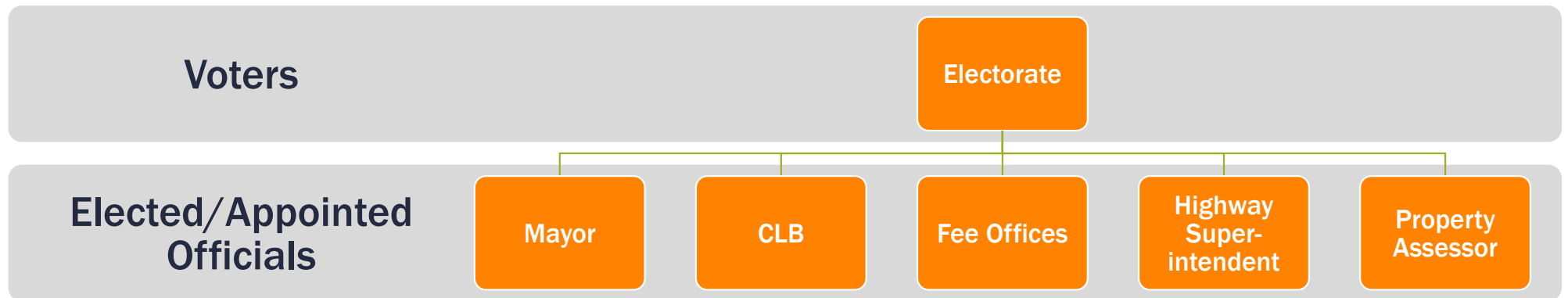


# COUNTY CLERKS

## Powers and Duties



# COUNTY GOVERNMENT STRUCTURE



# ADMINISTERING OATHS

County clerk can administer Oath of Office to all other officials

Signed and Dated  
Filed in County Clerk's Office

Failure to take and file oath is a misdemeanor.  
T.C.A. § 8-18-109, -110



# SAMPLE OATH: CTAS.TENNESSEE.EDU



# SURETY BONDS OR INSURANCE

## CTAS-31



# HOW MUCH?

T.C.A. § 18-2-201

Protects the state, county, and citizens from non-performance

Less than 15,000 in population

**\$50,000**

More than 15,000 in population

**\$100,000**



# WHEN?

**Within 40 Days  
after Election**

EITHER

**Within 20 Days  
after term begins**



# PROCESS?



Failure to file bond: **OFFICE VACANT**  
Insurance can be used instead of bonds  
(Same process for insurance)





# COUNTY CLERK = SAFEKEEPER FOR ALL BONDS

T.C.A. § 8-19-116

FAILURE is a Class C MISDEMEANOR

Endorse filing  
date

Sign the  
endorsement

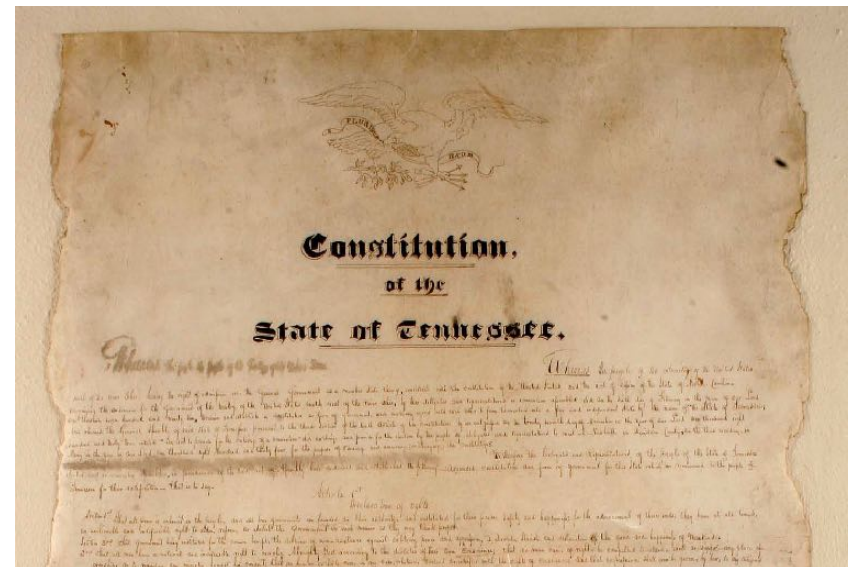


# DUTIES OF COUNTY CLERK

Office is established in the  
Tennessee Constitution with a 4-year  
term

(Art. 7, Sec.1)

Duties are defined by  
General Assembly



# DUTIES OF THE COUNTY CLERK

- Clerk of County Legislative Body
- Motor Vehicle Titling and Registration
- Beer Permits
- Business Licenses
- Marriage Licenses and Taxes
- Notary Public Applications
- Pawnbroker Licenses
- Manufactured Homes
- Privilege Taxes
- Personnel Policies
- Wheel Taxes
- Hotel/Motel Taxes
- Miscellaneous Duties



