



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Boards, Commissions, and Committees

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

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## Boards, Commissions, and Committees

Reference Number: CTAS-216

There are various boards, commissions and committees in county government in Tennessee. Almost all of the boards, commissions and committees are either required or authorized by state general law. It is important to distinguish between boards, commissions and committees that have their basis in state statutory law and exercise authority independently of other bodies or officials as differing from those committees created by resolution of the county legislative body to study and make recommendations to the county legislative body that have no authority to act independently. Study committees created by the county legislative body to make recommendations to the body are not discussed.

If the statute provides for a board to be elected/appointed by the county legislative body, then the members of the county legislative body cannot serve on this board unless specifically authorized by statute. It violates public policy for an appointing body to confer office upon one of its own members. However, if board members are appointed by the county mayor or some other officer subject to confirmation of the county legislative body, then county legislative body members may be appointed, unless this is expressly prohibited.

The power to confirm appointments is different from the power to appoint for purposes of analyzing potential conflicts of interest under the common law rule enunciated in *State ex rel. v. Thompson*, 193 Tenn. 395, 246 S.W.2d 59 (1952), that it violates public policy for an appointing body to confer office upon one of its own members. The Attorney General has opined that the county legislative body's power to confirm candidates appointed by the county executive does not amount to a power of appointment for purposes of the principles applied in *Thompson and State ex rel. Bugbee v. Duke* (Tenn., filed at Nashville, August 29, 1988), an unpublished opinion of the Tennessee Supreme Court. See Op. Tenn. Att'y Gen. 94-013 (Feb 3, 1994).

## Authorities and Corporations

Reference Number: CTAS-461

Information about the Solid Waste Authority can be found under Environment in the County Operations Topic.

## Airport Authority Board of Commissioners

Reference Number: CTAS-481

A county legislative body may, by resolution, create an airport authority. If the county creates an airport authority, the county legislative body appoints at least five and no more than 11 commissioners to manage the affairs of the airport authority. After the initial appointments for one, two, three, four and five years to create staggered terms, the commissioners are appointed for terms of five years. T.C.A. § 42-3-103. Two or more counties or municipalities may form a regional airport authority. If such a regional airport authority is formed, the governing body of each participating local government by agreement appoints one or two commissioners to serve on the regional airport board. If each local government appoints one commissioner and this results in an even number, then the governor appoints an additional commissioner. If the method of each local government appointing two commissioners is chosen, then when the appointed commissioners convene, they appoint one additional commissioner, and if they cannot agree the governor makes the appointment. T.C.A. § 42-3-104. An additional method of forming a regional airport authority by three or more municipalities, counties and at least one political subdivision of another state is provided in § 42-3-104. Airport commissioners serve without compensation but are entitled to necessary expenses, including traveling expenses, incurred in the discharge of their duties. T.C.A. § 42-3-107.

Additionally, any county or counties may enter into an agreement for a joint action with other public agencies form a joint airport authority. T.C.A. § 42-3-202. If such joint action is taken a joint board is established pursuant to an agreement approved by the governing body of all participating governmental entities. The number of members, their terms and compensation, if any, are determined by the agreement. T.C.A. § 42-3-203.

## Industrial Development Corporation Board of Directors

Reference Number: CTAS-483

After a certificate of incorporation has been issued by the secretary of state establishing an industrial

development corporation for a county, the corporation is managed by a board of directors of any number not less than seven as established in the certificate of incorporation. The directors must be qualified voters and taxpayers of the county. T.C.A. § 7-53-301. The Attorney General has opined that "taxpayers of the county" includes individuals making payment of any type of tax--not just property tax. Thus, membership cannot be limited to only landowners within the county. Tenn. Op. Atty. Gen. No. 99-142.

The directors of a county-sponsored industrial development corporation are elected by the county legislative body for terms of six years except for the initial election of three groups of directors with terms of two, four and six years to create staggered terms. No director of a county-sponsored industrial development corporation may be an officer or employee of the county. T.C.A. § 7-53-301. County officials may serve on the board of directors of a joint industrial development corporation; however, county employees are not eligible to serve on joint corporation boards. T.C.A. § 7-53-104. Directors serve without compensation except for reimbursement of actual expenses incurred in performance of their duties. T.C.A. § 7-53-301. Directors are required to complete a conflict of interest statement acknowledging that they have received a copy of § 12-4-101. The statement must include acknowledgements that the director understands that they are required to refrain from voting on matters in which the director is directly interested and that the director must disclose any matter in which they are indirectly interested before voting on the matter. A sample conflict of interest statement is available on the Tennessee Ethics Commission's website.

