


COUNTY CLERKS

Powers and Duties



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COUNTY GOVERNMENT STRUCTURE



```
graph TD; Voters --> Mayor; Voters --> CLB; Voters --> FeeOffices[Fee Offices]; Voters --> HighwaySuperIntendent[Highway Super-Intendent]; Voters --> PropertyAssessor[Property Assessor]; Electorate --> Mayor; Electorate --> CLB; Electorate --> FeeOffices; Electorate --> HighwaySuperIntendent; Electorate --> PropertyAssessor;
```

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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




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SAMPLE OATH:
CTAS.TENNESSEE.EDU



CTAS web site → Reference → Sample Documents → Oaths of Office



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**SURETY BONDS OR
INSURANCE**

CTAS-31




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HOW MUCH?
T.C.A. § 18-2-201

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

Less than 15,000 in population	More than 15,000 in population
\$50,000	\$100,000



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WHEN?

Within 40 Days
after Election

EITHER

Within 20 Days
after term begins

UR

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PROCESS?

CLB Approves

Record with Register of Deeds

File with County Clerk

Failure to file bond: OFFICE VACANT

Insurance can be used instead of bonds

(Same process for insurance)

UR

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COUNTY CLERK = SAFEKEEPER
FOR ALL BONDS

T.C.A. § 8-19-116

FAILURE is a Class C MISDEMEANOR

Endorse filing date

Sign the endorsement

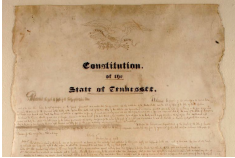
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DUTIES OF COUNTY CLERK

Office is established in the Tennessee Constitution with a 4-year term
(Art. 7, Sec.1)

Duties are defined by General Assembly






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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





COUNTY OFFICIALS ORIENTATION PROGRAM 2022

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CLERK OF THE COUNTY LEGISLATIVE BODY


Keeps records (including minutes)


Sends notices

- Special meetings
- Resolutions

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




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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

A close-up photograph of a person's hand holding a black pen, poised to write on a checklist in an open notebook. The checklist has several items with checkboxes, some of which are marked. The background is slightly blurred, showing a blue patterned surface.

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



- 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

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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

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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)

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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





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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)



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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 beverages 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



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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





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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

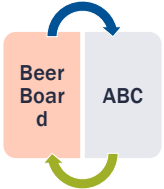
Otherwise, permit valid until suspended or revoked



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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 diagram shows two boxes: 'Beer Board' (orange) and 'ABC' (gray). A blue curved arrow points from Beer Board to ABC, and a green curved arrow points from ABC back to Beer Board.

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



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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



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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?




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MINIMUM AGE

Under 17	Ages 17 – 18
<ul style="list-style-type: none"> • No license can be issued 	<ul style="list-style-type: none"> • 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




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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



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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




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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



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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

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MARRIAGE CERTIFICATE

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





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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

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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)

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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!

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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

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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)

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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

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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

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PAWNBROKERS

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PAWNBROKER VS. TITLE PLEDGE LENDER

PAWNBROKER	TITLE PLEDGE LENDER
<p>TCA 45-6-201 et seq.</p> <p>Buy-sell agreements on personal property & loans secured by personal property</p> <p>Pawnbroker takes <u>physical possession of the property</u></p> <p>County Clerk issues license</p>	<p>TCA 45-15-101 et seq.</p> <p>Loans on <u>certificates of title</u> or on <u>titled</u> personal property</p> <p><u>State</u> issues license, not County Clerk</p>

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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 pawnbroking 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)

UF

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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

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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.



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WHEEL TAXES



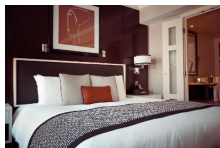
County Clerk collects county wheel taxes
Wheel taxes may be levied under general
law or by private act (or both)
Collected at the same time as state motor
vehicle registration fees



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HOTEL/MOTEL TAXES

County Clerk (usually) collects
county hotel/motel taxes
Can publish names of
delinquent taxpayers



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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

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COUNTY CLERKS

FINANCE

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INITIAL STEPS IN
TAKING OFFICE



