

Hamilton County Board of County Commissioners

Recessed Meeting from April 16, 2014

April 30, 2014

AGENDA

ROLL CALL

INVOCATION -

PLEDGE TO THE FLAG -

- Res. No. 414-32A A Resolution to reappoint one member and appoint two members to the Hamilton County Board of Equalization for two (2) years term beginning May 7, 2014 and ending May 7, 2016.
- Res. No. 414-33 A Resolution approving an Interlocal Agreement among the City of Collegedale, the County Trustee, and Hamilton County relative to the collection of the City Hotel Motel Tax.

ANNOUNCEMENTS

DELEGATIONS ON MATTERS OTHER THAN ZONING

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission and do not necessarily represent the religious beliefs or views of the Commission in part or as a whole. No member of the community is required to attend or participate in the invocation and such decision will have no impact on their right to actively participate in the business of the Commission.



Hamilton County Board of Commissioners RESOLUTION

No. 414-32A

A RESOLUTION TO REAPPOINT ONE MEMBER AND APPOINT TWO MEMBERS TO THE HAMILTON COUNTY BOARD OF EQUALIZATION FOR TWO (2) YEAR TERM BEGINNING MAY 7, 2014 AND ENDING MAY 7, 2016.

WHEREAS, as provided by Tennessee Code Annotated 67-1-401, the Hamilton County Board of Commissioners is charged with the responsibility of electing members to a five person body to constitute a County Board of Equalization; and

WHEREAS, T.C.A. 67-1-401 (2) provides for the appointment of two (2) of these members by the City of Chattanooga, and

WHEREAS, T.C.A. 67-1-401 (3) provides for the appointment of one (1) of these members by the City of Red Bank and one (1) member by the City of East Ridge, thereby requiring the appointment of three (3) members of this body, and

WHEREAS, said Board members shall be elected by the Hamilton County Board of Commissioners in each even year to serve for a term of two (2) years; and

NOW, THEREFORE, BE IT RESOLVED BY THIS COUNTY LEGISLATIVE BODY IN SESSION ASSEMBLED:

That the Hamilton County Board of Commissioners has reappointed Leroy Grant and appointed Jesse Kukier and Tom Tomisek to the Hamilton County Board of Equalization to serve for a term of two (2) years beginning May 7, 2014 and ending May 7, 2016.

BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

CERTIFICATION OF ACTION

Approved:

Rejected:

County Clerk

Approved:

Vetoed:

County Mayor

April 30, 2014

Date

Leroy Grant
11139 Hallett St.
Soddy Daisy, TN 37379

Lifelong resident of Hamilton County, living in the Soddy Daisy Community

Retired from Combustion Engineering after 43 years of service

Serve on the Industrial Development Board, 1997 – present

Serve on the Hamilton County Board of Equalization – 2004-present

Soddy Daisy Commissioner, 1989-1997

Vice Mayor of Soddy Daisy, 1991–1993

Mayor of Soddy Daisy, 1993-1995

Member of Soddy Daisy United Methodist Church

Secretary of the Soddy Daisy Lions Club

Member of the Soddy Masonic Lodge #418

Volunteer at the Food Bank

Jesse V. Kukier
March 05, 2014

Below is a short Resume/Bio of my Education and Work Experience.

I am 63 years of age and married to a wonderful lady named Maria
Attended Stamford Catholic High School in CT (graduated 1968)
Played Varsity Hockey
Boy Scouts - Eagle Scout, 32 Merit Badges, Order of the Arrow, Ad Altare Dei
Attended Embry-Riddle Aeronautical University (graduated 1972)
Received a Bachelor of Science degree in Aviation Management
Became a member of Alpha Eta Rho - International Aviation Fraternity
Became a member of Delta Chi - International Social Fraternity
After graduating from ERAU managed the McDonald's at the Daytona Speedway while
awaiting entry into the USAF
Was selected and attended USAF Officer School of Military Science and was
commissioned a 2nd Lieutenant (1974)
Was selected and attended USAF pilot training at Laughlin AFB (1974)
Received my USAF Pilot Wings (1975)
Attended Advanced Pilot training at Castle AFB and graduated with top honors (1975)
Received a Top Secret Clearance and flew missions across the Atlantic and the Pacific
Managed for 1 year all training requirements for my Strategic Air Command Wing
Was selected and attended USAF Squadron Officers School
Ended my USAF career with an Honorable Discharge with the rank of Regular
Commission Captain while assigned to the EC-135 Looking Glass Airborne Command-
Post Squadron (Reconnaissance/Tactical Electronic Warfare) (1980)
Was hired as a pilot by Delta Air Lines (1980)
Accumulated over 18,000 hours of flight time in my aviation career
Retired from Delta Air Lines as an International Captain flying the Boeing 767-ER
(Extended Range) aircraft managing and safely making critical decisions for
200+ passengers and a crew of 11 for many years while flying to destinations
all over the globe (2004)
President of 2 Homeowner's Associations
Attended multiple Human Resource Management courses both military and airline
Hamilton County Board of Equalization Hearing Officer (2009)
Hamilton County Board of Equalization Alternate Board Member (2013)
I have been in the People/Human Relations Management Business my entire career