## Emergency Communications District Board of Directors

Reference Number: CTAS-482

A county legislative body may by resolution create an emergency communications district within all or a part of the territory of the county if the creation of the district is approved by the voters at a referendum election in the area proposed for the district. T.C.A. § 7-86-104. In most counties, if an emergency communications district is created, its board of directors consists of seven to nine members appointed by the county mayor subject to confirmation by the county legislative body for terms of four years, except for the initial terms of two, three and four years to create a staggered system. Requirements regarding membership on the board of directors in Shelby, Davidson, Knox and Hawkins counties are somewhat different due to exceptions made by narrow population class in the general law. T.C.A. § 7-86-105. This board manages the emergency communication system (911) within its area according to the powers given to it by general law at T.C.A. § 7-86-101 *et seq.*

## Public Building Authority Board of Directors

Reference Number: CTAS-484

A county public building authority is formed when three or more people who are qualified to vote in the county apply to the county legislative body to incorporate a public building authority and the county legislative body approves the application. A public building authority is a public nonprofit corporation and an instrumentality of the county that may be used in the financing, construction, maintenance, leasing or disposition of public buildings and infrastructure. The board of directors of the public building authority is appointed by the county mayor subject to confirmation by the county legislative body in a number not less than seven who serve terms of six years except for the initial appointments to terms of two, four and six years to create staggered terms. A director of a county public building authority cannot be a county officer or employee. The directors serve without compensation except for reimbursement of expenses. A municipality may also form a public building authority. T.C.A. § 12-10-101 *et seq.*

## Transit Authority Board

Reference Number: CTAS-486

Any county or municipality, or combination thereof, may establish a transit authority for public transportation. The county or county and other counties or municipalities creating the transit authority may create a board or other management entity and prescribe the qualifications and eligibility of members of such transit authority. T.C.A. § 7-56-101.

## County Government Administration

Reference Number: CTAS-462

Boards and committees involved with county government administration include all of the following:

- Beer Board

- County Election Commission

County Highway Commission  
County Public Records Commission

## Adult-Oriented Establishment Board

Reference Number: CTAS-500

In counties that have adopted the Adult-Oriented Establishment Registration Act of 1998, codified at T.C.A. § 7-51-1101 *et seq.*, by a two-thirds majority vote of the county legislative body, an adult-oriented establishment board must be established to administer the provisions of this law. The board consists of five members, appointed by the county mayor, who serve for terms of four years. Board members serve without compensation but receive reimbursement for actual expenses for attending meeting of the board. T.C.A. § 7-51-1103. More on Regulation of Adult-Oriented Entertainment and Massage can be found in County Powers/Regulatory Powers.

## Commission for the Poor

Reference Number: CTAS-757

The Commission for the Poor is a mandatory committee of three members appointed by the county commission. In the selection, the county legislative body shall, at its October session, choose at the beginning one (1) commissioner to hold for the term of one (1) year, another for the term of two (2) years, and a third for a term of three (3) years, and annually thereafter for three (3) years each, and to hold until the successor of each is selected and qualified. Should the court omit to make the appointment at that session, it may be done at any subsequent session. T.C.A. § 71-5-2201 *et seq.*

## County Agricultural Extension Committee

Reference Number: CTAS-501

All counties cooperating with the state agricultural extension service operated by the University of Tennessee must have an agricultural extension committee. This committee consists of seven people elected by the county legislative body. Three members must be members of the county legislative body and four members must not be members of the county legislative body. Of these four members, two must be farmers and two must be farm women, residing in different civil districts. The members are elected for terms of two years, but one farmer and one farm woman is elected in even-numbered years and the balance elected in odd-numbered years. No member may be elected to more than three consecutive terms. The committee works with the U.T. agricultural extension representative in formulating the county extension budget for presentation to the county legislative body and serves in an advisory capacity on activities regarding the extension program in the county. T.C.A. § 49-50-104.

## County Airport Board

Reference Number: CTAS-502

The county legislative body of a county that has an airport under the authority of T.C.A. § 42-5-101 *et seq.* may by resolution delegate its powers regarding the airport to a board whose number of members, terms, method of appointment, powers and duties are specified in the resolution. T.C.A. § 42-5-112. Joint airport boards, consisting of one or more counties and other public agencies, are also authorized for joint action regarding or joint operation of an airport. T.C.A. § 42-5-202. Joint airport boards consist of members appointed by the governing bodies of the public agencies participating. The number of members, the length of the term and compensation, if any, are determined by the joint agreement. T.C.A. § 42-5-203.

