



March 31, 2025

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# Chapter I - Administration

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Dear Reader:

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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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# Chapter I - Administration

## Audit

### Private Acts of 1927 Chapter 260

**SECTION 1.** That it shall be the duty of the County Judge or Chairman of the County Courts in counties of this State having a population of not more than 24,561 nor less than 24,361, according to the Federal Census of 1920 or any subsequent Federal Census, to have made, not less than every two years, and oftener, if sufficient cause should arise, an audit, by competent auditors or certified public accountants, of the books and records of all County officials, who handle, in any way, any County revenue, boards or commissions, including the County Judge or Chairman of the County Court, the County Court Clerk, Sheriff, County Trustee, Circuit Court Clerk, Clerk and Master, Superintendent of Public Instruction, County Board of Education, Special School Districts, Drainage Districts, Road Commissioners, Bridge and Levee Supervisor, Justices of the Peace, all other officials, board [sic] or commissions, who handle any County revenue of counties coming within the provisions of this Act. Whenever the term of office of any County official expires, he, she or they shall be checked out and a full settlement be made with the counties herein affected, before the new officials shall take the oath of office and such audit and settlement as shown shall be certified to the County Judge or Chairman.

**SECTION 2.** That it shall be the duty of the County Judge or Chairman of the County Courts of the counties herein affected to have such audit or audits made before the qualification date of any new official, it being the legislative intent of this Act, that no retiring official shall leave office without a final audit and settlement as herein is provided and that not any new official enter upon the duties of office until he, she or they be properly checked in and for the carrying out of this provision, any such retiring or new official shall give of such of his, her or their time, without compensation more than is paid such retiring official, as may be necessary for a proper functioning of this section, that retiring officials make proper settlements and new and incoming officials have full knowledge of condition of offices assumed. Such County Judge of [sic] County Chairman, in order to have such audit or audits made as is herein required, shall appoint a committee of three members from the Quarterly County Courts of such counties as come within the provisions of this Act, who with the County Judge or Chairman of such Court or Courts, shall compose the committee to have charge and control of such audit or audits, as such County Judge or Chairman may order. This committee shall first organize and they shall then have the power to make rules and regulations, to govern such audit or audits and is by this Act empowered to contract with auditors or certified accountants, by bids or otherwise; if bidding is used, such committee is given the right to reject any and all bids; they are by this Act given the authority to summon witnesses to appear before them and such auditors or accountants; to question such witnesses and pay any person failing or refusing to obey any such subpoena to appear and who fails or refuses to testify when called upon by such committee shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$25.00, and each time such party or parties refuse to answer any subpoena to appear and testify or refuses to give testimony by the answering of any question or the production of any record, book, file or paper, as may be demanded, each such refusal shall under this Act, constitute a separate offense. The cost of such audit or audits shall be paid out of the funds of the County, upon warrant drawn by the County Judge or Chairman, when such committee as may have charge of such audit or audits certifies to the County Judge or Chairman the completion of such audit.

**SECTION 3.** That it shall be the duty of such committee as mentioned in Section 2 of this Act, when the audit is completed to make a report, which shall include the findings of the auditors or accountants, to the Quarterly Court, either at a regular or called session of such Court, for such Court's consideration and action and such report shall be made a part of the record of such Court, in such manner as the membership thereof may prescribe.

**SECTION 4.** That any official, board or commission of any county hereof affected, who fails or refuses to deliver to such committee as named in Section 2 hereof, auditors, agents or attorneys of such committee or auditors, any record, file, book or paper, as may be required of them, being in their possession, having been in their possession or that come into their possession during such time as such audit may be in progress, or who attempts, in any way to interfere with, block in any manner a full and fair investigation and audit of his, her or their office, records, books, files, shall be deemed guilty of a misdemeanor and upon conviction be fined not less than \$10.00 nor more than \$50.00 for each offense.

**SECTION 5.** That any settlement by the paying into the County Treasury of any money, by any official, board or commission, so audited and who may be found indebted to any county or counties as may be

affected by this Act, is to be the final of such Act, that is to say, no such official, commission or board, shall have any right to make any demand for the return of such money paid by them, or to enter suit in any court, or allow same to be entered by agent or attorney for recovery of any such money as may have been paid, or produce any paper, file, receipt, book, record of any kind and claim a refund or payment back of any such money paid as herein set out, that was not produced during the course of such audit; and by the payment of such money is estopped from asking, suing or making any effort for the return of any sum for which he, she or they have already paid and for which proper credit has been given by such auditors or accountants.

**SECTION 6.** That it shall be the duty of such County Judge or Chairman to have a condensed report of such audit or audits made printed, at least one time, in each newspaper published in such county or counties as are herein affected and authority to pay the cost of such publication is given by this Act upon warrant drawn by such Judge or Chairman upon the Trustee of such county or counties.

**SECTION 7.** That any County Judge, or Chairman, whose county may come within the provisions of this Act, who fails or refuses to carry out the provisions herein set out, shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$50.00.

**SECTION 8.** That if any word, phrase or section of this Act be declared unconstitutional, that it will not effect [sic] or render invalid or unconstitutional the whole Act.

**SECTION 9.** That all laws or parts of laws in conflict with this Act, be, and the same are hereby repealed and that this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 31, 1927.

**COMPILER'S NOTE:** General law dealing with audits of county officers and employees is found in Title 8, Chapter 15 of Tennessee Code Annotated. The auditor is required to furnish a bond.

## Financial Management System

### Private Acts of 2024 Chapter 57

**SECTION 1.** CCFMS - This Act shall be known and may be cited as the "Carroll County Financial Management System of 2024" (CCFMS).

**SECTION 2.** Purpose - It is the purpose of this Act to provide Carroll County with a modern and efficient system for the management of County finances, including, but not limited to, accounting, budgeting, purchasing, investment oversight, debt management, grant coordination, payroll, and cash management oversight.

**SECTION 3.** Definitions - As used in this Act, unless the context otherwise requires:

- (a) "Agency" means any entity of the County government, including, but not limited to, boards, commissions, departments and offices headed by employees or officers of the County whose funds are maintained by the County Trustee;
- (b) "Capital asset" means land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period;
- (c) "CCFMS" and "Act" mean the Carroll County Financial Management System of 2024;
- (d) "CCFWMC" means the Carroll County Finance, Ways, and Means Committee;
- (e) "Chief administrative officer" has the same meaning as defined in Tennessee Code Annotated, § 54-7-103;
- (f) "County Mayor" means the County Executive or County Mayor;
- (g) "Local education agency," "LEA," "school system," "public school system," "local school system," "school district," or "local school district" means the Carroll County Board of Education created or authorized by the general assembly of the State of Tennessee;
- (h) "Purchase" means the purchase, lease, lease-purchase, or contract for procurement of real and personal property or services or any combination thereof; and
- (i) "Special Committee" means a committee established for the following reasons: budget, administrative, executive, investment, debt management, or purchasing.

**SECTION 4.** Creation of Finance Department –

(a) There is created a Finance Department to administer the finances for all funds of the County maintained by the County Trustee, with the exception of the funds administered by the LEA.

(b) The Finance Department shall be responsible for accounting; budgeting; debt management; grant coordination; payroll; and cash management oversight for all agencies of the County as provided in this Act. The Finance Director, with the approval of the County Mayor, shall develop a system in conformity with generally accepted governmental accounting principles and practices prescribed by the Comptroller of the Treasury.