Thomas Tomisek
2103 Crown Court Ln.
Chattanooga, TN 37421

Hixson High School 1966

B.S. University of Tennessee 1970

2 years active Army

1 year National Guard

3 years Naval Intelligence Officer

Eagle Scout

Certified Mediator

Volunteer: Dispute Settlement Board for Ford Motor Products (2002-2005)

Licensed Insurance agent for about 2 years

Licensed Real Estate agent for about 8 years

Instructor at McKenzie Business College

Boy Scout Leader

Volunteer Treasurer for the Tax Payers Association

Volunteer Treasurer for Church Preschool

Chattanooga Jaycee Director of the Year

Chattanooga Jaycee Ways and Means Vice President (1980-81)

President of his class for Citizens Police Academy

Hamilton County Board of Equalization – Hearing Officer 2009

Hamilton County Board of Equalization – Alternate 2013

Supervisor Top Flight Paper Co. 1972-73

Production planner Combustion Engineering 1973-78

Owned and operated TNT Auto Parts (1978-1998)

Owns and operates TNT Coin Laundries (2 locations)



Hamilton County Board of Commissioners RESOLUTION

No. 414-33

A RESOLUTION APPROVING AN INTERLOCAL AGREEMENT AMONG THE CITY OF COLLEGEDALE, THE COUNTY TRUSTEE, AND HAMILTON COUNTY RELATIVE TO THE COLLECTION OF THE CITY HOTEL MOTEL TAX.

WHEREAS, T.C.A. §§ 5-1-113, 5-1-114 and 12-9-101 et seq. provides for Interlocal agreements and Interlocal cooperation; and

WHEREAS, the City of Collegedale has levied a privilege tax on the occupancy of hotel motel rooms by transients; and

WHEREAS, the County Trustee presently collects the privilege taxes which the County levies on the occupancy of hotel motel rooms by transients; and

WHEREAS, the County assists the Trustee in the collection of those taxes; and

WHEREAS, it would be mutually beneficial to all parties, and to the hotel motel industry to file those returns and make those returns available through the Trustee's Office.

NOW THEREFORE, BE IT RESOLVED BY THIS COUNTY LEGISLATIVE BODY IN SESSION ASSEMBLED:

That Hamilton County enters into this Interlocal Agreement with the County Trustee and the City of Collegedale and authorized the County Mayor to sign whatever papers are necessary to accomplish the same.

BE IT FURTHER RESOLVED, THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

CERTIFICATION OF ACTION

Approved:

Rejected:

County Clerk

Approved:

Vetoed:

County Mayor

April 30, 2014

Date

INTERLOCAL AGREEMENT
AMONG
THE CITY OF COLLEGEDALE, THE COUNTY TRUSTEE,
AND HAMILTON COUNTY

THIS INTERLOCAL AGREEMENT (hereinafter referred to as "Agreement") made and entered into by and between the CITY OF COLLEGEDALE, TENNESSEE, (hereinafter referred to as "City"), and HAMILTON COUNTY, TENNESSEE, acting through its County Trustee and County Executive, (hereinafter referred to as "County").

WITNESSETH:

WHEREAS, T.C.A. §§ 5-1-113, 5-1-114 and 12-9-101 et seq. provides for Interlocal agreements and Interlocal cooperation; and,

WHEREAS, the County is authorized by law and has levied taxes on the occupancy of hotel motel rooms by transients pursuant to the Private Acts of 1980, Chapter 905 as amended; and

WHEREAS, the City is authorized by law and has levied taxes on the occupancy of hotel motel rooms by transients pursuant to T.C.A. § 67-4-1401, et seq. and City Ordinance No. 988; and

WHEREAS, the County Trustee presently collects the taxes levied on the occupancy of hotel motel rooms by transients for the County; and

WHEREAS, it would be mutually beneficial to all parties, and to the members of the hotel motel industry to file tax returns and make those tax returns available through the County Trustee's Office;

NOW, THEREFORE, in consideration of the premises, and the mutual obligations assumed herein, the parties hereby agree as follows:

1. General Purpose. The general purpose of this Agreement is to provide for the joint collection of hotel motel taxes that are separately levied by the City and the County.
2. Definition of Terms. For the purposes of this Agreement, the terms defined in this article shall have the meanings given them.
 - a) City – The City of Collegedale, Tennessee, a municipal corporation.
 - b) Finance Director – The person then occupying the Office of Finance Director.

