



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

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# Oath of Office and Bond-County Trustee

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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.

Sincerely,

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# Oath of Office and Bond-County Trustee

Reference Number: CTAS-69

Before entering into office, the trustee must take an oath to support the constitutions of Tennessee and the United States. Oaths of office are covered under the General Information tab of the County Offices topic.

The minimum amount of the official bond executed by the trustee for each term of office is determined from the amount of revenues handled by the trustee during the last fiscal year audited by the Comptroller or from the last Comptroller-approved audit which was prepared by certified public accountants. If the official bond is executed by a surety company authorized to do business in Tennessee (corporate surety), the minimum amount will be based on revenues as follows:

1. 4% up to \$3,000,000 of the funds collected by the office; and
2. 2% of the excess over \$3,000,000 shall be added.

The amounts indicated above are cumulative. T.C.A. § 8-11-103(b).

If the official bond of a trustee is executed by personal sureties, the minimum amount of the bond is based on revenues as follows:

1. 6% up to \$3,000,000 of the funds collected by the office; and
2. 4% of the excess over \$3,000,000 shall be added.

The amounts indicated above are cumulative. T.C.A. § 8-11-103(c).

County officials are prohibited from being sureties for other county officials. T.C.A. §§ 8-19-108; 8-19-109. The amounts stated above are only minimums; the county legislative body may require the trustee to execute a bond in a higher amount. T.C.A. § 8-11-102.

Additional information about Bonds is covered under the General Information tab of the County Offices topic.

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**Source URL:** <https://www.ctas.tennessee.edu/eli/oath-office-and-bond-county-trustee>