

RESOLUTION 13-82

A RESOLUTION OF THE CITY OF SPRING HILL, TENNESSEE REQUESTING THE WILLIAMSON COUNTY COMMISSION CREATE A SERVICE DISTRICT FOR SPRING HILL RESIDENTS WHO RECEIVE GARBAGE AND RUBBISH COLLECTION AND DISPOSAL SERVICES PROVIDED BY THE MUNICIPALITY

WHEREAS, the City of Spring Hill (Spring Hill) is a municipality, a portion of which is located in southern Williamson County, Tennessee (Williamson County); and

WHEREAS, Spring Hill provides Rubbish Collection and Disposal services to its residents by funding through the municipality's General Fund; and,

WHEREAS, Spring Hill provides curbside Garbage and Recycling Collection and Disposal services to its residents by contracting with a private hauler, Waste Management; and,

WHEREAS, the combined property tax rate for Williamson County is currently \$2.31 on each \$100.00 of taxable property, \$0.06 of which is a tax levy to provide these services county-wide; and,

WHEREAS, Williamson County does not currently provide such services within Spring Hill's jurisdiction and Williamson County does not have any sites or facilities for the receiving, processing and collection of refuse within the jurisdiction of Spring Hill; and,

WHEREAS, pursuant to Tennessee Code Annotated § 5-19-108, such a count-wide levy is unlawful if any municipality through its own forces or contract provides Garbage and Rubbish Collection and Disposal services within its boundaries; and,

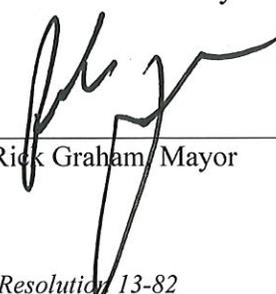
WHEREAS, pursuant to Tennessee Code Annotated § 5-19-109, the county may establish a district or districts within which Garbage and Rubbish Collection and Disposal services are to be provided and may fund the service with proceeds of a tax levied only on property within the district or districts that receive that service; and,

WHEREAS, pursuant to Tennessee Code Annotated § 5-19-109, Williamson County has establish a Service District for residents inside Franklin City Limits (outside of Franklin Special School District) which is exempt the \$0.06 tax levy; and,

NOW, THEREFORE BE IT RESOLVED, that the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee requests that the Williamson County Commission form a Service District for residents of Spring Hill that *excludes* Garbage and Rubbish Collection and Disposal services that are provided by the municipality to its residents; and,

BE IT FURTHER RESOLVED, pursuant to Tennessee Code Annotated § 5-19-108 and 5-19-109, the Board of Mayor and Aldermen of the City of Spring Hill requests a property tax rate adjustment for Williamson County residents that reside within the municipality for services they receive, the public welfare of the citizens of the City of Spring Hill requiring it.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 19th day of August, 2013.



Rick Graham Mayor

ATTEST:

A handwritten signature in blue ink that reads "April Goad". The signature is written in a cursive style with a large initial 'A'.

April Goad, City Recorder

**RESOLUTION FIXING THE TAX LEVY IN
WILLIAMSON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2012**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Williamson County, Tennessee, assembled in regular session on this 9th day of July, 2012 that the combined property tax rate for Williamson County, Tennessee for the year beginning July 1, 2012, shall be \$2.31 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	ADOPTED RATE
General Fund	\$ 0.42
Solid Waste/Sanitation	0.06
Highway/Public Works	0.05
General Purpose Schools	1.28
General Debt Service	0.30
Rural Debt Service	0.20
Total	\$ 2.31

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the Highway/Public Works Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Williamson County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 9th day of July, 2012.

2010 TAX RATES

WILLIAMSON COUNTY:

	10	09	08	07	06	05	04	03	02	01	00
County General Fund	\$0.45	\$0.49	\$0.49	\$0.49	\$0.49	\$.60	\$.60	\$.60	\$.54	\$.56	\$.70
Highway	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$.05	\$.05	\$.05	\$.05	\$.05	\$.05
General Purpose School Fund	\$1.31	\$1.20	\$1.20	\$1.20	\$1.24	\$1.51	\$1.55	\$1.44	\$1.30	\$1.24	\$1.30
General Debt Service	\$0.28	\$0.34	\$0.34	\$0.34	\$0.30	\$.38	\$.34	\$.42	\$.40	\$.44	\$.55
Rural Debt Service	\$0.16	\$0.17	\$0.17	\$0.17	\$0.17	\$.23	\$.23	\$.26	\$.26	\$.26	\$.27
Solid Waste/Convenience Centers	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$.07	\$.07	\$.07	\$.07	\$.07	\$.09
TOTAL	\$2.31	\$2.31	\$2.31	\$2.31	\$2.31	\$2.84	\$2.84	\$2.84	\$2.62	\$2.62	\$2.96

5th & 9th INSIDE CITY LIMITS OF FRANKLIN + SSD: (SSD PORTION \$1.14 + COUNTY 2.04 = \$3.18)

