RESOLUTION #71
CITY OF LAKEWOOD DEVELOPMENT FEES
DATED NOVEMBER 11, 2004

WHEREAS, by Resolution 71, in regular session, on November 11, 2004, the City of Lakewood set the Development Tax fee at $750.00.

NOW THERFORE, the City of Lakewood Commissioner Board pursuant to the powers vested and entrusted does hereby resolve the following:

1. That the City of Lakewood Development Tax Act fee shall be set at $750.00, from the the date of the adoption of this resolution.

2. This resolution shall take effect on November 11, 2004.

INTENT AND PURPOSE

It is the intent and purpose of this act to impose a tax on new residential land development in the City of Lakewood, thus insuring and requiring the persons responsible for new development share in the burdens of growth by paying their fair share for the cost of new and expanded public facilities made necessary by such development.

GENERAL STATEMENT

(1) The following rules have been promulgated by the City of Lakewood Board of Commissioners to regulate the procedures, administrative guidelines and forms necessary to properly implement, administer and enforce the provisions of this act.

DEFINITIONS (alphabetical order)

(1) Building Permits shall mean a permit for single or multi-family construction issued in the City of Lakewood, whether by the court or by any city therein.

(2) Grand fathered dwelling and /or plat or lot means a lot of record or dwelling unit which was lawfully in existence prior to November 11, 2004.

(3) Lot of Record means a parcel of land that is a lot in a subdivision recorded on the records of the City of Lakewood Clerk's Office, or that is described by a metes and bound description, which has been so recorded.

(4) Non-residential Development shall mean any building which is not used as a dwelling unit.

(5) Place of Worship shall mean that portion of a building owned by a religious institution which has tax-exempt status which is used for worship services and related functions, provided, that a place of worship does not include buildings or portions of buildings, which are used for purposes other than for worship and related functions, or which are intended to be leased, rented or used by persons who do not have tax-exempt status.

(6) Plat shall include any plat, plan, plot, replot or replat where the same creates additional lots.

(7) Public Building shall mean a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee including but not limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.

(8) Residential Land Development shall mean the development of any property for a dwelling unit or units including but not limited to single or multi-family housing.

(9) Unit shall mean a portion of any single or multi-family housing
   a. with room or rooms connected together, constituting a separate, independent housing establishment;
   b. for owner occupancy, rental or lease on a daily, weekly, monthly or longer basis;
   c. physically separated from any other room(s) or dwelling units which may be in the same structure.
   d. containing independent cooking and sleeping facilities, but not limited to, condominiums and apartments.

EXEMPTED DEVELOPMENT

(1) Public buildings;

(2) Places of Worship;

(3) Barns or outbuildings used for agricultural purposes only (The inclusion of a dwelling in this type of development does not exempt the dwelling unit from the Development Tax);

(4) Replacement of structure for previously existing structures destroyed by fire or other casualty;

(5) A structure owned by a nonprofit corporation which is a qualified 501 (c) (3) corporation under the Internal Revenue Code,

(6) Non-residential development (The inclusion of a dwelling unit in this type of development does not exempt the dwelling unit from the Development Tax), or

(7) Hotel or motels (The inclusion of a dwelling unit in this type of development does not exempt the dwelling unit from the Development Tax).

(8) In the event a re-survey is done of an existing lot or parcel and the moving of lot lines occurs without creating a new lot, recording of the plat shall be exempt from the tax.

(9) In the event a re-survey is done for the purpose of combining two lots creating one record, the recording of the plat shall be exempt.

PERMIT EXTENSIONS AND REVOCATIONS

(1) In the event a building permit was obtained prior to November 11, 2004, a written one time building permit extension may be requested in writing by the builder prior to the expiration of the original permit, which is six (6) months from the date of the permit.
The development tax will not be due for this permit.

(2) In the event the building permit has expired and no extension requested prior to the expiration date, such dwelling unit (s) shall be subject to the tax.

GRANDFATHERED BUILDING PERMITS

(1) The approval of grading and foundation work is not issuance of a building permit. Persons who receive their final permit after November 11, 2004 are subject to the tax.

(2) Permits obtained prior to November 11, 2004 could be subject to the Development Tax if the dwelling is built substantially different than permitted.

(3) If deviation is subsequently discovered this could constitute falsification in taking the initial permit which will void the permit and subject the builder to the tax.

(4) There is an element of discretion that may be exercised by the City of Lakewood in determining whether the change from the permit is so material as to have constituted initial falsification.