OATH




BOND




BANKING

UF




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BANKING

CTAS-748

UF 

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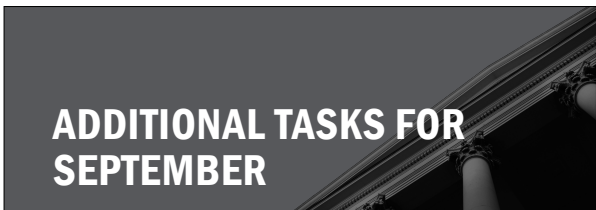
OFFICIAL BANK ACCOUNT: T.C.A. § 5-8-207

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




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ADDITIONAL TASKS FOR SEPTEMBER

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ADDITIONAL TASKS FOR SEPTEMBER

Personnel
Budget

Commission
Meeting



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PERSONNEL BUDGET

CTAS-34



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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.



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LETTER OF AGREEMENT
(SAMPLE @ CTAS-2189)

You and Mayor/Co Exec Sign

File in Court

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

Petition filed in

Mayor named as

Court Hearing

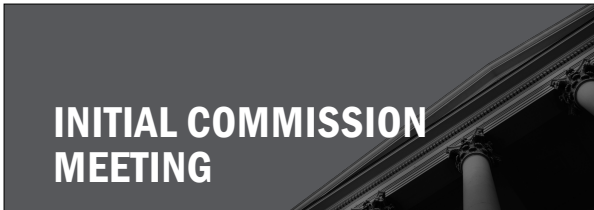
Order issued

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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

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INITIAL COMMISSION MEETING



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PROCESS? CTAS-18


Call to Order

➡

Roll Call

➡

Begin
Nomination
process



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FINANCIAL FACTS FOR COUNTY CLERKS



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FINANCIAL FACTS FOR COUNTY CLERKS



This graphic features five icons representing different financial areas: Operations (cash and coins), Budget (an analog clock), Purchasing (a document labeled 'Purchase Order'), Audit (a person in a suit holding a document), and Internal Controls (a hand using a calculator). The University of Tennessee logo is in the bottom left corner.

Operations Budget Purchasing

Audit Internal Controls

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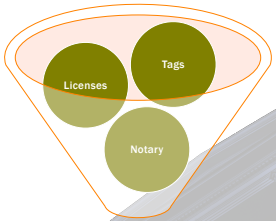
FINANCIAL OPERATIONS



This graphic has a dark background with the title 'FINANCIAL OPERATIONS' in white. The University of Tennessee logo is in the bottom left corner.

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FEES: CTAS-747
T.C.A. § 8-21-701



A diagram showing three green circles labeled 'Licenses', 'Tags', and 'Notary' grouped within an orange oval. A white arrow points from the oval down to the text 'Collected by County Clerk'.

