J.G. Kain) 57 feet to the southwest corner of A.D. Rogers (now Gordon Keef) property, thence northeastwardly along the northwest line of A.D. Rogers (now Gordon Keef's) property 234.5 feet more or less to the southwest line of J.W. Brown tract, thence southeastwardly along the (Rogers) Keef-Brown line 194 feet more or less to the southwest corner of the F.C. Schneider Estate Tract, thence northeastwardly along the Brown-Schneider Estate line 546 feet more or less to the north right of way of line of Timesville Avenue, thence southeastwardly along the north right of way line of Timesville Avenue 500 feet more or less to the east right of way line of Signal Point Road or James Boulevard, thence in a southerly direction along the east right of way line of Signal Point Road or James Boulevard, 150 feet more or less to the west end of the north line of Lot 19, T.W. Fritts Subdivision, thence southeastwardly along the north line of Lot 19 504.7 feet more or less to the northwest right of way line of Laurel Avenue, thence northeastwardly along the northwest right of way line of Laurel Avenue 2,000 feet more or less to the southwest line of the Sims and Clegg Addition, thence southeastwardly along the southwest line of the Sims and Clegg Addition 713 feet more or less to the northwest right of way line of Wilson Road, thence northeastwardly along the northwest right of way line of Wilson Road 5,143 feet more or less to the southeast corner of the John S. Poindexter property, thence northwestwardly along the Keys-Poindexter line 440 feet more or less to the southwest corner of the Poindexter property, thence northeastwardly along the Keys-Poindexter property line 670 feet more or less to the south right of way line of Glenway Avenue, thence north 73 degrees 30 minutes west along the southwest right of way line of Glenway Avenue 60 feet more or less to the northwest line of Lots 98 and 97 Mabbitt Springs Addition extended southwestwardly, thence north 16 degrees 30 minutes east and along the northwest lines of Lots 98, 97, 88, 87 1,200 feet more or less to the northeast right of way line of Spruce Street, thence south 73 degrees 30 minutes east along the northeast right of way line of Spruce Street 550 feet more or less to the northwest right of way line of Wilson Avenue, thence north 16 degrees 30 minutes east along the northwest right of way line of Wilson Avenue 1,850 feet more or less to the northeast property line of the S.P. Long 24.75-acre tract extended northwestwardly, thence south 73 degrees 30 minutes east along the S.P. Long-C.F. Bates, Jr., property line 1,200 feet more or less to the property line of S.L. Probasco and J.C. Guild, Jr., 600-acre tract, thence southeastwardly along the Long-Probasco and Guild property line 300 feet more or less to Little Falling Water Creek, thence southwestwardly along Little Falling Water Creek 700 feet more or less to the Mabbitt

Spring Branch, thence southwestwardly along the Mabbitt Spring Branch 850 feet more or less to the northeast right of way line of Oak Avenue, thence southeastwardly along the northeast right of way line of Oak Avenue 700 feet more or less to the line between Mabbitt Springs Addition and Nottingham Subdivision extended northwardly, thence southwestwardly along the line between Mabbitt Springs Addition and Nottingham Subdivision 1,105 feet more or less to the east right of way line of an alley between Mabbitt Springs Addition and Nottingham Subdivision, thence southwestwardly along the east right of way line of said alley 1,160 feet more or less to the north right of way line of Ash Avenue, thence eastwardly along the north right of way line of Ash Avenue 250 feet more or less to the northeast property line of the Poss and Schwartz tract extended northwestwardly, thence southeastwardly along the northeast property line of the Poss and Schwartz tract 900 feet more or less to the bluff of the mountain thence southwestwardly and along the bluff of the mountain 14,250 feet more or less to the point of beginning.

