

**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 RUTHERFORD COUNTY**

**WHEREAS**, the General Assembly, in passing the County Powers Relief Act, Chapter 953 of the Public Acts of 2006, T.C.A. § 67-4-2901, *et seq.*, provided authority for counties that qualify under the act to levy a tax on the privilege of residential development; and

**WHEREAS**, the Board of Commissioners of Rutherford County finds that Rutherford 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 Rutherford County and to help fund capital expenditures for the public school system.

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Rutherford County, 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 T.C.A. § 67-4-2904, Rutherford County hereby levies a tax on the privilege of residential development of property within Rutherford County as defined by T.C.A. § 67-4-2903.

**SECTION 2.** All terms as used in this resolution shall be defined in accordance with T.C.A. § 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 and no/100 (\$1.00) per square foot, 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 T.C.A. § 67-4-2908.

**SECTION 4.** The tax shall not apply to those buildings or structures exempted by the provisions of T.C.A. § 67-4-2906.

**SECTION 5.** The County Building Official is hereby directed to notify permit applicants of the liability for this tax, and to provide applicants with a form estimating the school facilities tax liability prior to the time the building permit is issued.

**SECTION 6.** The Rutherford County Building Official is hereby designated as the official / employee in Rutherford County responsible for the collection of this tax.

**SECTION 7.** The school facilities tax liability shall be paid as follows: fifty percent (50%) shall be paid at the time of application for a building permit and the remaining fifty percent (50%) shall be paid prior to the issuance of a certificate of occupancy.

**SECTION 8.** The revenue generated by this tax shall be paid over to the County Trustee within thirty (30) days of collection for deposit in a fund or funds designated by majority of the Rutherford County Commission in accordance with T.C.A. § 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.

**SECTION 9.** Any person aggrieved by the decision of the County Building Official responsible for administration and collection of this tax may obtain review of the decision by applying to the Rutherford County Board of Adjustments and Appeals within thirty days (30) of the decision.

**SECTION 10.** If a timely request for a hearing is made by an aggrieved party, the Rutherford County Board of Adjustments and 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 Rutherford County Board of Adjustments and Appeals renders its decision, the aggrieved party may seek judicial review of same pursuant to applicable law.

**SECTION 11.** If the provisions of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution, which can be given effect without the invalid provision or application, and to that end the provisions of this resolution are declared to be severable.

**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 the second vote, the public welfare requiring it.

This resolution passed first reading at the regular May 13, 2021, meeting of the Board of Commissioners of Rutherford County by a vote of:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_ PASSED \_\_\_\_\_ ABSENT \_\_\_\_\_

This resolution passed second reading at the regular June 17, 2021, meeting of the Board of Commissioners of Rutherford County by a vote of:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_ PASSED \_\_\_\_\_ ABSENT \_\_\_\_\_

RUTHERFORD COUNTY, TENNESSEE

ATTEST:

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

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

This \_\_\_\_\_ day of \_\_\_\_\_, 2021.