GRANDFATHERED LOTS OR RECORD

(1) Any lot, parcel, plat, plan, plot or replot or replat in its entirety, that is recorded by metes and bounds description in the City Recorder's Office prior to November 11, 2004 shall be subject to one half of the total fee ($375).

GRANDFATHERED DWELLING UNITS

(1) Any lot, parcel, plat, plan, plot, replot or replat, in its entirety that was established with a residential dwelling unit on the property prior to November 11, 2004, shall not be subject to the tax for the establishment of a new resident dwelling unit on that same lot or parcel.

(2) Documentation shall be presented to the Development Tax Office to certify the property was established as a residential lot with a dwelling unit prior to November 11, 2004. Said documentation may be in the form of a City of Lakewood Property Tax Receipt, or Property Assessor's record, utility bill, or other legal documents available.

SUBDIVISON OF LAND

(1) In the event a portion of an existing tract of land or parcel is surveyed around an existing dwelling unit, the creation of the new parcel is required to pay the Development Tax. The new replat or replot off of the larger tract creates the new lot of record whether the property is undeveloped or developed. The remaining acreage stays with the original tax map and parcel number.

ZERO-LOT LINE DEVELOPMENTS

(1) Zero-Lot Line dwelling units are single family dwellings attached or detached with one (1) zero side yard.

(2) The lot adjacent to the zero side yard setback may or may not be held under the same ownership at the time at the time of initial construction.

(3) Plats for zero-lot line construction may or may not show the established division line at the time of recording of the plat.

(a) In the event the zero-lot line is established a the time of recording of the plat, then all lot fees will be paid prior to the recording of the plat. The dwelling unit fee will be paid at the time of obtaining the building permit.

(b) In the event the zero-lot line is to be established after the construction of the dwelling units, the lot fee, as drafted on the plat, shall be paid prior to the recording of the plat.

(4) Developments for zero-lot line dwellings where the lot line is established after the construction of the dwelling unit shall pay fees at the time of permit issuance for one dwelling unit to be placed on the recorded lot in the amount of three hundred seventy five dollars ($375). The additional dwelling unit (s) to be placed upon the same property where a plat determining the zero-lot is not recorded, then in that event , the seven hundred fifty dollar ($750) tax fee shall be paid, in its entirety, at the time the building permit issued for each additional unit (s).

(5) The replot, replat, resubdivision of the plat creating the zero-lot line after construction of the dwelling unit (s), shall be exempt with validation of the Development Tax receipt indicating these fees were paid, in its entirety at the time the building permit was issued.

(6) In the event a permit is issued for a zero-lot line development prior to November 11, 2004, and the zero-lot line is established by replat, replot or resubdivision after November 11, 2004, the development tax fee shall be due for the newly created lots (s).

MULTI-FAMILY DEVELOPMENTS

(1) In the case of multi-family development, each unit proposed for human habitation shall pay a development tax fee in an amount equal to seven hundred fifty dollars ($750) per residential dwelling unit.

ADDITIONS AND REMODELING

(1) In the event an addition or remodeling of an existing dwelling unit results in the creation of an additional dwelling unit which contains independent cooking and sleeping facilities where a plat is not required by applicable, provisions of the general law, the seven hundred fifty dollar ($750) tax shall be paid, in its entirety, at the time the building permit is issued and obtained. This type of addition may also be referred to as a mother-in-law apartment.

PERMITS AND FEES

(1) In the event a building permit is requested for one dwelling unit to replace existing unit, a Development Tax Exempt Certificate shall be required as evidence that the new dwelling unit is exempt from the tax.

(2) A tax receipt from the City of Lakewood is not required for non-residential development. If deviation is subsequently discovered this could constitute falsification in taking the initial permit which will could constitute falsification in taking the initial permit which will void the permit and subject the builder to the tax and all penalties.

VIOLATIONS AND PENALTY

(1) Any person, firm, or corporation violating any of the provisions of this Resolution shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than $50.00. Each day's continuance of a violation shall be considered a separate offense. In addition to the party violating this Resolution, any other person who may have knowingly assisted in the commission of any such violation shall be guilty of a separate offense (Authority: Tennessee Code Annotated 13-7-111).

(2) The provisions of the Resolution shall be administered and enforced by the Chief building Official or his/her representative, who shall have the power to make inspections of buildings and premises and review plans necessary to carry out his/her duties in the enforcement of this Resolution.]

Reading: November 11, 2004

CITY RECORDER

MAYOR