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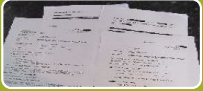
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# CLERK OF THE COUNTY LEGISLATIVE BODY



Keeps records (including minutes)



Sends notices  
• Special meetings  
• Vacancies



Presents resolutions to County Mayor for signature (and report)



Private Acts - notifies Secretary of State of local approval/disapproval



Other duties required by local rules



# MINUTES - MINIMUM REQUIREMENTS

Persons present

Motions, proposals and resolutions offered

Results of votes taken

Record of individual votes in case of roll call vote (required for elections and appointments of county officers)

Open to public inspection in Clerk's office



# MINUTES - USUAL FORMAT



- ☐ Date, place, and time of meeting and whether regular or special meeting
- ☐ Members not in attendance
- ☐ Approval/correction of minutes of previous meeting
- ☐ Motions and amendments, with name of maker, and vote
- ☐ Resolutions (in full)



# MINUTES - USUAL FORMAT



## Voting

- **Roll call - actual vote of each member**
- Voice vote - “approved/disapproved by voice vote”
- Show of hands - count of the votes

**Summaries or written reports appended to the minutes for committee reports**

**Committee appointments, elections to fill vacancies, confirmation of appointments**

**Special provisions (e.g., 2/3 vote)**

**Notation if meeting is public hearing**

**Time of Adjournment**





# MINUTES



**Should be signed by  
CLB chairperson and  
County Clerk**



**Kept as permanent  
record in clerk's  
office**



**Retain rough  
minutes until actual  
minutes are  
approved**



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# AGENDA



## **Typical order of business:**

**Call to order by Chairperson**  
**Roll call by County Clerk**  
**Reading and approval of minutes**  
**Resolutions and special recognition**  
**Elections, appointments and confirmations**  
**Reports of officials and committees**  
**Unfinished business**

**New business**  
**Announcements and statements**  
**Adjournment**

# OPEN MEETINGS/SUNSHINE LAW

## County legislative body meetings

- Must be open to the public

## “Adequate notice”

- Must be given to the public

## Actions taken in violation of this law

- Become VOID



# FILLING VACANCIES

**Filled by county legislative body until next countywide election**

County clerk gives notice to CLB members  
(may be waived by CLB if members have notice by another source)

**Presiding officer gives 7 days newspaper notice**

- Office to be filled
- Date/time/place of public meeting

**CLB has 120 days to fill vacancy**

**(unless sufficient time to put on ballot in upcoming election)**

# VACANCIES - TEMPORARY SUCCESSOR

## Temporary successor for County Clerk

Chief Deputy

Other deputy designated by County Clerk in writing

**Discharges duties only until CLB can act to fill the vacancy**





# BEER PERMITS



County Clerk acts as clerk of Beer Board

Takes application and fee

Issues permits

Collects annual privilege tax



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# BEER PERMITS

Issued to owner of  
business

Valid only for business  
named in permit

Valid for only one  
location

Non-transferable  
(cannot be transferred  
to another owner,  
another location or  
another business  
name)



# BEER PERMITS – APPLICATION CONTENTS

Name of applicant (owner)

Name of business

Location of business

All persons, firms, corporations, joint-stock companies, syndicates or associations with at least 5% ownership interest in the business (owners)

Name and address of person to receive tax notices and other communications

Statement that no owner or person involved in selling beer has been convicted of a violation of beer or alcoholic beverage laws or a crime of moral turpitude in past 10 years

Whether applicant is applying for on-premises or off-premises permit, or both

Any other information reasonably requested by the beer board



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# BEER PERMIT APPLICATION FEE

**\$250.00**

- Must be submitted with application
- Non-refundable, even if permit application is denied





# BEER - ANNUAL PRIVILEGE TAX

**\$100.00 annual tax due January 1**

**Mail notices no later than December 1**

**Delinquent January 31 (or 30 days after notice, whichever is later)**

**Send certified delinquency notice**

**If not paid in 10 days, permit can be revoked by beer board**

**Tax is prorated for new applications**



# DURATION OF BEER PERMITS

Beer permits have no expiration date

Permit becomes void upon:

termination  
of the  
business

change of  
ownership

relocation of  
business

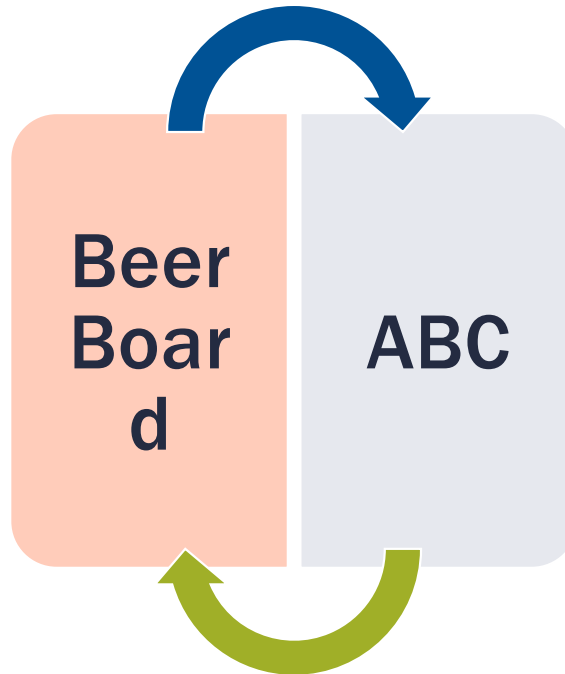
change in  
name of  
business

Otherwise, permit valid until suspended or revoked



# RECIPROCAL NOTICE REQUIREMENT

If local beer board revokes or suspends a beer permit at an establishment with a liquor license, beer board must notify the ABC



The ABC must notify the beer board if they revoke or suspend a liquor license



# MARRIAGE



# GENERAL RULES

**Prohibited degrees of relationship (TCA 36-3-101)**

Adoption establishes the same relationship as a biological relationship

**Bigamy is a Class A misdemeanor**

**Common law marriages cannot be created in Tennessee (but will be recognized if permitted in other states)**

**Marriages are not valid without first obtaining a marriage license**

**License is valid for 30 days from issuance**



# MARRIAGE LICENSE APPLICATION

Written, sworn application required

Personal appearance by both parties (unless disabled, incarcerated, or military deployed overseas - use affidavit)

Name, age, and address of both parties, and name and address of parents

Sworn to by both applicants

Social Security Number (required only if they have one – see Attorney General Opinion 08-126 – no visa/passport required)

Identification?



# MINIMUM AGE

## Under 17

- No license can be issued

## Ages 17 – 18

- Must be within 4 years in age
- Consent of parents, guardian, or next of kin (unless minor emancipated)

Parents, guardian, or next of kin may consent to application in person or by sworn affidavit





# WHO PERFORMS THE CEREMONY?

- Current and former county clerks
- Ordained religious leaders
- Current and former county commissioners
- Members of municipal legislative bodies
- City mayors
- Current and former county mayors
- Current and former judges
- Municipal Judges
- Governor
- Current and former speakers of state senate and house of representatives
- Law enforcement chaplains
- Current and former members of the General Assembly
- Notaries public.

All of these can perform a ceremony [in any county](#) in Tennessee







# INTERNET/MAIL-ORDER MINISTERS

Deputy county clerks can also perform marriage ceremonies

Internet/Mail-Order Ministers

- Probably not authorized by statute
- Pending Court Case
- County Clerk has no authority to examine qualifications of persons who solemnize marriages

AG opinions: 15-14, 85-243, U97-041, 97-138, and 97-139

# GRATUITIES



County Clerks, County Mayors, and City Mayors may keep any gratuity received for solemnization of a marriage



Judges cannot accept payment



**CANNOT** charge a fee for ceremony





# RETURN OF DOCUMENTS

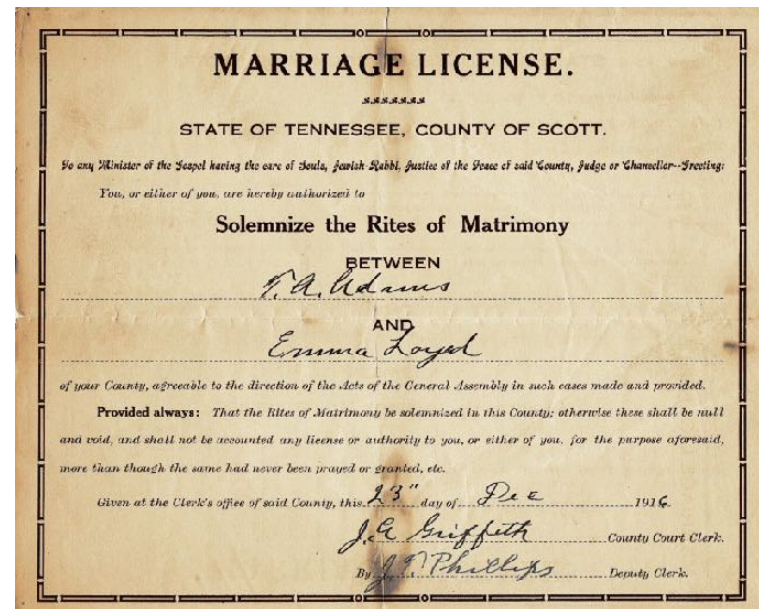
The officiant is required to return license to county clerk within 3 days after the ceremony

**County Clerk has no authority to require proof that officiant is authorized to perform ceremony, and must presume marriage is valid**

Vital Records form also must be completed and returned to the county clerk within 3 days