## County Board of Health

Reference Number: CTAS-503

Each county is required to have a health department. The county legislative body of each county may establish a board of health consisting of the following:

1. The county mayor,
2. The director of schools or his or her designee,
3. Two physicians licensed to practice in Tennessee nominated by the medical society serving

that county,

4. One dentist licensed to practice in Tennessee nominated by the dental society serving that county,
5. One pharmacist licensed to practice in Tennessee nominated by the pharmaceutical society serving that county,
6. One registered nurse licensed to practice in Tennessee nominated by the nurses association serving that county,
7. The county health director and county health officer,
8. At the option of the county legislative body, a doctor of veterinary medicine, and
9. At the option of the county legislative body, a citizen representative who not now nor ever has been a healthcare provider or the spouse of one.

In the event that a nomination is not timely made, the county legislative body may proceed to elect an otherwise qualified member. All members must be residents of the county. In the event that the required members are not available from within the county, the board remains duly constituted. The members who are not ex officio are appointed by the county legislative body to serve for terms of four years. The county board of health governs the policies of full-time county health departments, advises the county mayor on the implementation of state health rules and regulations, and advises the county mayor on the adoption of rules and regulations as may be necessary and appropriate to protect the general health and safety of the citizens of the county. T.C.A. § 68-2-601.

Contiguous counties may by agreement adopted by their respective legislative bodies form a district health department and have a joint district board of health instead of their own county health departments and boards of health when such a combination is determined by the Tennessee Commissioner of Health to be economical. T.C.A. § 68- 2-701. A joint district board of health consists of the county mayor, director of schools and one licensed physician from each participating county. T.C.A. § 68-2-702.

## County Monument (Veterans Memorial) Commission

Reference Number: CTAS-504

Under a law enacted in 1919, counties are authorized to appropriate up to \$30,000 to erect monuments, buildings, libraries, and other evidence or appreciation of veterans of wars in which Tennesseans have fought, and in such event the county legislative body is required to select five reputable citizens of the county over 18 years of age to serve as the county monument commission. It is the duty of the county monument commission to oversee the erection of the monument or memorial and when completed to report this in a detailed writing to the county legislative body. T.C.A. §§ 58-4-201 -- 58-4-205.

Another law was enacted in 1945 to authorize both cities and counties to appropriate money to erect memorials to veterans of the various wars in which Tennesseans have fought, which was codified as T.C.A. §§ 58-4-206 -- 58-4-208. This act did not reference the 1919 act, and it contains no limitation on the amount of the appropriations and no requirement for a monument commission.

## County Library Board

Reference Number: CTAS-463

The county legislative body may establish a county library board consisting of seven (7), nine (9) or eleven (11) members. Not more than one (1) county official shall serve on this board. The members shall serve without salary, at least three (3) for one (1) year, two (2) for two (2) years, and two (2) for three (3) years. If the board expands to more than seven (7) members, the additional members shall be appointed by the county legislative body to terms of one (1), two (2) or three (3) years. All successors shall serve for terms of three (3) years. Board members may serve two (2) consecutive terms and may be reappointed after a minimum three-year break in service. Joint library boards with one or more other counties or municipalities may be formed by agreement of the governing bodies of the participating local governments. The members of such joint boards are appointed by the governing bodies of the participating local governments in accordance with the ratio of population in each participating municipality and in the county outside the participating municipality or alternatively, according to an contract providing otherwise or a private act. Counties and cities with populations over four hundred thousand (400,000) may, by 2/3 majority vote, vest supervisory authority over the public library system with the mayor. T.C.A. § 10-3-103. The library board directs the affairs of the library system, including the appointment of a library administrator. The library administrator directs the internal affairs of the library, including hiring and directing such assistants as may be necessary. T.C.A. § 10-3-104.

## Financial and Tax Administration

Reference Number: CTAS-464

There are three types of state laws applicable to the county financial function: general laws, general laws with local option application, and private acts for a specific county. The finance committees that exist in a county is dependent on the type of state law under which the county operates.

