COUNTY COMMISSIONER OVERVIEW IN TENNESSEE

CURRENT STRUCTURE
Limitations and Opportunities

COUNTY GOVERNMENT STRUCTURE

Elected/Appointed Officials
- Mayor
- CLB
- Fee Offices
- Highway Superintendent
- Property Assessor

COUNTY LEGAL OVERVIEW

State Constitution
- Mandates certain offices except Highway

General Assembly
- Requires other offices/positions
- Determines duties

State Law
- Counties operate based on state statute
- Cannot create laws

Can only do what is authorized by state law
BASIS OF AUTHORITY

General Law  Charter/Metro  Private Acts

ROLE OF COUNTY COMMISSION

Fiscal Responsibility
- Budget
- Tax Levies
- Set finance policies

Legislative Responsibility
- Private Acts

CLB PRIVATE ACT APPROVALS

Grants authorities to counties not under general law.

Examples are hotel motel tax and development taxes.

Private acts are not enacted until they are approved locally.

Majority vote of citizens in referendum.
2/3 majority vote of Legislative body.

Approval by December 1, in year the act passed by general assembly.

Approval or rejection of act by 2/3 majority vote results must be filed by Chairman of CLB to Secretary of State.

Although not obligated to adopt a private act, legislature likes to see it pass by number of votes required before they introduce the bill.

Legislature has option of approving a private act requiring a referendum of voters against wishes of CLB.
Required Positions
- Director of Schools
- Election Administrator

Optional Positions
- County Attorney (may be an office)
- Director of Finance (or Accounts and Budgets)
- Purchasing Agent

COUNTY GOVERNMENT

Required Boards and Commissions
- County Board of Education
- Election Commission
- Planning Commission (if the county has planning)
- County Public Records Commission
- County Board of Equalization
- Beer Board (may be full CLIR)

Optional Officers, Boards and Commissions:
- Judicial Commissioners
- Warden/Commissioner
- Parks and Recreation Board
- Adult Directed Establishment Board
- County Board of Public Utilities
- County Board of Sanitation (or Solid Waste)
- Many others too numerous to mention

COUNTY GOVERNMENT

TCSA OFFICIALS

County Executives / Mayors
- County Commissioners
- Highway Officials

COOP 2022 Commissioners - August 15, 2022
OFFICIAL BONDS

Must be filed and approved before taking office & within 40 days of election.
County legislative body or court approves.
Recorded with Register of Deeds.
Filed with Comptroller or County Clerk.
Amount of bond may be increased by CLB.
Corporate surety, insurance, or individual surety.
Blanket bonds.

County Commissioners are not bonded.

OATHS

Constitutional oath and oath of office.
May take after receiving certificate of election.
Administered by judge, county executive or county clerk.
Filed with county clerk.
Enter office on September 1.

COUNTY LEGISLATIVE BODY

9-25 members
1-3 commissioners per district
Districts reapportioned every 10 years
At-large or designated seat
4-year term only
Elected in August

COOP 2022 Commissioners - August 15, 2022
**COUNTY LEGISLATIVE BODY IN ACTION**

<table>
<thead>
<tr>
<th>Role</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>CLB Chair &amp; Pro Tempore</td>
<td>Elected at 1st meeting</td>
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<tr>
<td></td>
<td>1-year term</td>
</tr>
<tr>
<td></td>
<td>Own member or county mayor</td>
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</tbody>
</table>

**COUNTY LEGISLATIVE BODY IN ACTION**

<table>
<thead>
<tr>
<th>Property Taxes</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Adopt annual budget</td>
</tr>
<tr>
<td></td>
<td>Must meet state funding requirements for mandated services</td>
</tr>
<tr>
<td></td>
<td>Levy property tax rate</td>
</tr>
<tr>
<td></td>
<td>No limit on property tax rate</td>
</tr>
</tbody>
</table>

**CLB Powers**

- Issue debt (subject to referendum)
- Non-school board property
- Office space allocation
**REGULATORY POWERS**

Where specifically granted by statute

- Zoning
- Building Codes, Permits, Inspections
- Animal Control
- County Powers Act