# MARRIAGE CERTIFICATE

Most County Clerks forward a certificate to the newly married couple after all documentation has been returned to the clerk's office



# MARRIAGE FEES AND TAXES



Tax	Rate
State Privilege Tax	\$15.00
State Privilege Tax	\$5.00
Optional County Tax	\$5.00
County Clerk's Fee	\$10.00
Optional Acts and Fees	
Copy of License	\$0.50
Marriage Certificate/Seal	\$5.00



# STATE MARRIAGE FEE

Additional state fee of \$62.50

\$60.00 paid to the state (no deductions)

- Exempt if both parties attend premarital counseling
- AOC form must be used for exemption
- Special rule only for Sevier County (non-residents exempt)





# COUNTY CLERK RESPONSIBILITY

Do not issue license:

“When it appears”  
that either applicant  
is “drunk, insane or  
an imbecile”

To minor applicants  
(except with consent  
of both parents if  
17-18, or minor  
emancipated)

To anyone between  
17 and 18 where  
other person is 4 or  
more years older

Do not unreasonably interfere with the fundamental  
constitutional right to marry

**GOOD FAITH** is the key!



The background of the slide features a close-up, slightly blurred image of a notary seal. The seal is circular with a crown in the center and the words "NOTARY PUBLIC" around the perimeter. It is resting on a document that has several checkboxes and some text, including "Automobiles" and "Student". A black notary stamp is also visible in the foreground, partially overlapping the seal. An orange rectangular block is positioned in the top right corner of the slide.

## **NOTARY PUBLIC APPLICATIONS**

**Notaries are elected by the CLB in the county in which they reside or have their principal place of business**

**Governor “approves” and issues Commission through Secretary of State**

**\$10,000 bond filed with County Clerk**

**Oath of office**



# NOTARY PUBLIC – CLERK'S FEES

Fee	Amount
Application Fee	\$12.00 (\$7.00 to County Clerk; \$5.00 to Secretary of State)
Fee if County Clerk procures seal	< 20% of cost
Taking and recording bond	\$2.00
Fee for moving to another county	\$7.00 (\$5.00 to County Clerk; \$2.00 to Secretary of State)



# NOTARY COMMISSION

County clerk  
certifies notary's  
election and  
forwards fee to  
Secretary of State

Notary's  
commission issued  
by Governor,  
Secretary of State  
sends to County  
Clerk

County clerk delivers  
commission to  
notary **ONLY** after  
oath taken and bond  
filed



# NOTARY PUBLIC SEAL

Rubber type stamp in any color except black or yellow (must show up black when copied on non-color copier)

Designed by Secretary of State

No penalty for using wrong color

Documents not invalid with wrong seal





# PAWNBROKER VS. TITLE PLEDGE LENDER

## PAWNBROKER

TCA 45-6-201 et seq.

Buy-sell agreements on personal property & loans secured by personal property

Pawnbroker takes physical possession of the property

County Clerk issues license

## TITLE PLEDGE LENDER

TCA 45-15-101 et seq.

Loans on certificates of title or on titled personal property

State issues license, not County Clerk





# PAWNBROKER ELIGIBILITY

Good moral character

“Net assets” of at least  
\$75,000

Fair and lawful  
operation of business

No felony convictions  
within past 10 years  
directly related to  
pawnbrokering or would  
otherwise make person  
unfit to be pawnbroker



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# APPLICATION FOR LICENSE

- ☐ Name (partners, officers and shareholders)
- ☐ Street address of business
- ☐ Specify amount of net assets/capital, with unaudited CPA statement: “According to the information provided to me, the net assets, as defined in Tennessee Code Annotated, § 45-6-203, or proposed capital to be used by the applicant, \_\_\_\_\_ (name) in the pawnbroker business, are valued at not less than seventy-five thousand dollars (\$75,000)”
- ☐ Signature of 10 county residents and landowners attesting to moral character
- ☐ Applicant’s affidavit of no felony convictions in 10 years affecting business
- ☐ Police chief/sheriff/TBI certificate of no felony convictions in 10 years (applicant must pay fees)
- ☐ \$50.00 in certified funds payable to county clerk (non-refundable)



# INSURANCE

Insurance sufficient to cover the property and pay the stated value on the pledge stubs

Payable to County Clerk for benefit of pledgors

Copy of policy deposited with County Clerk



# TRANSFERABILITY OF LICENSE

Not transferable from one person to another

Transferable from one location to another within the county by payment of \$10.00 fee to County Clerk

Not transferable outside county of issuance

Note that pawnbroker licenses have no expiration date.