SECTION 3. That a governing board of said district, to be known and designated as a "Board of Commissioners of Walden's Ridge Taxing District" is hereby created. Said Board of Commissioners shall consist of three members, and the first commission shall be P.J. Kreusi, C.S. Steward, and John S. Fletcher, who shall serve until the August election, 1934, at which time their successor shall be elected by the qualified voters and property owners of said district, and shall serve for a term of eight years and until their successors shall be elected and qualified, and in case of a vacancy for any cause, the remaining members thereof shall fill the same for the unexpired term. All of said Commissioners shall be property owners in said district.

It shall be the duty of the election commissioners of Hamilton County to hold an election at some designated point for said district at the August election in 1934 and for each succeeding eight years for the election of said Commissioners. All residents of said district, who are qualified voters and all property owners thereof shall be entitled to vote. The election commission of said county shall hold a registration for said district at such time as is now provided by law preceding said elections to permit said residents and property owners therein to register.

SECTION 4. That said Board of Commissioners shall organize by electing a President, Secretary and Treasurer. The two latter offices may be combined.

The President shall, together with the Secretary or Treasurer, execute all contracts for and in the name of the corporation; countersign all checks issued by the Treasurer; preside at all meetings; exercise a general supervision over all work undertaken by the Commissioners, and shall do all acts and things that said Commissioners may empower and authorize him to do and perform, and in his absence said Commissioners may select one of their number to preside.

Said Commissioners shall meet at least once each year and as many times in addition as they may be called so to do by the President. They shall receive no salary, *provided, however,* they shall be paid such actual expenses as may be incurred in the performance of their duties.

Said Board shall select a Secretary, who shall hold his office for such time as the Commissioners may fix. Said Secretary shall keep the minutes of all meetings of said Board, and be the custodian of all contracts and records thereof, and in general perform all duties which may be required of him by the Board of Commissioners.

Said Commissioners shall also elect a Treasurer, who shall be the custodian of the corporation's funds. The Board may require of him such bond as may in their discretion be justified. The expense of making such bond shall be borne by the corporation. He shall issue all checks and sign the same, together with the President. No funds shall be paid out by the corporation except upon the concurrence of the President and Secretary. All checks or warrants shall be numbered consecutively as issued and a faithful record thereof kept by the Treasurer.

In the discretion of the Commissioners one person may be Secretary and Treasurer.

Whenever a new Treasurer shall be elected and qualified, it shall become the duty of the Treasurer forthwith to surrender and deliver to his successor all money, property and records; books, papers of any and every description belonging to said Commissioners, then in his possession by virtue of his office, and in a like manner he shall fully surrender and deliver to his successor the entire effects, affairs, business management and conduct of his office as Treasurer, and make a full settlement of the same, and he shall take a receipt of his successor therefor, and in any default therein, he shall be liable on his bond.

Said Board may employ such officers, agents and employees as may be necessary to perform their duties and functions under the terms of this Act, and fix their compensation.

SECTION 5. That said Board shall have the power and duty to build, rebuild, enlarge, operate and maintain a system of water mains within said district for the purpose of supplying water to the inhabitants and property owners thereof. They shall be authorized and empowered to provide pumps and pumping

stations, reservoir facilities and such other works and construction as may be needed to secure and distribute said supply of water to and within said districts.

In order to effectuate these purposes they may enter into such contracts as they may deem necessary, with persons, corporations, and municipal corporations as may be able and willing to furnish said district with water, water mains, reservoirs and pumps or pumping stations. Said facilities in so far as may be deemed necessary or expedient may be leased, rented or owned by said taxing district and may be located within or without its boundaries. All contracts which said Board of Commissioners may in their discretion execute under the terms of this Act and for the purpose of securing said water supply, shall be valid and binding obligations of said taxing district.

Said Board may at any time the conditions may in their discretion justify the same--provide in addition to the water supply, a system of fire hydrants and other apparatus for fire protection within said district.

