

05-1-6

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF WILSON  
COUNTY, TENNESSEE AMENDING THE CURRENT WILSON COUNTY  
ADEQUATE FACILITIES TAX**

**WHEREAS**, the Wilson County Commission has previously adopted a Resolution enacting the Wilson County Adequate Facilities Tax; and

**WHEREAS**, it appears there is a substantial need to adjust the amount of tax that will be paid on all development other than new commercial and/or industrial development; and

**WHEREAS**, it appears that the Resolution should be amended to answer questions and situations which have developed, or could develop, in the implementation and collection of the Adequate Facilities Tax;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Wilson County, Tennessee that the Wilson County Adequate Facilities Tax be amended as follows:

1. Pursuant to Section 7 of the State of Tennessee Private Chapter No. 60 enacting the Wilson County Adequate Facilities Tax, the amount of the tax shall be increased as provided: "There is hereby imposed a tax on each unit of covered single-family development or in the case of multi-family development, on each unit proposed for human habitation in an amount equal to three thousand dollars (\$3,000.00) per unit. The tax shall be three thousand dollars (\$3,000.00) per single family unit; six thousand dollars (\$6,000.00) per duplex; nine thousand dollars (\$9,000.00) per triplex; and three thousand dollars (\$3,000.00) per unit on any residential development of four units or more."

2. The amount of the Adequate Facilities Tax collected, over and above the original amount of the Adequate Facilities Tax established at one thousand dollars (\$1,000.00) per unit, shall be expended only by Resolution of the County Commission for capital projects for the building of new schools, the purchase of land for schools, and renovation, modification or addition to existing County schools. The original one thousand (\$1,000.00) per unit shall still be expended only by Resolution of the County Commission for capital projects including, but not limited to, debt service related to such service or projects, general fund, school funds, special revenue funds, debt service funds, or other capital project funds that is designated by Resolution of the Board of County Commissioners of Wilson County, Tennessee.

3. With regard to the building permit for commercial and/or industrial development, Resolution 03-8-9 shall be amended to state that "in Wilson County, the amount of Adequate Facilities Tax will be equal to the amount charged by the Wilson County Building Inspector for the building permit. Likewise, in the cities of Lebanon, Mt. Juliet, and Watertown, the amount of the Adequate Facilities Tax payable to Wilson

County shall be established in an amount equal to the amount charged to receive a building permit in the respective jurisdiction. Should the builder or developer decide to construct a commercial and/or industrial development in one or more stages, then the amount of Adequate Facilities Tax payable to Wilson County shall be established at an amount equal to the amount charged to receive the building permit in the respective jurisdiction for that stage of the construction. When a building permit is sought for the additional stage, or stages, of construction, another Adequate Facilities Tax, based upon the same formula, shall be charged. In no event, shall the Adequate Facilities Tax payable to Wilson County on any commercial and/or industrial development be less than one thousand dollars (\$1,000.00) or, if the development is in stages, less than one thousand dollars (\$1,000.00) per stage."

4. A developer or builder, of any project be it residential, industrial or commercial, may not pay the Adequate Facilities Tax in advance without obtaining a building permit.

**BE IT FURTHER RESOLVED** that this Resolution shall take effect from and after its passage, the welfare of the County requiring it.

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SPONSOR

RECOMMENDED FOR APPROVAL:

EDUCATION COMMITTEE  
January 13, 2005  
6-1

FINANCE COMMITTEE  
January 13, 2005  
7-0