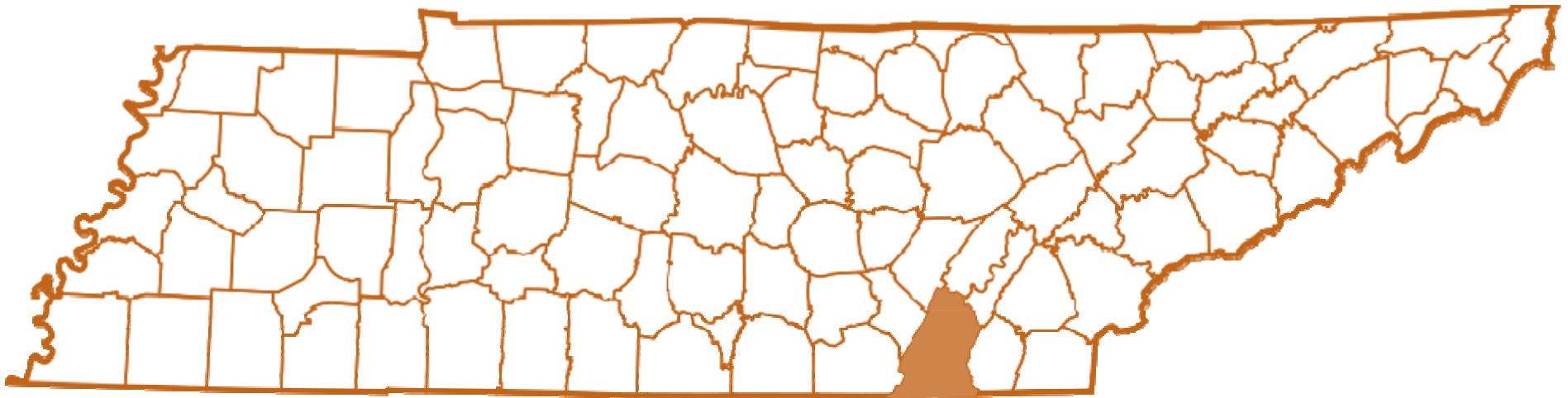


**Hamilton County  
was founded October, 1819.**

**It is one of 95 counties  
in the State of Tennessee.**



# **The Tennessee State Constitution requires that all counties provide basic services including:**

- ✓ Education
- ✓ Law Enforcement
- ✓ Courts System
- ✓ Jails
- ✓ Health Services
- ✓ Unincorporated Roads
- ✓ Emergency Services
- ✓ Medical Examiner
- ✓ Elections
- ✓ Constitutional Offices
- ✓ And Other Services

The City of Chattanooga was incorporated in 1839 to provide enhanced services to its residents.

These enhanced services include:

- Police
- Fire Protection
- Garbage Services
- Sewer Service
- Other Services

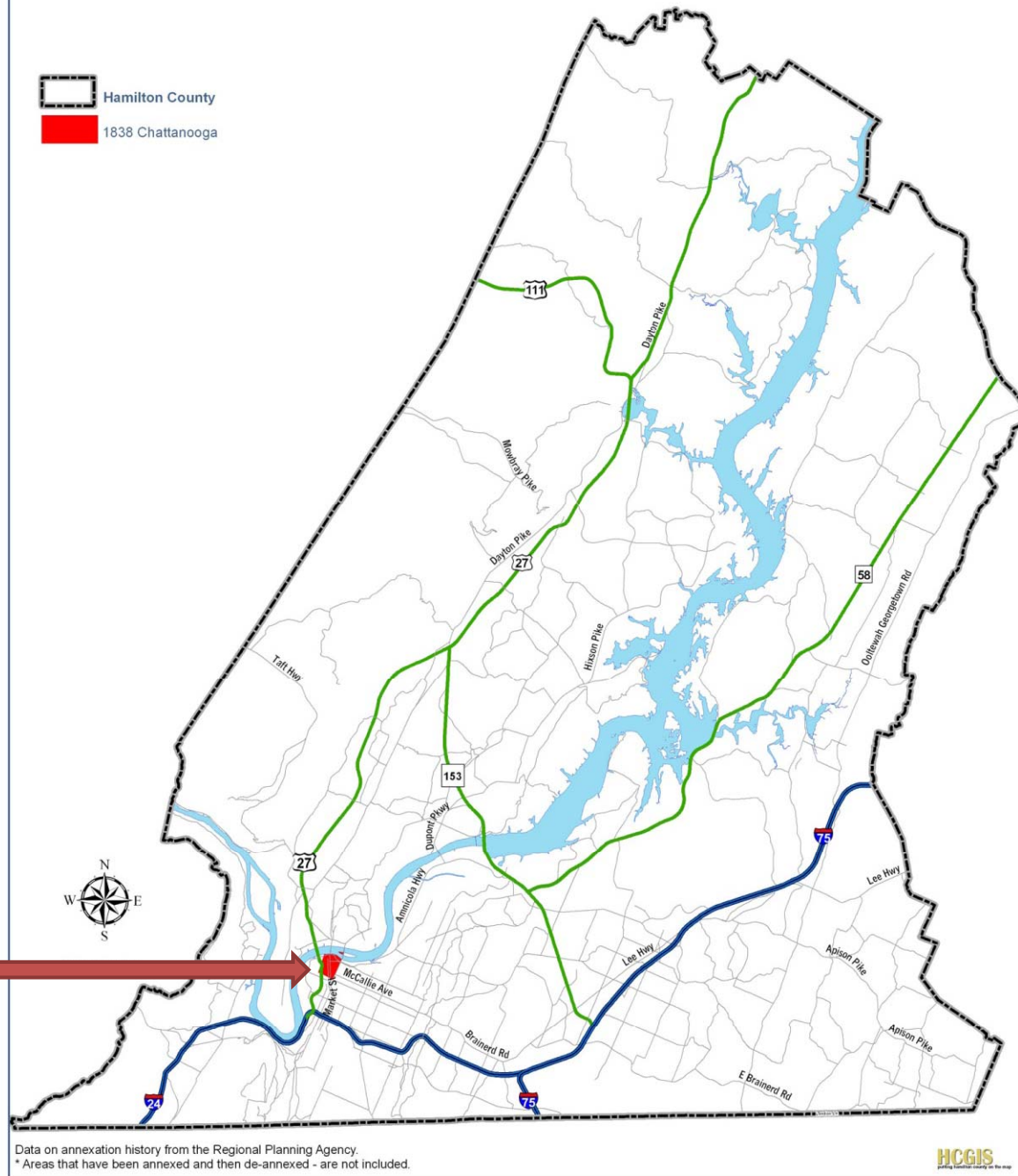


**NOTE: People who own property inside a municipality are required to pay a second property tax for these enhanced services.**



## 1838 City of Chattanooga Boundary

In 1838, the  
City of  
Chattanooga  
was **.43** sq.  
miles, or  
**.07%** of the  
total county.