SECTION 6. That for the purposes enumerated in Section 5 hereof--said Board of Commissioners of Walden's Ridge Taxing District shall have the power to issue the bonds of said district in an amount not exceeding Fifty-five Thousand (\$55,000.00) Dollars. Such bonds to be in such sums and denominations, not less than \$100.00 each, nor more than \$5,000.00 each as the Commissioners may prescribe, which bonds shall each be signed by the President and countersigned by the Secretary of said Board of Commissioners and shall be payable to bearer. They shall mature in thirty years from date of issuance and shall bear interest from date, not in excess of six per cent per annum, for which interest coupons shall be attached, payable at such times as the Commissioners may determine. Said coupons may bear the printed or lithographed facsimile of the signatures of the President and Secretary.

Said bonds shall be made payable in lawful money of the United States of America, at any place within or without the limits of the State as the Commissioners may determine. They shall not be sold for less than par. *Provided, however,* a reasonable amount may be paid for the expense of printing and selling said bonds.

SECTION 7. That whatever bonds may be issued pursuant to the authority of this Act shall be known and designated as the "Waterworks Bonds of the Walden's Ridge Taxing District," and shall be sold in such amounts, and at such time, and in such manner, either at public or private sale, as the Board of Commissioners of said taxing district shall direct. Said bonds shall be exempt from taxation by the State of Tennessee, and any county or municipality thereof, and it shall be so recorded in the face of said bonds. It shall also be recited in the face of said bonds that they are issued pursuant to and in accordance with the provisions of this Act, and such recital shall be conclusive evidence of their legality.

SECTION 8. That said bonds shall be a lien on all lands in said Walden's Ridge Taxing District, and the Board of Commissioners thereof shall pledge the full faith, credit and resources of said taxing district to secure the payment of said bonds and in the interest thereon. It shall be the duty of said Board of Commissioners, for the year next succeeding the issuance of said bonds, and for each succeeding year thereafter, to make provisions in the tax levy, and to levy a tax for the interest to become due on said bonds, and for a sinking fund, which shall be sufficient with its accumulations, as nearly as may be estimated, to meet the principle indebtedness at its maturity.

SECTION 9. That the Board of Commissioners of said taxing district shall name a Board of Sinking Fund Trustees who shall qualify and give bond in such manner as may be directed by said Board; who shall have charge of the sinking fund to be raised for the bonds herein authorized, by the tax hereby directed to be levied, and their powers and duties in reference to said bonds shall be the same as those prescribed and defined for said Trustees by an Act passed March 20, 1873, Chapter 59, entitled, "An Act to provide for the issuance of bonds by cities;" except that said Trustees shall loan the money at six per cent (6%) interest, and shall not purchase any bonds therewith except the bonds authorized to be issued under this Act.

SECTION 10. That the Board of Commissioners of the Walden's Ridge Taxing District are hereby authorized and empowered to levy an annual tax upon all the taxable property within said district, to provide funds for the purchase, construction, maintenance and operation of the waterworks herein authorized, and for all other purposes necessary to secure and maintain a water supply to, for and within said district. The tax rate shall be based upon the assessment for State and county taxes within the taxing district's limits, and it shall be the duty of the County Trustee to collect said taxes, in the same manner and time and for the same compensation, as county taxes are collected, and turn the same over to the Treasurer of said taxing district.

SECTION 11. That the control, ownership, supervision and repair of the roads and highways within said taxing district shall remain in Hamilton County, Tennessee. *Provided, however,* the Board of Commissioners of said Walden's Ridge Taxing District may, under the supervision of the county engineer, occupy and use said roads and highways for the installation of water mains, pipes, and service pipes,

herein authorized.

SECTION 12. That this Act take effect from and after passage, the public welfare requiring it.

Passed: June 16, 1931.

