

**Resolution No. 22-176**

**A RESOLUTION SUPPORTING AMENDING THE COUNTY POWERS RELIEF ACT.**

**WHEREAS**, counties in the State of Tennessee have limited means by which they are allowed to raise revenue; and

**WHEREAS**, counties that are in high growth areas in Tennessee are at a disadvantage, and the cost of growth is being placed upon individual taxpayers rather than development paying its fair share of the increased costs; and

**WHEREAS**, cities in the State of Tennessee are allowed to collect impact fees from developers to offset the impact of new growth; and

**WHEREAS**, the County Powers Relief Act adversely impacts high-growth counties, such as Maury County, by making long-term residents pay for growth-related expenses through real property taxes rather than developments carrying their fair share of the costs; and

**WHEREAS**, Spring Hill citizens that live in Maury County are facing a 19.4% property tax increase because Maury County is unable to charge impact fees to support the school system and other growth pressures; and

**WHEREAS**, Maury County is currently the fastest grown county in the state of Tennessee; and

**WHEREAS**, the Board of Mayor and Alderman of Spring Hill support smart growth principles that cause new growth to, as much as possible, fully pay for itself rather than that burden being borne by its citizens.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF SPRING HILL, TENNESSEE, BOARD OF MAYOR AND ALDERMEN**, that it hereby requests that its State Representatives, State Senators, and the entire State Legislature support and amend Title 67, Chapter 4, Part 29 as follows:

- Title 67, Chapter 4, Section 2908 should be deleted and amended as follows:
  - “For the exercise of the privilege of development, a county may levy a tax based on the floor area of residential development. A county initially levying a tax under the authority granted by this part may levy the tax at a rate not to exceed three dollars (\$3.00) per square foot on residential property. Whenever a county has levied a tax pursuant to this part or increased the rate of the tax, it may not increase the rate of the tax or levy an additional tax on the privilege of development for a period of four (4) years from the effective date of the tax or rate increase. After four (4) years from the date the county initially levies the tax or from the date of the last increase in the rate of the tax, the county legislative body may increase the rate of the tax by a percentage not to exceed ten percent (10%)”

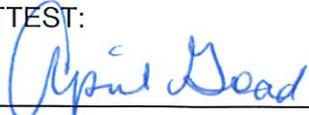
- Title 67, Chapter 4, Section 2913 should be deleted in its entirety,

Additionally, upon passage of this Resolution, a copy shall be delivered to each representative and senator representing the City of Spring Hill in the Tennessee General Assembly.

**PASSED AND ADOPTED BY THE BOARD OF MAYOR AND ALDERMAN OF THE CITY OF SPRING HILL, TENNESSEE, this the 1st day of August, 2022.**

  
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Jim Hagan, Mayor

ATTEST:

  
\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
Patrick M. Carter, City Attorney



DATE: August 1, 2022

Memo To: Board of Mayor and Alderman

From: Trent Linville, Alderman

RE: Resolution 22-176 supporting amending the County Powers Relief Act.

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On July 19, the Maury County Commission voted to raise the county property taxes by 19.4% to \$1.91 for citizens in Maury County due to growth pressures, including the need for additional schools, roads, etc. as Maury County is the fastest growing county in the state. Why was it essential for the County Commission to raise property taxes?

One primary reason cited is that Maury County does not currently have the authority to charge impact fees on new development. In Tennessee, every county and municipality that has the power to levy an impact fee or development tax derives that power from the General Assembly. Current state legislation prevents Maury County from enacting any such impact fees. By comparison, Williamson County has had the authority to leverage impact fees since 1987 and has done so with two fees: a construction county impact fee and an educational impact fee.

Last November, the Maury County Commission adopted Resolution 11-21-138, which is substantially similar in form to this resolution. It calls on the Tennessee General Assembly to amend the County Powers Relief Act of 2006 to allow Maury County the ability to charge an impact fee of up to \$3/SF on new residential construction. While this suggested legislation was not presented by our delegation in Nashville, a similar bill to allow Maury County to charge Impact Fees advanced out of the Senate State and Local Government Committee but was not advanced out of the House Property and Planning Subcommittee.

Because Spring Hill believes in smart growth principles that growth should, as much as possible, fully pay for itself, I believe it is in the interest of our citizens for the BOMA to call on our state representatives to amend the state code allowing Maury County to levy this impact fee on new residential development in Maury County so that development bears the burden of growth rather than our citizens. Moreover, we would signal that all Spring Hill citizens should be treated equally, regardless of whether they live in Williamson County or Maury County.