**NO POWER TO....**

- Hire and fire people
- Tell officials and departments heads how to spend money
- Conduct business on behalf of the county

**ADDITIONAL RESPONSIBILITIES**

- May provide medical and life insurance benefits to employees and officials
- May regulate dogs, cats, and stray animals
- Adopt a distance rule regarding the sale of beer at retail
- Must determine how to deal with liability risks
- Preserve, manage, and provide public access to open records
- Control the establishment and powers of constables
- Approve notaries
BUDGETARY VS FEE SYSTEM

Budgetary System
All fees are turned over to the general fund monthly
All expenses of the office are budgeted
Sheriff is always under budgetary system

Fee System
Only “excess” fees are turned over quarterly
Salaries and expenses are paid from fee account

CLB INTERACTION WITH OTHER OFFICES

Filing Vacancies
CLB
Confirming Executive Appointments

Adopting General County Personnel Policies

COMPENSATION

Compensation is fixed by a resolution of the CLB
Minimum compensation is based on county population

$20
$25
$30
$35
Larger populations
Smaller populations
COMPENSATION

- Can adopt higher amount of compensation
- Can also set salary amount instead
- Authorized committee meeting compensation is half the amount for attending a regular CLB meeting
- Chair/chair pro tempore compensation is fixed by CLB
- Cannot be less than the compensation for other members
- Chair pro tempore compensation cannot exceed that of the Chair, for like services

MEETINGS AND NOTICE REQUIREMENTS

- County commission required to meet 4 times a year
- Meetings must be in public (exception: pending litigation)
- No secret votes, no secret discussions or decisions
- Adequate public notice for all meetings
- Special meetings:
  - Called by county mayor or CLB chair
  - Adequate public notice still required
  - No business other than purpose of special meeting

AGENDA

- Sets order of meeting
- Lists in order items to be considered
- Usually set by Chairman
- Agenda to be received prior to the meeting
- May allow time for public discussion
RULES OF PROCEDURE

- Can adopt rules of order and procedure
- State law does not mandate which procedures be adopted
- Adopted rules or procedures do NOT take precedence over state statute

VOTING

- Voice vote
- Raise right hand
- Roll call

No secret ballot
No voting by proxy
Chairman declares results
Appropriating money by roll call only

MAJORITY REQUIREMENTS

Any action taken requires a majority of the entire membership, not just a majority of the quorum
Abstention or pass votes = “nay” vote
Pass votes count in determining the number necessary for a quorum, unless the abstention is due to a statutory conflict of interest. Then it is not counted for the purposes of determining a majority.
**TYPES OF MOTIONS**

- Main
- Subsidiary
- Incidental
- Privileged
- Tabled

**MOTIONS PROCESS**

- Motion made
- Seconded
- Discussion
- Vote
- Proposed Amendments

**ACTION ON A MOTION**

- Most matters require a simple majority vote of the body membership.
- Other actions require a “super majority” (2/3) vote of the members.
- These are stated in the statute such as for: adopting private acts and for imposing some tax measures such as imposing a wheel tax.
- Tie votes are broken by a Mayor who serves as chair, but it is not required.
- If a member of the commission sits as chair they can only vote one time and not break the tie by voting a second time.
- All actions that are taken can only occur when it is presented by the chair or unless a majority of those present decide to do it.
FILLING A VACANCY

Majority vote:

- Voice vote
- Roll call

CLB should have rules and procedures in place to fill a vacancy.

CONFLICTS OF INTEREST

A conflict of interest is created when a member is voting on a matter which would increase the pay or benefits of that member or that member's spouse. Reduces membership when a commissioner states they have a conflict for this purpose.

LOCAL RULES

Procedures on voting:
- Appointments to committees and boards
- Ex. Approve nominees first before voting???

