



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 14, 2025

West Carroll

Dear Reader:

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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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West Carroll

Private Acts of 1981 Chapter 109

SECTION 1. A special school district is hereby created and established, covering and including the 1st, 2nd, 3rd, 5th, 20th, and 21st and parts of the 6th, 7th, 8th, and 19th Civil Districts of Carroll County, Tennessee, to be known as "West Carroll Special School District", with boundaries as follows:

Beginning at a point on the north Carroll County line and the south Weakley County line [sic] is intersected by the 3rd Civil District line thence south along the McKenzie Special School District boundary line to a point where it would join the Huntingdon Special School District boundary line to a point where its intersects with the South Carroll County Special School District boundary line to a point where it intersects the Henderson County line thence west with the Henderson-Carroll County line to a point at the Madison-Carroll County line continuing west to the Madison, Gibson, and Carroll County boundary line thence north with the Gibson County and Carroll County line to the Gibson, Weakley, and Carroll County boundary line thence running with the Weakley County-Carroll County line to the point of origin.

SECTION 2.

(a) The West Carroll Special School District shall be governed by a board of education of six (6) members, a majority of whom shall constitute a quorum for the transaction of business. The members of the board shall be elected from the three (3) districts or areas which joined to form the West Carroll Special School District. Each such district or area shall be represented by two (2) members who shall be residents of the district. The qualified voters residing in each district shall elect the members representing that district. Members shall be elected to staggered four (4) year terms, except as provided elsewhere in this section. Members shall be elected at the Regular August Election, and shall take office on September 1st following their election.

(b) The members appointed by the original Section 2 of Chapter 109 of the Private Acts of 1981, to two (2) year terms shall continue to hold office until members are elected under the provisions of subsection (c) of this Act, notwithstanding the original expiration date of their terms. The members appointed by the original Section 2 of Chapter 109 of the Private Acts of 1981, to four (4) year terms shall hold office as provided in subsection (c) of this Act. All actions taken by the board between the expiration of two (2) year terms provided for in the original Section 2 of Chapter 109 of the Private Acts of 1981, and the time the persons elected at the special election provided for by this Act take office are hereby confirmed and validated, and the board during that time shall have full and complete authority.

(c) Within sixty (60) days of the expiration of the original two (2) year terms set out in the Act, the board shall request the Carroll County Election Commission to call a special election. Notwithstanding contrary provisions of this Act, members elected at this special election in 1983, shall take office upon election, and shall hold office until September 1, 1986. Their successors shall be elected to full four (4) year terms at the Regular August Election in 1986, and serve until September 1, 1990. Thereafter, their successors shall be elected and serve in accordance with subsection (a).

Notwithstanding the provisions of the original Section 2 of Chapter 109 of the Private Acts of 1981, the four (4) year terms set out therein shall expire on September 1, 1984. The successors to these positions shall be elected at the Regular August Election, 1984, take office September 1, 1984, and serve until September 1, 1988. Thereafter, their successors shall be elected and serve as provided in subsection (a).

(d) In the event of a vacancy on the board, the remaining members of the board shall fill the vacancy by appointment. Such appointee shall hold office until the next Regular Election, at which election a person shall be elected to fill the unexpired portion, if any, of the term. When a vacancy is filled, the member appointed shall be a resident of the area designated in this Act wherein his predecessor resided.

As amended by:

Private Acts of 1983, Chapter 146

SECTION 3. The members of the Board of Education shall within thirty (30) days after the effective date of this Act, meet as some convenient place in the district, qualify by taking and subscribing to the oath required by law in such cases and organize by electing a chairman, a vice-chairman, a secretary, and a treasurer, all of whom shall be members of the board and upon such organization being perfected the board shall prove [sic] to make all necessary and proper arrangements for the operation of the district and for the management and control of the schools of the district under the powers herein given.

SECTION 4.

(a) The members of the Board of Education shall serve without compensation.

(b) The treasurer of the board shall enter into bond with proper conditions, sufficient to cover the school

funds belonging to the West Carroll Special School District which may be received, the amount of penalty of which bond shall be determined by the Board of Education and the bond shall be payable to the state of Tennessee for the use and benefit of the West Carroll Special School District and such bond shall be approved by and filed with the chairman of the Board of Education; the premium on the bond to be paid as an expense of the district.

