From: Bryce and Ruth Bramsen

1105 Cameron Glen Cincinnati, OH 45245

To: Sara Kyle, Chairman

Eddie Robertson, Director

Pat Miller, Director Ron Jones, Director

Tennessee Regulatory Authority

RE: **Docket 06-00259** 

Hearing for Tennessee Wastewater Systems, Inc. reclassification Monday April 6, 2007

Dear Ms. Kyle and Directors:

We own the rental cabin at 1505 Bears Den Way, in the Hidden Springs development. Our account with Tennessee Wastewater Systems is HS#46. We are aware of the notice of rate increase for our property and object on the following grounds:

The stated reason for Whitewater's rate increase is because "the appropriate service classification for your cabin is the commercial rate". The pending "rate change" is, de facto, a commercial TAX rather than a fee appropriate to the already existing water usage. Our cabin is a single bedroom cabin. Maximum occupancy is 6. It is rented, on average, 60% of the time. This clearly reflects "residential usage" rather than "commercial or industrial" usage in that volumes are very low and the water has not been chemically or otherwise altered, and the habitation is consistent with a single-family dwelling. In addition to income taxes, we pay a <a href="Usage Fee">Usage Fee</a>, a <a href="Business Tax Act">Business Tax Act</a> tax, and a <a href="Gross receipt Tax">Gross receipt Tax</a>. These are levied by Governmental Institutions because government has the right of taxation. But in this case, Wastewater is attempting to institute another commercial TAX.

In this case, you should be considering the nature of the waste, not the nature of the business. In Wastewater's proposal, you must determine the nature of the effluent, and if there has been a change. If it is commercial in nature, then the monthly rate increase is a legitimate FEE. If the effluent is residential in nature, then the rate increase is a TAX, and it would seem illegal. Further, it would set a bad precedent for a private company to be allowed governmental taxation powers.

In closing, fairness would dictate that government reserve for itself the ability to tax the nature of a business, while industry be limited to charging only the appropriate fees for the nature of their services.

Bryce L. Bramsen

Ruth A. Bramsen

April 3, 2007

## TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Eddie Roberson, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

## **NOTICE OF HEARING**

**DOCKET: 06-00259** 

IN RE: Petition of Tennessee Wastewater Systems, Inc. to Reclassify Specific Resort

Areas in Sevier County from Residential to Commercial

DATE: March 28, 2007

This Notice of Hearing is being provided to all persons who may have an interest in the above-captioned proceeding. Pursuant to Tenn. Code Ann. § 65-4-201 et seq., the Tennessee Regulatory Authority ("TRA") has scheduled a Hearing in the above-captioned proceeding for **Monday**, April 16, 2007 during the Authority Conference scheduled to begin at 1:00 p.m. in the Hearing Room on the Ground Floor at 460 James Robertson Parkway, Nashville, Tennessee. This Hearing will be conducted in accordance with Tenn. Code Ann. § 4-5-101 et seq. Chairman Sara Kyle, Director Eddie Roberson, and Director Ron Jones, the voting panel assigned to this Docket, will conduct the Hearing and deliberate the merits of the above-captioned proceeding.

Any person or entity desiring to participate as a party in this Hearing should file a petition to intervene in this docket, addressed to the office of the Chairman, no later than **Monday**, **April 9**, **2007**. All parties are entitled to be represented by counsel. Any motion to change the date of this hearing must be made in writing and filed with the Office of the Chairman of the Authority no later than seven (7) days prior to the date of the Hearing.

Participants with disabilities who require special accommodations or alternate communications formats should contact the Tennessee Regulatory Authority ADA-EEO/AA Coordinator/Officer at 460 James Robertson Parkway, Nashville, Tennessee 37243-0505, 1-800-342-8359 or TDD (615) 741-3930, so that reasonable accommodations can be made.

FOR THE TENNESSEE REGULATORY AUTHORITY:

Richard Collier, General Counsel

as Hearing Officer

cc: Interested Parties (Attached List)