

COUNTY OFFICIALS E-NEWS

Promoting better county government through direct assistance to county officials and their associations.

Around Tennessee...

Cafeteria Courtrooms: Innovative Justice for All

“Bringing Justice to You” is a new and innovative program developed by Metro Nashville-Davidson County with two goals in mind: To help parents with children in Metro Nashville Public Schools understand and resolve minor legal issues, and to help the justice system dispose of cases that otherwise could bog down the court system for years.

The program brings the courtroom to the community and provides an opportunity for low-income parents with certain minor criminal charges to resolve their cases in a more informal setting. This community court program is usually held on the weekends at school so the parents can avoid missing work to attend. Resolutions may include expungements, regaining a driver’s license, or help reducing court fees. The school system identifies parents who are eligible for the program, then the parents apply for an appointment to meet with the public defender, the district attorney, and the General Sessions Judge to review their case.

Tennessee law allows for judges to waive some court costs for low income individuals as well as specifying which charges may be erased from the person’s record.

This program has been successful in helping over 750 families in Nashville-Davidson County since its inception. Many parents have been able to get their driver’s licenses back, which helps their children.



*Is your county doing something cool or useful others might want to hear about?
 We would like to share your story or project with your colleagues around the state.
 Contact CTAS at ctas.eneews@tennessee.edu to be featured in an upcoming Around Tennessee!*

GASB Statement No. 77 - Tax Abatement Disclosures

The Governmental Accounting Standards Board (GASB) issued Statement No. 77 in August 2015 which requires governments that offer tax abatements to report certain aspects of those agreements. A summary of this standard, effective for financial periods beginning after December 15, 2015, please visit the [GASB website here](#). You may also [view the statement in its entirety](#) on the GASB website.

In This Issue...

Upcoming Conferences.....	Page 2
County Spotlight: Wayne County.....	Page 2
Upcoming Training Opportunities.....	Page 2
Attorney General Opinion on Jail/Courthouse Litigation Tax.....	Page 3
TN Decreases Unemployment Insurance Wage Base.....	Page 3
Constitutionality of Citizenship/Residency Requirement for Applicants for Beer Permits.....	Page 3
Fire Department Grants Available.....	Page 3
CTAS Welcomes New Employees.....	Page 4

County Spotlight

Wayne County



County Seat: Waynesboro

Population: 17,021

County Government Consultant:

Bobby Phillips

bobby.phillips@tennessee.edu

Wayne County hosts the Tour de Wayne annually, which offers bicycle riders routes through the county. Routes range from 5 miles to 100 miles and are suitable for riders of every experience level.

Wayne County is also home to one of the most interesting courthouses in the state. The original Wayne County courthouse burned down in 1972. The new building, designed by the Nashville architectural firm Yearwood and Johnson, brings a modern perspective for the county seat.

The new building boasts a [brutalist architectural style](#) with its reinforced concrete construction, which was popular at the time. Many visitors to Wayne County do a double-take when passing by the striking building.

For more information, visit <http://www.tnhistoryforkids.org>

Spring Conferences

Tennessee County Trustees Association

Sheraton Downtown
250 Main Street, Memphis 38103
May 10-13

Tennessee Registers Association

Drury Hotel
1874 West McEwan Drive, Franklin 37067
May 11-13

State Court Clerks Assoc. of Tennessee

Chattanooga Marriott & Convention Center
2 Carter Plaza, Chattanooga 37402
May 11-13

Tennessee County Clerks Association

Embassy Suites West Knoxville
9621 Parkside Drive, Knoxville 37922
June 6-10



Upcoming Training Opportunities

DATE	TIME	TITLE	LOCATION
Apr 26	8:30am-12:30pm EDT	Personnel Issues	Knoxville - UT Conference Center
Apr 27	8:30am-12:30pm CDT	Personnel Issues	Murfreesboro - DoubleTree Hotel
Apr 28	8:00am-5:00pm CDT	Surviving Active Shooter Situations (Part 1 of 2-Part Program)	Paris - Paris Convention Center
Apr 28	12:30pm-4:30pm CDT	Customer Service Principles	Paris - Paris Convention Center
May 3	8:30am-12:30pm CDT	Personnel Issues	Jackson - Energy Authority Building
May 25-27		TCSA Post Legislative Conference	Gatlinburg - Park Vista Hotel

[CTAS Training](#) | [Events Calendar](#)

ALERT: Attorney General Issues New Opinion on Jail/Courthouse Litigation Tax

The Attorney General recently issued [Opinion No. 16-10](#) on the litigation tax under subsection (b) of TCA 67-4-601 (the tax commonly referred to as the jail/courthouse litigation tax). This opinion states that counties can levy up to a \$60 jail/courthouse tax under subsection (b) of TCA 67-4-601 (\$10 under subdivision (b)(1), \$25 under (b)(5), and \$25 under (b)(6)).