(c) The secretary of the board shall keep a true and correct record of all meetings and business transactions of the board and shall perform such other duties as may be required from time to time by the board. The treasurer of the board shall keep a true and correct account of all monies received and disbursed and shall perform such other duties as may from time to time be required by the board.

(d) All necessary books, blank forms, and stationery for the proper keeping of records by the secretary and by the treasurer shall be provided by the board and paid as an expense incident to the management, control, and maintenance of the schools and all books, records, and other papers in connection with the administration of the schools shall be carefully preserved by the respective officers keeping same, and upon the expiration of their terms of office shall be delivered to their successors.

SECTION 5. The board of education, a majority of which shall at all time constitute a quorum for the transaction of business, shall have all the powers usually incident to and belonging to boards of education of municipal corporations and shall have full powers as directors or trustees to manage the schools of the district. The board of education shall make or cause to be made, and properly verified and certified, all necessary and proper reports of scholastic population, average daily attendance and other statistical data with reference to the schools of said district to the county trustee, the county superintendent of public instruction, and the state commissioner of education, all as required by and in accordance with the general laws of the state governing the management and control of the public schools of the state. The board of education shall prescribe all reasonable and necessary rules and regulations for the management, governance, and control of such schools and shall employ such superintendents, teachers and assistant teachers as may be necessary in their conduct and management.

SECTION 6. The county Trustee [sic] of Carroll County from and after July 1, 1981, shall apportion to the West Carroll Special School District for the operation and maintenance of the schools herein provided for, the pro rata share of all school funds in his hands to which the West Carroll Special School District is entitled, which apportionment as between the West Carroll Special School District and the remainder of Carroll County shall be made according to the provisions of the state school law, and this apportionment shall apply not only to the pro rata share of any and all school taxes assessed and collected locally by Carroll County under the general law, but also the pro rata share of the special school district in the state school funds paid over to the county trustee by the state, pursuant to law.

SECTION 7. For the purpose of operating and maintaining the schools of the special school district and for the purpose of supplementing the funds as now provided by law and available for the benefit of the inhabitants of the district, there is hereby levied and assessed for the year 1981 and each subsequent year thereafter a separate tax of one dollar seventy-five cents (\$1.75) on each one hundred dollars (\$100.00) of taxable property situated within the boundaries of the district as defined in Section 1 of this Act. The taxes levied by this section shall become due under the general laws of the state and collected by the county Trustee [sic] of Carroll County, and the special taxes hereby provided for, together with all school funds received from the county Trustee [sic], shall constitute the school fund for the Special School District, which school fund shall from time to time as collections and apportionments are made, be paid to the Treasurer of the Board of Education of the Special School District or as the District Board of Education may direct, by the county Trustee [sic] upon warrants signed by the chairman, or vice-chairman, and secretay [sic] of the Board of Education, and shall be under the control of the board for the use and benefits [sic] of the district and for the operation and maintenance of the schools herein provided and for no other purpose. No part of such school funds shall be paid out by the Treasurer of the district, or otherwise, except upon and by order of the board upon warrant properly drawn and signed by its chairman and secretary. A separate tax list and assessment roll for that part of Carroll County lying within the boundaries of the school district, as defined in Section 1 of this Act, shall be used by the county Trustee [sic] in making collections and such taxes.

In addition to any other tax applicable to property in the West Carroll County [sic] Special School District there is levied a property tax sufficient to reflect the percent of changes in the average consumer price index (all items city average) as published by the United States department of labor, bureau of labor statistics, between the figures for the calendar year 1986 and the calendar year 1983. In addition to any other tax applicable to property in the West Carroll County [sic] Special [sic] District there is levied a property tax sufficient to compensate for any decrease in revenues from 1986 levels to the school district due to a use valuation of property in the district in 1987 pursuant to Tennessee Code Annotated, Title 67, Chapter 5, Part 10, and due to any reduction in revenues allocated to the school district by Carroll County in 1987. The taxes imposed by this paragraph shall provide the same ad valorem revenue for such special

school district as was levied in 1986 plus an additional amount to reflect the change in the consumer price index between 1986 and 1983.

The board of education of the West Carroll County [sic] Special School District shall have the authority to set the tax rate lower than that imposed by this Act as amended or any other act, setting a tax rate for the West Carroll County [sic] Special School District, but shall not have the power to impose a tax in excess of any statutory levy nor shall it have the power to lower any special levy assessed for the purpose of bond repayment. In order to change the rate of taxation, the board must certify on or before September 1 to the county trustee the new special school district tax rate not to exceed the rate imposed by any legislative act, and the county trustee shall collect only the taxes based on the rates so certified.