Walden's Ridge Fairmount Taxing District

Private Acts of 1931 (2nd Ex. Sess.) Chapter 8

SECTION 1. That all of that part of Hamilton County, in the Third Civil District, on what is known as Walden's Ridge or Signal Mountain, within the boundaries hereinafter described, be and the same hereby is, created, and constituted a body politic and corporate to be known and designated as the "Walden's Ridge Fairmount Taxing District," in which name it shall or may have perpetual succession, sue and be sued, grant, receive, purchase and hold real, personal and mixed property, or dispose of the same for the benefit of said corporation, and may have and use a corporate seal.

SECTION 2. That the boundaries of said "Walden's Ridge Fairmount Taxing District," shall be as follows, to-wit:

Beginning at the Northwardly corner of the F.C. Schneider Estate tract and the North-eastwardly corner of the J.W. Brown tract, on the south line of the right-of-way of Timesville Avenue, thence in a North-eastwardly direction across Timesville Avenue to the North line of the right-of-way of Timesville Avenue, thence Southeastwardly along the North right-of-way line of Timesville Avenue, 500 feet more or less to the East right-of-way line of Signal Point Road or James Boulevard, thence in a Southerly direction along the East right-of-way line of Signal Point Road or James Boulevard, 150 feet more or less to the West end of the North line of Lot 19, T.W. Fritts sub-division, thence South-eastwardly along the North line of Lot 19, 504.7 feet more or less to the Northwest right-of-way line of Laurel Avenue, thence North-eastwardly along the Northwest right-of-way line of Laurel Avenue 2,000 feet more or less to the Southwest line of the Sims and Clegg Addition, thence South-eastwardly along the Southwest line of the Sims and Clegg Addition 713 feet more or less to the Northwest right-of-way line of Wilson Road, thence North-eastwardly along the Northwest right-of-way line of Wilson Road 5,143 feet more or less to the Southeast corner of the John S. Poindexter property, thence North-westwardly along the Key-Poindexter line 440 feet more or less to the Southwest corner of the Poindexter property, thence North-eastwardly along the Key-Poindexter property line 670 feet more or less to the South right-of-way line of Glenway Avenue, thence North 73 degrees 30 minutes west along the Southwest right-of-way line of Glenway Avenue 60 feet more or less to the Northwest line of Lots 98 and 87 Mabbitt Springs Addition extended South-westwardly thence North 16 degrees 30 minutes East and along the Northwest lines of Lots 98-97-88-87, 1,200 feet more or less to the Northeast right-of-way line of Spruce Street, thence North-westwardly along the North-eastwardly line of Central Avenue 1,500 feet more or less to the North right-of-way line of Northern Avenue, thence along the North line of Northern Avenue right-of-way in a North-eastwardly direction 1,000 feet more or less, to the Southwest corner of the W.E. Racht 41-acre tract, thence along the West line of the W.E. Racht tract in a North-westwardly direction 1,000 feet more or less, to the Northwest corner of said tract, thence along the North line of said tract in a North-eastwardly direction 1,500 feet more or less, to the Northeast corner of said tract, said corner being the North-westwardly corner of the L.W. Bates 100-acre tract, and the Southwest corner of the John S. Martin heirs 100-acre tract, thence in a Northwestwardly direction along the Southwest line of the John S. Martin tract, and the Northeast line of the Bankston and Wallace Sub-division for a distance of 2,000 feet more or less, thence westwardly along said line for a distance of 200 feet more or less to the Southwest corner of the S.P. Long tract and subdivision, thence in a North-westwardly direction along the Northwest line of said S.P. Long tract for a distance of 3,500 feet more or less to the West corner of said tract, at the intersection of Falling Water Creek, thence in a Westwardly and Southerly direction following the meanderings of the Falling Water Creek to the intersection of the Falling Water Creek and the old Government Road at the South-eastwardly corner of the Minnie Brown 106-acre tract, thence in a Southwardly direction along the West right-of-way line of the Old Government Road, to the intersection of the South line of Timesville Avenue, thence in a Eastwardly direction along the South line of Timesville Avenue to the point of beginning at the Northwest corner of the F.C. Schneider Estate tract.