# WHEEL TAXES



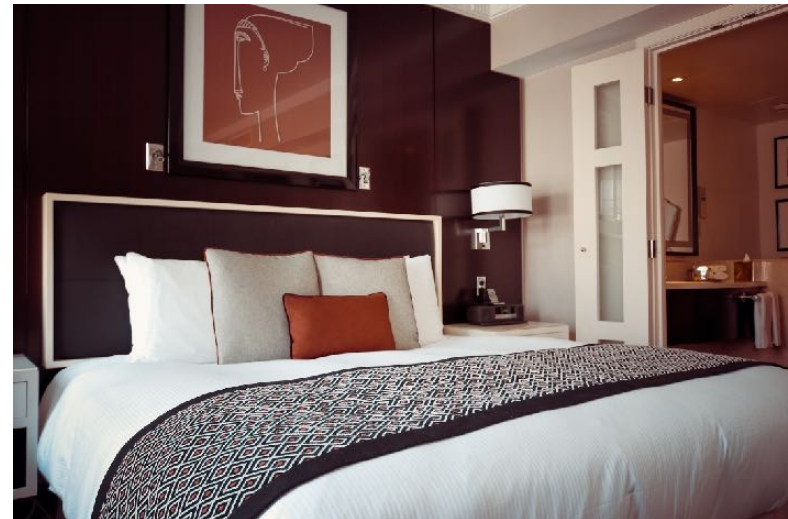
**County Clerk collects county wheel taxes**  
**Wheel taxes may be levied under general law or by private act (or both)**  
**Collected at the same time as state motor vehicle registration fees**



# HOTEL/MOTEL TAXES

**County Clerk (usually) collects  
county hotel/motel taxes**

**Can publish names of  
delinquent taxpayers**



# OTHER POWERS AND DUTIES

Motor vehicle titling and registration

Issues business licenses (revenue collects)

Authorized to take depositions and affidavits, administer oaths, and take acknowledgments

Keeps approved county road list

Keeps county personnel policies

May issue hunting and fishing licenses

May issue driver licenses



# COUNTY CLERKS

## FINANCE



# INITIAL STEPS IN TAKING OFFICE



OATH



BOND



BANKING



# BANKING

## CTAS-748





# OFFICIAL BANK ACCOUNT: T.C.A. § 5-8-207

- Change signatories
- Collateralization
- Pre-numbered checks
- Deposit within 3 business days
- Petty cash fund if needed
- Class C misdemeanor if violated



# ADDITIONAL TASKS FOR SEPTEMBER



# ADDITIONAL TASKS FOR SEPTEMBER

**Personnel  
Budget**

**Commission  
Meeting**



# PERSONNEL BUDGET

## CTAS-34



# LETTER OF AGREEMENT/SALARY SUIT: T.C.A. § 8-20-101

Agree with personnel budget?

**Yes**  
**Letter of Agreement**

**No**  
**Salary Suit**

Either must be done within 30 days from taking office (Sept 1)  
or from the budget's passing.



# LETTER OF AGREEMENT

(SAMPLE @ CTAS-2189)