(c) The Finance Department shall, for all purposes, function under the direct supervision of and report to the County Mayor.

(d) The County Legislative Body shall provide adequate office space and shall appropriate adequate funds for equipment and supplies necessary for the efficient operation of the Finance Department.

(e) All employees performing the functions of accounting, budgeting, debt management, grant coordination, payroll, and cash management oversight for the various agencies of the County, except employees of the LEA, shall be transferred to the Finance Department and shall function under the supervision of the Finance Director, except for the following: any employees the Finance Director does not require and the head of the agency agrees to retain, and employees of any County officer enumerated in Tennessee Code Annotated, § 8-22-101 needed to perform the duties of such County officer. Notwithstanding any other law to the contrary, all positions transferred that are enumerated in Tennessee Code Annotated, § 8-22-101 needed to perform the duties of such office as determined by the Finance Department and the salaries, benefits, travel and training, and other expenses relating to such personnel shall be budgeted under the Finance Department. Officers enumerated in Tennessee Code Annotated, § 8-22-101 may continue to have employees to perform duties regarding receipt and disbursement of funds, and accounting for same, which are directly related to the duties of their respective offices; provided, that all other accounting, budgeting, debt management, grant coordination, payroll, and cash management oversight functions shall be performed by the Finance Department except as otherwise specified in this Act.

(f) All fees and commissions allowed, collected or in any manner received by any County officer enumerated in Tennessee Code Annotated, § 8-22-101 as a fee or commission of the office shall be transferred to the County Trustee monthly and deposited in the County general fund. The County Legislative Body shall make the necessary appropriations from the County general fund and pay to any officer enumerated in Tennessee Code Annotated, § 8-22-101 the salary as fixed by Tennessee Code Annotated, § 8-24-102 and the authorized expenses fixed by law for the operation of the office, including the salaries and related expenses of all deputies and assistants as authorized by Tennessee Code Annotated, Title 8, Chapter 20, irrespective of the fees earned or collected by the officers. The number and salary of deputies and assistants of the officers listed in Tennessee Code Annotated, § 8-22-101 shall continue to be set pursuant to Tennessee Code Annotated, Title 8, Chapter 20.

**SECTION 5.** Finance, Ways, and Means Committee -

(a) The CCFWMC is created.

(b) The CCFWMC serves the purpose and the role of the County's existing Budget Committee and the roles established through the CCFMS.

(c) The CCFWMC shall consist of five (5) members of the Commission, recommended by the County Mayor, and approved by the County Legislative Body.

(d) In the approval of Committees by the County Legislative Body, the CCFWMC will have a Chairperson, and shall also have a Vice Chairperson who shall serve as chair of the CCFWMC during the absence of the Chairperson.

(e) The CCFWMC shall meet monthly, and from time to time at the call of the Chairperson or majority of the members, as necessary and prudent for the discharge of its duties.

(f) The Finance Director shall serve as or appoint a Secretary to the CCFWMC who shall be responsible for keeping records of the actions of the CCFWMC. The Finance Director or Finance Director's designated representative may speak at meetings of the CCFWMC as the CCFWMC may deem proper; provided, that the Finance Director shall not vote on any matter before the CCFWMC.

(g) The CCFWMC shall establish and approve policies, procedures, and regulations in addition to the specific provisions of this Act, for implementing a sound and efficient financial system for administering the funds of the County.

(h) The CCFWMC may promulgate personnel policies for the Finance Department not in conflict with

Tennessee Code Annotated, Title 5, Chapter 23, after receiving the recommendations of the Finance Director.

(i) The CCFWMC shall prohibit nepotism within its operations. Nepotism shall not be allowed involving any member of the CCFWMC, County Legislative Body, and Board of Education member, or the Finance Director. This policy shall address spouses, children, parents, and siblings (including stepchildren, stepsiblings, and parents-in-law).

**SECTION 6. Committees –**

(a) The Mayor shall, with approval of the County Legislative Body, establish an Audit Committee in accordance with Tennessee Code Annotated, § 9-3-405(b), unless a County Legislative Body has previously established an Audit Committee pursuant to Tennessee Code Annotated, § 9-3-405(a). All meetings of the Audit Committee shall be governed by Tennessee Code Annotated, § 9-3-405(c)-(i).

(b) The County Legislative Body may by resolution create and constitute one (1) or more separate Special Committees as provided in subsections (e)-(h) of this section.

(c) If a Special Committee is not created, the CCFWMC shall assume the duties of the Special Committee; the CCFWMC shall serve as the Budget Committee and assume the duties of debt management and investment, and will also consult with or advise the County Trustee on all investment decisions. The CCFWMC may, as the need arises, assign subcommittees to report back to the committee on the various needs.

(d) Other committees have historically acted as a hearing body to review and make recommendations to the Budget Committee over the assigned department's budget request. As established in this Act, the CCFWMC will serve to review these recommendations. Other committees shall be composed of Commission members, and where permitted on certain Board and Committees, non-Commission members.

(e) Appointed or elected members of any Special Committee created pursuant to this Act shall be appointed or elected annually to serve for a term of one (1) year and shall be appointed so as to be confirmed by simple majority vote of the County Legislative Body.

(f) The County Mayor or the Mayor's designee shall serve as Chairperson of each Special Committee created pursuant to this Act until the Special Committee shall annually elect a Chairperson at its first meeting. Each Special Committee shall annually elect a Vice Chairperson to serve in the absence of the Chairperson.

(g) The County Mayor or the Mayor's designee shall appoint a Secretary to each Special Committee established pursuant to this Act and the appointee shall be responsible for keeping records of the actions of the Special Committee. The Secretary may speak at meetings of the Special Committee as the Special Committee may deem proper; provided, that the Secretary shall not vote on any matter before the Special Committee.

(h) The County Legislative Body shall by resolution set the compensation, if any, for the members of the various committees required or authorized by this Act.

**SECTION 7. Finance Director Position –**

(a) If or when the Finance Director's position is to be filled, the County Mayor shall appoint the Finance Director with the approval of the County Legislative Body.

(b) The County Mayor may dismiss the Finance Director upon the recommendation of the CCFWMC and the approval of the County Legislative Body. The County Mayor shall be responsible for ensuring the Finance Director complies with the various provisions of this Act.

(c) The Finance Director shall, for all purposes, be an employee of the County, function as a department head, and shall be under the direct supervision of and report administratively to the County Mayor.

(d) The Finance Director shall have as a minimum two (2) of the following three (3) qualifications: (1) a bachelor's degree from an accredited college or university with at least twelve (12) semester hours of accounting or finance, or both; (2) at least five (5) years of experience in a governmental accounting or finance position; and/or (3) the Certified County Finance Officer (CCFO) designation through the University of Tennessee County Technical Advisory Service (CTAS). During the selection process, the County Mayor shall consider not only the candidate's education and experience, but also professional certifications from nationally recognized professional organizations in the field of accounting and finance, and other criteria as established by the County Legislative Body. The Finance Director shall annually obtain the annual hours required to retain the Certified County Finance Officer certification/designation.