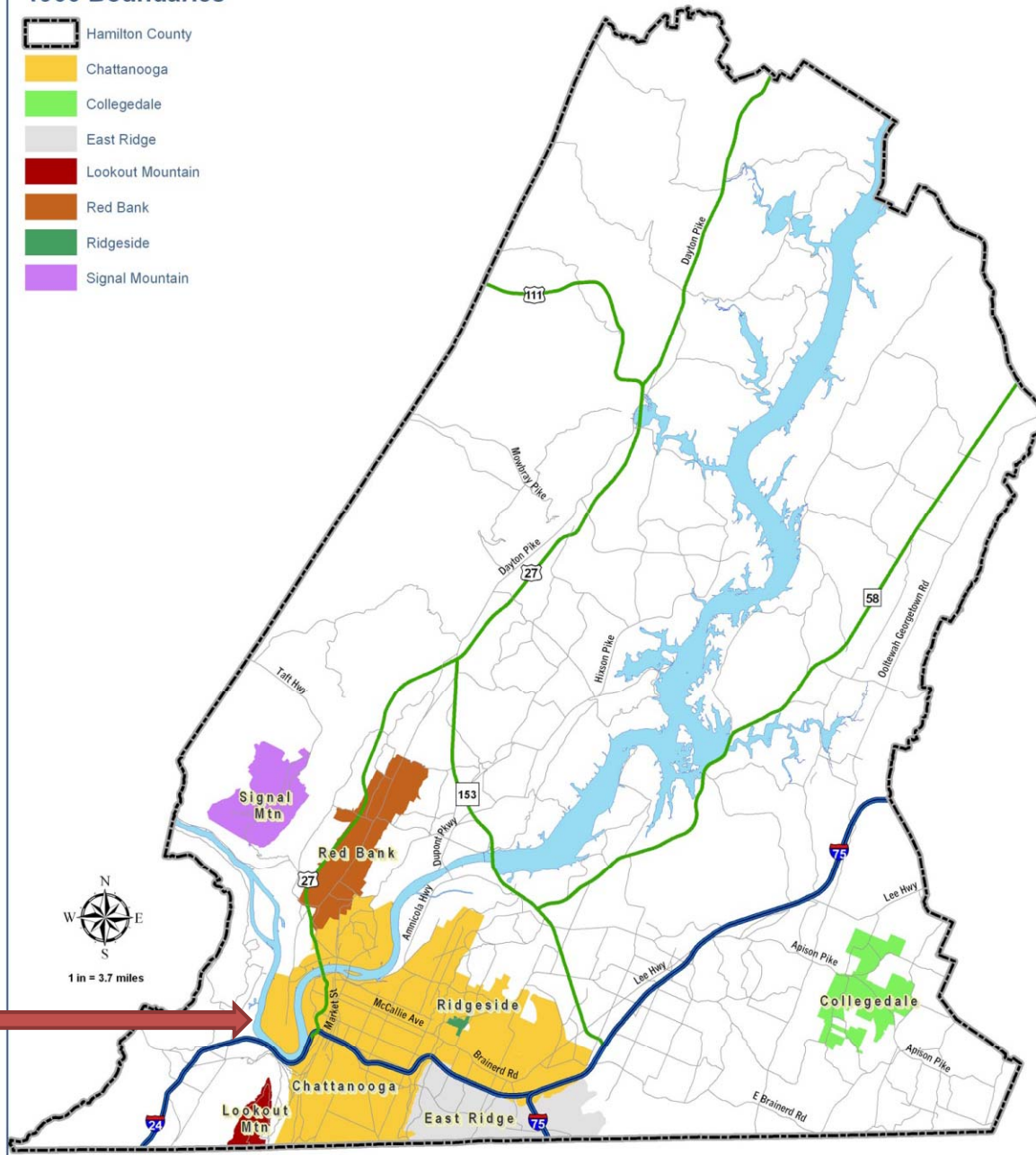




# Hamilton County 1966 Municipal Boundaries

## 1966 Boundaries

- Hamilton County
- Chattanooga
- Collegedale
- East Ridge
- Lookout Mountain
- Red Bank
- Ridgeside
- Signal Mountain



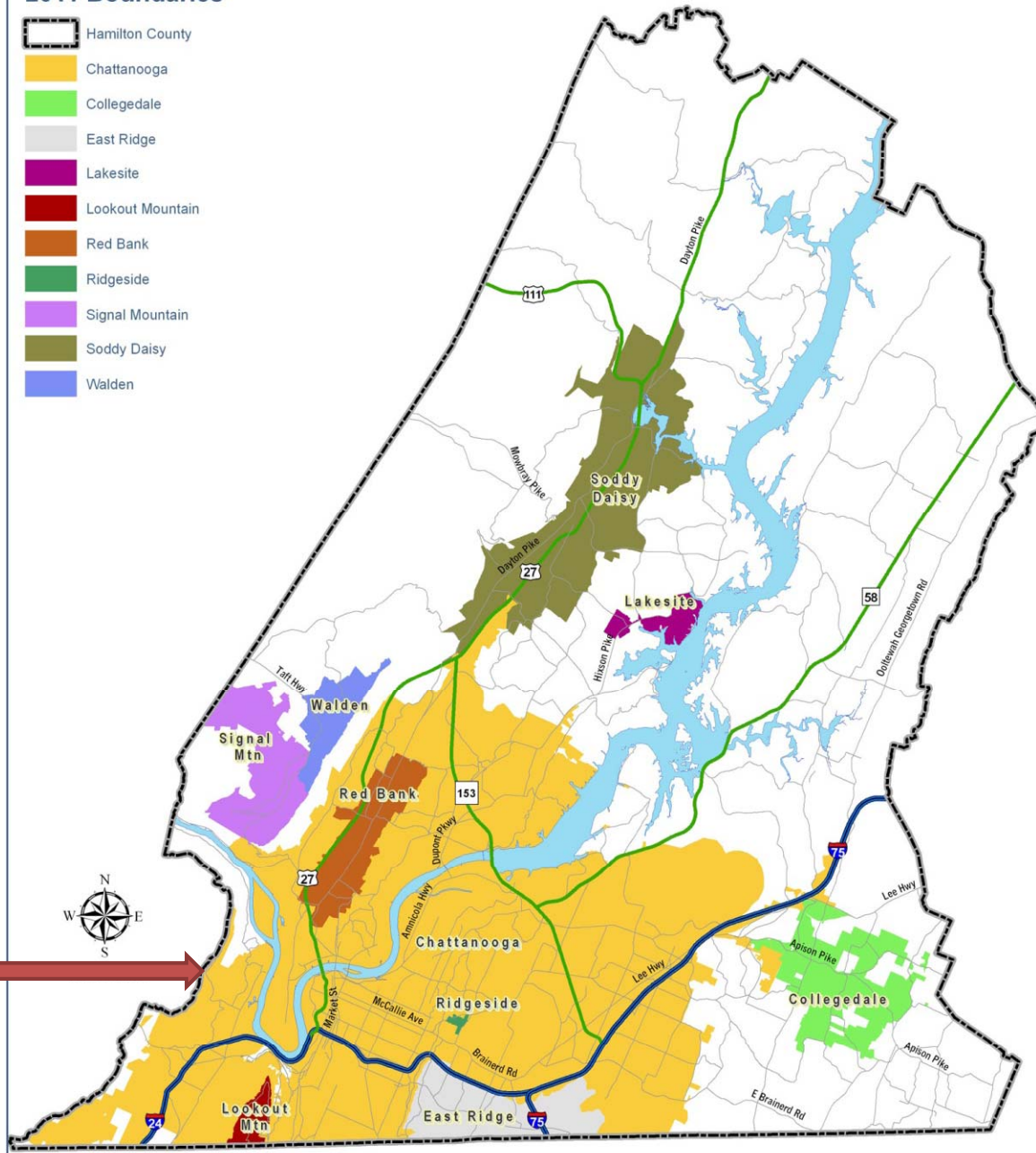
Data on annexation history from the Regional Planning Agency.  
\* Areas that have been annexed and then de-annexed - are not included.