SECTION 3. That the government and administration of the business affairs of said taxing district shall be invested in a Board composed of five (5) Commissioners to be elected by the qualified voters within said taxing district and shall hold their office for a term of four (4) years each and until their successors are elected and qualified, and in case of a vacancy for any cause, the remaining members of said Board shall fill the same for the unexpired term.

All of said Commissioners shall be resident property owners within said taxing district.

Said Board of Commissioners shall organize by electing a President, Secretary and Treasurer.

SECTION 4. That it shall be the duty of the Election Commissioners of Hamilton County to hold an election at some designated point for said taxing district every four (4) years commencing with the August election 1934 and every succeeding four (4) years for the election of the Board of Commissioners of said taxing district.

All residents of said district who are qualified voters and all property owners thereof shall be entitled to vote. The Election Commission of said County shall hold a registration for said taxing district at such time as is provided by law preceding said election to permit said residents and property owners therein to register.

SECTION 5. That it shall be the duty of the Board of Election Commissioners of Hamilton County, within ninety (90) days from the date of the passage of this Act, to open and hold an election at some convenient place within the confines of said taxing district, after having first provided for a three (3) day supplemental registration as is now provided by law for the registration of voters in other elections, and the notice for said elections shall be published in some newspaper published in the City of Chattanooga, Tennessee, as now provided by law, for the purpose of determining whether or not the said Walden's Ridge Fairmount Taxing District shall be established, and for the election of five (5) Commissioners for said taxing district. Said Election Commissioners shall have printed on the ballots or tickets the words "For Taxing District" and the words "Against Taxing District," and the voters shall express their choice by making a cross mark or the letter X opposite the words "For Taxing District" or opposite the words "Against Taxing District" and opposite the names of candidates for Commissioners.

The substantial compliance with these requirements by the Commissioners of Election of Hamilton County will suffice. If a majority of the votes cast in the election are for taxing district then and in that event this Act shall become effective, and the Walden's Ridge Fairmount Taxing District thereby created and established.

The five (5) candidates for Commissioners elected at the time this taxing district is created shall serve until October 1, 1934, and from that time thereafter all Commissioners shall be elected for a full term of four years commencing with October 1, 1934. The election of Commissioners will be held in the regular August election of the year that the term of the Commissioners expire.

SECTION 6. That in the event that said taxing district is created and all elections thereafter the five candidates for Commissioners for said taxing district receiving the highest number of votes respectively shall be declared elected Commissioners of said taxing district, and the said Commissioners shall compose the Board of Commissioners of the Walden's Ridge Fairmount Taxing District, with all the powers and authority vested in said Board by the terms of this Act.

SECTION 7. That said Taxing District through its Commissioners shall have the power by ordinance within said taxing district:

To levy and collect taxes upon all property taxable by law for State purposes.

To regulate and control all public service corporations operating within said territory.

To grant franchises to such corporations and to prescribe the terms and conditions thereof and to make reasonable regulations as to the rates to be charged by such corporations for the service rendered by them and also to contract with any public service corporations for the furnishing of Water, Gas, Electric Lights, Transportation and Telephones for public purposes. To regulate the rates to be charged the people who consume water, gas, electric lights and use telephones and transportation.

SECTION 8. That the President shall, together with the Secretary or Treasurer, execute all contracts for and in the name of the said Taxing District, if ordered by the majority of the Board, countersign all checks issued by the Treasurer; preside at all meetings; exercise a general supervision over all work undertaken by the Commissioners, and shall do all acts and things that said Commissioners may empower and authorize him to do and perform, and in his absence said Commissioners may select one of their number to preside. Said Commissioners shall meet at least once each month and as many times in addition as they may be called so to do by the President. They shall receive no salary, provided, however, they shall be paid such actual expenses as may be incurred in the performance of their duties.