County Board of Equalization

County Budget Committee (County Budgeting Law of 1957)

County Financial Management Committee (County Financial Management Systems of 1981)

County Investment Committee

County Purchasing Commission (County Purchasing Law of 1957)

## Audit Committee

Reference Number: CTAS-505

The Local Government Modernization Act of 2005 encourages counties to form an audit committee, and the comptroller of the treasury may require it if a local government is not in compliance with Government Accounting and Standards Board (GASB) standards or has recurring findings of material weakness in internal control for three or more consecutive years. This committee is created by the county legislative body, which selects the members. The members of this committee must be external to the management and may be members of the county legislative body, citizens or a combination of both. Since the statute does not specify the number of members on this committee this is determined by the county legislative body. The duties of this committee are to be established in a resolution approved first by the comptroller and then by the county legislative body. The audit committee responsibilities include, at a minimum, financial and other reporting practices, internal control, compliance with laws and regulations and ethics. T.C.A. § 9-3-405. The audit committee is also required to establish a process for employees, taxpayers, and citizens to report suspected fraudulent, illegal, wasteful, or improper activity confidentially to the audit committee. If the chair believes the activity may have occurred, the chair is required to report it to the comptroller. The detailed information received and generated pursuant to a report of suspected activity is not an open record. T.C.A. § 9-3-406.

## Auditor Employment Committee

Reference Number: CTAS-506

The county legislative body may create a committee of not less than three members of the county legislative body to employ an auditor to audit the books of the officers and employees of the county. T.C.A. § 8-15-101 *et seq.*

## Committee for Resale of Land

Reference Number: CTAS-507

When real property is bought by the county at a delinquent tax sale due to the lack of an adequate bid by another party, after the year for redemption has passed the county is obligated to resell the real property bid in by the county. The county legislative body elects four people from its membership who, with the county mayor, form a committee to place a fair price on each tract of land bought by the county at delinquent tax sales. T.C.A. § 67-5-2507.

## County Finance Committee

Reference Number: CTAS-509

The county legislative body may appoint three of its members, who in conjunction with the county trustee and county mayor form a county finance committee to contract with banks or other financial institutions for the deposit of county funds. T.C.A. § 5-8-201 *et seq.*

## County Insurance Committee

Reference Number: CTAS-510

The county legislative body may appoint a committee consisting of some number of its members to prepare and present to the county legislative body one or more contracts with one or more insurance companies or other corporations authorized to provide any of the following types of insurance for county

employees and officials: group life, hospitalization, disability and medical. The number of members is not specified by statute and is determined by county legislative body resolution. T.C.A. § 8-27-501 *et seq.*

## County Revenue Commissioners

Reference Number: CTAS-511

Prior to 2016, the county legislative body was required to elect three competent citizens to be county revenue commissioners every two years during its July meeting. These revenue commissioners were required to meet four times a year to examine the settlements of the county mayor with all of the officers of the county who collect money, review all of the financial reports, review disbursements from the county treasury and examine the books of these officers if necessary. The county revenue commissioners were required to report the results of their investigations at the end of each quarter. T.C.A. § 5-8-601 *et seq.* In 2016, the legislature deleted the provisions relating to revenue commissioners (Public Chapter 624). The legislative changes did not remove incumbents from office, but no new revenue commissioners will be elected.

## Law Enforcement and Corrections

Reference Number: CTAS-465

Boards and committees involved with law enforcement and corrections include all of the following:

- Board of Workhouse Commissioners
- Disciplinary Review Board
- County Jail Inspectors
- Work Release Program Commission

## Community Corrections Advisory Board

Reference Number: CTAS-1646

In order for a county to be eligible to receive state funding under the Tennessee Community Corrections Act of 1985, codified at T.C.A. § 40-36-101 *et seq.*, the county legislative body must establish a community corrections advisory board. This board must have at least ten (10) members including at least the following:

- A representative of the county government nominated by the county mayor subject to confirmation by the county legislative body;
- The sheriff;
- The district attorney general;
- A criminal defense attorney residing in the county nominated by presiding judge of the judicial district in which the count is located subject to confirmation by the county legislative body;
- A representative of a nonprofit human service agency nominated by the county mayor and the other community corrections advisory board members who serve by virtue of their office subject to confirmation by the county legislative body;
- Two state probation and parole officers assigned to work in the county nominated by the board of probation and parole and confirmed by the county legislative body; and
- At least three private county residents nominated by the county mayor and the other community corrections advisory board members who serve by virtue of their office subject to confirmation by the county legislative body.

If a municipality participates, a citizen is nominated by the mayor and confirmed by the city council. Any additional members are determined by resolution of the county legislative body. T.C.A. § 40-36-201.