(e) The compensation of the Finance Director shall be determined by the CCFWMC within the limitations of

the budget; in addition to the salary, the County shall appropriate sufficient funds to pay for applicable professional organization dues, professional certifications, the costs required to retain the Certified County Finance Officer certification/designation, and the costs of obtaining CPE credit to maintain any professional certifications.

**SECTION 8.** Finance Director's Duties –

(a) The Finance Director shall be the head of the Finance Department and oversee its operations. The Finance Director has the authority, subject to approval of the County Mayor, to hire, promote, demote, discipline, and dismiss employees of the Finance Department consistent with the personnel policies applicable to the Finance Department. The Finance Director shall determine, subject to the approval of the County Mayor, compensation of employees of the Finance Department within the budget.

(b) The Finance Director shall be responsible for implementation of the policies of the CCFWMC and the decisions of any Special Committee established pursuant to this Act.

(c) The Finance Director shall implement and maintain an accounting, budgeting, and debt management, grant coordination, payroll, and cash management system for the County and may assist other County officers and department heads as requested to achieve an efficient financial management system for the County. The Finance Director shall establish and maintain records of capital assets of the County in accordance with generally accepted governmental accounting principles. The Finance Director shall annually develop long-range plans for addressing any long-term liabilities and present these plans to the CCFWMC for its consideration.

(d) The Finance Director shall serve as the Purchasing Agent of Carroll County Government.

**SECTION 9.** Official Bond -

(a) The Finance Director shall execute a surety bond or acquire appropriate insurance coverage for the faithful performance of the Finance Director's duties in accordance with the general law on County Officials' bonds. The bond or insurance shall be prepared in accordance with the provisions of Tennessee Code Annotated, Title 8, Chapter 19, approved by the County Legislative Body, filed with the County clerk for safekeeping, and recorded in the office of the register of deeds.

(b) The cost of the bond or insurance shall be paid from funds appropriated to the Finance Department for this purpose unless otherwise funded.

(c) The amount of the bond or insurance may be increased by the CCFWMC subject to additional appropriations for the cost of such additional bond amount.

**SECTION 10.** Developing of the annual budget -

(a) The Finance Director, in coordination with the County Mayor and the CCFWMC, shall establish a calendar for the development and approval of the fiscal year's budget. The calendar shall be approved by the CCFWMC and reported to the County Legislative Body at an appropriate monthly meeting.

(b) If the County Legislative Body fails to adopt a budget, property tax resolution, and appropriation resolution by June 30th of any year, then by operation of law, the operating budget for the ensuing fiscal year, other than the portion for the County department of education, shall be the consolidated budget with proposed amendments submitted by the CCFWMC. The property tax levy resolution must be enough to fund the consolidated budgets enacted by resolution and by operation of law.

(c) If the County Legislative Body and the County School Board fail to agree upon a budget for the County General Purpose School Fund and/or Transportation Fund by June 30th of any year, then, by operation of law, the budget for the County General Purpose School Fund and/or Transportation Fund shall be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the Tennessee investment in student achievement (TISA) funding model or any subsequent statutory provisions establishing local funding to be generated. However, if for three (3) consecutive years, the County Legislative Body and School Board fail to agree upon a budget and the County General Purpose School Fund and/or Transportation Fund receives the minimum required funding for that fiscal year by operation of law, then, the budget in the third year shall include a mandatory increase that is equivalent to three percent (3%) of the required funding from local sources for schools; provided however, this increase shall not be required if during any of those three (3) years the School Board failed to submit its budget proposals in accordance with the budget calendar provided for in this Act. Local revenues projected for the schools shall be projected consistently with the other County funds by the Finance Director.

(d) The proposed budget shall not decrease personnel for the Sheriff's Office without the agreement of the Sheriff pursuant to Tennessee Code Annotated, § 8-20-120.

(e) The budget for the County Election Commission shall conform to the requirements of Tennessee Code Annotated, §§ 2-12-109 and 2-12-209.

(f) The CCFWMC proposals shall conform to the requirements of Tennessee Code Annotated, Title 8, Chapter 20.

(g) At the time of the submission of the proposed operating budget by the CCFWMC to the County Legislative Body, the Finance Director shall report to the County Legislative Body as to whether any portion of the proposed operating budget would likely cause either a reduction of State funds or the County receiving an amount less than what the County could otherwise be eligible to receive.

(h) Any Commissioner may propose amendments to any appropriation, except to an LEA, in the budget, and they be voted upon by the County Legislative Body and, if approved, become part of the budget if the amendment does not create a conflict with governing statutes.

(i) The CCFWMC shall present to the County Legislative Body a proposed budget appropriation resolution and proposed tax levy resolution when the proposed operating budget is presented.

(j) The local revenues for the school funds shall be set by the CCFWMC and accepted by the County Board of Education.

**SECTION 11. Appropriations -**

(a) The appropriations made in the appropriation resolution, or any amendments thereto, shall constitute the limit to expenditures for the various purposes and from the stated funds of the County for the fiscal year covered by the resolution, and no expenditure shall be made or obligation created in excess of that limitation.

(b) Any resolution presented to the County Legislative Body in any fiscal year, after the original appropriation resolution has been adopted and the property tax rate for the year has been set, which provides for an expenditure in addition to those made in the original budget appropriation, shall specifically provide the source of revenue or designate the source of funds necessary to meet expenditures to be made as a consequence of the additional appropriation.

(c) The appropriations made by the County Legislative Body shall constitute authorization for the expenditures contained therein unless otherwise limited by the County Legislative Body.

(d) The expenditures and encumbrances against the amounts appropriated shall be made only upon an order or authorization issued by the Finance Department.

(e) No expenditures made or obligations created in any manner shall be valid or binding against the County except as provided by this Act.

**SECTION 12. Amendment of Operating Budget -**

(a) Amendments to the LEA final adopted operating budget of the County shall be made as follows:

(1) Board of Education amendments to line items within the major categories are developed by the Director of Schools and submitted to the Board of Education for approval. The Director of Schools shall report the proposed amendments to the Finance Director five (5) days prior to proposing the amendments and report on the action taken within five (5) days. The Finance Director may offer his or her opinion on the amendment or comment if requested.

(2) Board of Education amendments to the major categories that do not increase the grand total of appropriations in the original adopted budget of the County shall be proposed by the Director of Schools and approved by the County Board of Education, then shall be submitted to the CCFWMC for approval. The Finance Director may offer his or her opinion on the amendment or comment if requested. The CCFWMC must act within thirty (30) days of submission by the Director of Schools or the Director of Schools may submit the request directly to the County Legislative Body.

(3) Board of Education amendments to line items and major categories that increase the total revenues or appropriations, or both, of the original adopted budget shall be approved by the County Board of Education and submitted by the Director of Schools to the CCFWMC for its recommendation and to the County Legislative Body for their approval, except as provided by Tennessee Code Annotated, § 49-2-203(b)(15). The CCFWMC must act within thirty (30) days of submission by the Director of Schools or the Director of Schools may submit the request directly to the County Legislative Body. The Finance Director shall provide his or her opinion on the requested amendment.

(b) Amendments to the County's final adopted operating budget, other than the LEA, are to be submitted by the County Mayor, chief administrative officer of the County Highway Department or any other agency of the County whose budget is to be approved by the County and shall be made as follows:

(1) Amendments within major categories of the budget shall be submitted to the CCFWMC for approval. If the CCFWMC declines to approve the request, then the requesting department may



submit the request directly to the County Legislative Body at the next scheduled meeting.