County General Fund	\$0.45	\$0.49	\$0.49	\$0.49	\$0.49	\$.60	\$.60	\$.60	\$.54	\$.56	\$.70
General Purpose School Fund	\$1.31	\$1.20	\$1.20	\$1.20	\$1.24	\$1.51	\$1.55	\$1.44	\$1.30	\$1.24	\$1.30
General Debt Service	\$0.28	\$0.34	\$0.34	\$0.34	\$0.30	\$.38	\$.34	\$.42	\$.40	\$.44	\$.55
Special School	\$0.75	\$0.75	\$0.75	\$0.75	\$0.72	\$.77	\$.66	\$.61	\$.46	\$.46	\$.58
Bond & Interest SSD	\$0.39	\$0.39	\$0.39	\$0.29	\$0.28	\$.33	\$.33	\$.33	\$.33	\$.33	\$.42
TOTAL	\$3.18	\$3.17	\$3.17	\$3.07	\$3.03	\$3.59	\$3.48	\$3.40	\$3.03	\$3.03	\$3.55

9th DISTRICT OUTSIDE FRANKLIN CITY LIMITS + SSD: (SSD \$1.14 \$ + COUNTY \$2.15 = \$3.29)

County General Fund	\$0.45	\$0.49	\$0.49	\$0.49	\$0.49	\$.60	\$.60	\$.60	\$.54	\$.56	\$.70
Highway	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$.05	\$.05	\$.05	\$.05	\$.05	\$.05
General Purpose School Fund	\$1.31	\$1.20	\$1.20	\$1.20	\$1.24	\$1.51	\$1.55	\$1.44	\$1.30	\$1.24	\$1.30
General Debt Service	\$0.28	\$0.34	\$0.34	\$0.34	\$0.30	\$.38	\$.34	\$.42	\$.40	\$.44	\$.55
Solid Waste/Convenience Centers	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$.07	\$.07	\$.07	\$.07	\$.07	\$.09
Special School	\$0.75	\$0.75	\$0.75	\$0.75	\$0.72	\$.77	\$.66	\$.61	\$.46	\$.46	\$.58
Bond & Interest SSD	\$0.39	\$0.39	\$0.39	\$0.29	\$0.28	\$.33	\$.33	\$.33	\$.33	\$.33	\$.42
TOTAL	\$3.29	\$3.28	\$3.28	\$3.18	\$3.14	\$3.71	\$3.60	\$3.52	\$3.15	\$3.15	\$3.69

INSIDE CITIES OF BRENTWOOD, FAIRVIEW, SPRING HILL, THOMPSON'S STATION, NOLENSVILLE:

County General Fund	\$0.45	\$0.49	\$0.49	\$0.49	\$0.49	\$.60	\$.60	\$.54	\$.56	\$.70	\$.72
General Purpose School Fund	\$1.31	\$1.20	\$1.20	\$1.20	\$1.24	\$1.51	\$1.55	\$1.44	\$1.30	\$1.24	\$1.30
General Debt Service	\$0.28	\$0.34	\$0.34	\$0.34	\$0.30	\$.38	\$0.34	\$.42	\$.40	\$.44	\$.55
Rural Debt Service	\$0.16	\$0.17	\$0.17	\$0.17	\$0.17	\$.23	\$0.23	\$.26	\$.26	\$.26	\$.27
Solid Waste/Convenience Centers	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$.07	\$0.07	\$.07	\$.07	\$.07	\$.09
TOTAL	\$2.26	\$2.26	\$2.26	\$2.26	\$2.26	\$2.79	\$2.79	\$2.79	\$2.57	\$2.57	\$2.91

INSIDE FRANKLIN CITY LIMITS - NO FSSD:

County General Fund	\$0.45	\$0.49	\$0.49	\$0.49	\$0.49	\$.60	\$0.60	\$.60	\$.54	\$.56	\$.70
General Purpose School Fund	\$1.31	\$1.20	\$1.20	\$1.20	\$1.24	\$1.51	\$1.55	\$1.44	\$1.30	\$1.24	\$1.30
General Debt Service	\$0.28	\$0.34	\$0.34	\$0.34	\$0.30	\$.38	\$0.34	\$.42	\$.40	\$.44	\$.55
Rural Debt Service	\$0.16	\$0.17	\$0.17	\$0.17	\$0.17	\$.23	\$0.23	\$.26	\$.26	\$.26	\$.27
TOTAL	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.72	\$2.72	\$2.72	\$2.50	\$2.50	\$2.82

2010 City Tax Rates and Telephone Numbers:

Brentwood \$0.49	371-0060	Fairview \$0.70	799-2484
Franklin \$0.434	794-4572	Spring Hill \$0.60	248-6307
T. Station \$0.103	790-5709	Nolensville \$0.15	790-5709

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1997 Tenn. AG LEXIS 3, *

OFFICE OF THE ATTORNEY GENERAL OF THE STATE OF TENNESSEE

97-007

1997 Tenn. AG LEXIS 3

January 27, 1997

CORE TERMS: garbage, collection, disposal, residents, municipality, subsidize, levy, county wide, rubbish, borders, property tax, tax levied, recipients, authorize, provider, finance, expend, levied, reside, tax levy, services provided, county-wide, instituted, elected

SYLLABUS:

[*1]

Inability of county to use its general revenue to subsidize garbage collection rates when a portion of the county is not served by the county's garbage collection system

REQUESTED BY:

CHARLES W. BURSON, Attorney General and Reporter (MICHAEL E. MOORE, Solicitor General; STEVEN M. RODERICK, Assistant Attorney General)

OPINION:

QUESTION

If a county has instituted a new, county-wide garbage collection system and a municipality within the county's borders has elected not to participate in the county effort because it has an existing system that provides garbage collection service to residents of the municipality, may a county use its general revenues to subsidize the garbage collection rates paid by its residents that are served by the new system and that live outside the municipality?

