



February 05, 2025

Tipton

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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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Tipton



Revised and Edited By: Steve Lobertini, Codification Specialist, and Joan C. Mahery, Administrative Assistant, 1995

Updated By: Stephen Austin, Legal Consultant, 2024

Tipton County Courthouse

Chapter I - Administration

Budget System

Private Acts of 2017 Chapter 24

SECTION 1. This act shall be known and may be cited as the "Tipton County Budget and Fiscal Procedure Act of 2017."

SECTION 2. The County Finance Committee for Tipton County, Tennessee, ("Finance Committee") is hereby created. The Finance Committee shall consist of nine (9) county commissioners appointed by the county legislative body each September for a one-year term. The County Executive shall be a nonvoting ex officio member of the Finance Committee. The Finance and Accounting Director ("Finance Director") shall be the nonvoting ex officio secretary of the Finance Committee. In addition to performing the duties and functions set forth in this Act, the Finance Committee shall also serve as the county's budget committee. The county legislative body may, in its discretion, allow members of the Finance Committee such compensation for their service as the legislative body deems proper.

SECTION 3. The position of Finance Director for Tipton County, Tennessee, is hereby created. The Finance Director shall be appointed by the Finance Committee. The Finance Committee shall have sole authority to appoint and dismiss the Finance Director. The Finance Committee shall establish the compensation of the Finance Director. The Finance Committee shall include such compensation in its annual budget recommendation to the full county legislative body.

SECTION 4. The Finance Director shall be qualified by training and education in the field of accounting and finance to perform the duties of the position in a proficient manner and in accordance with generally accepted and recognized governmental accounting principles. The Finance Director shall possess at least a bachelor's degree in either finance or accounting. The duties of the Finance Director include, but are not limited to, implementing the financial policies of the county legislative body and the County Executive and installing and maintaining a purchasing, payroll, budgeting, accounting, and cash financial management system for the county.

SECTION 5. The budgetary timeline and procedures for the county shall be as follows

(a) The Superintendent of Public Works, on or before April 1 of each year, shall file with the County Executive and Finance Director, an itemized statement of the funds estimated to be required for the county road program for the ensuing fiscal year and for the construction, operation, repair, and maintenance of the county road system; the operation and maintenance of the county landfill; and the general administration of the highway department, together with an estimate of the highway, landfill, and road funds expected to be received during such fiscal year.

(b) The County Executive, on or before April 1 of each year, shall file with the Finance Director, an itemized statement of the amounts which the County Executive estimates are necessary to be expended from the county general fund, the debt service funds, and from all other funds (excluding highway funds, school funds, and funds derived from the sale of bonds), together with an estimate of the revenue to be received during the next fiscal year.

(c) Each of the other operating departments, institutions, offices, or agencies, except for the county board of education, shall file with the Finance Director on or before April 1 of each year, a detailed estimate of its requirements for expenditures from the county's funds for the ensuing fiscal year, together with an estimate of any county revenues to be received by such department, institution, office, or agency.

(d) The Finance Director, on or before May 1 of each year, shall file a consolidated budget document with the Finance Committee showing an itemized statement of the amounts estimated by the various departments and officials to be required for the efficient operation of the county government from the county general fund, the debt service funds, highway funds, landfill funds, and all other funds except school funds, together with an estimate of the revenues estimated to be received by such funds during the next fiscal year and an estimate of the unencumbered cash balance of such funds at the beginning of the fiscal year; provided, that the May 1 deadline for providing the estimate of revenues shall be extended in years of reappraisals until fifteen (15) days after the certified tax rate has been established.

(e) On or before May 1 of each year, the county board of education shall submit a proposed budget to the Finance Director.