## County Bounty Committee

Reference Number: CTAS-1647

The county legislative body may form a committee to administer and implement the provisions of the County Bounty Act. T.C.A. § 38-11-201 *et seq.* If formed, the committee consists of the director of schools or the director's designee, the sheriff or the sheriff's designee and an alliance member for a drug-free Tennessee appointed by the county mayor. This committee reviews the record of prosecutions and convictions for illegal drug trafficking in the county and compiles data to determine whether or not the



county is following a pattern of aggressive action to eliminate illegal drug trafficking from within its boundaries. The committee makes a determination regarding what financial incentives are appropriate for the period under consideration and with the approval of the sheriff determines the percentage of funds from goods seized and forfeited from drug-related convictions that will be made available to the county school system for drug education and prevention programs subject to matching funds from county, state or federal governments.

## County Sheriff's Civil Service Board

Reference Number: CTAS-1648

Upon adoption of the optional County Sheriff's Civil Service Law of 1974 by a two-thirds majority vote of the county legislative body, the county legislative body selects three people to serve on a civil service board. These three members must be at least 18 years of age, be residents of the county and cannot hold any elected or appointed office within the county. The term of office is three years except for the initial appointments for one, two and three years to create a staggered system. This board may or may not be compensated at the discretion of the county legislative body. The board adopts a classification plan, determines the requirements of each position and performs other duties specified in this optional law. Some counties have similar boards created by private act. T.C.A. § 8-8-401 *et seq.*

## Parks, Recreation and Conservation

Reference Number: CTAS-466

### Parks and Recreation Board

Reference Number: CTAS-512

The county legislative body may delegate, by resolution, to a parks and recreation board (or commission) the authority to conduct a parks and recreation program. Such a board consists of five members, at least two of whom may be members of the school staff, appointed by the chairperson of the county legislative body. Board members serve terms of five years except for the initial appointments so that the term of one member expires annually. Members of this board serve without pay. T.C.A. § 11-24-104. Any two or more counties or municipalities may form a joint board to conduct a joint parks and recreation program by agreement approved by the governing bodies participating. T.C.A. § 11-24-105.

### County Conservation Board

Reference Number: CTAS-513

The county legislative body may, by resolution, create a county conservation board. Also, if 200 qualified voters of the county petition the county legislative body for such a board, a referendum on this question will be held at the next countywide election, and if approved by the voters, the county legislative body is required to create a county conservation board within 60 days after the election. The board consists of five to nine members who hold office for staggered terms not to exceed five years as determined by resolution of the county legislative body. The members serve without compensation but may be reimbursed for actual expenses in carrying out their duties. T.C.A. § 11-21-102. The county conservation board has the custody and control of all real and personal property of the county acquired for public parks, preserves, parkways, playgrounds, recreation centers, county forests, county wildlife areas and other county conservation and recreation lands. T.C.A. § 11-21-104.

## Planning, Zoning and Development

Reference Number: CTAS-467

Boards and committees involved with planning, zoning and development include all of the following. Click on these links for an explanation of the committees included in Land Use, Planning and Zoning under the County Operations topic.

[Board of Zoning Appeals](#)

[Joint Economic and Community Development Board](#)

[Regional Planning Commission](#)

### Airport Zoning Board of Appeals

Reference Number: CTAS-514

Counties with airport zoning must have a board of airport zoning appeals, or the county legislative body must designate the board of zoning appeals created under Title 13, Chapter 7, of the Tennessee Code or by private or other local act to hear appeals from airport zoning resolutions or ordinances. If an airport zoning board of appeals is created by resolution of the county legislative body, then the county legislative body specifies whether the board will have three or five members and the mode of appointment of members and their terms, but the terms must be arranged so that the term of one member expires each year. The county legislative body also determines the compensation, procedure and extent of jurisdiction consistent with state law. Appeals to this board may be made by any person aggrieved under airport zoning resolutions or ordinances, such as by alleged errors made by the building commissioner in denying a building permit. Also, the board may authorize a variance in an airport zoning resolution or ordinance in cases of exceptional hardship when this can be done without substantially impairing the intent and purpose of the zoning plan and may condition the a permit for a variance. T.C.A. § 42-6-108 *et seq.*

