

**To the Editor:**

With the proposed Wilson County tax increase open for discussion this coming Monday night, I reflected over my years of engaging the county system to realize that many of the questions I had asked before still have not been answered. I wanted to share those questions and my thought process then and now as maybe someone out there could receive answers before the commission "blankets" the issue with a countywide tax increase.

I pay on my current home property taxes which include a city tax of \$197.86, a special school tax of \$223.28 and a county tax of \$1,431.48. For the \$197.86 city tax I receive police and fire protection, parks and recreation, paved city streets, weekly garbage collection and removal of brush, things I can instantly think of I am receiving for my dollars.

For the \$223.28 special school tax I have received school buildings for my children pre-K through the eighth grades. These school tax dollars supplement the state and federal dollars the county receives and forwards to the Lebanon Special School District, where educators have a better pay scale, new schools have been built (Castle Heights and Winfree-Bryant), debt service payments made and maintenance for these and all the LSSD buildings provided without any ado or tax increases.

For the \$1,431.48 paid for Wilson County property tax I receive a place to educate our (Lebanon residents' youth) high school students and...this is one of the questions I have not had answered – asked a lot – but never have had answered.

Some commissioners have told me I get ambulance service, but believe me if you ride an ambulance you will be charged hundreds of dollars for this "service," no free ride here and what else...basically we pay county property taxes to operate a large government fee-based system such as license tags – you pay to get these – marriage license, ditto. Want to record a deed? You will pay for that, too.

As a matter of fact, I would love to know of a "service" besides the high school that is provided by the county without an additional fee to the citizens of Lebanon.

The other question I had was why doesn't the county commission do a study by zip code to see where the bulk of the county tax dollars are being spent. It might enlighten the issue. The Budget Committee wants to ensure there is a \$3 million to \$5 million surplus; here is a novel idea, tax the users after studying and finding out where the dollars are needed and being used.

When a city opts to incorporate they become eligible to receive their portion of the sales tax revenue collected in the county in their zip coded areas which is approximately 49 percent of the collected sales tax revenue coming back into the city coffers which is received to provide services for your city.

This brings my other question of studying the equalization of the tax base within our county. Presently, for the same county tax dollars I pay and all residents of Lebanon pay and explained earlier, the residents outside of Lebanon receive their students' current school buildings, new buildings as many are planned to be built, debt service and maintenance of these buildings for Pre-K through high schools for NO additional "user fees" or "taxes." You as a resident of Lebanon pay for your children's Pre-K through eighth grade educational needs.

Whereas some incorporated areas receiving their portion of the sales tax revenues are also receiving basic city government services from the county such as fire service for no additional "user fees" or taxes. The City of Lebanon has an estimated \$3 million-plus budget for their fire protection, to the Wilson County Budget Committee, there is your surplus you are seeking as this service is being provide for some incorporated areas for the same county tax dollars I pay and also pay a city tax for the same service you are providing them for the same dollar.

I have discussed and presented to several commissioners and the mayor this issue as our neighbors in Shelby County were faced with the same "growth" issues with Germantown many years ago, and they implemented fire tax fees and educational fees to "cover" their shortages as Germantown would not step up to the plate and implement taxation or fees to cover their growth.

This is legal, viable and is available as a fair system to the entire county as a whole.

## **Lebanon residents carry county's tax burden most**

Thursday, August 23, 2012

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I was hoping with the changes in the Wilson County government that these issues could be studied and addressed before "blanketing" the entire county with a tax increase, but it seems as this governmental body is going to follow the past leadership and not face the "hard issues" of studying and understanding their tax needs.

As history continues to repeat itself, the growth of this county is going to be carried on the backs of the residents of the City of Lebanon.

**Larry Hubbard**  
**Lebanon**