

June 3, 2004

Jack A. Long, Jr.
Alderman
Town of Coopertown
2525 Burgess Gower Road
Springfield, Tennessee 37172

Dear Alderman Long:

Thank you for your email. You had requested a written explanation about the Town's authority to enforce its ordinances in relation to assessing or not assessing a property tax.

The Town's charter lists its authorities in section 6-2-201. The first subsection states that the Town has the authority to "Assess, levy and collect taxes for all general and special purposes on all subjects or objects of taxation, and privileges taxable by law for state, county or municipal purposes." In other words, the Town can establish a property tax.

A second section of the charter, subsection (28) of 6-2-201, allows the Town to assess fines for ordinance violations. The Town has the authority to "Enforce any ordinance, rule or regulation by fines, forfeitures, and penalties, and by other actions or proceedings in any court of competent jurisdiction" and the Town can "Provide by ordinance for court costs."

Your question revolved around the ability of the Town to enforce ordinances without assessing a property tax. The Town's charter does not place a stipulation on either authority. Independently, the Town can levy a property tax and the Town can enforce ordinances. However, without property tax revenue, it could be conceivable that the Town may not financially have the money to pay police officers to enforce the ordinances. Hence, the Town's financial ability might be restricted, but its legal authority is not.

I hope this satisfactorily responds to your request. Please let me know if I can be of any other assistance. Thank you for allowing MTAS to be of service to the Town of Coopertown.

Sincerely,

Margaret Norris
Municipal Management Consultant

cc: Mayor Herman Davis
Alderman Linda Lee
Alderman Terry Scott
Alderman Kay Morris
City Attorney John Holt