County should have rules and procedures for voting methods.
COMMISSIONER SERVING MULTIPLE POSITIONS

- Can be employee
- Cannot be a school board member or hold county mayor office, fee offices
- Hatch Act

COMMITTEES

**Required**
- Created by laws
- Prescribed functions
- Powers vary

**Internal**
- No statutory requirements
- Composition and terms established by commission

THREE TYPES OF COMMITTEES

**Statutory**
- Prescribed by law
- Usually appointed or approved by county commission
- Same are not required, but if created must be done in accordance with the provisions of law

**Standing**
- Internal committees
- Function & membership is established by body and its chairman
- Operate and make reports to Commission throughout year
- Examples: Fiscal Review Committee, Planning, recreation, & transportation committees.

**Special Committees**
- Internal committee appointed to conduct studies prior to action by Commission
- Usually short term & function only until a recommendation is made
- Example: a committee to study need for an ambulance authority
FINANCIAL MATTERS

OVERVIEW
Operating Budgets
Education
Debt Management / Capital Budgeting
Purchasing
Internal Controls
Annual Audit

BUDGETS
Budget Types
Budget Players
Legal Authority
Budget Acts
Process
### TYPES OF BUDGETS

<table>
<thead>
<tr>
<th>Operating Budgets</th>
<th>Capital Budgets</th>
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<tr>
<td>Fiscal Year</td>
<td>Multi-year</td>
</tr>
<tr>
<td>Current Revenue</td>
<td>Long Life Expectancy</td>
</tr>
<tr>
<td>Short-term</td>
<td>Borrowed Funds</td>
</tr>
<tr>
<td>Regular Services</td>
<td>Project Related</td>
</tr>
</tbody>
</table>

### BUDGET PLAYERS

- CLB
- Department Heads
- Elected Officials
- Others
- Director of Finance
- Oversight Boards
- Budget Committee
- Other Government

### LEGAL AUTHORITY

- General Law
- General law with local option application
- Private acts
- Charter & Metro Charters

Local Applications:
- Fiscal Control Acts of 1957
- County Financial Management Systems of 1981
- Local Option Budgeting Law of 1993
BUDGET PROCESS

Developing
Planning
Adopting
Managing

BUDGETING AND LEVYING TAXES

T.C.A. § 5-1-103 authorizes the county commission assembled in session to act for the county.
All operating funds must be appropriated by the county commission as sanctioned by state law.
It is their function and duty to adopt a budget and appropriate funds for the ensuing fiscal year for all county departments and agencies. (T.C.A. § 5-9-404)
The County mayor, who does not chair the commission, may veto the entire county budget but not portions of it.

Generally, a budget is adopted annually unless:
- a charter county has provisions to adopt biennial budgets
- a private act allows same
- a resolution is amended that normally requires an annual budget
SOURCES OF REVENUE

- Property Taxes
- Sales Taxes
- Wheel Tax
- Mineral Severance Taxes
- In Lieu of Tax Payments
- State Funds
- Federal Funds
- User Charges
- Grants

GRANTS

Policy • Awareness • CLB Approval

MAINTENANCE OF EFFORT

- Board of Education
- Sheriff's Office, including the jail
- Highway Department
- Administrator of Elections
- Public Library
- Assessor of Property
- 911 Board

COOP 2022 Commissioners - August 15, 2022
REQUIREMENTS FOR COUNTY BUDGET

- Budget must:
  - be balanced
  - meet appropriations
  - meet all debt and interest obligations
  - comply with all applicable state laws
  - meet a maintenance of effort test for

REQUIRED SERVICES

- Education
- Civil Defense
- Courthouse, including fee officials and courts
- Growth Management Policy
- Health Department
- Law enforcement, including Jail
- Medical examiner
- Roads and Bridges
- Solid waste (convenience centers only)
- Solid waste (no fee for recyclables, yard waste, service may be waived)
- Storm water management

OPTIONAL SERVICES

- Airport
- Animal control
- 911 system
- Fire protection
- Industrial development
- Planning
- Support for non-profit/charitable organizations
- Water system
- Workhouse
- Recreation
- Sewer system
OPERATING BUDGET