Said Board shall elect a Secretary, who shall hold his office for such time as the Commissioners may fix. Said Secretary shall keep the minutes of all meetings of said Board, and be the Custodian of all contracts and records thereof, and in general perform all duties which may be required of him by the Board of Commissioners.

Said Commissioners shall also elect a Treasurer, who shall be the custodian of the Corporation's funds. The Board may require of him such bond as may in their discretion be justified. The expense of making such bond shall be borne by the Corporation. He shall issue all checks and sign the same, together with

the President. No funds shall be paid out by the Corporation except upon the concurrence of a majority of the Board. All checks or warrants shall be numbered consecutively as issued and a faithful record thereof kept by the Treasurer.

In the discretion of the Commissioners, one person may be Secretary and Treasurer.

Whenever a new Treasurer shall be elected and qualified, it shall become the duty of the Treasurer forthwith to surrender and deliver to his successor all money, property and records; books, papers of any and every description belonging to said Commissioners, then in his possession by virtue of his office, and in a like manner he shall fully surrender and deliver to his successor the entire effects, affairs, business management and conduct of his office as Treasurer, and make a full settlement of the same, and he shall take a receipt of his successor therefor, and in any default therein, he shall be liable on his bond.

Said Board may employ such officers, agents and employees as may be necessary to assist them to perform their duties and functions under the terms of this Act, and shall fix their compensation.

SECTION 9. That said Board shall have the power and duty to build, rebuild, enlarge, operate and maintain a system of water mains within said district for the purpose of supplying water to the inhabitants and property owners thereof. They shall be authorized and empowered to provide pumps and pumping stations, reservoir facilities and such other works and constructions as may be needed to secure and distribute said supply of water to and within said District.

In order to effectuate these purposes they may enter into such contracts as they may deem necessary, with persons, corporations, and Municipal Corporations as may be able and willing to furnish said district with water, water mains, reservoirs and pump or pumping stations. Said facilities insofar as may be deemed necessary or expedient may be leased, rented or owned by said Taxing District and may be located within or without its boundaries. All contracts which said Board of Commissioners may in their discretion execute under the terms of this Act shall be valid and binding obligations of said Taxing District.

To provide for the organization, regulation, equipment and maintenance of a Fire Department.

To provide such police protection as may be proper or necessary to protect, preserve and promote health, quiet, peace, and good order within said Taxing District.

To establish, maintain, and improve public parks and other public places for the benefit of the residents of said Taxing District.

To provide for the lighting of streets and roads and highways and other public places and public buildings within said Taxing District.

To provide for the lease or the erection of all buildings necessary for the use of the Commissioners in transacting the affairs of said Taxing District.

SECTION 10. That for the purposes enumerated in *Section 9*, hereof, said Board of Commissioners of Walden's Ridge Fairmount Taxing District shall have the power to issue the bonds of said District in an amount not exceeding Fifty Thousand (\$50,000.00) Dollars. Such bonds to be in such sums and denominations, not less than \$100.00 each, nor more than \$5,000.00 each, as the Commissioners may prescribe, which bonds shall each be signed by the President and countersigned by the Secretary of said Board of Commissioners and shall be payable to bearer. They shall mature in a period not exceeding thirty years from date of issuance and shall bear interest from date, not in excess of six per cent per annum, for which interest coupons shall be attached, payable at such times as the Commissioners may determine. Said coupons may bear the printed or lithographed fac-simile [sic] of the signatures of the President and Secretary.

Said bonds shall be made payable in lawful money of the United States of America at any place within or without the limits of the State as the Commissioners may determine. They shall not be sold for less than par. Provided, however, a reasonable amount may be paid for the expense of printing and selling said bonds.