As amended by: Private Acts of 1987, Chapter 94,
Private Acts of 2002, Chapter 143.

SECTION 8. [DELETED by Private Acts of 1982, Chapter 229].

SECTION 9. The West Carroll Special School District Board of Education as herein established and constituted shall maintain a school at all of the existing school sites for a period of at least two (2) years. After such period of time the board will operate the schools in the district in the same manner as provided in the public school laws of the state of Tennessee.

SECTION 10. The Atwood Special School District and the Trezevant Special School District shall continue to be responsible for all outstanding obligations as previously created by the respective special school districts.

COMPILER'S NOTE: According to the State Comptroller's Office, County Audit Division, Atwood had outstanding debt of \$83,000 and Trezevant had \$7,000 outstanding debt as of June 1991.

SECTION 11. [DELETED by Private Acts of 1982, Chapter 229].

SECTION 12. The operation of any pre-existing special school district within the boundaries described in Section 1 shall be suspended upon the formation of the West Carroll Special School District, but any obligations, including bonded indebtedness, incurred by any such pre-existing special school district shall remain in full force and effect and any tax imposed to secure the payment of any debt shall be continued unless payment of the debt is assumed by the new district and a pledge of revenues made sufficient to secure payment of the principal and interest on any outstanding obligation.

As amended by: Private Acts of 1982, Chapter 229

SECTION 13. Any buildings that are constructed or renovated for the use by students of the entire district will be located as near the center of student population as possible.

SECTION 14. In the event that any section in this Act [sic] declared to be invalid or unconstitutional by the courts, the same shall be elided, and the General Assembly declares that the other sections of this Act would have been enacted irrespective of the validity of this [sic] section.

SECTION 15. This Act shall take effect upon becoming a law, the public welfare requiring it.

As amended by: Private Acts of 1982, Chapter 229

Passed: May 6, 1981.

Bonds

Private Acts of 1983 Chapter 30

SECTION 1. The West Carroll Special School District, as created by Chapter 109 of the Private Acts of 1981, is hereby authorized to issue its negotiable bonds in an aggregate principal amount not exceeding four million, two-hundred and fifty thousand dollars (\$4,250,000.00) for the purpose of constructing, repairing, improving and equipping school buildings and additions thereto for said school district, and acquiring all property, real and personal appurtenant thereto or connected with such work. Said bonds shall bear interest at such rate or rates not exceeding twelve percent (12%) per annum payable annually or semiannually, shall mature serially or otherwise in not exceeding thirty (30) years after date thereof and shall be subject to such terms of redemption, with or without premium, as may be provided by resolution of the Board of Education of said school district. The bonds shall be in such form and of such denominations and shall be sold in such manner as the Board of Education may provide by resolution, but in no event shall such bonds be sold for less than par and accrued interest. The Board of Education is authorized and empowered to do and perform all acts which may be necessary or desirable in connection with the issuance and sale of said bonds. The bonds shall be signed by the Chairman of the Board of Education with his manual or facsimile signature and attested by the secretary of said board with his manual signature, and the coupons attached thereto shall be signed with the facsimile signatures of said

officials. The Board of Education may by resolution provide for the official seal of said district or a facsimile thereof to be impressed or reproduced upon each of the bonds.

SECTION 2. For the purpose of paying the principal and interest and any redemption premium on the school bonds herein authorized there is hereby levied a continuing annual tax of one dollar and ninety-nine cents (\$1.99) on each one hundred dollars (\$100.00) worth of taxable property in said West Carroll Special School District, beginning with the year 1983 and continuing until the bonds have been paid in full as to both principal and interest. The tax shall be annually extended and collected by the county officials of Carroll County in the manner provided by the general law for the extension and collection of county taxes and shall constitute a lien on the property against which they are levied with like force and effect as do county taxes. The proceeds of said taxes, as collected, shall be placed in a special fund and shall be used solely for the purpose of paying principal and interest and redemption premiums on the school bonds herein authorized.

SECTION 3. The bonds herein authorized shall be exempt from all state, county, and municipal taxes.