(2) Amendments to major categories of the budget that increase the total revenues or appropriations, or both, may be proposed by the County Mayor, chief administrative officer of the County Highway Department or any other agency of the County whose budget is to be amended shall be submitted to the CCFWMC for recommendation and to the County Legislative Body for their approval. The CCFWMC must act within thirty (30) days of submission or the requesting party may submit the request directly to the County Legislative Body. The Finance Director shall provide his or her opinion on the requested amendment.

(c) Notwithstanding subsections (a) and (b) of this section, amendments shall comply with any court order entered pursuant to Tennessee Code Annotated, Title 8, Chapter 20.

**SECTION 13.** Impoundment of Funds - If at any time the CCFWMC determines that the revenues or other resources are, with respect to any fund, less than what was anticipated in the adopted operating budget, or if unanticipated expenditures arise which will likely create a budget deficit, the CCFWMC may approve impoundment of appropriations as may be necessary to prevent deficit operation. The impoundment may be overridden by a simple majority vote of the County Legislative Body for non-school funds or the County Board of Education for school funds. If the County Legislative Body or County Board of Education overrides an impoundment, the County Legislative Body or the County Board of Education shall make those amendments to the operating budget as may be necessary to prevent deficit operation. The necessary amendments require a majority vote of the County Legislative Body or the County Board of Education. However, no impoundment of funds shall affect expenditures mandated by state statute or court order that have been appropriated to the offices as enumerated in Tennessee Code Annotated, § 8-22-101.

**SECTION 14.** Debt -

(a) Issuance of Debt. The Finance Director shall receive from the County Mayor, Director of Schools, chief administrative officer of the County Highway Department, and all other County agencies, offices, and departments all proposals for the issuance of debt, and shall present such proposals, along with the recommendation of the Finance Director, to the CCFWMC.

(b) Debt Management Role.

(1) The CCFWMC shall review proposals for the issuance of debt for conformity with the operating budget for the current fiscal year and any proposed operating budget for the next fiscal year that may have been submitted by the CCFWMC.

(2) Additionally, the CCFWMC shall review proposals for the issuance of debt to determine whether the proposal optimizes the County's financial resources, impacts negatively upon the credit rating of the County, and whether better financing or funding proposals exist.

(3) Each year, the CCFWMC shall report its recommendation on all proposals for the issuance of debt to the County Legislative Body. If the proposals for the issuance of debt are not received during the annual budget process, then the CCFWMC shall submit its recommendation to the CCFWMC within one (1) month from receipt of the proposal for the CCFWMC's recommendation to the County Legislative Body.

(4) The County Legislative Body shall not approve the issuance of any debt for which its approval is required by law until it has received the recommendation of the CCFWMC, unless the CCFWMC is requested by the County Legislative Body to make a recommendation and it fails to do so within thirty (30) days of making the request.

(5) Annually, the Finance Director shall prepare and submit to the CCFWMC a report on the current debt structure of the County, showing the amounts borrowed and date of borrowing, purpose of the borrowing, principal outstanding, interest paid, interest to be paid each year until retirement of the debt, interest rate, and source of funds for payment of principal and interest. The Finance Director shall make recommendations for improvements in debt management, financial soundness of the County, and whether any change in the debt structure is needed, including, but not limited to, early retirement of debt or refunding of debt. The CCFWMC shall review this report of the Finance Director and shall report its recommendations regarding any proposed changes in debt structure to the County Legislative Body.

(6) The CCFWMC shall prepare a debt management policy in compliance with statutory requirements and state funding board recommendations to be submitted to the County Legislative Body for approval.

(7) The CCFWMC shall ensure the Finance Director prepares and files all necessary reports required by the Securities and Exchange Commission, the municipal securities rulemaking board, and all other regulatory authorities related to the County's debt.

**SECTION 15.** Investing Idle County Funds - The CCFWMC shall establish and approve policies and procedures for investing idle cash funds in various investments in accordance with Tennessee Code Annotated, § 5-8-301. The CCFWMC may authorize the County Trustee to perform the daily investment function.

**SECTION 16.** Checking System -

(a) The County may elect to use a checking system for the disbursement of funds. The checking system shall be installed and maintained by the Trustee, in concurrence with the Finance Director, in accordance with the provisions of Tennessee Code Annotated, § 5-8-210.

(b) All checks on County funds held by the County Trustee shall be signed by the Finance Director and the County Mayor for disbursements of County funds other than school funds.

(c) All signatures required on County checks may be executed by methods other than personal signature if such methods are approved by the person authorized to sign, the CCFWMC, and the Comptroller of the Treasury.

(d) Checks shall be prepared by the Finance Department and the appropriate signature affixed representing the Finance Director and the County Mayor upon their authorization. The Finance Department shall mail or cause to be delivered all checks drawn upon County funds held by the County Trustee. The Finance Director may authorize and cause funds to be electronically transferred from County bank accounts, upon approval of the CCFWMC and the Comptroller of the Treasury.

(e) The Finance Department shall maintain a copy of all checks issued, invoices correlated to the checks, and electronic transfers carrying out the requisition or paying for the goods or services received as described on the invoice.

(f) The Finance Director shall maintain a record of all requisitions for disbursements.

(g) The copies of checks and other records of the Finance Department shall be retained in accordance with retention schedules authorized by Tennessee Code Annotated, § 10-7~404.

(h) Checks to disburse funds shall not be written and transfers of funds shall not be made by electronic means until the Finance Director or his or her designated employee has reviewed the requisition, invoice, receiving documentation, or other document indicating a disbursement of County funds should be made. This review function shall be known as pre-audit. A pre-audit approval for disbursement of funds shall not be made unless the documentation supporting a disbursement of funds appears to be correct, properly authorized, and not exceeding the unencumbered balance of the appropriations against which they are chargeable. Pre-audit approval for disbursement of funds shall be made by signature of the Finance Director or designated employee(s) of the Finance Department in a timely manner to prevent work stoppage or postponement of services and in a format developed by the Finance Director and approved by the CCFWMC.

(i) Disbursements of County funds shall be made as follows:

(1) Payroll disbursements shall be based upon documentation furnished to the Finance Department and certified by all heads of all agencies of the County for themselves and their employees establishing the employment relationship and all relevant information required by the Finance Director to determine proper payment, withholding of income for taxes and other purposes, benefits, leave status, or other information relevant to the County's financial relationship to the employee.

(2) Disbursements for personal property received by the County shall be based upon invoices showing receipt of personal property properly requisitioned and purchased pursuant to a properly issued purchase order or report of an emergency purchase approved by the Finance Director.

(3) Disbursements for services rendered to the County shall be based on services performed and approved by the head of the agency of the County receiving the service.

(4) Disbursements pursuant to a contract or agreement shall be based upon documentation from the head of the County agency responsible for the County's obligation.

(5) Disbursements based upon a court order or settlement of a lawsuit shall be based upon the written directive of the County Attorney.

(6) Disbursements for the purchase or condemnation of real property shall be based upon the written directive of the chief administrative officer of the County Highway Department for highway property obtained with highway funds, and the County Mayor for all other real property.

(7) Disbursements of appropriations to nonprofit organizations approved through the budgetary process shall be based upon the written directive of the County Mayor.