Private Act
General Law
1981/1957/199
3 Acts
Charter/Metro

ADOPTING THE BUDGET

• Appropriation Resolutions (T.C.A. § 9-21-403 (b))
• Tax Levy Resolutions (T.C.A. § 9-21-403 (b))
• Non-Profit Resolutions (does not affect schools)
• Notice in Newspaper (put in newspaper by central finance) (T.C.A. § 5-8-507(c))
• Capital Outlay Note/Bond Note Resolution (not required during the budget)
• Submit to State Director of Local Finance (T.C.A. § 9-21-403 (c))

FAILURE TO ADOPT OPERATING BUDGET

No budget, property tax resolution, appropriation resolution adopted by August 31?
Consolidated Budget with proposed amendments (except Education)
REQUIRED PUBLIC NOTICE

Proposed tax rate by fund

- General Fund, Highway Fund, School Fund and Debt Service Fund(s)
- Each Fund must:
  - Include three columns with fund balances
  - Number of employees for the 3-year period

REQUIRED SUBMITTAL TO COMPTROLLER

Checklist Highlights
- Copy of Annual Operating Budgets
- Copy of Tax Levy Resolution/Ordinance
- Revenue Projections (when applicable)
- Budget Summary Schedule
- Schedule of Outstanding Debt
- Detailed Budgets of All Funds
- Cash Flow Analysis

BUDGET MANAGEMENT

- Proper accounting
- Continuous monitoring
- Amend as needed
- Allotments and Impoundments
**MONITORING THE BUDGET - AMENDMENTS**

- **T.C.A. § 5-9-407**
- **T.C.A. § 5-12-212**

Between Major Categories

Within Major Categories

**ALLOTMENTS AND IMPOUNDMENTS**

Laws that allow:
- County Budgeting Law of 1957
- County Financial Management System of 1981
- Local Option Budgeting Law of 1993
- Some private acts

No provision under General Law
County Uniform Highway Law (CUHL)  
Gasoline and Motor Fuel Tax  
50% divided equally among all 95 counties  
25% according to county's population  
25% according to county land area  
State Aid Bridge and Road Program  
2% match for each  
Can use “in-kind services”  
Maintenance of Effort on Local Revenues

EDUCATION  
K-12 Funding (BEP) • School MOE • Fund Balance

EDUCATION BUDGET TIMELINE

- May 1st
- Jun 1st
- Aug 31st
T.C.A. §49-3-314 (c)(3)
No LEA shall use state funds to supplant total local current operating funds, excluding capital outlay and debt service.
T.C.A. §49-2-203(a)(10)(A)(ii)
No LEA shall submit a budget to the local legislative body that directly or indirectly supplants or proposes to use state funds to supplant any local current operation funds, excluding capital outlay and debt service.
3% FUND BALANCE TEST

Local BOE Operating Expenditures $408,299,020
Multiply by .03 or 3% $12,248,971
3% of Operating Expenditures

Local BOE could use any portion of their fund balance above $12,248,971 to balance their budget when it is passed.

FAILURE TO ADOPT EDUCATION BUDGET

No education budget adopted by August 31? Equal to minimum required for MOE, local match, and BEP.

3rd year: mandatory 3% increase in local funding

DEBT MANAGEMENT AND CAPITAL IMPROVEMENTS
KNOWING THE DIFFERENCE...

Debt Service Fund
Accounts for the principal and interest payments related to financing of capital improvement projects.

Capital Projects Fund
Accounts for the revenues and expenses of capital improvement projects.

DEBT IN TENNESSEE

Facts About Debt in TN
Indebtedness Range Across TN: $0 to $5,724,043,221

<table>
<thead>
<tr>
<th>Average debt...</th>
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<tbody>
<tr>
<td>... per county</td>
<td>$130,793,098</td>
</tr>
<tr>
<td>... per capita</td>
<td>$1,023</td>
</tr>
<tr>
<td>... per assessed value</td>
<td>7.17%</td>
</tr>
</tbody>
</table>

MANAGING COUNTY DEBT

Determine needs
Develop capital projects plan
Analysis: Know your debt capacity
Payment calendar / cash flow availability
KNOW YOUR DEBT CAPACITY

How much new debt can you afford with current revenue?
What are your budgeted expenditures?
Do you have a surplus going into fund balance?
Capacity equals debt service you can afford without increasing revenue.