SECTION 4. The bonds herein authorized shall not be issued until the issuance thereof has been approved by a majority of the registered voters, including property owners of said district voting at an election called for such purpose by the County Election Commission of Carroll County pursuant to the request of the Board of Education of said district. The election shall be open to all registered voters of the district and to all persons owning real property within the boundaries of the district. Such election shall be held in the same manner and by the same officials as general elections are required to be held in Carroll County and notice thereof shall be given in the manner required by Tennessee Code Annotated, Title 2 for elections held on questions in Carroll County. At such election the proposition being submitted to the registered voters, including property owners of said district shall appear in the form of a question and shall briefly state the maximum amount of bonds to be issued and the purpose for which such bonds are to be issued and shall be followed by the words "Yes" and "No" so that a voter can vote his preference by making a cross mark (X) opposite the proper word. The County Election Commission of Carroll County shall canvass the returns of such election and determine and declare in writing the results thereof. Such declaration shall constitute conclusive evidence of the results of said election. If a majority of the registered voters, including property owners of said district voting at any election vote against the issuance of the bonds herein authorized, no subsequent election may be held for such purpose within sixty (60) days succeeding the date of such election.

SECTION 5. If any provision of this act or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which 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 6. All laws or parts of laws in conflict herewith are, to the extent of such conflict, repealed.

SECTION 7. This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: March 9, 1983.

Private Acts of 1984 Chapter 209

SECTION 1. The West Carroll Special School District (the "District") in Carroll County, Tennessee, as created by Chapter 109 of the Private Acts of the General Assembly of the State of Tennessee for 1981, as amended by Chapter 229 of the Private Acts of the General Assembly of the State of Tennessee for 1982 and as amended by Chapter 146 of the Private Acts of the General Assembly of the State of Tennessee for 1983, is hereby authorized and empowered from time to time to borrow money and issue its negotiable, interest-bearing bonds therefor in an aggregate principal amount not exceeding Two Million Dollars (\$2,000,000) (the "Bonds") for the purpose of constructing, enlarging, improving, remodeling, renovating, repairing, furnishing and equipping school buildings and properties and additions thereto for the District, together with the purchase of real estate and interests in real estate in connection therewith for use for school purposes, and to issue negotiable, interest-bearing bonds or notes for the purpose of refunding any outstanding obligations of the District previously or hereafter issued for the aforesaid purposes in such amounts as shall be necessary to effect said refunding. The Bonds shall bear interest at a rate not to exceed twelve percent (12%) per annum, but in no event shall the rate exceed the legal rate of interest for written contracts; shall be payable annually or semi-annually; shall mature serially or otherwise, at such time or times not exceeding twenty-five (25) years after date thereof, shall be payable at such place or places; all as may be provided by resolution of the Board of Education of the District (the "Board"). The Bonds shall be in such form and of such denominations, may be made subject to redemption prior to maturity, with or without premium, and shall be sold as a whole or in part from time to time in such manner as the Board may provide by resolution, but in no event shall the Bonds be sold for less than par

value plus accrued interest. The Board is authorized and empowered to do and perform all acts which may be necessary or desirable in connection with the issuance of the Bonds. The Bonds shall be executed by the Chairman of the Board with his manual or facsimile signature and attested by the Secretary or Treasurer of the Board, and the coupons, if any, attached thereto shall be executed by the facsimile signatures of said officials.

As amended by:

Private Acts of 1991, Chapter 63

SECTION 2. The Bonds herein authorized shall not be issued until the issuance thereof has been approved by a majority of the qualified voters residing in the District and non-resident owners of real property located in the District voting in an election called for such purpose by the election commissioners of Carroll County (the "Commissioners"). Within thirty (30) days after this Act becomes law, the Election Commission of Carroll County (the "Commission") shall call an election for the District to be held upon such date as may be fixed by the Commissioners, but not less than sixty (60) nor more than ninety (90) days from the date of the call. Such election shall be held in the same manner and by the same officials as general elections are held in Carroll County and notice of said election shall be given at least twenty (20) days prior to such election by publication of an appropriate notice not less than one time in a newspaper of general circulation in the District. The Commissioners shall open and hold the election on the election date so designated and published, at which the qualified voters residing in the District shall have the right to vote. The ballots used in the election shall state briefly the amount of the Bonds to be issued, the purpose for which the Bonds are to be issued and the words "for the issuance of bonds" and the words "against the issuance of bonds", so that the voters in said election shall vote for or against the issuance of the Bonds as they may desire. The Commissioners shall canvass the returns of such election and determine and proclaim the results thereof and certify the results to the Secretary of State of the State of Tennessee as provided by law in general elections. The proclamation and declaration of the results of said election by the Commission shall constitute conclusive evidence of the results of said election. The qualifications of the voters voting on the question shall be the same as those required for participation in general elections. All relevant laws applicable to general elections shall apply to the determination of the approval or rejection of said bond issue. Anything contained in this Act to the contrary notwithstanding, nothing shall prevent other elections from being held under this Act in the event the first or any other election held as provided should result in the majority vote against the issuance of the Bonds, so long as 180 days shall have elapsed following the previous election, and in the event that an election results in the majority vote against the issuance of the Bonds, upon the written request of the Board it shall be the duty of the Commissioners of said county to call, give notice, use ballot form, open, canvass the returns, and hold another election upon all of the same terms and conditions as herein provided for the first said election.