(8) Heads of all agencies of the County and employees of the County shall furnish to the Finance Director or the Finance Director's designated employee all requested information in a timely manner to ensure the proper and timely disbursement of County funds.

**SECTION 17. Purchasing Policies & Procedures -**

(a) Policies and procedures for purchasing for the County shall be established by the CCFWMC, upon receiving the recommendations of the Finance Director. The policies and procedures for purchasing shall be made available for the use of all officers and employees of the County involved with purchasing. The CCFWMC shall establish a system whereby heads of all agencies of the County or their designees requisition real and personal property or services and provide estimates of cost. Such requisitions shall be reviewed by the Finance Director and the Finance Director's designee, and if the requisition appears to be correct, properly authorized, and the cost will not exceed the unencumbered balance of the appropriation against which the cost of the requisition is chargeable as approved by the Finance Department, then the Finance Director shall determine the proper method of obtaining the property or services, and issue purchase orders as appropriate according to this Act and the policies and procedures of the CCFWMC. Heads of all agencies of the County may specify employees who are authorized to make requisitions, and any limitations upon their authority to act, upon written notification to the Finance Director. Requisitions for a contract, lease, or lease purchase extending beyond the current fiscal year that would constitute an obligation in excess of an amount to be determined by the Finance Director shall be forwarded to the CCFWMC for approval prior to any further approval of the requisition.

(b) The policies and procedures for purchasing for the County established by the Finance Director shall include the use of any type of purchasing or credit card and an approval process for purchases of real property, personal property, and services, including those by lease, lease-purchase, or contract that extend beyond one (1) year or commit the County to expenditures in excess of an amount as determined by the CCFWMC. The Finance Director shall establish policies requiring approval of such purchases by either the Finance Director or Finance Director's designee, County Legislative Body, or any combination thereof. The policies and procedures approved by the CCFWMC pursuant to this subdivision to determine the approval process for any type or amount of purchase shall be subject to approval by the County Legislative Body.

(c) Requisitions shall include specifications, when necessary, as determined by the Finance Director. Specification development and stipulation shall be made by the County Finance Director to receive the personal property or services requisitioned. However, the Finance Director may reject any specification that the Finance Director deems inadequate. The Finance Director shall assist the agency of the County as needed to develop proper specifications for requisitions. Specifications shall not be written to exclude specific vendors, contractors, or service providers, or to limit the bidding to a specific vendor, contractor, or service provider.

(d) Except as otherwise provided in this Act or by other applicable general law, purchases shall be based upon competitive bidding. The CCFWMC, after receiving the recommendations of the Finance Director, shall establish the dollar amounts and types of purchases for which a formal competitive bidding process is required, the dollar amounts and types of purchases for which an informal bidding process is required or not required, and the exceptions to competitive bidding requirements, but the dollar amounts established for formal competitive bidding shall not exceed the amounts otherwise applicable in general law. In addition to competitive bidding, the CCFWMC may establish the types of purchases and other circumstances under which requests for proposals (RFP), requests for qualification (RFQ), and other procurement methods are appropriate and allowable. The CCFWMC may also establish guidelines not in conflict with applicable general law for purchases at public auction and using the internet. Exceptions to competitive bidding may include, but are not limited to, sole source purchases, perishable commodities, and emergency purchases. If Carroll County operates under the Tennessee County Uniform Highway Law, compiled in Tennessee Code Annotated, Title 54, Chapter 7, then Tennessee Code Annotated, § 54-7-113(c) regarding exceptions to public advertisement and competitive bidding requirements shall apply to purchases for the County Highway Department.

(e) All purchases competitively bid shall be awarded to the lowest or best responsible and responsive bidder, taking into consideration the quality of the personal property or services to be supplied, their conformity with specifications, their suitability to the requirements of the County and the delivery terms, and such other considerations as the Finance Director deems appropriate and in conformity with any guidelines established by the CCFWMC. All bids may be rejected for reasonable cause by the Finance Director or Purchasing Committee.

(f) The Finance Director may authorize any agency of the County to purchase in the open market, without filing a requisition, any personal property necessary for immediate delivery or services for immediate employment, in actual emergencies. Such direct emergency purchases may only be made by heads of

agencies of the County within the authorization granted by the Finance Director and when the Finance Director is not available to make the purchase. At all other times, only the Finance Director or the Finance Director's designee shall make purchases. A report of an emergency purchase shall be made by the head of an agency of the County or the agency head's designee describing the circumstances of the emergency, the personal property or services purchased, and the amounts to be charged against the operating budget of the agency. Such emergency purchase report shall be submitted to the Finance Director as soon as is reasonably possible following the date of such purchase by the head of the County agency concerned and such report shall be provided by the Finance Director to the CCFWMC.

(g) The Finance Director, in authorizing deviations from the competitive bidding requirements in emergencies, shall not include conditions arising from neglect or indifference in anticipating normal needs. Emergency purchases shall be limited to needs arising which are not normally foreseeable.

(h) The County shall not be liable for the payment of any purchase not made according to the provisions of this Act unless specifically approved by the CCFWMC.

(i) The CCFWMC may:

- (1) Require periodic and special reports by County agencies of inventories, stocks of surplus, unusable or obsolete personal property, and prescribe the form of such reports;
- (2) Determine whether a deposit or bond is to be submitted with a bid on a purchase or sale, and if required, prescribe the amount and form of the deposit or bond, and provide for the forfeiture of the deposit or bond if the successful bidder refuses to enter into the contract and to determine the time for such forfeiture after the award of the bid. Such determination shall not conflict with existing state statutes for construction contracts;
- (3) Prescribe the way invoices for personal property and contractual services delivered to any of the agencies of the County shall be submitted, examined, and approved by the Finance Director; and
- (4) Provide for all other matters as may be necessary to give effect to the duties of the CCFWMC and Finance Director.

(j) The CCFWMC shall establish policies, subject to the approval of the County Legislative Body, for the disposal or transfer of surplus, obsolete, or unusable personal property. These policies may provide for the transfer to or between County agencies of personal property on hand which are surplus with one (1) County agency, but which may be needed by others. However, a head of a County agency shall not be required to transfer any item of personal property in his or her custody without his or her consent except in an actual emergency or disaster.

(k) The County Mayor or any department head or officer of the County having custody of real property may request that the real property over which the Mayor, department head, or officer has custody be declared surplus and be sold or transferred from the ownership or possession of the County or the custody of the Mayor, department head, or officer. Any such request shall be made to the CCFWMC. The CCFWMC shall make recommendations to the County Legislative Body regarding whether the real property requested to be declared surplus should be kept, its use changed, sold, or otherwise disposed of, and shall make a recommendation as to the proper use or disposition of the property to the County Legislative Body, which shall make the final determination as to the use and disposition of all County real property not titled to or leased by the County Board of Education. The County Legislative Body shall make the final determination as to the disposition of all real property titled, including property assigned to the Board of Education.