In 1966, the  
City of  
Chattanooga  
was **39.2 sq.**  
miles, or  
**6.8%** of the  
total county.

# Hamilton County 2011 Municipal Boundaries

## 2011 Boundaries

- Hamilton County
- Chattanooga
- Collegedale
- East Ridge
- Lakesite
- Lookout Mountain
- Red Bank
- Ridgeside
- Signal Mountain
- Soddy Daisy
- Walden



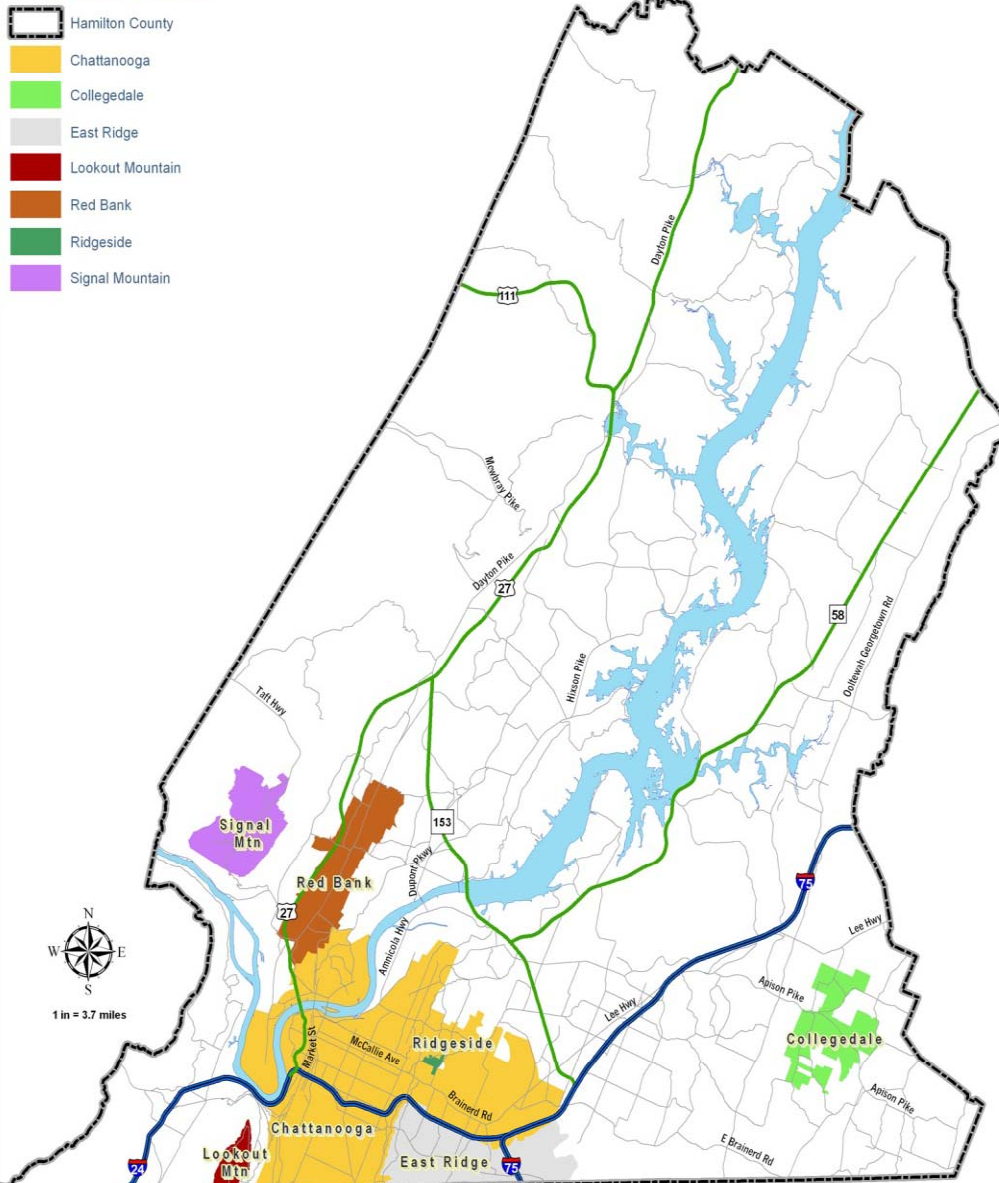
Data on annexation history from the Regional Planning Agency.  
\* Areas that have been annexed and then de-annexed - are not included.

In 2011, the  
City of  
Chattanooga  
is **148.3 sq.**  
miles, or  
**25.8%** of the  
total county.

Since 1966, the City of Chattanooga has increased in size by 278%.