Collected by County Clerk

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CASH FLOW PROCESS

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graph LR
    A[Public pays fees] --> B[Balance at end of day]
    B --> C[Deposit within 3 business days]
    C --> D[Fees turned over to Trustee]
  
```

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BUDGET/SALARY SYSTEM OR FEE SYSTEM: CTAS-33

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

Budget/Salary System	Fee System
All income → Monthly All salaries and office expenses are paid even if the income isn't sufficient to cover	Excess Income → Quarterly by the 10 th of that following month Reserve account = 3 times of monthly salaries

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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

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FINANCIAL REPORTING: ALL OFFICES @ YEAR END

T.C.A. § 5-8-505

Mayor

County Clerk

CLB by next meeting

UR |


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BUDGETING

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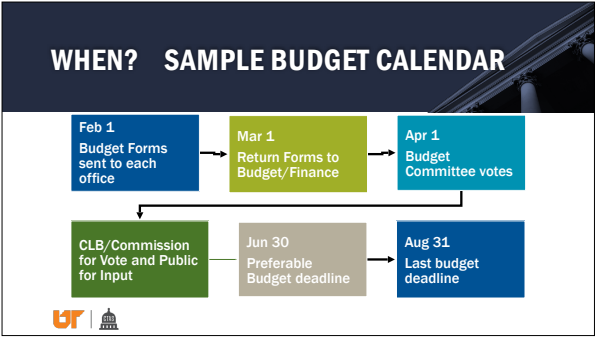
BUDGETING



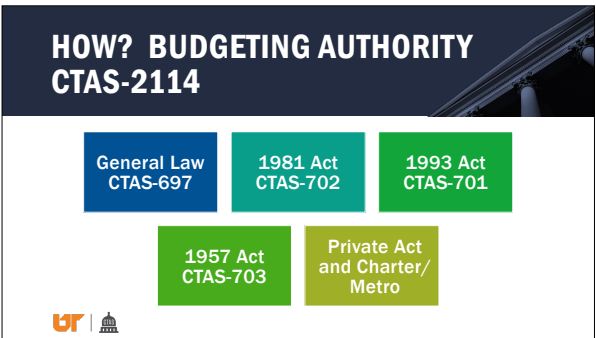
**When
How
Amendments**

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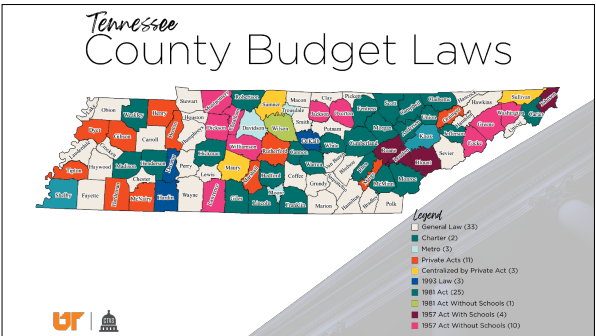
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BUDGET AMENDMENTS

CTAS-734

Form

Present request

Approval



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APPROVAL FOR BUDGET AMENDMENTS

T.C.A. § 8-24-102

CLB

Mayor/Co Exec
– report to CLB


Budget Committee –
report to CLB




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PURCHASING

CTAS-751



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PURCHASING

Authority

Thresholds & Methods

Process



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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



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PURCHASING



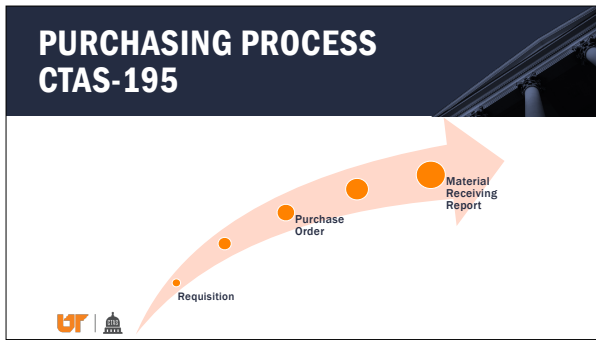
Thresholds (CTAS-918)

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

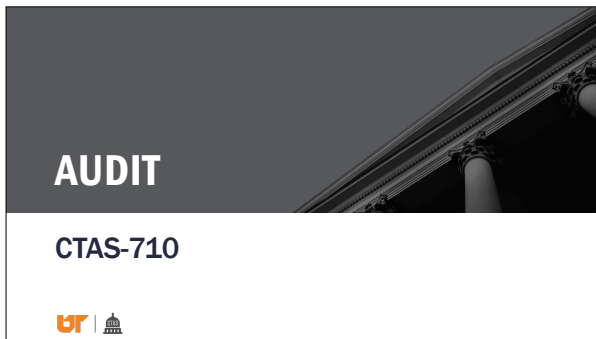
Methods

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

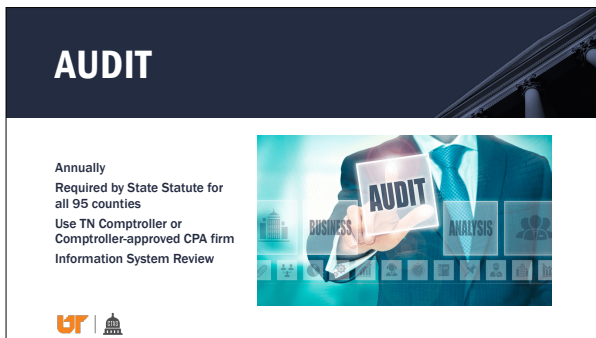
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SUMMARY OF AUDIT FINDINGS

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



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INTERNAL CONTROLS



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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.



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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



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WHAT IS RISK?

Increased risk factors:

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



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WRAP UP

Congratulations!

Welcome to county government!



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