(l) The Finance Director or Finance Director's designee shall:

- (1) Develop requisition forms to be used by the various agencies of the County, subject to approval by the CCFWMC;
- (2) Review requisitions and specifications;
- (3) Conduct formal and informal bid solicitations in accordance with the provisions of this Act;
- (4) Make a record of all informal bids solicited, all informal bids received, and the successful bid and bidder, including the time of each such action;
- (5) Open formal sealed bids in public according to a procedure established by the Purchasing Committee;
- (6) Evaluate and compare bids and award purchases designated by the CCFWMC to be awarded by the Finance Director or Finance Director's designee;
- (7) Issue purchase orders when appropriate based upon completed requisitions;
- (8) Prepare contracts, leases, and lease-purchase agreements. The Finance Director or Finance

Director's designee shall prepare contracts, leases, and lease-purchase agreements with the aid of the legal counsel if such office or position is established, or with the aid of an attorney employed or retained by the County Mayor or Board of Education;

(9) Sign all contracts with the signature of agreeing respective department for all major contracts as the CCFWMC determines;

(10) Perform duties regarding the transfer or disposition of surplus, obsolete, and unusable personal property as directed by the Purchasing Committee;

(11) Ensure that capital projects that have been approved in the capital projects budget and operating budget and funded according to law shall be competitively bid by the Finance Director or Finance Director's designee according to the requirements approved in the capital projects budget and operating budget; and

(12) Perform such other duties as may be prescribed by the CCFWMC.

(m) The Finance Director, members of the Committee, members of the County Legislative Body, or other officials, employees, or members of the Board of Education or Highway Department, including spouses, shall not be financially interested or have any personal beneficial interest either directly or indirectly, in the purchase of any supplies, materials or equipment for the County.

(n) Any official or employee under the employment of the CCFWMC that is found to be in violation of this Act or failure to conform to the provisions of this Act commits a Class C misdemeanor and is subject to removal from office or position.

**SECTION 18.** Notice of Plan of Implementation - No later than six (6) months following the date a resolution is adopted to implement this Act, the County Clerk shall file a copy of the resolution, together with an implementation plan developed by the Finance Director and approved by the CCFWMC, with the Comptroller of the Treasury. This County Financial Management Plan implementation shall begin July 1 of the next immediate fiscal year and shall be fully implemented within such County no later than two (2) years from the date the implementation of the Plan began.

**SECTION 19.** Receipt of Funds - Excepting taxes, such as the County Trustee is authorized to collect, the payment of all moneys to the County Trustee by any collector authorized by statute or by anyone on account due the County, shall be made only by issuance of a receivable warrant signed by the Finance Director or designated representative. The Office of the Finance Director shall issue a receipt for the amount named, for which the Trustee shall acknowledge and accept upon confirmation of amount and description, a duplicate of which shall be retained by the Finance Director to be used by the Finance Department in posting the accounting records.

**SECTION 20.** Modification of Dates - The deadline dates as set forth in this Act may be necessary to update due to law changes and certain emergencies recognized by the State of Tennessee. When these events occur within the County, the Legislative Body shall approve the changed date on a temporary basis and report the amended dates.

**SECTION 21.** Supersede other Acts - Upon this Act becoming effective in Carroll County, this Act shall supersede the provisions of any Private Act in conflict with this Act in this County, including any private acts, or amendments thereto, adopted by the County Legislative Body of such County before or after the date this Act becomes effective in such County.

**SECTION 22.** If any provision of this act or the application of it to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this act that can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

**SECTION 23.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Carroll County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

**SECTION 24.** For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 23.

Passed: April 23, 2024.

## Surety Bonds

## Private Acts of 1927 Chapter 258

**SECTION 1.** That it shall be unlawful for any County Office Holder to sign any bond or bonds, as surety during the time he shall be in office as Office Holder in all counties in this State having a population of not less than 24,361 nor more than 24,861, according to the Federal Census of 1920 or any subsequent Federal Census.

**SECTION 2.** That any County Office Holder violating the provisions of this Act, shall be, upon conviction, fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00) for each offense.

**SECTION 3.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 31, 1927.

## Administration - Historical Notes

### **County Attorney**

The following acts once affected the appointment, election, or office of the county attorney in Carroll County. These acts are included for historical reference only. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1947, Chapter 152, created the office of County Attorney in Carroll County, to be elected by qualified voters to a 2-year term. The County Attorney would provide legal advice to the County Judge, the Quarterly County Court and all county officials relative to their offices and other official matters. The act prohibited any county official from employing outside legal counsel in official matters without advance approval of the County Court, and failure to secure approval in advance obligated the official to pay the outside counsel out of his own personal funds. The annual salary of the County Attorney was fixed at \$1,500.
2. Private Acts of 1949, Chapter 100, repealed Private Acts of 1947, Chapter 152.

### **County Clerk**

The following acts once affected the office of county clerk in Carroll County. They are included herein for historical purposes. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1923, Chapter 196, set the salaries for the County Trustee, County Court Clerk, Register of Deeds, Circuit Court Clerk, Clerk and Master, and the Judge or Chairman of the County Court in Carroll County. Each official was required to keep an account of all fees collected in their respective offices and turn over to the County Trustee twice each year all fees, commissions, and charges received in excess of the prescribed salary. Each of the offices would be audited every two years. The salary of the County Court Clerk was \$2,250 per year.
2. Private Acts of 1927, Chapter 745, authorized the County Court Clerk of Carroll County to appoint a Deputy County Court Clerk, who was to have the same duties as the Clerk of the County Court. The Deputy Court Clerk would receive a salary of \$1,000 per year (\$500 paid from county funds and \$500 paid by the County Court Clerk).
3. Private Acts of 1929, Chapter 351, amended Private Acts of 1927, Chapter 745, to increase the salary of the Deputy County Court Clerk to \$1,200 per year, all of which was to be paid from county funds.
4. Private Acts of 1937, Chapter 227, repealed Private Acts of 1927, Chapter 745 and Private Acts of 1929, Chapter 351.
5. Private Acts of 1937, Chapter 292, fixed the annual salary of the County Court Clerk in Carroll County at \$1,200 to be paid in monthly installments on warrants drawn by the County Judge from the general funds of the county. This salary was in addition to all the fees received by the office. Any amounts received by the Clerk in excess of the maximum compensation allowed under general law was to be paid back to the county.
6. Private Acts of 1947, Chapter 547, repealed Private Acts of 1937, Chapter 292.

### **County Legislative Body**

The following acts once applied to the quarterly court or the county legislative body of Carroll County and are included herein for historical purposes. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1822, Chapter 94, validated all official acts of the first Justices of the Peace and officers of Carroll County, making them binding obligations of the county.
2. Private Acts of 1822, Chapter 156, validated the official acts performed by John Gwin, Edward Gwin, James A. M'Lary and John Brown, four Justices of the Peace whose commissions had been

issued with errors in their names.