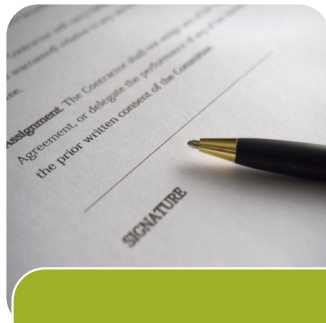
You and Mayor/Co Exec Sign



File in Court



# SALARY SUIT: CTAS-124 T.C.A. § 8-20-101



Petition  
filed in

Mayor  
named as

Court  
Hearing

Order  
issued





# COMPENSATION: CTAS-32

## T.C.A. § 8-24-102



**CTAS→Reference→Salary Schedule**

**Tied to population class**

**Increase tied to state employee average annualized raise**

**CLB can raise but not lower**

**COCTP/CFFO**



# INITIAL COMMISSION MEETING



# PROCESS? CTAS-18



# FINANCIAL FACTS FOR COUNTY CLERKS



# FINANCIAL FACTS FOR COUNTY CLERKS



Operations



Budget



Purchasing



Audit



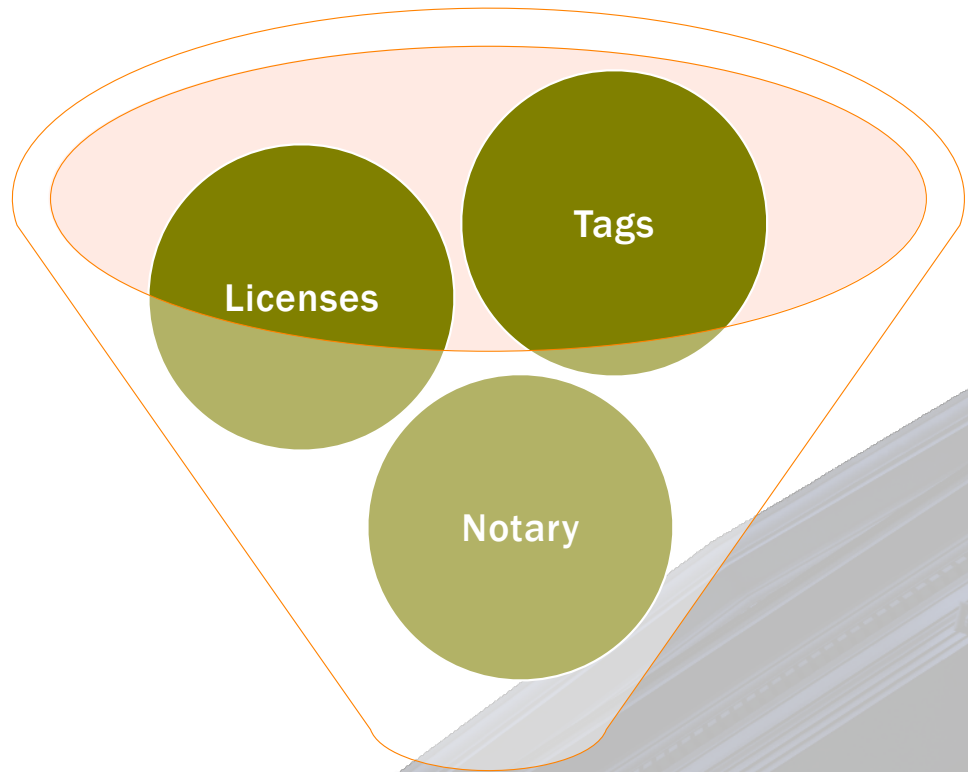
Internal Controls

# FINANCIAL OPERATIONS



**FEES: CTAS-747**

**T.C.A. § 8-21-701**



**Collected by County Clerk**





# CASH FLOW PROCESS



# BUDGET/SALARY SYSTEM OR FEE SYSTEM: CTAS-33

CLB APPROVES whether office is on Budget/Salary System or Fee System:

## Budget/Salary System

All income → Monthly

All salaries and office expenses are paid  
even if the income isn't sufficient to cover

## Fee System

Excess Income → Quarterly by the 10<sup>th</sup>  
of that following month

Reserve account = 3 times of monthly  
salaries



# FINANCIAL REPORTING: TRUSTEE'S REPORT



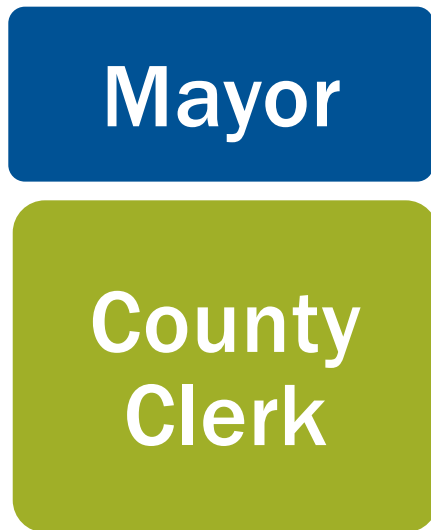
Annual Trustee reports – filed with county clerk (and mayor) before the first Monday in September and county clerk provides to CLB at next meeting