SECTION 11. That whatever bonds may be issued pursuant to the authority of this Act shall be known and designated as the "Improvement Bonds of the Walden's Ridge Fairmount Taxing District" and shall be sold in such amounts, and at such time, and in such manner, either at public or private sale, as the Board of Commissioners of said Taxing District shall direct. Said bonds shall be exempt from taxation by the State of Tennessee, and any County or Municipality thereof, and it shall be so recorded in the face of said bonds. It shall also be recited in the face of said bonds that they are issued pursuant to and in accordance with the provisions of this Act, and such recital shall be conclusive evidence of their legality.

SECTION 12. That said bonds shall be a lien on all lands in said Walden's Ridge Fairmount Taxing District, and the Board of Commissioners thereof shall pledge the full faith, credit and resources of said Taxing District to secure the payment of said bonds and the interest thereon. It shall be the duty of said

Board of Commissioners, for the year next succeeding the issuance of said bonds, and for each succeeding year thereafter, to make provisions in the tax levy, and to levy a tax for the interest to become due on said bonds, and for a sinking fund, which shall be sufficient with its accumulations, as nearly as may be estimated, to meet the principal indebtedness at its maturity.

SECTION 13. That the Board of Commissioners of said Taxing District shall name a Board of Sinking Fund Trustees who shall qualify and give bond in such manner as may be directed by said Boards; who shall have charge of the sinking fund to be raised for the bonds herein authorized, by the tax hereby directed to be levied, and their powers and duties in reference to said bonds shall be the same as those prescribed and defined for said Trustee by an Act passed March 20th, 1873, Chapter 59, entitled "An Act to Provide for the Issuance of Bonds by Cities"; except that said Trustees shall loan the money at six per cent (6%) interest, and shall not purchase any bonds therewith except the bonds authorized to be issued under this Act.

SECTION 14. That the Board of Commissioners of the Walden's Ridge Fairmount Taxing District are hereby authorized and empowered to levy an annual tax upon all of the taxable property within said District, to provide funds for the purchase, construction, maintenance and operation of the improvements herein authorized, and for all other purposes necessary to secure and maintain such improvements for and within said District. The tax rate shall be based upon the assessment for State and County taxes within the Taxing District limits, and it shall be the duty of the County Trustee to collect said taxes, in the same manner and time for the same compensation, as County Taxes are collected, and turn the same over to the Treasurer of said Taxing District.

SECTION 15. That the control, ownership, supervision and repair of the schools and school buildings, roads and highways within said Taxing District shall remain with Hamilton County, Tennessee. Provided, however, the Board of Commissioners of said Walden's Ridge Fairmount Taxing District may, under the supervision of the County Engineer, occupy and have exclusive use of said roads and highways for the installation of water mains, pipes, and service pipes, herein authorized.

SECTION 16. That in the event of a failure of a majority of the voters in said election or elections to vote for the creation of said Taxing District, this shall not prevent holding of subsequent special elections for the same purpose when requested by resolution and signed by ten (10) qualified voters within the designated confines of said Taxing District, petitioning the Hamilton County Board of Election Commissioners to hold said special election within ninety (90) days from the date of said petition, on ballots as provided for in this Act and in the substance as provided in this Act.

SECTION 17. That if for any reason any section or provisions of this Act should ever be declared illegal, void or unconstitutional, that the remainder of the Act shall remain legal and in full force and effect, notwithstanding the loss of some section or provision of this Act.

SECTION 18. That this Act take effect from and after passage, the public welfare requiring it.

Passed: December 7, 1931.