3. Private Acts of 1824, Chapter 102, provided that the County Court for Carroll County would be held on the first Mondays in March, June, September and December.
4. Private Acts of 1825, Chapter 318, changed the time for holding County Court for Carroll County to the second Mondays in March, June, September and December.
5. Public Acts of 1829-30. Chapter 20, authorized the Carroll County Court to elect three justices to serve on a quorum court. This act provided that the justices would serve for one year with a compensation of a \$1.50 per diem.
6. Acts of 1901, Chapter 304, authorized the election of additional Justices of the Peace in the 1st, 2nd, 3rd, 4th, 9th, 19th and 22nd Civil Districts of Carroll County.
7. Acts of 1903, Chapter 489, repealed Acts of 1901, Chapter 304, abolishing the offices of the Justices of the Peace in the 1st, 2nd, 3rd, 4th, 9th, 19th and 22nd Civil Districts of Carroll County.
8. Private Acts of 1917, Chapter 669, provided that all Justices of the Peace for Carroll County would receive \$3 per day for attending Quarterly County Court, not to exceed eight days per year. The Justices of the Peace were given a mileage allowance of 5¢ per mile if they traveled more than 10 miles to reach a meeting of the Quarterly County Court, for one day only in any term.
9. Private Acts of 1927, Chapter 786, authorized the Quarterly County Court of Carroll County to designate depositories for county revenue and to require bond and interest, to authorize the County Judge or Chairman to sell interest-bearing warrants to purchase materials for the county and warrants to pay the interest on those warrants, and to elect a bridge and levee supervisor, define his duties, and set his term of office and salary. The act authorized the County Judge or Chairman to pay the normal expenses of the courthouse retroactively to September 6, 1926.
10. Private Acts of 1933, Chapter 55, amended Private Acts of 1927, Chapter 786, to repeal the provision which authorized the election of a bridge and levee supervisor.
11. Private Acts of 1961, Chapter 233, provided for payment of \$5 in expense money to the members of the Carroll County Court for attending quarterly sessions, not to exceed four sessions for any one year or \$20 in any calendar year. This sum was to be paid in addition to all other payments provided by law to the members.

### **County Mayor**

The references below are of acts which once applied to the office of county judge, or county executive in Carroll County. They are included herein for historical purposes only. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1855-56, Chapter 253, created the office of County Judge in every county in the state, to be elected by the people to four-year terms. The County Judge was to be learned in the law and sworn and commissioned as were other judges. Quorum Courts were abolished and all the duties of those courts were assigned to the County Judges who would preside over the sessions of the various county Quarterly Courts. The jurisdiction of the County Courts was specifically outlined in the act. The County Judge would be the accounting officer and general agent of the county and would be responsible for discharging the duties enumerated in the act.
2. Public Acts of 1857-58, Chapter 5, repealed Acts of 1855-56, Chapter 253, and restored the Quorum Courts to their former status.
3. Public Acts of 1871, Chapter 133, created the office of County Judge for Carroll and DeKalb Counties. A person learned in the law would be elected by the voters in each county to a term of eight years. The Quorum Courts were abolished and their jurisdiction was transferred to the County Judge. The County Judge would have the same jurisdiction as the Chairman of the County Court, over which he would preside. The County Judge would be the accounting officer and general agent of the county. The compensation was set at \$5 per day during the sitting of the monthly and Quarterly Courts. The Quarterly Court was authorized to pay additional compensation to the Judge out of the county treasury.
4. Acts of 1872 (Ex. Sess.), Chapter 1, authorized the County Courts of Carroll and DeKalb Counties to elect a qualified person learned in the law to serve as the County Judge until the next regular election. The County Judge was given the same authority to maintain order that the Circuit Judge possessed.
5. Acts of 1907, Chapter 145, amended Public Acts of 1871, Chapter 133, to provide the County Judge of Carroll County with the same duties, power, authority and jurisdiction as that of the Justices of the Peace. The act also gave the County Judge the authority to exercise the same power and authority then conferred upon the Chancellors and Circuit Judges. This act amended

Acts of 1872 (Ex. Sess.), Chapter 1, to provide for selection of a special judge when a County Judge was incompetent or absent.

6. Private Acts of 1921, Chapter 228, allowed the County Judge additional compensation of \$400 per year for his services as the accounting officer, financial agent and general agent of Carroll County.
7. Private Acts of 1923, Chapter 196, set the salaries for the County Trustee, County Court Clerk, Register of Deeds, Circuit Court Clerk, Clerk and Master, and the Judge or Chairman of the County Court in Carroll County. Each official was required to keep an account of all fees collected in their respective offices and turn over to the County Trustee twice each year all fees, commissions, and charges received in excess of the prescribed salary. Each of the offices would be audited every two years. The salary of the County Judge or Chairman was \$1,650 per year.
8. Private Acts of 1927, Chapter 478, authorized and required the County Judge to collect delinquent poll taxes, automobile license, road and merchant's privilege taxes and other privilege taxes in Carroll County. The act specifically did not empower the Judge to collect delinquent real estate or drainage taxes. This act was repealed by Private Acts of 1933, Chapter 56.
9. Private Acts of 1927, Chapter 560, provided that the County Judge in Carroll County would receive, in addition to his salary, the annual sum of \$1,000 as compensation for his services as accounting officer, financial agent and general agent of Carroll County. This act was repealed by Private Acts of 1933, Chapter 204.
10. Private Acts of 1929, Chapter 744, authorized the County Judge or Chairman of Carroll County to employ a clerk at a monthly salary of \$100. This act was repealed by Private Acts of 1937, Chapter 24.
11. Private Acts of 1931, Chapter 648, amended Private Acts of 1929, Chapter 744, to provide that in addition to duties as clerk for the County Judge or Chairman, the clerk would serve as secretary of the County Highway Commission for Carroll County. The clerk would receive no additional compensation for the performance of these additional duties.
12. Private Acts of 1933, Chapter 56, repealed Private Acts of 1927, Chapter 478.
13. Private Acts of 1933, Chapter 204, repealed Private Acts of 1927, Chapter 560.
14. Private Acts of 1937, Chapter 24, repealed Private Acts of 1929, Chapter 744.
15. Private Acts of 1947, Chapter 207, repealed Public Acts of 1871, Chapter 133, Acts of 1872 (Ex. Sess.), Chapter 1, and Acts of 1907, Chapter 145, and created the County Court and the Court of General Sessions for Carroll County, which would be held at the courthouse in Huntingdon. All jurisdiction and power in criminal and civil cases once vested in the Justices of the Peace, except the power to perform rites of matrimony, were transferred to the Judge of the County Court and Court of General Sessions. The Judge was to be licensed to practice law in the state and would be paid \$5,000 annually. The County Judge was empowered to appoint a deputy clerk, who would serve as secretary to the Judge and to the County Highway Commission and receive an annual salary of \$1,500. The Clerk of the Circuit Court would perform the duties of Clerk of the Court of General Sessions in addition to the duties of the Clerk of Circuit Court and would receive an annual salary of \$600. This act was repealed by Private Acts of 1949, Chapter 44.
16. Private Acts of 1971, Chapter 67, would have amended Public Acts of 1871, Chapter 133, to decrease the term of office for the County Judge from 8 years to 4 years. This act failed to receive the required approval of the voters in a referendum and never became effective law.

### **County Register**

The following acts once affected the office of county register in Carroll County, but are no longer operative.

1. Private Acts of 1831, Chapter 40, authorized the Register of Carroll County to keep his office at home, provided his residence was not located more than ½ mile from the courthouse at Huntingdon in Carroll County.
2. Private Acts of 1923, Chapter 196, set the salaries for the County Trustee, County Court Clerk, Register of Deeds, Circuit Court Clerk, Clerk and Master, and the Judge or Chairman of the County Court in Carroll County. Each official was required to keep an account of all fees collected in their respective offices and turn over to the County Trustee twice each year all fees, commissions, and charges received in excess of the prescribed salary. Each of the offices would be audited every two years. The salary of the Register was \$1,800 per year.

### **County Trustee**

The following acts once affected the office of county trustee in Carroll County, but are no longer operative.

