



City Spotlight: Newport

Governor Ben Walter Hooper was born in Newport in 1870. Hooper was elected governor in 1910 and was re-elected in 1912. Hooper was Tennessee's only Republican governor between 1880 and 1920. In 1914, he resumed his law practice in Newport. Hooper died in 1957 and is buried in Newport.

Date of Incorporation:
1799

Population:
7,242

County:
Cocke

Grand Division:
East

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Renewable Energy Explored by TREEDC

The Tennessee Renewable Energy and Economic Development Council (TREEDC) held its first membership meeting in West Tennessee on November 17, 2009, at the University of Tennessee Health Science Center in Memphis, Tennessee. More than 45 attendees from 11 cities, 11 counties and four states took advantage of educational and networking opportunities that focused on growing the renewable energy industry in Tennessee. Topics ranged from biofuels, municipal best practices, energy efficiency, and portable waste to energy facilities and solar energy. Memphis Councilman Edmund Ford, Jr. read a resolution supporting the work of TREEDC and MTAS. TREEDC Chairman and University of Tennessee President Emeritus Dr. Joe Johnson gave the keynote address, urging members to work together and provide leadership to their communities in West Tennessee. MTAS Municipal Management Consultant Warren Nevad presented a membership update on Genera Energy and the University of Tennessee Biofuels Initiative.



TREEDC meeting: Andre Temple, left, UT Center for Industrial Services, and Warren Nevad, right, UT MTAS.

There are plans to hold a similar membership symposium in May 2010 to be hosted by the city of Franklin. The objectives of these statewide meetings are to introduce innovations in renewable energy to community leaders across Tennessee and then cluster member communities by region so that state departments, UT, TREEDC, transportation, fuel, and energy providers can better understand the specific renewable energy needs in those areas. TREEDC also is available to help coordinate development of energy production facilities.

Contact Warren Nevad, MTAS Municipal Management Consultant at warren.nevad@tennessee.edu or 865-974-9839 for more information.

Announcing New Staff

Meet PJ Snodgrass, MTAS Training Consultant



MTAS is honored to announce PJ Snodgrass has joined the MTAS staff as a training consultant effective November 30, 2009.

Snodgrass is no stranger to MTAS. She has been a very valuable member of our Municipal Management Academy faculty for a couple of years. She comes to MTAS from the University of Tennessee Information Technology Department, her most recent assignment being Assistant Director of the IT Business Office.

Snodgrass earned a Bachelor of Science degree in applied organizational management from Tusculum College and a Master of Science degree in human ecology and a PhD in human resource development from the University of Tennessee.

Additions to the MTAS Library

“Membership of the Planning Commission and Whether the Offices of the City Attorney and the City Administrator Are Compatible Offices” by Sid Hemsley, MTAS Legal Consultant. A legal opinion on how the membership of the planning commission can be reduced and whether the city administrator can hold the office of city attorney. [View](#)

“Industrial Park Deed Restrictions” by Sid Hemsley, MTAS Legal Consultant. A legal opinion on whether deed restrictions agreed to by a city with respect to an industrial park could be changed or abrogated by the city. [View](#)

“Car Allowance Policy” by Pat Hardy, MTAS Municipal Management Consultant. [View](#)

[Click here](#) to read the complete list or contact Becky Smeltzer at becky.smeltzer@tennessee.edu.

MTAS Staff Highlight

Meet Gary Petree, MTAS Training Program Manager



Gary Petree has served as an MTAS Training Consultant since April 2007 in the Knoxville MTAS office and was recently promoted to Training Program Manager after Izetta Slade’s retirement. His work history includes nine years of service in both city and county government agencies with technical and supervisory responsibilities, an active duty military career with retirement at the rank of lieutenant colonel, and four years work in higher education as a program director and adjunct faculty member before coming to MTAS.

Petree’s military career assignments afforded him many years serving as a trainer of technical and leadership skills, a training program manager, Assistant Inspector General, and Assistant Professor of Military Science. In addition to completing many other military training courses and career development programs, he is a graduate of the US Army Command and General Staff College. His teaching experience includes undergraduate courses in principles of management, organizational behavior, and human resource management. He graduated magna cum laude from the University of South Carolina with a bachelor’s degree in government and international studies. He holds a master’s degree in human resources management from Troy University and has completed additional graduate studies in management and economics at the University of South Carolina and the University of Tennessee.

Petree is a native of Knoxville, alumni of Fulton High School, and married to Charleen Lambert of Sumter, South Carolina. They have two children, a daughter teaching elementary school in South Carolina and a son attending the University of Tennessee.

Petree can be contacted at gary.petree@tennessee.edu or 865-974-9830.

Sales Tax Revenue and Situs Report Review

Sales Tax Revenue: How to Get Your Fair Share

Alan Major, MTAS Finance and Accounting Consultant

Is your city getting your fair share of local sales tax revenues? Are some of your local sales tax revenues going to another city or the county?

