



March 10, 2025

Interaction with other County Offices-County Mayor

Dear Reader:

The following document was created from the CTAS website (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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Table of Contents

Interaction with other County Offices-County Mayor	3
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Reference Number: CTAS-758

In order to promote the smooth and efficient operation of county government, the county mayor should understand something about the other officials and departments, their daily operation and their statutory duties and powers.

Highway commissioners. It is the duty of the county mayor to examine the inventories of the county road department for compliance with the provisions of the Uniform Highway Law that require proper safeguarding of machinery and equipment. If the road superintendent is not in compliance with those provisions, the county mayor must withhold any funds due the superintendent until he or she complies. T.C.A. § 54-7-112.

Trustee. The county trustee has three major functions: collecting the county's property taxes, accounting for and disbursing county funds, and (in some counties) investing temporarily idle county funds. T.C.A. § 8-11-104. The trustee is authorized to receive a commission for the taxes he or she collects; however, the trustee receives no commission for money turned over by the predecessor in office, or on money borrowed for the use of the county, or received from the sale of bonds. T.C.A. § 8-11-110. The trustee must keep a complete record of all fees, commissions or charges collected by the office. A sworn itemized monthly statement is to be filed with the county mayor. T.C.A. § 8-22-104.

Delinquent tax attorney. The delinquent tax attorney brings suit on behalf of the county (and any municipality whose property taxes are collected by the county trustee) to collect delinquent property taxes. The delinquent tax attorney is appointed each year by the county trustee subject to approval by the county mayor for the property taxes becoming delinquent in that year. In most counties the county attorney may serve as the delinquent tax attorney if selected by the county trustee and approved by the county mayor, but the trustee is under no legal obligation to appoint the county attorney to this position. T.C.A. § 67-5-2404

County medical examiner. The county medical examiner is elected by the county commission from a list of two doctors nominated by convention of physicians residing in the county. The county mayor calls the convention. In counties with a metropolitan form of government, the medical examiner is appointed by the chief executive officer subject to the confirmation of the metropolitan council. T.C.A. § 38-7-104.

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