1. Private Acts of 1923, Chapter 196, set the salaries for the County Trustee, County Court Clerk,



Register of Deeds, Circuit Court Clerk, Clerk and Master, and the Judge or Chairman of the County Court in Carroll County. Each official was required to keep an account of all fees collected in their respective offices and turn over to the County Trustee twice each year all fees, commissions, and charges received in excess of the prescribed salary. The Trustee was required to report to the County Judge or Chairman twice each year. Each of the offices would be audited every two years. The salary of the Trustee was \$3,000 per year.

2. Private Acts of 1951, Chapter 693, authorized the Trustee in Carroll County to establish a Special Bond Retirement Fund to pay the interest and principal on any funding bonds issued by the Quarterly County Court in 1951. The County Trustee was to set aside \$500 each month out of the funds received from the state for road purposes.

### **Purchasing**

The following acts once affected the purchasing procedures of Carroll County, but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1937, Chapter 55, appointed the County Judge or County Chairman, the County Court Clerk and the County Trustee of Carroll County to act as a "Purchasing Agency" for Carroll County. The Purchasing Agency was authorized to contract for and purchase services, materials, supplies and equipment, where authority had not been delegated to other officers, for the purpose of operating the county government, and to pay for those purchases from county funds, subject to restrictions set out in the act. No member could act without the consent of the other members of the Purchasing Agency. The act set out the duties and responsibilities of the members and penalties for violations of the act. This act was repealed by Private Acts of 1975, Chapter 23 (reproduced hereinabove).
2. Private Acts of 1959, Chapter 133, Section 10, authorized the County Highway Board to make necessary purchases of materials or enter into contracts for the repair or other work on roads up to \$1,000 without taking bids, and authorized the Board to allow the Superintendent to make purchases of \$250 or less without consent of the Board. Purchases over \$1,000 required sealed bids. Section 10 was repealed by Private Acts of 1975, Chapter 23 (reproduced hereinabove).
3. Private Acts of 1977, Chapter 68, would have repealed Private Acts of 1975, Chapter 23 (reproduced hereinabove), to establish a new purchasing law for Carroll County. The act provided for the election of a County Purchasing Agent by the Quarterly County Court. The County Purchasing Agent would be paid at a rate set by the Quarterly Court. The act provided for the creation of a Purchasing Commission to be composed of the County Judge, the County Court Clerk, the Circuit Court Clerk, the County Trustee and the Purchasing Agent. This act failed to receive local approval and never became effective law.
4. Private Acts of 1937, Chapter 58, which established budget procedures for Carroll County, was superseded by Private Acts of 2024, Chapter 57, which enacted the Carroll County Financial Management System of 2024.
5. Private Acts of 1975, Chapter 23, which enacted the County Purchasing Law of Carroll County, was superseded by Private Acts of 2024, Chapter 57, which enacted the Carroll County Financial Management System of 2024.

### **General Reference**

The following private or local acts constitute part of the administrative and political history of Carroll County but are today no longer operative because they have either been superseded, repealed, or failed to receive local approval.

1. Private Acts of 1822, Chapter 210, authorized the Quarterly County Court of Carroll County to make an appropriation for the Commissioners who were selecting a site for the county seat.
2. Public Acts of 1831, Chapter 44, authorized the appointment of Boards of Internal Improvement in counties west of the Tennessee River, and established rules and regulations for their operation.
3. Public Acts of 1832, Chapter 14, amended Public Acts of 1831, Chapter 44, to authorize Carroll, Henry, Gibson, Weakley, Obion and Dyer Counties, and to require Perry County, to appoint a Board of Commissioners of Internal Improvements in their respective counties to operate under the same rules and regulations prescribed in the 1831 act.
4. Public Acts of 1835-36, Chapter 48, directed the county courts in each county to appoint a surveyor and an entry taker for its county, and directed the present surveyor for the 12th district to deliver all existing records to the entry taker in Carroll County.
5. Acts of 1849-50, Chapter 210, authorized the County Courts of Carroll, Benton and Henry Counties to withdraw from the Bank of Tennessee at Trenton the unexpended funds of an appropriation to improve the navigation of the Big Sandy River. The funds were to be divided into

three equal parts and paid over to the Trustees of the respective counties. The Trustees were to hold the funds until the respective County Courts authorized the funds to be spent on improving roads, bridges and causeways. Carroll and Benton Counties were authorized to invest their share of the funds in the stock of the Huntingdon and Tennessee River Turnpike Company.

6. Private Acts of 1923, Chapter 196, set the salaries for the offices of County Trustee, County Court Clerks, Register of Deeds, Circuit Court Clerks, Clerks and Masters of Chancery Courts and for the Judges or Chairman of the County Courts in Carroll Counties. Each official was required to keep an account of every fee collected in their respective offices and turn over to the County Trustee twice a year all fees, commissions, and charges received in excess of the prescribed salary. The Trustee had the duty of making a complete report to the County Judge or Chairman twice each year. The act provided for an audit of the respective offices every two years.
7. Private Acts of 1925, Chapter 534, provided that any firm, partnership or corporation doing the business of a telephone company in Weakley, Henry and Carroll Counties would have control, power and authority over their lines in those counties and could enforce their own rules and regulations concerning the collection of tolls, rents and fines, including disconnecting any subscriber or renter and imposing reconnection charges. Any subscriber connecting or attempting to reconnect a disconnected telephone line was subject to a fine between \$25 and \$50. Telephone companies and cooperatives are now governed by general law.
8. Private Acts of 1927, Chapter 185, validated the action of the Quarterly Court in Carroll County ordering the County Judge to issue interest bearing county warrants.
9. Private Acts of 1927, Chapter 661, validated all sales, leases, rental or other dispositions of municipally-owned water, electric or other utilities which had been made in Dyer, Gibson, Weakley, Henry and Carroll Counties.
10. Private Acts of 1933, Chapter 171, removed the disabilities of minority and infancy of Irene Chambers Joyner of Carroll County.
11. Private Acts of 1935, Chapter 124, removed the disabilities of minority and infancy of Bonnie Pauline Sumler Smith of Carroll County.
12. Private Acts of 1935, Chapter 449, removed the disabilities of minority and infancy from Verlie Shackelford.
13. Private Acts of 1935, Chapter 771, permitted Fred Tate, a resident of Huntingdon in Carroll County, to pursue the business of writing deeds and other contracts relating to realty and the making of abstracts of title. The act did not release him from paying the tax or license fee required by law.
14. Private Acts of 1937, Chapter 78, removed the disabilities of minority and infancy from Harold Hickman of Carroll County.
15. Private Acts of 1937, Chapter 421, removed the disabilities of minority and infancy from Elizabeth Tucker Dill of Carroll County.
16. Private Acts of 1937, Chapter 828, authorized Carroll County to acquire the land which had been designated as the "Carroll County Lake Project #1" by purchase, gift or condemnation. The act further provided that any compensation or damages incurred as a result of the acquisition of this property was to be paid from the general county fund.
17. Private Acts of 1997, Chapter 67 (erroneously designated as private chapter), amends Title 64, Chapter 1, Part 8, to make the jurisdiction of the Carroll County Watershed Authority contiguous with Carroll County, except as it may conflict with the power of the West Tennessee River Basin Authority. This act was adopted locally on August 11, 1997.

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