T.C.A. § 67-5-1902



# FINANCIAL REPORTING: ALL OFFICES @ YEAR END

T.C.A. § 5-8-505



# BUDGETING



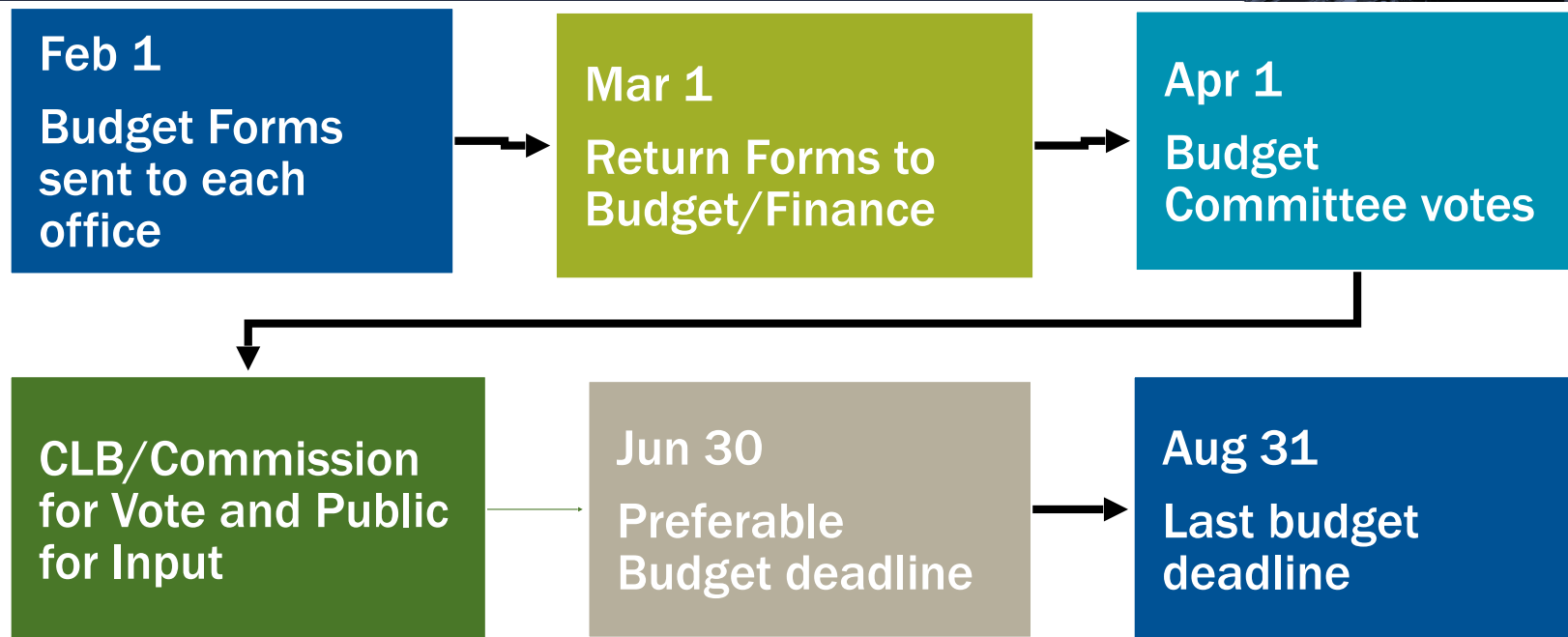
# BUDGETING



## When How Amendments



# WHEN? SAMPLE BUDGET CALENDAR





# HOW? BUDGETING AUTHORITY

## CTAS-2114

General Law  
CTAS-697

1981 Act  
CTAS-702

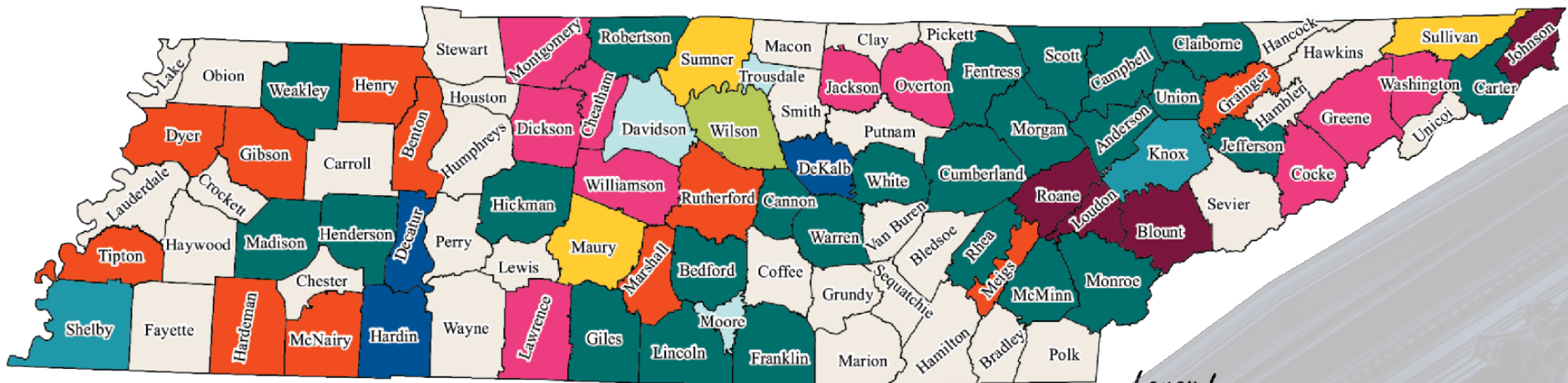
1993 Act  
CTAS-701

1957 Act  
CTAS-703

Private Act  
and Charter/  
Metro



# Tennessee County Budget Laws



## Legend

- General Law (33)
- Charter (2)
- Metro (3)
- Private Acts (11)
- Centralized by Private Act (3)
- 1993 Law (3)
- 1981 Act (25)
- 1981 Act Without Schools (1)
- 1957 Act With Schools (4)
- 1957 Act Without Schools (10)



# BUDGET AMENDMENTS

CTAS-734

Form

Present  
request

Approval



# APPROVAL FOR BUDGET AMENDMENTS

## T.C.A. § 8-24-102



CLB

Mayor/Co Exec  
– report to CLB

Budget  
Committee –  
report to CLB

# PURCHASING

## CTAS-751



# PURCHASING



## Authority Thresholds & Methods Process



# PURCHASING AUTHORITY

## CTAS-189

### County Purchasing Law of 1957

TCA § 5-14-101 et seq.

### Financial Management Act of 1981

TCA § 5-21-101 et seq.

### County Purchasing Law of 1983 (aka General Law)

TCA § 5-14-201 et seq.