WHAT KIND OF BORROWING WILL BE NEEDED?

Available funds from within capital project fund?
Available funds from other county funds or Inter Fund Loan?
Local banks have available funds to loan?
Need dictates issuance of bonds or loan agreements.

YOUR DEBT RATING

<table>
<thead>
<tr>
<th>Moody's</th>
<th>Standard &amp; Poor's/Fitch</th>
</tr>
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<tbody>
<tr>
<td>Aaa</td>
<td>AAA</td>
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<tr>
<td>Aa</td>
<td>AA</td>
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<tr>
<td>A</td>
<td>A</td>
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<td>Baa</td>
<td>BBB</td>
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<td>BB</td>
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<td>Caa</td>
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</tbody>
</table>
OFFICE OF STATE & LOCAL FINANCE DEBT REQUIREMENTS

- Cover letter with contact info
- Original, signed, certified copy of the debt resolution
- Pro forma statement (monthly cash flow)
- Clearly define the public purpose
- Include amortization schedule
- Useful life of the asset

OFFICE OF STATE & LOCAL FINANCE REQUIREMENTS

- Debt resolution
  - Only required to be posted or published after adoption
  - Cannot be vetoed by county mayor/executive
  - Takes only a majority commission to approve
  - May delegate to county mayor authority to sell notes or bonds

CT-0253 must be completed within 45 days after issuance

DETERMINE NEEDS

- Input from department heads and elected officials
- Separate needs from wants
- Prioritization is critical – you must look beyond cost
DEVELOP A CAPITAL IMPROVEMENT PLAN

Effective evaluation of alternatives
Stabilize payments and tax rates
Minimize tax increases

Avoid CRISIS MANAGEMENT

PURCHASING AUTHORITY

General Law
1981/1957 Acts
Private Act
Charter/Metro

THREE PRINCIPLES OF PURCHASING

Maximization of Competition
Equal and Fair Competition
Best Value at the Lowest Price
PURCHASING PROCESS

METHODS OF PURCHASING

ANNUAL AUDIT

COOP 2022 Commissioners - August 15, 2022
AUDIT OPINIONS

Four Levels:

▪ 1) Unmodified – Clean audit opinion
▪ 2) Modified – Not completely compliant
▪ 3) Adverse – Negative opinion
▪ 4) Disclaimer of Opinion – Unable to render an opinion

AUDIT COMMITTEE

Required to maintain Three Star status
Created by the CLB
Members must be external to management
Must consist of no fewer than three members
Budget committee cannot serve as audit committee
Note: The audit committee does not have investigative powers or authority over other officials.

WRAP UP

Congratulations!
Welcome to county government!
COUNTY ENVIRONMENTAL COMPLIANCE

COUNTIES HAVE A KEY ROLE IN ENVIRONMENTAL PLANNING AND COMPLIANCE

39,000 local governments around the country make daily decisions that impact Environmental Quality.

Examples:
- Siting Development Projects
- Public Infrastructure Planning and Funding
- Decisions about Land Use—development to accommodate transportation, housing, workforce and education needs
- Water and Sewer
- Waste Management

COSTS

- "Pollution Mitigation"
- Infrastructure Improvements
  - Capital Improvement
  - Development and Rower
  - Preparedness
- Regulatory Compliance
  - Air
  - Land
  - Water

NEEDS

- Strong Economy
  - Multifaceted and Development Training/Good Jobs
  - Affordable Places to Live
- Cost Effective Government
  - Affordable Public Works Services
- Stronger Communities
  - Great Places
  - Healthy Lifestyles
  - Healthy Environment
  - Quality of Life

HOW WILL YOUR COMMUNITY GROW?

Challenge to balance needs and costs—both current and future.
To help counties implement and follow federal, state, and local environmental regulations with efficiency and cost-effectiveness.

Environmental regulations implemented through:
- Solid Waste Departments
- Highway Departments
- Public Works Departments
- Stormwater Departments
- Planning Departments
- Regional and State Transportation Organizations

CTAS ROLE...

