

**RESOLUTION**

**WHEREAS**, by Private Acts of 1996, Chapter 215, Rutherford County adopted a Private Act known as the "Rutherford County Development Tax Act" as a tax on the privilege of residential development; and

**WHEREAS**, the General Assembly subsequently passed the County Powers Relief Act, Chapter 953 of the Public Acts of 2006, T.C.A. § 67-4-2901, *et seq.* ("School Facilities Tax"), which provides authority for counties that qualify under the County Powers Relief Act to levy a tax on the privilege of residential development 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; and

**WHEREAS**, the Board of Commissioners adopted the School Facilities Tax at its regularly scheduled meeting on June 17, 2021, to be levied beginning July 1, 2021; and

**WHEREAS**, Rutherford County does not intend to assess a tax under both the Rutherford County Development Tax Act and School Facilities Tax on the same residential development.

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Rutherford County, Tennessee that, beginning July 1, 2021, the School Facilities Tax shall be applicable to all residential development in Rutherford County for which a plat has not been recorded in the Registers Office of Rutherford County, Tennessee on or before June 30, 2021, or, if a plat is not required, for which a building permit has not been issued on or before June 30, 2021. The Rutherford County Development Tax Act shall not be applicable to any residential development in Rutherford County subject to the School Facilities Tax, and for residential development subject to the School Facilities Tax, the School Facilities Tax shall be the exclusive privilege tax assessed by Rutherford County. All residential development for which a plat has been recorded in the Registers Office of Rutherford County, Tennessee on or before June 30, 2021, or, if a plat is not required, for which a building permit has been issued on or before June 30, 2021, shall remain subject to the provisions of the Rutherford County Development Tax Act and shall not be subject to the School Facilities Tax.

This 17th day of June, 2021.

RUTHERFORD COUNTY, TENNESSEE

ATTEST:

BY: \_\_\_\_\_  
BILL KETRON, Chairman

\_\_\_\_\_  
LISA DUKE CROWELL, County Clerk