### Metro/Charter Private Acts





# PURCHASING



## Thresholds (CTAS-918)

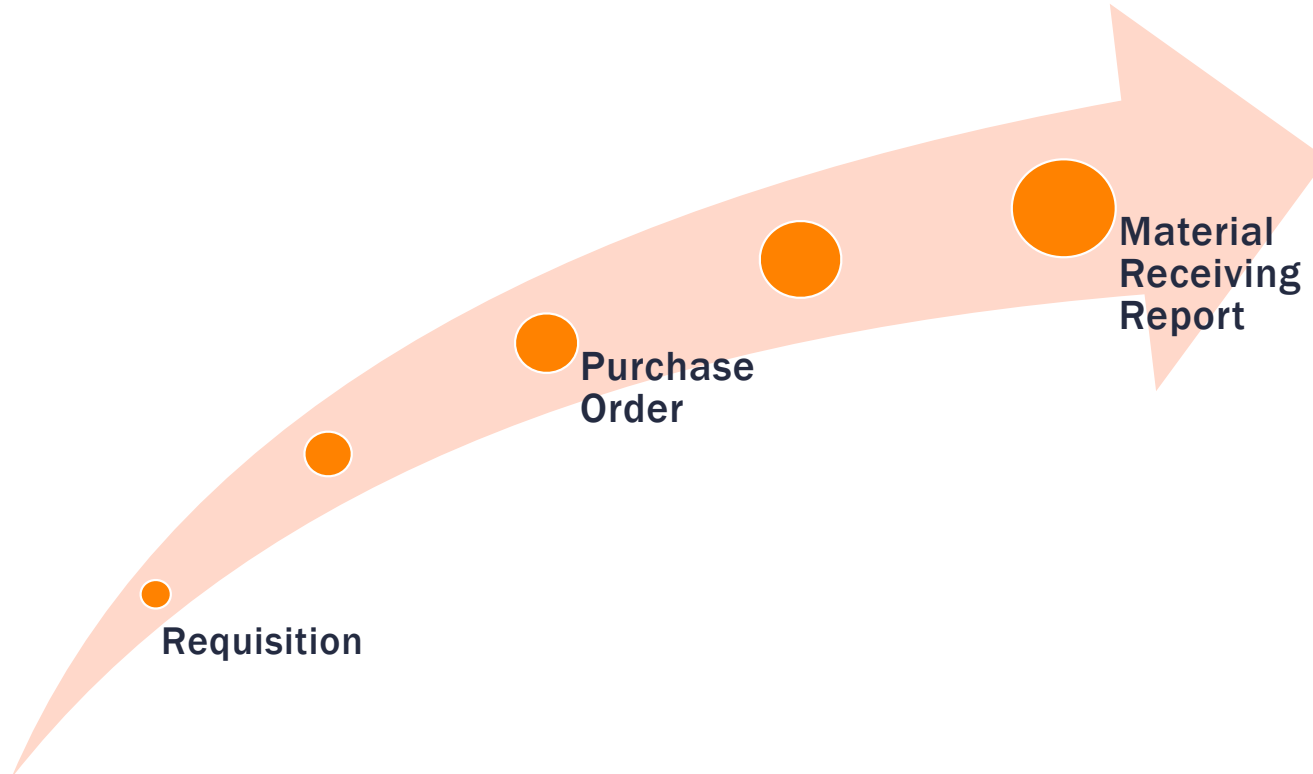
- \$25,000 or less
- \$50,000 or less

## Methods

- Informal/Written quotes
- Formal Sealed Bids (ITB/IFB/RFP)
- Request for Qualifications (RFQ)

# PURCHASING PROCESS

## CTAS-195



# AUDIT

## CTAS-710



# AUDIT

## Annually

## Required by State Statute for all 95 counties

**Use TN Comptroller or  
Comptroller-approved CPA firm  
Information System Review**



# SUMMARY OF AUDIT FINDINGS

Duties were not segregated adequately

Failure to review audit logs

Multiple employees operating from the same cash drawer

Deficiencies in accounting records, reconciliations, timely deposits, and 3-day deposit law



# INTERNAL CONTROLS



# WHAT ARE INTERNAL CONTROLS?

T.C.A. § 9-18-102(A)

## Comply

Obligations/costs are in compliance

## Safeguard

Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation;

## Record

Revenues and expenditures are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets.





# WHY DO COUNTY GOVERNMENTS NEED INTERNAL CONTROLS?

1

Reduce fraud  
& waste

2

Ensure legal,  
regulatory, &  
policy  
compliance

3

Protect  
county assets

4

Promote  
transparency  
&  
accountability



# WHAT IS RISK?

## Increased risk factors:

- Lack of segregation of duties
- Computer passwords taped onto computers
- Employees operating out of same cash drawer, etc.



# WRAP UP

*Congratulations!*

**Welcome to county government!**



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