(f) At least thirty (30) days before the beginning of each fiscal year, the Finance Committee shall review and adopt the annual budget. The budget shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing year, and shall conform to a uniform classification of accounts established by the Finance Director and approved by the Comptroller of the Treasury. Opposite each item of estimated revenue, the budget document shall show in opposite parallel columns the amount actually collected for the last completed fiscal year, a revised estimated amount for the current fiscal year, and the estimate for the ensuing year. In preparing the budget, the Finance Committee may revise, as it deems necessary, the estimates or requests made by the various departments, officials, offices, institutions, and agencies of the county, except for the county board of education. In preparing the budget, the Finance Committee shall fully provide in the budget for all debt service requirements, interest and bond maturities and any cash deficit in any fund at the beginning of the fiscal year, and shall propose a tentative tax rate for the ensuing fiscal year.

(g) The Finance Committee shall present the budget to the county legislative body either at the regular July session each year or at a special session called for this purpose during the month of July; provided, that with the consent of the chairman of the county legislative body, the deadline for the presentation of the budget may be extended through August. The Finance Committee shall deliver to the county legislative body an appropriation resolution and a tax levy resolution along with the proposed budget. The county legislative body may alter or revise the proposed budget, but shall not alter or revise provisions for debt service requirement or other expenditures required by law, nor shall the county legislative body alter or revise line items within the budget submitted by the county board of education. The budget, the appropriation resolution, and the tax levy resolution, as adopted, shall be spread upon the minutes of the county legislative body.

SECTION 6. The appropriations made in the appropriation resolution, or any amendment thereto, shall constitute the limit to expenditures for the various purposes and from the several funds of such county for the fiscal year covered by said resolution, and no expenditure shall be made or obligation created in excess of such limitation. Any resolution presented to the county legislative body in any fiscal year after the original appropriation resolution has been adopted and the tax rate for the year fixed by that body, which provides for an appropriation in addition to those made in the original budget appropriation resolution, shall specifically provide sufficient revenue or other funds to meet expenditures to be made as a consequence of such additional appropriation. Budget amendments shall be timely filed with the Finance Director and enacted before the expenditure of any funds. To be considered timely filed, budget amendments must be submitted to the Finance Director no later than three (3) working days prior to the Finance Committee's meeting, at which such amendment is to be presented by the Finance Director to the Finance Committee for its consideration.

SECTION 7. If at any time during the fiscal year it becomes apparent that the revenues of any of the county's funds, together with the fund's unencumbered cash balance at the beginning of such year, will not be sufficient to equal the amount of the original appropriations, it shall be the duty of the County Executive to impound the appropriations from such fund in such an amount as shall appear necessary, subject to written approval of the Finance Committee.

SECTION 8. Before any disbursement warrant shall be issued in discharge of any obligation, a detailed invoice or statement of the obligation shall be filed with the Finance Director and it shall be the Finance Director's job to carefully check all such invoices to determine if they are correct, if the goods and services have been received or rendered as stated, and if the obligation is just, authorized, or legally binding on the county.

SECTION 9. It is the duty and the responsibility of each official, office, department, institution, agent, or employee of county government to furnish such information in the form and at the time as requested by the Finance Committee. Any official or employee of the county, or of any institution or agency thereof, who fails or refuses to perform the duties required of that official or employee by this Act, or who fails or refuses otherwise to conform to the provisions of this Act, is subject to removal from the official's or employee's office or position.

SECTION 10. The provisions of this Act relating to the budget timeline shall apply to the county board of education. No other provisions of this Act shall apply to county school funds, the county board of education, or the county director of schools. In addition, except for the provisions relating to the budget timeline, the provisions of this Act shall not apply to highway department funds unless approved by the Tipton County Highway Committee.

SECTION 11. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Tipton County on or before December 31, 2017. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 12. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming law, the public welfare requiring it. For all other purposes, it shall be effective upon being approved as provided in Section 11.

Passed: May 17, 2017.

County Mayor

County Executive Title Redesignation

Private Acts of 2005 Chapter 29

SECTION 1. Pursuant to Tennessee Code Annotated, Section 5-6-101, the title of "county mayor" in Tipton County shall be redesignated as "county executive".