## Hamilton County 1966 Municipal Boundaries

### 1966 Boundaries

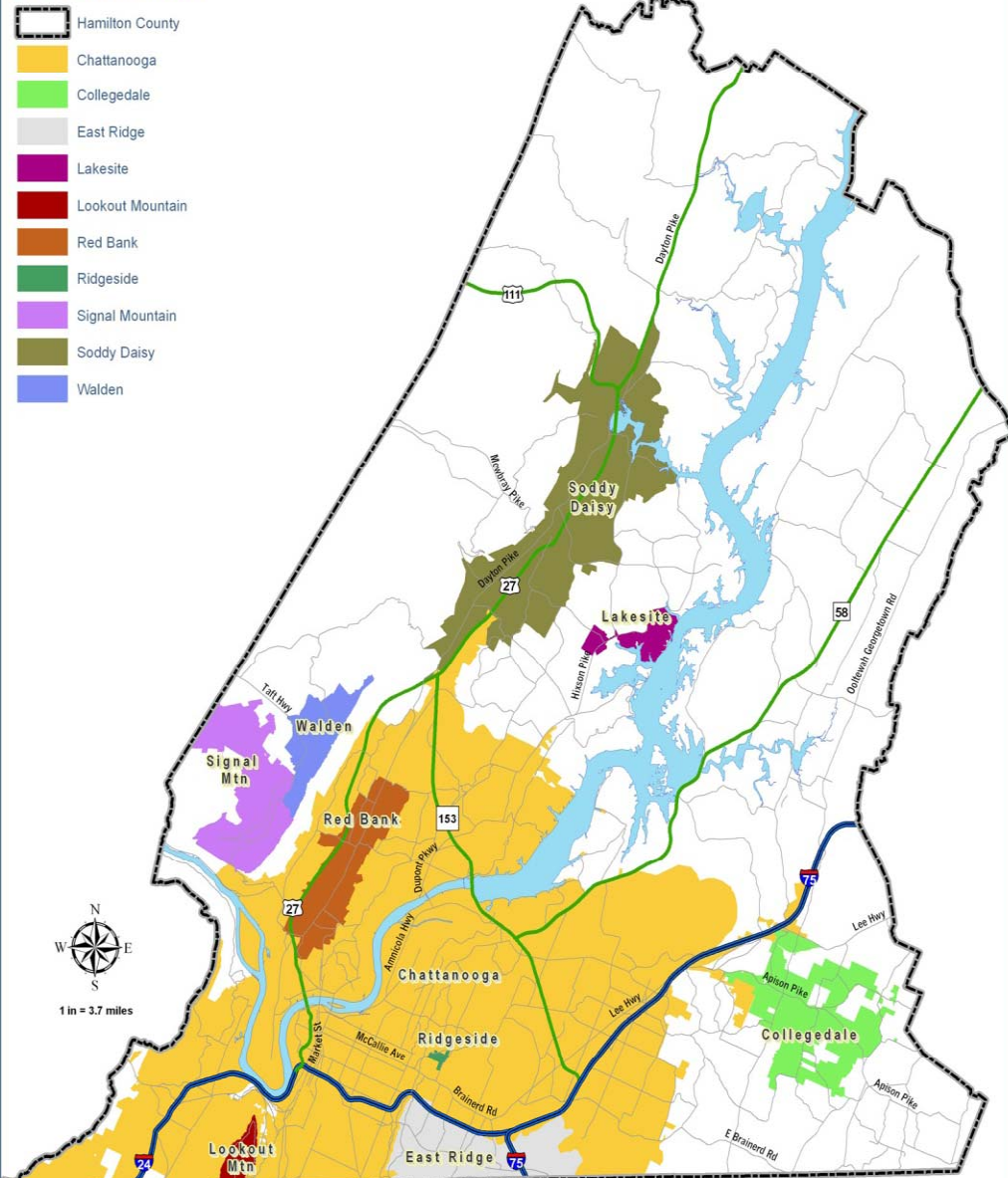


Data on annexation history from the Regional Planning Agency.  
\* Areas that have been annexed and then de-annexed - are not included.

HCGIS

## Hamilton County 2011 Municipal Boundaries

### 2011 Boundaries



Data on annexation history from the Regional Planning Agency.  
\* Areas that have been annexed and then de-annexed - are not included.