SECTION 3. For the purpose of paying the principal of and interest and any redemption premium on the Bonds herein authorized there is hereby levied a continuing annual tax of ninety-eight cents (\$.98) on each one hundred dollars (\$100.00) worth of taxable property in the District, beginning with the year 1984 and continuing until the Bonds have been paid in full as to both principal and interest. Said taxes shall be annually extended and collected by the County officials of Carroll County in the manner provided by the general law for the extension and collection of county taxes and shall constitute a lien on the property against which they are levied with like force and effect as do county taxes. The proceeds of said taxes, as collected, shall be placed in a special fund and shall be used solely for the purpose of paying principal and interest and redemption premiums on the Bonds.

In addition to any other tax applicable to property in the West Carroll County [sic] Special School District there is levied a property tax sufficient to compensate for any decrease in revenues from the 1986 levels to the school district due to a use valuation of property in the district in 1987 pursuant to Tennessee Code Annotated, Title 67, Chapter 5, Part 10. The tax imposed by this paragraph shall provide the same ad valorem revenue for such special school district as was levied in 1986.

As amended by:

Private Acts of 1987, Chapter 94

SECTION 4. Interest on the Bonds shall be exempt from all state, county and municipal taxation in the State of Tennessee.

SECTION 5. If any section, paragraph or provision of this Act shall ever be held to be invalid, unconstitutional or unenforceable in any respect by a Court of competent jurisdiction, all other contents and provisions of the remainder of this Act shall remain in full force and effect notwithstanding and without regard to the invalidity, unconstitutionally [sic] or unenforceability of such section, paragraph or provision.

SECTION 6. All laws or parts thereof in conflict herewith are to the extent of such conflict hereby repealed.

SECTION 7. This Act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 3, 1984.

Private Acts of 1999 Chapter 29

SECTION 1. West Carroll Special School District, located in Carroll County, Tennessee (the "District"), created by Chapter 109 of the 1981 Private Acts of the State of Tennessee, as amended by Chapter 229 of the 1982 Private Acts, Chapter 146 of the 1983 Private Acts, Chapter 209 of the 1984 Private Acts, Chapter 94 of the 1987 Private Acts; and Chapter 63 of the 1991 Private Acts and all other acts amendatory thereto, if any, (the "Act of Incorporation") is hereby authorized and empowered to issue and sell, by resolution of the Board of Education of the District, bonds in the aggregate principal amount of not to exceed Seven Million Five Hundred Thousand Dollars (\$7,500,000) for the purpose of providing funds (i) for the construction, improvement, renovation, expansion, furnishing, fixturing and equipping of school buildings and facilities, and additions thereto, in and for the District, including the purchase of all property, real and personal, or interests therein, necessary in connection with said work, (ii) for the funding of all accounts and funds necessary and proper in connection with the issuance and sale of the bonds as the Board of Education of the District shall determine, (iii) for the payment of interest on the bonds during the period of construction and for six (6) months thereafter and (iv) for the payment of all legal, fiscal, administrative, architectural, engineering, accounting and similar professional and other costs incident thereto and to the issuance and sale of the bonds.