## Historic Zoning Commission

Reference Number: CTAS-515

A historic zoning commission must be created by the county legislative body if it establishes historic zones or districts and regulates the construction, repair, alteration, rehabilitation, relocation and demolition of any building or other structure that is located or proposed to be located within such a historic zone. A county historic zoning commission consists of at least five and not more than nine members appointed by the county mayor subject to confirmation by the county legislative body and must include a representative of a local patriotic or historical organization, an architect, if available, and a person who is a member of the local planning commission. The terms of the members is five years, except for the initial members who are appointed for lesser terms to create staggered terms. Members serve without compensation. Also, a regional historic zoning commission may be created by the county and city legislative bodies in the area served by a regional planning commission. T.C.A. § 13-7-403. The historic zoning commission makes recommendations to the county and/or city legislative bodies regarding the creation of historic districts or zones and provides a set of review guidelines for the proposed district or zone. T.C.A. §§ 13-7-405, 13-7-406. The county legislative body may grant to the county historic zoning commission the authority to review applications for construction, repair, alteration, rehabilitation, relocation and demolition of any building or other structure in a historic zone and issue (or refuse) a certificate of appropriateness. T.C.A. § 13-7-407.

## Utilities

Reference Number: CTAS-469

## County Board of Public Utilities

Reference Number: CTAS-516

Counties are authorized to establish, construct, install, acquire and maintain urban-type public facilities for utility services such as water and sewer, and may manage such utility services through a board of public utilities. T.C.A. § 5-16-102. If such a board is established by resolution of the county legislative body, it shall consist of either three or five members, except in Anderson County where the board may have seven members. The county mayor appoints members of this board subject to confirmation by the county legislative body. The terms are for three years after initial appointments for one, two and three years to create staggered terms. The members of this board serve without compensation except for reimbursement for actual expenses incurred in the performance of their duties except in a few counties where this is authorized by narrow population class exceptions. T.C.A. § 5-16-103.

## Utility District Board of Commissioners

Reference Number: CTAS-517

A utility district formed pursuant to the Utility District Law of 1937, codified at T.C.A. §§ 7-82-101 *et seq.*, is governed by a board of commissioners. The original petition for creation nominates three people who are residents of the proposed district to become the original utility district commissioners. Upon approval of the petition, these three initial commissioners serve terms of two, three and four years, respectively, to create staggered terms. T.C.A. §§ 7-82-202, 307. However, multicounty districts may have additional commissioners and some other districts that had a greater number of commissioners on May 6, 2004 under special provisions in earlier statutes may have additional commissioners. T.C.A. § 7-82-307. The most common method of appointment after the initial appointment of utility district commissioners is by a

procedure wherein the utility district board of commissioners submits a list of three people to the county mayor as nominees. The county mayor may select one of the three or reject this list and require a new list to be provided. If the county mayor takes no action, the first person listed is appointed by operation of law. T.C.A. § 7-82-307. See T.C.A. § 7-82-307 for the complete procedure and for a modified procedure for multi-county districts.

## Ethics Policies for Utilities

Reference Number: CTAS-518

Utility districts are considered separate governmental entities to be governed by ethical standards established by the board of commissioners of the utility district in conformity with T.C.A. § 8-17-105(b). T.C.A. § 8-17-102(c). Water, wastewater and gas authorities created by a private act or under the general law are considered separate governmental entities and shall be governed by ethical standards established by the governing board of the water, wastewater or gas authority in conformity with T.C.A. § 8-17-105(b). The Tennessee Association of Utility Districts (TAUD) must prepare a model of ethical standards for officials and employees of water, wastewater and gas authorities which must be submitted to the Utility Management Review Board for its approval, and the model must be approved by the board before it can be adopted by any water, wastewater or gas authority. T.C.A. § 8-17-105. After the board approves the model, it must be filed with the state ethics commission. The governing body of a water, wastewater or gas authority or utility district must adopt either the approved TAUD model of ethical standards or standards which are more stringent than the TAUD model. If a water, wastewater or gas authority or a utility district adopts ethical standards which are different from and more stringent than the TAUD model, those standards must be submitted to the board for a determination that the standards are more stringent than the TAUD model. Any water, wastewater or gas authority or any utility district that adopts the TAUD model is not required to file its ethical standards with the commission but must notify the commission in writing that the TAUD model was adopted and the date of adoption. Any water, wastewater or gas authority or any utility district which does not adopt the TAUD model of ethical standards or ethical standards more stringent than the TAUD model will be governed by the ethical standards established by the county legislative body of the county in which the water, wastewater or gas authority or the utility district has the largest number of customers.

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