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

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

*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.

For more information about the Wilson County Voter Handbook, please contact Phillip Warren, Administrator of Elections, at 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.enews@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

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.
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.


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.