HCGIS



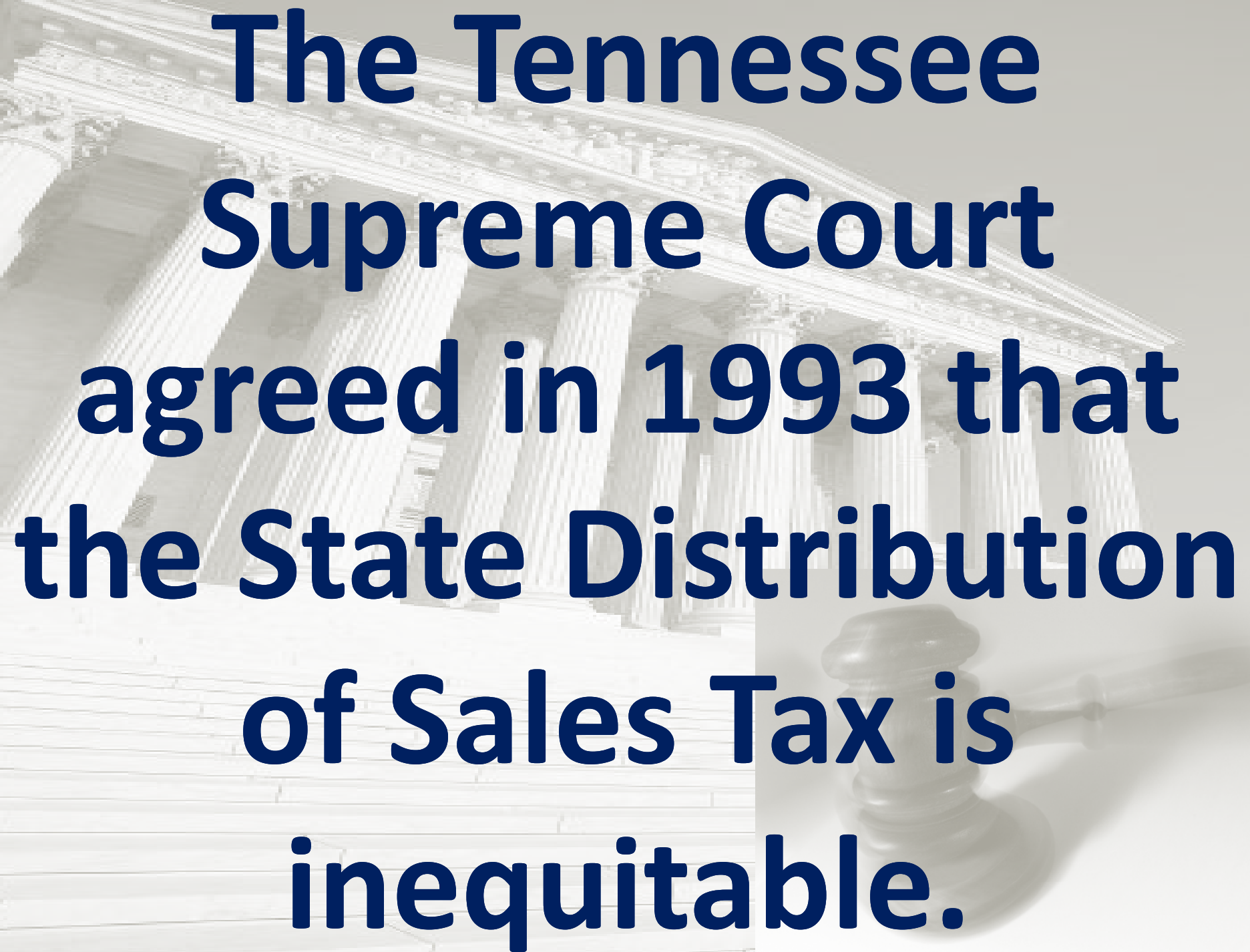
# Property Taxes

have nothing

to do with

the Sales Tax  
Agreement.




The background of the slide features a faded, grayscale image of a classical building with prominent columns, likely a courthouse. In the lower right foreground, a wooden gavel is visible, resting on a surface. The text is overlaid on this background in a bold, dark blue font.

**The Tennessee  
Supreme Court  
agreed in 1993 that  
the State Distribution  
of Sales Tax is  
inequitable.**

➤ **85% of Total Sales Tax  
Collections are inside  
CHATTANOOGA.**

➤ **Chattanooga's Population(46%)  
is less than half of  
Hamilton County.**

*Source: County Technical Assistance Service*



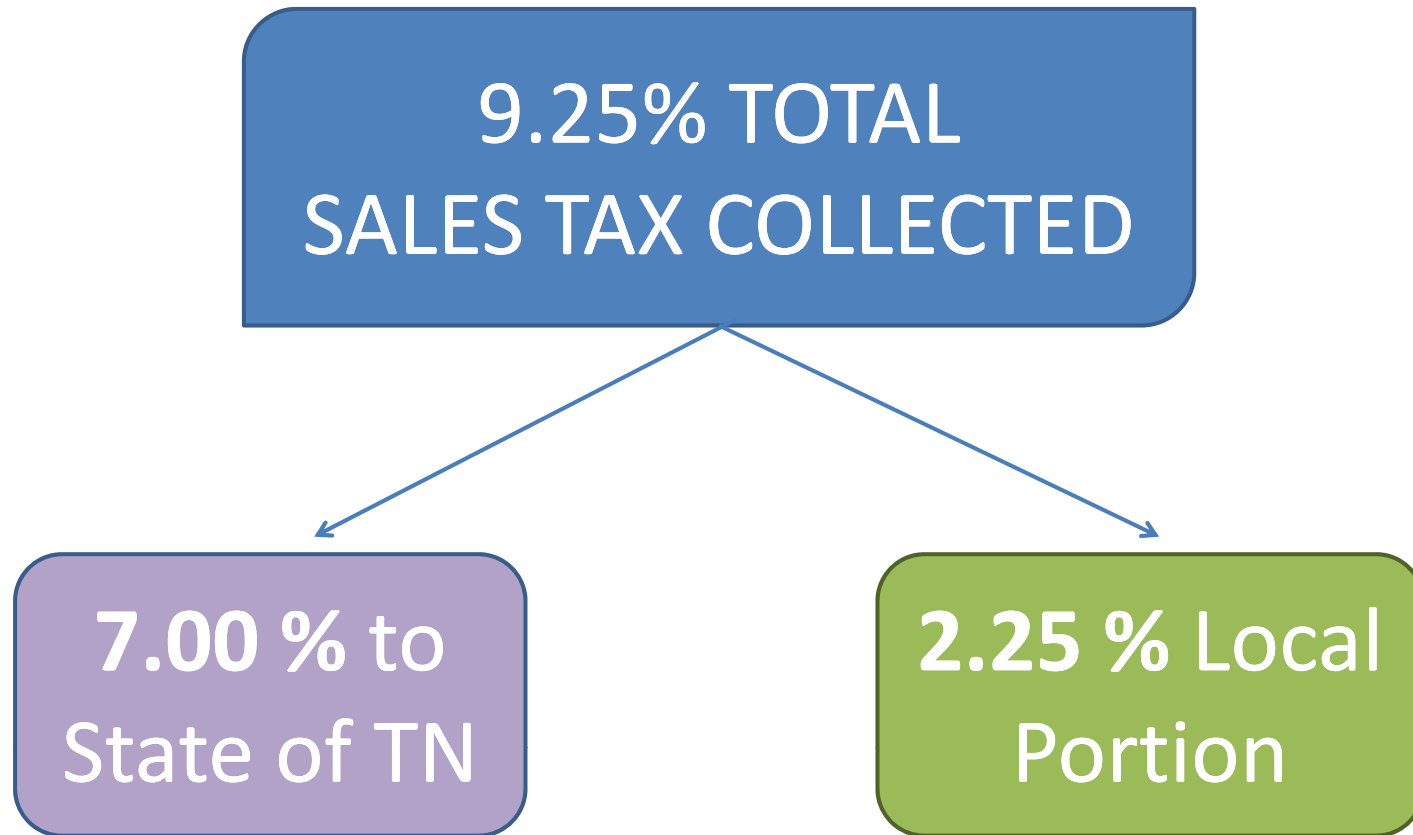
**Sales Tax Revenue  
comes from  
EVERYONE who  
spends money in  
Chattanooga.**



**The County,  
Chattanooga and Other  
Municipalities Entered  
into a Sales Tax  
Agreement in 1966.**

**The Purpose of the  
agreement was to  
develop a FAIR method  
to fund various  
Agencies operating in  
Hamilton County.**