- c) County – Hamilton County, a constitutional county of the State of Tennessee.
- d) County Trustee – The person then occupying the Office of Hamilton County Trustee.
- e) County Hotel Motel tax – The tax authorized by the Private Acts of 1980, Chapter 905 as amended and adopted by the Board of Commissioners of Hamilton County (referred to herein as the County Hotel Motel Tax).
- f) City Hotel Motel tax – The tax authorized by T.C.A. § 67-4-1401, et seq. and adopted by the Collegedale City Commission through City Ordinance No. 988. The hotel motel tax is more completely defined by the provisions of T.C.A. § 67-4-1401, et seq. as the same may be amended, and which is incorporated herein by reference (referred to herein as the City Hotel Motel Tax).

3. Collection of Tax. The County Trustee shall administer the hotel motel tax collection on behalf of the City. Administration shall include, but is not limited to, accepting and reviewing monthly returns filed by hotels and motels, checking returns for apparent mistakes, and pursuing collection of delinquent returns. The City hotel motel tax collection program shall be in compliance with T.C.A. § 67-4-1401, et seq. and any applicable state regulations or procedures. The County Trustee shall be responsible for the collection of all hotel motel tax and shall place the proceeds of each such tax in a separate bookkeeping account. The County Trustee shall remit to the Finance Director by the tenth (10th) day of the month all City hotel motel taxes, which were collected the preceding month. Nothing herein shall preclude the application of debits or credits necessary to correct any errors as to any tax payments, which were previously remitted to the City.

4. Term. The initial term of this Agreement shall be for a period of three (3) years beginning with the operative date of _____ and ending June 30, 2017.

5. Renewal. After the initial three (3) year term, the Agreement shall be renewable from year to year thereafter for the term July 1 through June 30.

6. Right to Terminate. Notwithstanding the provisions defining the term and renewal of this Interlocal Agreement, either party may terminate this agreement upon giving a one hundred twenty (120) days notice to the other party.

7. Compensation. The County's compensation for these services under the Agreement shall be one percent (1%) of all hotel-motel taxes collected for the City of Collegedale. Collection fees shall be paid monthly and withheld from the County's disbursement of hotel-motel taxes to the City of Collegedale. The County's compensation shall be subject to annual negotiation following the initial three (3) year term.

8. Notice to the City. The County shall give immediate notice to the City in the event that a claim is made by any party, which in any manner challenges the collection of the City hotel motel tax. The County shall also forward to the Finance Director any

correspondence from any party, which suggests that such a lawsuit might be contemplated or any City Hotel Motel tax is paid under protest. The County Trustee shall notify the City of any adjustment or settlement with any taxpayer, who has paid City hotel motel tax.

The County Trustee shall notify the City immediately upon receiving any notice that an operator subject to the City hotel motel tax has filed for protection under federal bankruptcy laws, or there is any filing for receivership or action in state court indicating insolvency.

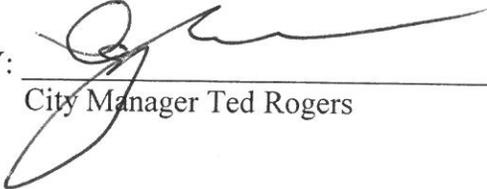
9. Audit. The County shall audit each hotel operator in the City in accordance with state requirements and report the findings of the audits on a regular basis to the Finance Director.

The City shall have the right during normal business hours to review all the returns by hotel operations and to review and/or audit the books of the County with respect to accounting for any revenues received or payments made with respect to the City hotel motel tax.

IN WITNESS WHEREOF, the parties have caused their respective names to be affixed by their duly authorized officers on this ____ day of _____, 2014.

CITY OF COLLEGEDALE, TENNESSEE

BY: 
Mayor John Turner

BY: 
City Manager Ted Rogers

HAMILTON COUNTY, TENNESSEE

BY: _____
Jim Coppinger, Hamilton County Executive

BY: _____
Bill Hullander, Hamilton County Trustee

Ordinance #988

AN ORDINANCE LEVYING A PRIVILEGE TAX UPON THE OCCUPANCY IN ANY HOTEL OR MOTEL OR ANY PLACE IN WHICH ROOMS, LODGINGS OR ACCOMMODATIONS ARE FURNISHED TO TRANSIENTS FOR A CONSIDERATION