SECTION 2. The Bonds may be sold in one (1) or more series, may bear such date or dates, shall mature at such time or times, not exceeding thirty (30) years from their respective dated dates, may bear interest at a zero (0) rate or at such other rate or rates (which may vary from time to time), may be payable at such time or times, may be in such denominations, may carry such registration and conversion privileges, may be executed in such manner, may be payable in such medium of payment at such place or places, may be subject to such terms of redemption, with or without premium and may provide for the replacement of mutilated, destroyed or lost bonds, all as may be provided by resolution of the District's Board of Education. The bonds shall be sold as a whole or in part from time to time in such manner as shall be provided by resolution of the District's Board of Education, but in no event shall the bonds be sold for less than ninety-eight percent (98%) of par plus accrued interest (or, if all or any part of such bonds is to be sold at a zero (0) rate of interest or at an original issue discount, such bonds may be sold at not less than ninety-eight percent (98%) of the original reoffering price of such bonds, plus accrued interest). The Board of Education of the District is authorized and empowered to do and perform all acts and enter into all agreements which may be necessary or desirable in connection with the issuance and sale of the bonds and delegate the power to consummate all such acts and execute and implement all such agreements on its behalf as the Board of Education shall deem necessary or desirable.

SECTION 3. The bonds shall be issued in fully registered form and shall be signed and sealed as provided in the Tennessee Public Obligations Registration Act and in the resolution adopted by the District's Board of Education authorizing the bonds.

SECTION 4. The Board of Education is hereby authorized to pledge the revenues received from the tax authorized herein to pay the principal of and interest and any redemption premiums on the bonds authorized herein and any other indebtedness of the District. The proceeds of said taxes, when collected, shall be deposited to a debt service fund to be established and maintained by the District. The debt service fund is established for the specific purpose of receiving the taxes authorized herein and any other funds which may from time to time be pledged to the payment of any indebtedness of the District. The debt service fund and the funds therein shall be maintained and accounted for until payment in full of all outstanding obligations of the District and shall be used for the purpose of paying principal of and premium, if any, and interest on the bonds and any other indebtedness of the District. In the event property taxes and such other funds as shall be pledged to the payment of the indebtedness of the District are not sufficient to pay principal thereof and interest thereon when due, the District shall apply funds from operations or other available funds of the District to the payment thereof.

SECTION 5. For the purpose of paying principal of and interest and any redemption premiums on the bonds herein authorized and any other indebtedness of the District, there is hereby levied, in addition to the tax levied by authority of Chapter 109 of the 1981 Private Acts of the State of Tennessee, as amended, a property tax of forty-eight cents (\$0.48) on every one hundred dollars (\$100) of real and personal property located within the District, such tax to take effect January 1, 1999 for the 1999 tax year and each tax year thereafter. The taxes shall be annually extended and collected by the County Trustee of Carroll County in the manner provided by general law for the extension and collection of County taxes and shall constitute a lien on the property against which they are levied with the like force and effect as do County taxes. The rate hereinabove established may be adjusted from time to time in accordance with the procedure set forth in Section 67-5-1704, Tennessee Code Annotated, relating to county-wide

reappraisal. In addition, in the event the total assessed value of all property subject to the tax hereinabove described declines by more than 10% from January 1 of any year to January 1 of the next succeeding year or declines by more than 15% from January 1 of any year to January 1 of the second succeeding year thereafter, at the request of the Board of Education, the county assessor of property shall certify to the county trustee and the Board of Education of the District the total assessed value of taxable property within the District and furnish the county trustee and the Board of Education an estimate of the total assessed value of all new construction and improvements not included on the assessment roll of the base year and all deletions from the assessment roll of the base year. Upon receipt of said information and certifications, the county trustee shall adjust the tax rate established herein to an adjusted rate which is estimated to provide to the District the same tax revenue as was provided by said tax in the base year, exclusive of such new construction, improvements and deletions, in accordance with policies established by the State Board of Equalization pursuant to Section 67-5 1701(b), Tennessee Code Annotated, or any successor thereto. Said taxes shall be used exclusively to pay principal of and interest on the bonds authorized herein and any other indebtedness of the District as they come due and to maintain debt service fund balances. Any amounts arising from the tax hereinabove described and not required for the payment of debt service on the bonds authorized herein and other indebtedness of the District in excess of the principal and interest requirements on the bonds authorized herein and other indebtedness of the District for the next succeeding fiscal year may be used, at the discretion of the Board of Education of the District, for the construction, improvement, renovation, expansion, furnishing, fixturing and equipping of school buildings and facilities, and additions thereto, in and for the District, including the purchase of all property, real and personal, or interests therein, necessary in connection with said work, and the purchase of school buses and school transportation equipment, and all other operations and maintenance of schools in the District.