WATER

Water Quantity Water Quality Source Water Protection

CLEAN WATER ACT REQUIREMENTS FOR US STATES

- Have a plan to maintain water quality
- Protect against the degradation of high-quality waters and water bodies that already meet the fishable/swimmable standards
- Clean up polluted or impaired waterways

The Commissioner shall have the power, duty, and responsibility to...
HOW COUNTIES IMPLEMENT WATER QUALITY STANDARDS

Through MS4’s and Stormwater Ordinances

Through Public Works Best Practices: Erosion Control, Pollution Prevention Measures

Through Development Permitting: Construction and Post Construction Practices

Through Rural County Conservation Districts and Natural Resources Conservation Service (NRCS): BMP’s for Agriculture

Through Zoning and Zoning Overlays: can require development to locate away from high-quality water bodies, impaired waterways, or wellhead protection areas. Can restrict steep slope developments, require setbacks, determine Septic Drain locations, and control Landfill and other Industrial siting.

Through Subdivision regulations: During and Post Construction Developers are required to have Stormwater management and Erosion and Sediment Controls.

SOLID WASTE MANAGEMENT

DISPOSAL OF MUNICIPAL SOLID WASTE


As a result, the number of landfills in Tennessee decreased dramatically from almost 158 in 1988 to 36 active now.

The siting and expansion of new landfills is an important land-use issue for local communities.
MUNICIPAL SOLID WASTE

Consists of household garbage, industrial waste, household hazardous waste, and construction waste.

If not handled properly can become a public health hazard.

Disposing of waste is not cheap, and the cost of disposing of solid waste continues to increase.

Managing household waste is typically the third-largest component of a local government budget—after education and public safety.

COSTS OF SOLID WASTE MANAGEMENT

Americans generate about 4.43 pounds of waste/day

Local Governments typically pay over $40 per ton to bury garbage and over $120 per ton to manage solid waste

SOLID WASTE MANAGEMENT ACT OF 1991

County Responsibilities:
- Proper management of solid waste collection, transfer, transport, processing, and disposal (includes recycling, diversion, waste tire management and problem waste collection)

Solid Waste Region Responsibilities:
- Must have Solid Waste Plan
- Must meet 25% Waste Reduction Goal
- Must provide for Community Education
COLLECTION, TRANSPORTATION AND DISPOSAL

Each county must assure that a collection system is available to all residents.
- How transported
- Where disposed
- How financed

WASTE REDUCTION/RECYCLING

- Counties must divert 25% of Waste (T.C.A. 68-211-821)
- Methods for calculating waste reduction (T.C.A. 68-211-835)

RESTRICTIVE WASTES

- Whole tires are banned from Tennessee landfills
- Other problem wastes include oil, batteries, and "E-wastes"
- Household Hazardous Waste collection events are available if scheduled with TDEC
FINANCING SOLID WASTE

Solid Waste Management Fund (T.C.A. 68-211-821)
Local Funding Options (T.C.A. 68-211-830)
Used Oil Collection Fund (T.C.A. 68-211-1005)
Waste Tire Funding (T.C.A. 67-4-8080)

Recycling Rebates (five most populous counties according to the annual census)
Grants:
- Recycling Equipment
- Material Recovery Facility
- Used Oil
- Development Districts
- Household Hazardous Waste
- Planning Grants

How CTAS can help...

Technical Assistance Areas:
- Facility Siting and Regulatory Compliance Issues
- Waste Reduction
- Bids and Equipment Specification
- Training
- Cost Effectiveness
- Benchmarking
- Safety

CTAS CONSULTANTS

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ENVIRONMENTAL_COOP 2022_Commissioners_Presentation - July 26, 2022
SPECIAL RULES
County Commissioners Who Are County Employees

County employees may hold the office of county legislative body member. Any county employee who is otherwise qualified may serve as a member of the county legislative body, notwithstanding the fact that such person is a county employee.

T.C.A. § 5-5-102.

SPECIAL RULES
County Commissioners Who Are County Employees and/or Have Spouses Who Are County Employees

T.C.A. § 5-5-112

In 2016, the Legislature passed PC 1072. The new law became effective on May 20, 2016.