OPINION

It is the opinion of this Office that a county may not use its general revenues to subsidize the garbage collection rates paid by county residents when any portion of the county is excluded from the garbage collection services provided by the county.

ANALYSIS

The instant request posits that a county has instituted a new, county-wide garbage collection system and that a municipality within the [*2] county's borders has elected not to participate in the county effort. Consequently, not all of the county's residents will be served by the new garbage collection system.

The legislature authorized counties to provide garbage collection and disposal services in Tenn. Code Ann. § 5-19-107, n1 and specified, in Tenn. Code Ann. §§ 5-19-108 and 109, how a county may establish and finance such services.

n1 It is axiomatic that Counties possess only the powers granted to them by the legislature. *Knox County ex rel. Kessel v. Knox County Personnel Board*, 753 S.W.2d 557 (Tenn. Ct. App. 1988). The General Assembly has granted to counties the power to provide garbage collection and disposal services within their borders. Tenn. Code Ann. § 5-19-101; *see also*, *Robertson County v. Tennessee v. Browning-Ferris Industries of Tennessee*, 790 S.W.2d 562 (Tenn. Ct. App. 1990) ("Tennessee Code Annotated § 5-19-101 merely allows the county, if it so desires, to provide garbage collection and disposal services.").

5-9-108. Tax Levy. -- Such garbage and rubbish collection and disposal services may be financed in whole or in part by a levy of a tax on all property in the county only if all [*3] persons in the county are to be equally served, but such a county wide levy shall be unlawful if any city, town or special district therein, which, through its own forces or by contract, provides such services within its boundaries, or if any other part of the county is to be excluded from the service area.

5-19-109. Service Districts. -- (a) If less than all persons in the county are to be served, the county, if it chooses to enter into garbage and rubbish collection and disposal activities, must establish a district or districts within which the service is to be provided.

(b) Such county shall pay the full costs of the services to be provided either;

(1) From the proceeds of a tax levied only on property within the district or districts;

(2) from the proceeds of a schedule of service charges levied upon the recipients of the services in the district or districts; or

(3) From a combination of both such a tax levy and service charge levy.

(c) The county legislative body or other governing body may, in its discretion, allocate from among the general funds otherwise available to it an amount sufficient to compensate the garbage and rubbish disposal operation for the use of the [*4] disposal facilities by persons other than those who reside in the districts served and may reduce the cost to be recovered from such district or districts by a like amount.

Tenn. Code Ann. § 5-9-108 prohibits counties from using revenues derived from a county wide property tax to finance a garbage collection system operating in the county unless all county residents are equally served by the system. If a municipality within the providing county maintains its own garbage collection service which is utilized by its residents, Tenn. Code Ann. § 5-9-108 prohibits the providing county from using general revenues derived from a county wide property tax to fund the county's garbage collection system. Instead, the county must establish and fund the garbage collection system as prescribed in Tenn. Code Ann. § 5-19-108.

The county must first create a district or districts within the county which will receive the services. Tenn. Code Ann. § 5-19-109(a). Once the district or districts are established, the county must fund it by revenues derived from a tax levied only on the property located within

the district or districts which will receive the services, from the proceeds of charges levied [*5] upon the recipients of the service, or from a combination of both sources. Tenn. Code Ann. § 5-19-109(b)(1) to (3).

The only exception to the statutory requirement that a county may only use funds derived from the levies authorized in Tenn. Code Ann. § 5-19-109(b)(1) to (3) to fund its garbage collection system is set forth in Tenn. Code Ann. § 5-19-109(c). That subsection authorizes a county to use general revenues to pay the provider of garbage disposal facilities for the use of the facilities by persons who do not reside in the district served by the garbage collection system. If the county chooses to expend a portion of its general revenues in this manner, it may then reduce from the cost collected from the district an amount equal to that paid to the provider of the garbage disposal facilities. That exception does not authorize counties to expend general funds to subsidize the rates county residents receiving the garbage collection services pay.

Accordingly, it is the opinion of this Office that a county may not use its general revenues to subsidize the garbage collection rates paid by county residents who receive garbage collection services provided by a county unless all persons [*6] within the county receive the service equally.

Requested by: The Honorable John S. Wilder, Lieutenant Governor, Suite One, Legislative Plaza Building, Nashville, Tennessee 37243-0026

Legal Topics:

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