Taxing Districts - Historical Notes

1. Acts of 1905, Chapter 433, incorporated the territory and inhabitants of the twentieth school district of Hamilton County into a town under the name and style of "Taxing District of St. Elmo". The boundaries of the district were described therein. The government of said district was to be vested in three commissioners, one of whom was to be elected as mayor and one elected as treasurer. The powers of the corporation were enumerated, and title to the school lot, schoolhouse and other school property of the twentieth district of Hamilton County was vested in said Taxing District of St. Elmo. The act authorized the taxing district to borrow a maximum sum of money for the sole purpose of erecting and equipping a public schoolhouse or houses and improving its school grounds. The act did not render the taxing district liable with respect to public roads and streets within said town; said roads and streets were designated county roads and the general road laws of Hamilton County were to remain effective on same. The question of incorporation was to be submitted to a vote of the legally qualified resident voters of the territory.
2. Acts of 1909, Chapter 107, laid off and established the "Mission Ridge Taxing District", as described therein, for the purposes of constructing and maintaining a system of waterworks. The act provided for a board of commissioners and a treasurer, the procedure for electing same, when meetings of the board were to be held, and authorized the board to levy an annual tax on real and personal property within the district to be set aside as a waterworks fund and used only for waterworks purposes. The act set the rates of charge for consumption of water from said waterworks, and authorized the board to sell bonds for the construction of and furnishing of water from said waterworks. The power of collecting said taxes was left to the board, and the act was

- not to become operative unless the voters of said district voted in favor of incorporation. This act was subsequently repealed by Private Acts of 1911, Chapter 179, and again by Private Acts of 1919, Chapter 404, and then amended by Private Acts of 1921, Chapter 569.
3. Acts of 1909, Chapter 220, was an act to transfer the public schools and public school property of the town of the Taxing District of St. Elmo, including its school building, the grounds and its school equipment, to the Hamilton County Board of Education, to be exclusively managed, controlled, maintained and supported as county schools of said county. Also, the \$18,000 bond debt [Acts of 1907, Chapter 40] of the taxing district was assumed by Hamilton County, making it a duty of the county court of the county to annually levy a tax upon the taxable property of the county for the purpose of creating a sinking fund for the redemption of said debt.
 4. Private Acts of 1911, Chapter 179, repealed Acts of 1909, Chapter 107, and established a new "Mission Ridge Taxing District", as described therein. The act provided for a board of commissioners, the election of members to said board, and when board meetings were to be held; it transferred the property of the district formed under the 1909 act, the rights accrued under its contract with the city water company, and its debts and obligations from the \$15,000 bond issue to the newly created Mission Ridge Taxing District. The commissioners' authority was enumerated therein, and the Act provided for a tax levy on all real and personal property within the newly created taxing district, to be collected by the board of directors. The act did not give said taxing district or the board of commissioners power over schools or over roads, or affect the police power of the county or state with respect to persons or property within said district. This act was subsequently amended by Private Acts of 1919, Chapter 599, repealed by Private Acts of 1919, Chapter 404, and again repealed by Private Acts of 1923, Chapter 333.
 5. Private Acts of 1931, Chapter 539, created the "East Brainerd Taxing District" with power to construct and maintain waterworks, to levy and collect taxes for waterwork purposes, to issue bonds and do other things necessary to effectuate the intention of the Act. Detailed boundaries were included, a commission was organized and given administrative powers but no power over schools, roads, or police powers were granted. This Act was superseded by Private Acts of 1935, Chapter 371, published herein.
 6. Private Acts of 1941, Chapter 228, validated and confirmed the proceedings held by the board of commissioners of East Brainerd Taxing District on January 20, 1941, wherein a resolution was adopted to convey the waterworks system and properties of East Brainerd Taxing District to East Brainerd Utility District, and authorized said commissioners to execute and deliver a deed for same to East Brainerd Utility District.
 7. Private Acts of 1957, Chapter 169, was to amend Private Acts of 1931 (2nd Ex. Sess.), Chapter 8, Section 2, by altering the boundaries of the Walden's Ridge Fairmount Taxing District and was also to amend Section 10, by striking out \$50,000, and substituting "10% of the tax value of all property assessed for taxation in the District". This act was rejected by local authorities and did not become law.
 8. Private Acts of 1957, Chapter 170, was to have repealed Private Acts of 1931, Chapter 400, which created the district because, according to the amending act, the district had never functioned since it had been created. However, this act was not approved by the local authorities and therefore, did not become law.

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