WHEREAS, T. C. A. §67-4-1425(c) authorizes the levy by ordinance of a hotel/motel tax by a municipality with a general law charter in a county that: (1) contains or borders a county that contains an airport designated as a regular commercial service airport in the international civil aviation organization (ICAO) regional air navigation plan; and (2) contains a government-owned convention center of at least fifty thousand square feet (50,000 sq. ft.) with an attached, adjoining, or adjacent hotel or motel facility; and

WHEREAS, said hotel-motel tax may be levied upon the privilege of occupancy in any hotel of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator; and

WHEREAS, a determination has been made that the Chattanooga Metropolitan Airport, which is located in Hamilton County, has been designated as a regular commercial service airport in the international civil aviation organization (ICAO) regional air navigation plan; and

WHEREAS, in Opinion 14-04, the Tennessee Attorney General opined that a convention center which is owned by government owned nonprofit organizations qualifies as a "government owned convention center" for the purposes of T. C. A. §67-4-1425(c); and

WHEREAS, T. C. A. §67-4-1425(c) requires that the ordinance imposing a hotel-motel tax under such authority be approved by a 2/3 vote of the municipality's governing body;

Therefore, be it ordained by the City of Collegedale, Tennessee as follows:

Section 1. Definitions.

As used in this ordinance:

(1) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever;

(2) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration;

(3) "Occupancy" means the use or possession, or the right to use or possession, of any room, lodgings or accommodations in any hotel;

(4) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.

(5) "Persons" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit; and

(6) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days.

Section 2. Permit Required. No person will conduct, keep, manage, operate or cause to be conducted, kept, managed or operated, either as owner, lessor, agent or attorney, any hotel in the city without having obtained a permit from the city administrator or his designee to do so.

Section 3. Fee. The fee for each hotel permit will be twenty-five (\$25.00).

Section 4. Not Transferable. No permit issued under this ordinance shall be transferred or assigned.

Section 5. Duration. Hotel permits shall be issued annually and shall expire on the last day of December of each year.

Section 6. Register Required; Availability for Inspection. Every person to whom a permit is issued under this ordinance shall at all times keep a standard hotel register, in which shall be inscribed the names of all guests renting or occupying rooms in his hotel. Such register shall be signed in every case by the persons renting a room or by someone under his direction, and after registration is made and the name of the guest is inscribed as herein provided, the manager shall write the number of the room which guest is to occupy, together with the time such room is rented, before such person is permitted to occupy such room. The register shall be open to inspection at all times to the city administrator or his designee.

Section 7. Rooms to be Numbered. Each sleeping room and apartment in every hotel in the city shall be numbered in a plain and conspicuous manner. The number of each room shall be placed on the outside of the door of such room, and no two (2) doors shall bear the same number.

Section 8. Privilege tax levied; use.

(a) Pursuant to the provisions of TCA §67-4-1401 through TCA §67-4-1425, there is hereby levied a privilege of occupancy in any hotel of each transient. From and after the operative date of this ordinance the rate of the levy shall be 5% of the consideration charged by the operator. This privilege tax shall be collected pursuant to and subject to the provisions of these statutory provisions. The City Manager shall be designed as the authorized collector to administer and enforce this ordinance and these statutory provisions.

(b) The proceeds received from this tax shall be available for the city's general fund. Proceeds of this tax may not be used to provide a subsidy in any form to any hotel or motel.

Section 9. Payment of the Tax. Payment of the tax by the motel to the city shall be no later than the 20th day of each month for the preceding month.

Section 10. Compensation to the Hotel. The hotel may deduct 2% from the amount paid to the city.

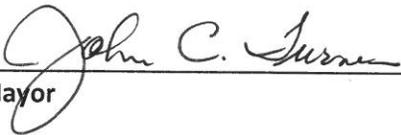
Section 11. Interest and penalty for late payment. The hotel operator is responsible for paying interest on delinquent taxes, 8% per annum, plus a penalty of 1% per month.

Section 12. Records Requirement. The hotel operator must keep records for three years, with the right of inspection by the city.

Section 13. Effective Date. This ordinance shall take effect fifteen (15) days after final passage, the public welfare requiring it.

Passed first reading 3/3/14

Passed second reading 4/7/14



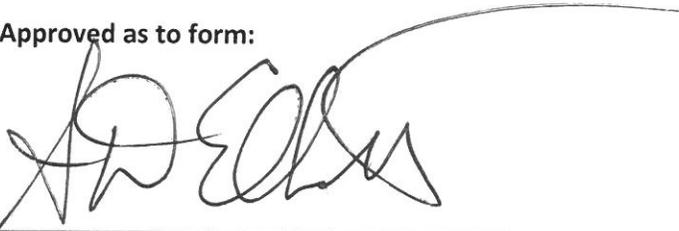
Mayor

Attest:



City Recorder

Approved as to form:



City Attorney