This MTAS publication looks at the flow of sales tax from businesses to the city and alerts cities to the fact that money is occasionally mistakenly sent to another city or to the county. In these tough economic times, cities cannot afford to lose one penny of revenue. That is why this publication is so important for your city.

An incorrect business address, a simple error committed by the applicant on the application for a Tennessee sales tax number, may result in your city never receiving any of the sales tax generated by that business. Every business is assigned a 4 digit situs code based on the address listed in the application above. Therefore, an incorrect address on the application will send any sales tax generated by that business to the local government assigned that address. The State Department of Revenue (DOR) does not determine if the location listed on the application is truly the actual business location. It is up to each city to correct this problem.

To start, you must contact the DOR in order to receive a "situs report" for your city. The situs report is a list of every business with a Tennessee sales tax number in your city. If your city is in two counties, then you would need two situs reports.

Next, it is up to each city to review and compare the actual number and location of each business in their city to the list maintained by the State (DOR).

If you find a business in your city that is not on the DOR's situs report for your city, then you must notify the DOR and provide adequate documentation. The DOR will review your findings, notify the situs code

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Use of Situs Reports to Ensure Accurate Share of Local Sales Taxes for Your City

Don Darden, MTAS Municipal Management Consultant

The State budget, which is heavily reliant on sales tax collections, has been cut for the past two years. State officials say that prospects for next year's budget are even more bleak. In many Tennessee cities, sales taxes represent from 40 percent to 60 percent of city revenue. Consumer purchases are down, and most Tennessee cities have seen dramatic reductions in local sales tax revenues. This situation has sent cities scurrying to find additional sources of revenue to make up for the loss so that they can maintain a reasonable level of essential services.

MTAS recommends that Tennessee cities monitor their local sales tax collections to ensure that they are receiving all of the revenue available to them. The best way to do this is to request a situs report from the Tennessee Department of Revenue. The situs report shows the city's businesses that are remitting local sales tax collections to the State. If a city has businesses that are not listed on the situs report, it means that a county, and/or other cities (sometimes not even in the county where your city is located) may be receiving local sales taxes that should be coming to your city.

For assistance in this review, cities are encouraged to visit the MTAS Web site and review the publication "Sales Tax Revenue: How to Get Your Fair Share" by Alan Major, MTAS Finance and Accounting Consultant.

Please click on the following link for the publication.

<http://www.mtas.tennessee.edu/KnowledgeBase.nsf/0/D0ECFDF080E7B BBB85257068004C2E93?OpenDocument>

(Situs Report Review continued from page 3)

government of the error, and make any appropriate changes to allocate future sales tax dollars to your city.

This is the easiest recurring money generating effort that a city can undertake. You might be surprised by the number of address mistakes that can occur in your city.

New MTAS Publications

Energy Code Adoption by the State of Tennessee and Its Effects on Cities

Ray Crouch, MTAS Fire Management Consultant and Josh Jones, MTAS Legal Consultant [View](#)

Water Needs of Small Tennessee

Fire Departments

Ron Darden, MTAS Municipal Management Consultant [View](#)

Tennessee City Recorder Handbook

Ronnie Neill, MTAS Municipal Management Consultant [View](#)

Municipal Biodiesel Production: Foundations and Best Practices

Warren Nevad, MTAS Municipal Management Consultant [View](#)

Please check the MTAS Web site for all current publications. <http://www.mtas.tennessee.edu>

MTAS Holiday Schedule

MTAS offices will be closed from December 25th until January 4th.

MTAS/CTAS Offer Additional “Business Tax” Classes in December 2009

Because of the high demand for the MTAS Business Tax class, three additional dates are being offered.

In June 2009, the Tennessee Legislature significantly changed business tax provisions for taxpayers throughout the state. The new legislation, Public Chapter 530, Acts of 2009, moved a significant portion of the responsibility for business tax administration from the local county and city governments to the state level. This makes the Tennessee Department of Revenue responsible for receiving business tax returns, collecting the tax due, and handling any necessary audits or past-due collections. Local city officials and/or county clerks are still responsible for issuing business tax licenses.

The Department of Revenue, in cooperation with CTAS and MTAS, is offering county clerks and city officials specific training on business tax. These half-day training sessions will include an update on key provisions of the new law, introduce participants to new tax returns, discuss new responsibilities of both state and local government officials, discuss business tax registration and tax return preparation, and provide time for questions and answers.

December 1 Franklin

Williamson County Agricultural Center
8:30–12:30

December 8 Jackson

West TN Research and Education Center
8:30–12:30

December 10 Knoxville

UT Conference Center
8:30–12:30

“Municipal E-News” is provided by the University of Tennessee Municipal Technical Advisory Service in an effort to meet the challenge of providing timely, valuable information and assistance to Tennessee cities to build better communities.

If you have any questions or comments related to this newsletter please contact Frances Adams-O’Brien at frances.adams-obrien@tennessee.edu.

... in cooperation with the Tennessee Municipal League