Previously, the Attorney General issued opinions indicating that counties were limited to a maximum \$50 jail/courthouse tax (Opinion Nos. [08-167](#) and [12-13](#)). The 2008 and 2012 opinions interpret subdivisions (b)(1) and (b)(5) of TCA 67-4-601 as linked and state that the (b)(5) tax only authorized an increase in the (b)(1) tax. Additionally, the 2008 and 2012 opinions state that since the (b)(1) and (b)(5) taxes are linked, the higher tax authorized by (b)(5) can only be used for the purposes outlined in (b)(1) (i.e., jail/courthouse construction).

However, the 2016 opinion interprets subdivisions (b)(1) and (b)(5) as unrelated separate taxes. Thus, the Attorney General opines that counties can adopt both taxes along with the (b)(6) tax. The 2016 opinion appears to supersede the 2008 and 2012 opinions.

The full text of the opinions can be found at: <http://attorneygeneral.tn.gov/op/opinions.html>.

Tennessee Decreases Unemployment Insurance Wage Base

Tennessee's unemployment insurance (UI) taxable wage base has decreased from \$9,000 to \$8,000 for 2016. The effective taxable wage base varies based on the balance in the Unemployment Trust Fund each June 30 and December 31, and due to an increase in the state's Unemployment Trust Fund as of the end of last year, the UI wage base decreased.

For more information on unemployment insurance taxes, please visit the Tennessee Department of Labor and Workforce Development at <https://www.tn.gov/workforce/article/ui-tax-rates>.

Constitutionality of Citizenship/Residency Requirement for Applicants for Beer Permits

In [Opinion No. 16-09](#), the Attorney General examined the constitutionality of a provision of law enacted last year requiring applicants for beer permits to have been a citizen or lawful resident of the United States for at least one year immediately prior to the date of the application. The Attorney General determined that this provision would likely be found to violate the equal protection guarantees of both the Tennessee and United States Constitutions if challenged in court. Op. Tenn. Atty. Gen. 16-09 (3/4/16).

Fire Department Grant Opportunity Available

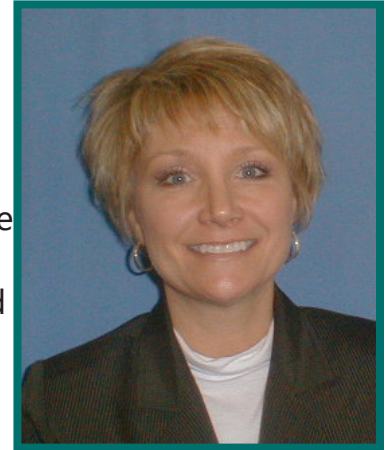
The currently open FEMA fire grants will fund for full time fire fighters or for recruitment and retention activities for volunteer fire fighters. Recruitment projects for volunteers can pay for such things as life and disability insurance policies and tuition reimbursement for the volunteer firefighters. While this grant closes at the end of the month, it is an annual grant (subject to federal funding). Additionally, the Assistance to Firefighters grant should open later this year and these grants can provide county fire departments with equipment such as new fire apparatus, protective gear, and training. For counties qualifying for an economic hardship waiver, the local match for these equipment grants are typically only 5% of the total grant project.

For more information, please visit: <https://www.fema.gov/staffing-adequate-fire-emergency-response-grants>

CTAS Welcomes Two New Employees!

Jennifer Fesmire, Budget & Finance Consultant

Jennifer comes to CTAS with 18 years of finance experience. Prior to joining CTAS, Jennifer was the Finance Director for Henderson County. While she worked for Henderson County, Jennifer was able to decrease the wheel tax by \$20, increase fund balances by over 60%, and without an increase in property tax. Jennifer is a Certified Public Accountant, Certified Management Accountant, and Certified Government Financial Manager. She holds a bachelor's degree in Business Administration-Accounting from Hawaii Pacific University, a master's degree in Business Administration, and a master's degree in Education. She is a Desert Storm veteran. We are very glad to have Jennifer join us and bring her unique perspective of county finance to CTAS!



Malea Hinson, Administrative Coordinator

You may be familiar with Malea -- She has been a temporary staff person with us for 10 months prior to applying for an open position. She has already been hard at work assisting CTAS Training with conference logistics, registering customers for training classes and helping edit publications and reports. Malea joins us from the Hohenwald area in Lewis County. She holds a Bachelor of Arts degree in Communication from The University of Tennessee in Knoxville. In her new role as Administrative Coordinator, Malea will get to work on special projects, continue providing editorial assistance, and more. We are so glad she's decided to stay with us!



Be sure to say, "Hello!" when you see Jennifer and Malea at our next event!



County Technical Assistance Service INSTITUTE FOR PUBLIC SERVICE

226 Capitol Boulevard, Suite 400, Nashville, Tennessee 37219
615-532-3555 | <http://www.ctas.tennessee.edu>

County Officials E-News is published every month to bring important information to county officials. For any questions or comments about the newsletter, please send Liz Gossett, CTAS E-Media & Information Specialist, an email at liz.gossett@tennessee.edu.