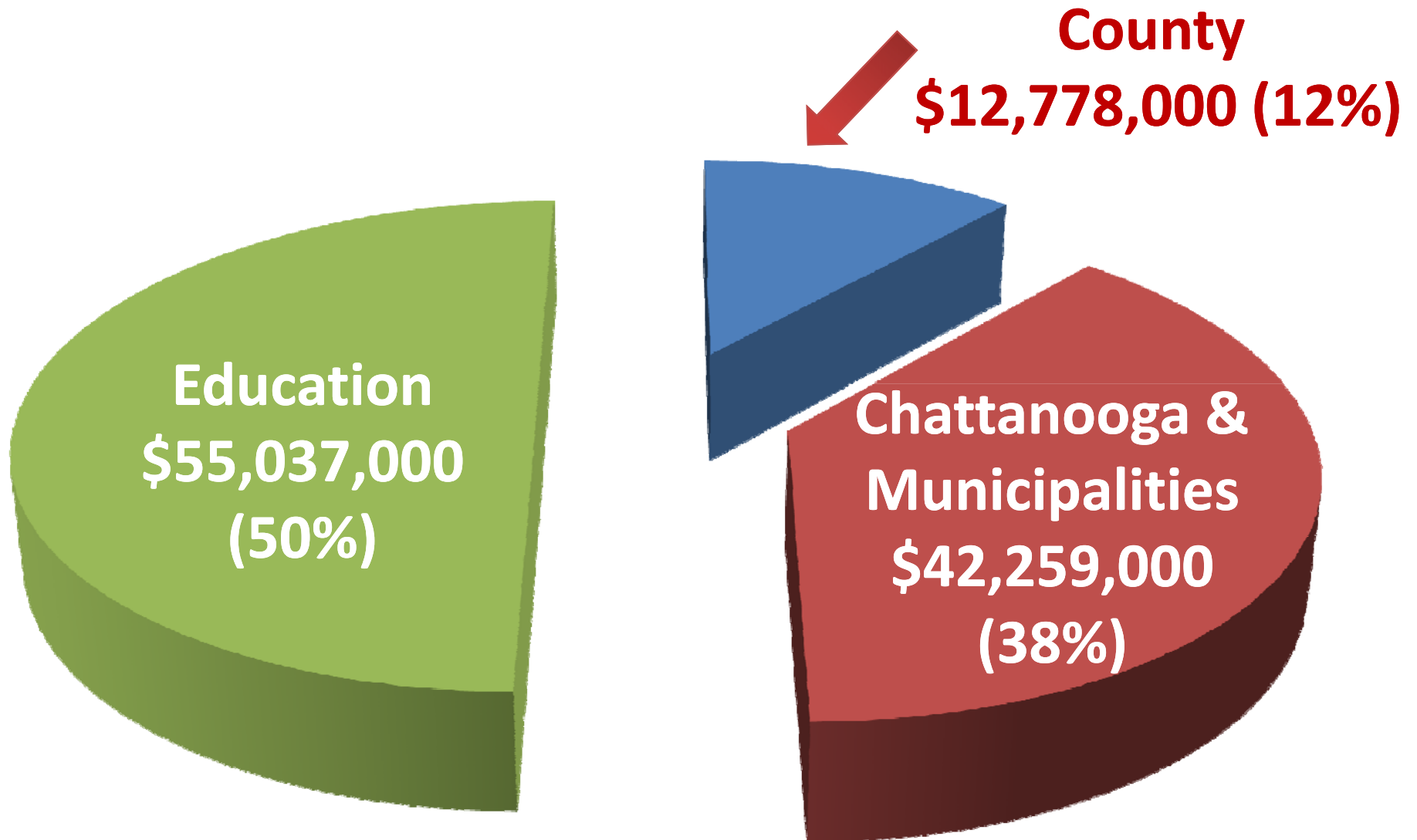
# Distribution of Sales Tax Dollar





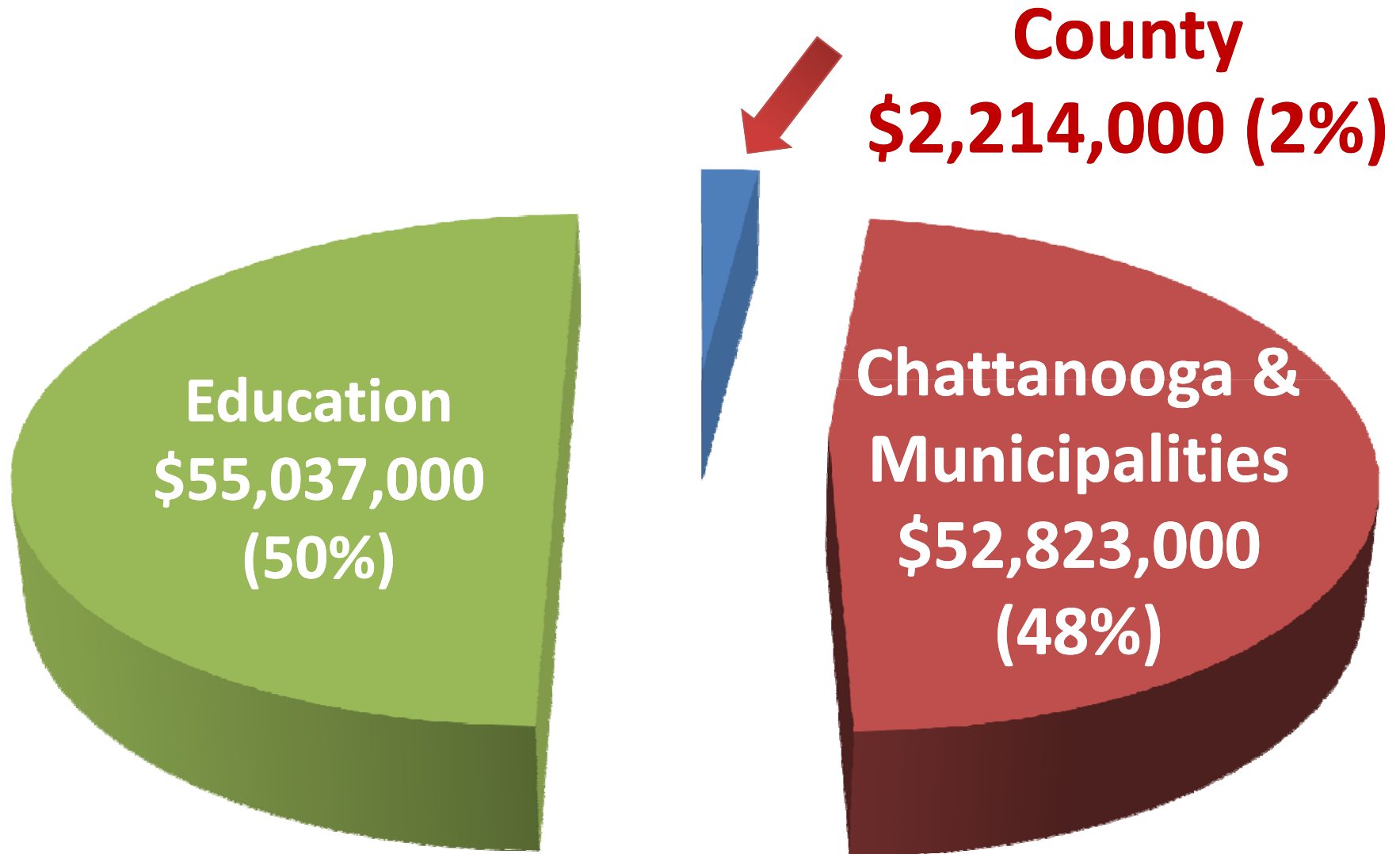
# (WITH Sales Tax Agreement)