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

SECTION 3. 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 2.

Passed: March 28, 2005.

Purchasing

Purchasing Committee

Private Acts of 1941 Chapter 518

SECTION 1. There is hereby created a Purchasing Committee of Tipton County, Tennessee. Said committee shall be comprised of the Finance and Administration Committee of the County Legislative Body as it may from time to time be established by the County Legislative Body.

As amended by: Private Acts of 1947, Chapter 381,
Private Acts of 1974, Chapter 223,
Private Acts of 1979, Chapter 1,
Private Acts of 1995, Chapter 103.

SECTION 2. Five (5) members of the Purchasing Committee shall constitute a quorum and shall have the right to exercise the powers and carry out the duties hereinafter prescribed for the Purchasing Committee.

As amended by: Private Acts of 1947, Chapter 381,
Private Acts of 1995, Chapter 103,
Private Acts of 2017, Chapter 23.

SECTION 3. That said Purchasing Committee shall have the sole power and authority to contract for and purchase all materials, supplies, equipment of every kind whatsoever, the estimated value of which exceeds \$10,000.00, for the use of every official, agent, servant, department or agency of, supported by or under the control of the County government; and no other official, employee or agent of the County or of any of its departments or agencies, shall have the right to contract for or purchase any of such materials, supplies or equipment. The Purchasing Committee shall likewise have the sole power and authority to arrange for the purchase or rental of any and all real estate, machinery, or other equipment, the estimated value of which will exceed a total of \$10,000.00, where said purchases or rents are to be paid out of any funds belonging to or under the control of Tipton County or any department, institution or agency thereof; and no other official, employee or agent of the County shall have the right or power to make or arrange for any such purchase or rental, where the estimated value or rental exceeds \$10,000.00.

Purchases or contracts for the purchase of supplies, equipment or materials for the use of any official, employee, department or agency of the County government, the estimated value of which exceeds \$10,000.00, which, except in emergencies as hereinafter provided, shall be executed by the Purchasing Committee only after it shall have advertised in a newspaper of general circulation and/or such other newspaper as it may deem proper, that sealed bids will be received by the Committee, at a time fixed in the advertisement, which shall be not less than seven (7) days after the publication of the advertisement, and which sealed bids shall be opened publicly at the place, hour and date advertised. Such advertisement shall prescribe requirements by general classifications and state that detailed descriptions

of the supplies, materials or equipment desired may be obtained from the Purchasing Committee upon application. Proposals will be considered from manufacturers, producers, dealers, merchants, or their duly authorized selling agents. Bids received after the hour of opening will not be considered. Tabulation of bids will be effected as promptly as possible, after which such tabulation will be opened for inspection. Contracts will be awarded only to established and responsible manufacturers, producers, dealers and merchants, and awards will be made to the lowest and best bidder or bidders. The Purchasing Committee shall have the right to reject any or all bids in whole or in part, and to waive technical defects in bids received. When two or more bids are submitted at the same price on the same character, kind and quality of supplies, materials or equipment to be purchased, the Purchasing Committee may, in its discretion, award the contract or contracts to either of such bidders, or may apportion the requirements between or among such bidders, or may elect to reject all such bids and advertise for additional bids. In addition to advertising for sealed bids, it shall be the duty of the Purchasing Committee to stimulate bidding by all other feasible means.

The Purchasing Committee shall in all cases inform prospective bidders of the County' needs, and stimulate and encourage competitive bidding.

When the estimated value of supplies, materials or equipment required for essential functions of the County government is \$10,000.00 or less, the provisions of this Act shall not apply to such purchases and the same may be purchased direct by the official, department, agency, employee or agent of the County concerned.

When, in the opinion of the Purchasing Committee, an emergency exists requiring the immediate purchase of supplies, materials or equipment for the use of an official or agent of the County, the Purchasing Committee may purchase or contract for the purchase of such materials, supplies or equipment without the necessity of advertisement or competitive bids, purchasing the same on the most advantageous basis possible.