SECTION 6. The Board of Education is authorized to pledge to the payment of the bonds all or a portion of (a) any funds received by the District under the Tennessee Basic Education Program available to be used for capital outlay expenditures, as set forth in Section 49-3-351 et seq., Tennessee Code Annotated, and related sections, (b) its share of the Local Option Sales and Use Tax now or hereafter levied and collected in Carroll County, Tennessee, pursuant to Section 67-6-712, Tennessee Code Annotated, and (c) any other funds received from the State of Tennessee, or any of its authorities, agencies or instrumentalities, for school purposes and available to be used for capital outlay expenditures.

SECTION 7. The bonds, and all income therefrom, shall be exempt from all state, county and municipal taxation in the State of Tennessee, except inheritance, transfer and estate taxes and except as otherwise provided by applicable law.

SECTION 8. The District is further authorized, by resolution of the Board of Education, to borrow money and issue its bonds for the purpose of refunding the bonds authorized herein, at or prior to maturity, in whole or in part, at any time, in accordance with the terms hereof.

SECTION 9. The District is further authorized, by resolution of the Board of Education, to issue and sell notes of the District in anticipation of the issuance of the bonds authorized herein. The notes may be sold in one (1) or more series, may bear such date or dates, shall mature at such time or times, not exceeding three (3) years from their respective dated dates, may bear interest at such rate or rates (which may vary from time to time), may be payable at such time or times, may be in such denominations, may carry such registration and conversion privileges, may be executed in such manner, may be payable in such medium of payment at such place or places, may be subject to such terms of redemption, with or without premium, and may provide for the replacement of mutilated, destroyed or lost notes, all as may be provided by resolution of the Board of Education. The notes shall be sold as a whole or in part from time to time in such manner as shall be provided by resolution of the Board of Education. The Board of Education of the District is authorized and empowered to do and perform all acts and enter into all agreements which may be necessary or desirable in connection with the issuance and sale of the notes and delegate the power to consummate all such acts and execute and implement all such agreements on its behalf as the Board of Education shall deem necessary or desirable.

SECTION 10. In the event that the laws creating the District are repealed or the District is abolished, that portion of such laws levying a tax, the proceeds of which are pledged to the payment of outstanding bonds and indebtedness of the District, shall remain in full force and effect with respect to the real and personal property within the District to the extent necessary to satisfy the District's debt service requirements with respect to said bonds and indebtedness and the outstanding bonds and indebtedness of the District shall remain binding and valid obligations of the District the same to be paid out of funds collected in respect of the tax herein authorized. In such event, the said remaining tax shall continue to be collected by the Carroll County trustee and funds collected in respect thereof shall be paid in respect of the District's outstanding bonds and indebtedness by the West Carroll Special School District until such bonds and indebtedness have been paid in full; provided that, if a countywide property tax is enacted for

school purposes by the Carroll County Board of County Commissioners and the proceeds thereof are distributed to the District in such a way as to be available to pay principal of and interest and redemption premiums on said bonds and other indebtedness, or other funds are available to pay said principal, premium and interest, the tax herein levied may be reduced by the Board of Education to an amount which, together with said other taxes and funds, is sufficient to pay said principal, premium and interest.

SECTION 11. If any provision(s) of this Act or the application thereof shall be held by any court of competent jurisdiction to be invalid or unenforceable to any extent, the remainder of this Act and the application of such provisions shall not be affected thereby, shall be enforced to the greatest extent permitted by law and are declared to be severable.

SECTION 12. This Act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 3, 1999.

Private Acts of 1997 Chapter 71

COMPILER'S NOTE: This act is an amendment to the Private Acts of 1981, Chapter 109, as amended by Private Acts of 1982, Chapter 229; Private Acts of 1983, Chapter 146; Private Acts of 1984, Chapter 209; Private Acts of 1987, Chapter 94; Private Acts of 1991, Chapter 63 and any other acts amendatory thereto, relative to the tax rate in the West Carroll Special School District.

SECTION 1. The West Carroll Special School District is hereby authorized to continue to collect, and there is hereby levied and assessed, a tax of sixty-seven cents (67¢) per one hundred dollars (\$100.00) of taxable property situated within the boundaries of the district for the purpose of constructing, enlarging, improving, remodeling, renovating and equipping school buildings and properties and additions thereto for the district.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 21, 1997.

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