Local Sales Tax – 2.25%

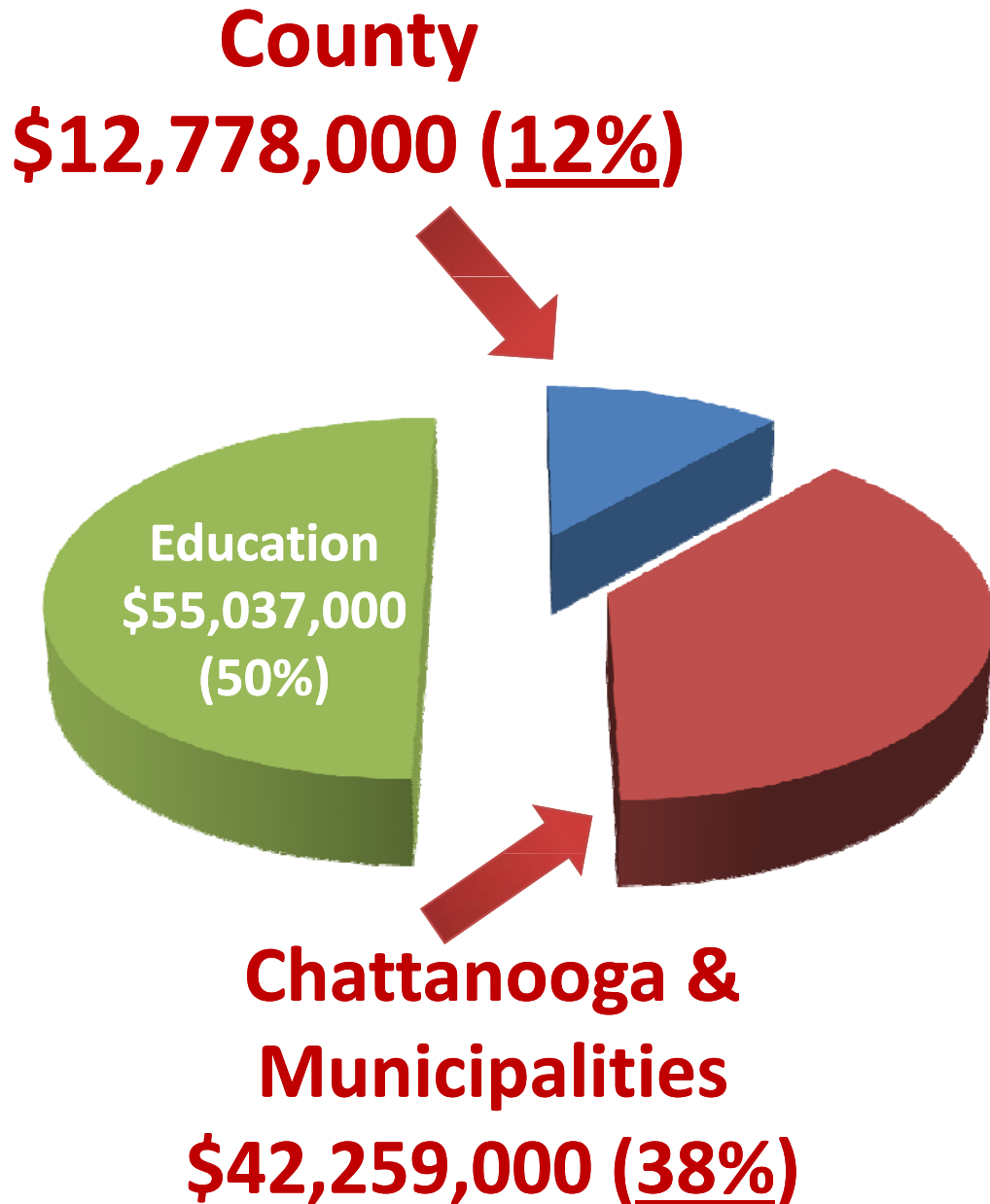


# **(WITHOUT Sales Tax Agreement)**

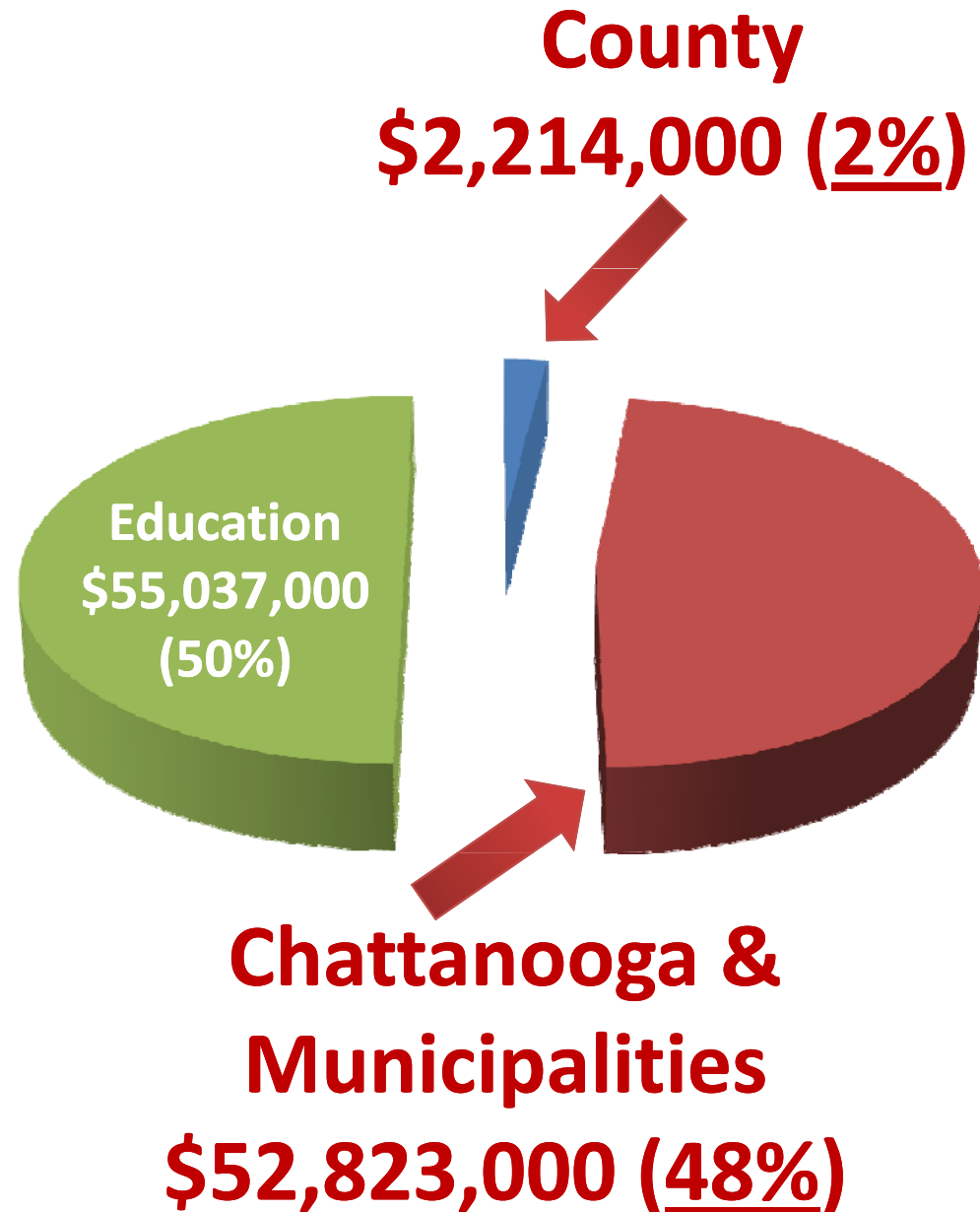
**Local Sales Tax – 2.25%**



**WITH**  
**Sales Tax Agreement**



**WITHOUT**  
**Sales Tax Agreement**





# **Distribution of Sales Tax Revenue**

## **WITHOUT the Agreement**

- **City of Chattanooga =  
\$46.0 Million**
- **Hamilton County =  
\$2.2 Million**

**The Sales Tax  
Agreement has funded  
essential County-wide  
services and agencies  
for 45 years.**

# Agencies Funded By The Sales Tax Agreement

Original Agreement (1966)	2001 Amendment (Added Agencies)	
<b>Erlanger Medical Center</b>	Convention & Visitors Bureau (HM Tax)	Metropolitan Council
<b>Chattanooga/Hamilton Co. Health Department</b>	African American Museum (Bessie Smith Hall)	Orange Grove
<b>Fortwood Center / Joe Johnson Mental Health</b>	Aim Center	Regional History Museum
<b>Speech and Hearing Center</b>	Allied Arts	Senior Neighbors
<b>Children's Home</b>	Bethlehem Community Center	Signal Centers
<b>Civil Defense (Emergency Services)</b>	CADAS	Hamilton County Social Services Dept. (Admin.)
<b>Chattanooga/Hamilton Co. Bicentennial Library <sup>(1)</sup></b>	Children's Advocacy Center	Team Evaluation
<b>Regional Planning Commission <sup>(1)</sup></b>	Family & Children Services	Urban League
<b>Scenic Cities Beautiful <sup>(1)</sup></b>	Heritage Hall	WTCI Public Television
<b>(1) Funded Jointly (50% each) by County and Chattanooga</b>		

# Agencies Funded By The Sales Tax Agreement

**Signal Centers**

Bethlehem Community Center

**Family & Children Services**

Speech and Hearing Center

Regional History Museum

**Children's Home**

**Aim Center**

C  
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African American Museum  
(Bessie Smith Hall)

Fortwood Center/Joe Johnson Mental Health

Metropolitan Council

**Senior Neighbors**

Team Evaluation

*Allied Arts*