It was codified as T.C.A. § 5-5-112.
No member of the legislative body of a county who is also an employee of the same county or whose spouse is an employee of the same county may vote on matters in which such member has a conflict of interest.

A conflict of interest is created under this section when a member is voting on a matter which, if approved by the legislative body, would increase the pay or benefits of that member or that member’s spouse.

The vote of any member having a conflict of interest shall be void if challenged in a timely manner.

“Timely manner” means during the same meeting at which the vote was cast and prior to the transaction of any further business by the body.
The new law does not prohibit a member of a local governing body of a county from voting on the budget, appropriation resolution, or tax rate resolution, or amendments thereto, unless the vote is on a specific amendment to the budget or a specific appropriation or resolution in which the member has a conflict of interest.

If a member of a county governing body who is voting on a proposed budget, appropriation resolution, or tax rate resolution, or amendments thereto, has a conflict of interest, then the member must declare the conflict of interest at the meeting prior to casting the member's vote.

Any member of a local governing body of a county who abstains from voting for cause on any issue coming to a vote before the body shall not be counted for the purpose of determining a majority vote.
Applies when voting on individual county offices' budgets.

Applies when voting as a member of the budget committee.

**EXAMPLE - BUDGET COMMITTEE MEETING**

A county commissioner who works for the sheriff's office and is a member of the budget committee:

The commissioner/employee may vote on the sheriff's proposed budget if the sheriff's proposed budget does not contain employee pay increases or employee benefit increases.

The commissioner/employee may not vote on the sheriff's proposed budget if the sheriff's proposed budget does contain employee pay increases or employee benefit increases.

**EXAMPLE**

COUNTY LEGISLATIVE BODY
VOTING ON THE COUNTY'S BUDGET

A county commissioner who works for the sheriff's office may vote on the county's budget regardless of whether or not the sheriff's budget contains employee pay raises or increases in employee benefits.
EXAMPLE
COUNTY LEGISLATIVE BODY
VOTING ON THE SCHOOL’S BUDGET

A county commissioner, whose spouse works for the school system, cannot vote on the school’s budget if the school’s budget contains employee pay increases or increases in employee benefits.

If the school’s budget contains no pay or benefits increases, the commissioner can vote on the school’s budget.

SPECIAL RULES
County Commissioners / County Employees

T.C.A. § 5-5-112

The new law does not apply to Davidson County. In addition, the legislative body of any metropolitan form of government or charter form of government may opt out of the new law.

THE END
Coop-Assessor Consultant Services:

1. Provide Technical Assistance to Assessors of Property and other Officials as requested
2. Provide Training and Education to Assessors and their Staff
3. Work with other Agencies: Comptrollers Office, DPA, SBOE, TNAAO, IAAO and others to ensure the success of the Office
PROPERTY ASSESSMENT TYPES

Locally Assessed
- Real Property
- Tangible Personal Property
- Intangible Personal Property

ASSESSMENT RELATED FACTORS TO CONSIDER

Appeals
- Equalization Ratio
- Exemptions
- Legislative
- PILOT Agreements
- Reappraisal
- Tax Freeze
- Timing

EQUALIZATION RATIO ADJUSTMENT - EXAMPLE

<table>
<thead>
<tr>
<th>Equalization Ratios</th>
<th>Current Assessments</th>
<th>Equalized Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible Personal Property</td>
<td>$1,310,060,187</td>
<td>$1,189,665,656</td>
</tr>
<tr>
<td>Public Utilities and Transportation</td>
<td>$130,880,876</td>
<td>$118,852,923</td>
</tr>
<tr>
<td>Totals</td>
<td>$1,440,941,063</td>
<td>$1,308,518,579</td>
</tr>
</tbody>
</table>

In this example, the equalization ratios will reduce the assessments by $132,422,484.

Question: How will the equalization ratio adjustment affect the value of the penny if there is not enough growth to absorb the reduction in assessments?
RATIO STUDIES
EQUALIZATION RATIO ADJUSTMENT

Between countywide reappraisals, a ratio adjustment is applied to tangible personal property and public utility assessments to equalize them with real property levels of assessment.

