



Loudon County Building Commissioner

101 Mulberry St. - Suite 101
Loudon, TN 37774
(865) 458-4470

TO: DOYLE ARP, LOUDON COUNTY MAYOR

FROM: BILL COX, LOUDON COUNTY BUILDING COMMISSIONER *BC*

DATE: JULY 21, 2008

RE: PROPOSED SCHOOL FACILITIES PRIVILEGE TAX ("SFPT")
ACTION RELATED TO THE RESIDENCE OF MR. JOHN W.
COOPER

LCBC

Per your request, the purpose of this correspondence is to inform you of the action to be taken by my department regarding the SFPT liability for Mr. Cooper's residence. Pursuant to Loudon County Resolution 120406-L, "A RESOLUTION ADOPTING GUIDELINES FOR ADMINISTERING THE COLLECTION OF THE SCHOOL FACILITIES TAX,..." my department has only two (2) responsibilities in the SFPT administration procedures. First, at building permit issuance, we provide the building permit holder with an estimate of the SFPT liability; second, the accuracy of that estimate is verified at the final inspection and a copy of that verification is forwarded to the Loudon County Trustee, the administrator and collector of the SFPT. Both of these responsibilities have been fulfilled for Mr. Cooper's residence.

I believe, based on your memorandum to me dated July 16, 2008, that you are under the mistaken impression that my office interpreted the definition of "floor area" in contradiction with the state statute. My office merely applied the county policy established in conjunction with the administrator of the SFPT. That policy establishes SFPT liability to any area that has heating/cooling vents installed and it is the application of that policy that created the SFPT liability for Mr. Cooper's basement.

Mr. Cooper disagrees with that policy and he properly went through the established process to appeal to the Loudon County Board of Zoning Appeals ("BZA"). The BZA denied Mr. Cooper's appeal.

I understand that you also do not agree with the referenced policy. However, in denying Mr. Cooper's appeal, the BZA upheld the application of that policy. Since I have no authority to legally overrule the BZA, no action can be taken by my department.

Please advise if I may be of further assistance.

Loudon County Trustee