WTCI Public Television

Hamilton County Social Services Department

**Chattanooga/Hamilton County Bicentennial Library**

Children's Advocacy Center

**Urban League**

Regional Planning Commission

Civil Defense  
(Emergency Services)

Heritage Hall

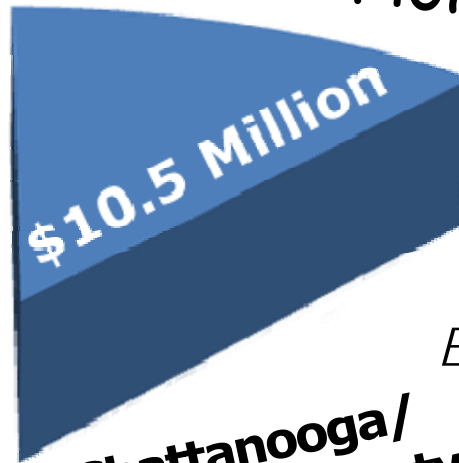
*Scenic Cities Beautiful*

Convention & Visitors Bureau

**Erlanger Medical Center**

**Chattanooga/Hamilton County Health Department**

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**If the Sales Tax  
Agreement goes  
away, these agencies  
could face a  
funding crisis.**

**Hamilton County**

**WILL NOT**

**have the revenue to  
support agencies  
as we have for  
the last 45 years.**



# The Sales Tax Agreement



## Ends



# May 23, 2011

# **Hamilton County**

## **WANTS**

**to continue this  
long-standing agreement  
to fund these  
vital community agencies.**

# Agencies Funded By The Sales Tax Agreement

**Signal Centers**

Bethlehem Community Center

**Family & Children Services**

Speech and Hearing Center

Regional History Museum

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A  
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African American Museum  
(Bessie Smith Hall)

**Children's Home**

Aim Center

Fortwood Center/Joe Johnson Mental Health

Metropolitan Council

WTCI Public Television

**Senior Neighbors**

**Urban League**

Hamilton County Social Services Department

**Chattanooga/Hamilton County Bicentennial Library**

Team Evaluation

*Allied Arts*

Regional Planning Commission

Civil Defense  
(Emergency Services)

Heritage Hall

Children's Advocacy Center

*Scenic Cities Beautiful*

Convention & Visitors Bureau

**Erlanger Medical Center**

**Chattanooga/Hamilton County Health Department**

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**If the agreement ends....**

**WHO**

**will fund these agencies?**

**For HOW MUCH?**

**And for HOW LONG?**