COUNTYWIDE REAPPRAISALS

Purpose:
▪ To adjust property values to current market value
▪ To restore equity
Viability of property tax depends on accuracy of appraisals
Reappraisals are not designed to create a financial windfall for the jurisdiction.

CERTIFIED TAX RATE

Required by statute (T.C.A. § 67-5-1701)
Excludes new construction, additions, and deletions for the current tax year
Generates same property tax revenue for the jurisdiction that was levied during the previous year
Calculated by the State Board of Equalization
T.C.A. § 67-5-1702. Levy in excess of certified rate

No tax rate in excess of the certified tax rate as provided for in § 67-5-1701 shall be levied by the governing body of any county or of any municipality until a resolution or ordinance has been approved by the governing body according to the following procedure:

1. The governing body shall advertise its intent to exceed the certified tax rate in a newspaper of general circulation in the county, and the chief executive officer of the county or municipality, as appropriate, shall within thirty (30) days after publication furnish to the state board of equalization an affidavit of publication; and

2. The governing body, after public hearing, may adopt a resolution or ordinance levying a tax rate in excess of the certified tax rate.

QUESTIONS?
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PUBLIC SAFETY CONSULTING SERVICES

August 2022

JIM HART
Jail Management Consultant
MOST COMMON JAIL RELATED REQUESTS

- Jail Staffing
- Requests for Proposals/Qualifications
- Technical Assistance
- Jail Needs Assessments
- Jail Budget Review
- Law Suits
- TCI's County Corrections Partnership
- Internal Controls

TENNESSEE CORRECTIONS INSTITUTE

Tennessee Code Annotated 41-4-140

Minimum Standards for Local Correctional Facilities:

- Physical Plant
- Administration/Management
- Personnel
- Security
- Discipline
- Sanitation/Maintenance
- Food Services
- Mail and visiting
- Inmate Programs and Activities
- Medical Services
- Admission, Records and Release
- Hygiene
- Supervision of Inmates
- Classification

WHAT CAN YOU DO?

- Is the jail well maintained?
- Ask what facility problems affect the jail operation.
- Does the jail have adequate staffing?
- Is there an adequate written policy and procedure manual?
- Is the jail budget clearly defined?
- Does your jail have an objective inmate classification system?
- Remember – Jail crowding is not just a Sheriff's problem.
MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Personnel
- Hiring, Firing – CTAS as a sounding board
- Excessive Overtime/Comp-time
- Scheduling
- Using as a reward in lieu of funded pay raise
- Exempt versus Non-Exempt
  - Not the same as “Hourly versus Salary”
  - Some Salary employees (Ex) receive overtime

Audit Issues
- Managing the Drug Fund
- Evidence Disposal
  - Property non-managed
  - Cash – Firearms – Vehicles
- Letters of Agreements
- Purchasing - RFPs
- All have very specific disposal requirements and CTAS offers in-depth training classes
REQUIRED EMERGENCY SERVICES

Emergency Management Office/ Program
- Director requirements set by statute
  T.C.A. § 54-2-133
Mitigation, Preparation, Response and Recovery for emergencies and disasters
Mayor is responsible for the disaster response
Local Emergency Planning Committee (LEPC)

PUBLIC SAFETY SERVICES

- Fire Prevention
  - Transition to Countywide Fire Department
  - Career and volunteer model
  - Master location analysis
  - Management/ Bond on services
  - Building codes/ Inspections
  - Press vs. Safety
  - Mining program
- Building and Fire Codes
  - Commercial and Residential buildings
- Fire Prevention Code
  - Minimum Smoke Detection
JOINT PROJECTS

Large Jail Projects

Multidisciplinary Projects
- Dispatch Consolidation
- Assessment Center for Hiring/Promoting Personnel

Training:
- Incident Command for Elected Officials
- Emergency Management Overview for Counties

CONTACT

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PATRICK SHEEHAN

Director
Tennessee Emergency Management Agency

Public Safety Presentation 2022 - July 26, 2022