Subject to all other requirements herein set out, the purchase of supplies, materials and equipment for the County and its agencies may be on long or short-term contracts, or orders to be executed or filed at certain seasons of the year, or by blanket contracts or orders of continuous duration to be executed at stated intervals.

The Purchasing Committee shall keep a complete record of all purchases made by it, with copies of descriptive advertising, original bids when submitted in writing, and the names of all bidders, together with the amounts of their several bids, which records shall at all times be open to inspection by any taxpayer of the County or other interested party.

No member of the Purchasing Committee, nor any assistant or employee working under its direction, shall 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, nor in any firm, corporation, partnership, association or individual furnishing any such supplies, materials, or equipment; nor shall the Purchasing Committee or any assistant or employee thereof accept or receive, directly or indirectly, from any person, firm, corporation, partnership or association to whom any contract may be awarded, by rebate, gift or otherwise, any money or other thing of value whatsoever, or any promise, obligation or contract for future reward, compensation or remuneration.

The Purchasing Committee may, by regulation or otherwise, require security to accompany bids, and fix the amount thereof; govern the procedure for the delivery and storage of supplies, materials and equipment; govern the method and procedure whereby the departments, agencies or officials of the County shall inform the Committee of the need or necessity for the purchase of supplies, materials and equipment; prescribe forms for estimates, requisitions, orders and contracts; establish definite or regular periods for submitting estimates or requisitions dispose of or trade in obsolete, excess and unsuitable supplies, equipment and salvage, or transfer them to other using agencies of the County; provide for hearings on complaints with regard to the quality, grade or brand of supplies, materials or equipment; and waive such rules or regulations in special or emergency cases.

Provided, however, the provisions of this act shall not apply to the County Public Works Committee or Department or the County Board of Education.

As amended by:
Private Acts of 1949, Chapter 799,
Private Acts of 1967-68, Chapter 285,
Private Acts of 1979, Chapter 1,
Private Acts of 1995, Chapter 103,
Private Acts of 2008, Chapter 101,
Private Acts of 2017, Chapter 23.

SECTION 4. That Tipton County, Tennessee, shall be liable for the payment of all purchases made by the Purchasing Committee for the use of the County or any of its departments or agencies under the

provisions of this Act, but shall not be liable for the payment of any purchases made contrary to its provisions.

SECTION 5. [Deleted by Private Acts of 1995, Chapter 103].

SECTION 6. That in the event any sentence, clause, paragraph, or section of this Act shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remainder of the Act, and the General Assembly hereby declares that it treats each and every sentence, clause, paragraph and section of this bill as severable, and that it would have enacted this Act with any invalid or unconstitutional part thereof omitted or elided therefrom.

SECTION 7. That this Act shall take effect from and after July 1st, 1941, the public welfare requiring it. Passed: February 15, 1941.

West Tennessee Regional Utility Authority

Private Acts of 2024 Chapter 56

SECTION 1. Creation of Authority.

A water and wastewater treatment authority to be known and designated as the "West Tennessee Regional Utility Authority" is hereby created and established for and on behalf of the citizens of Tipton County, Tennessee.

SECTION 2. Purpose of Authority.

It is hereby declared that the West Tennessee Regional Utility Authority created pursuant to this act shall be a public and governmental body and a political subdivision of the State of Tennessee. It is further declared that the planning, acquiring, operating, and financing of water and/or wastewater systems by said Authority is hereby declared to be a public and governmental purpose and a matter of public necessity.

SECTION 3. Definitions.

Whenever used in this act, unless a different meaning clearly appears in the context, the following terms, whether used in the singular or plural, shall be given the following respective interpretations:

- (a) "Authority" means the West Tennessee Regional Utility Authority created by this act;
- (b) "Board of Directors" means the Board of Directors of the Authority;
- (c) "Bonds" means bonds, interim certificates, or other debt obligations of the Authority issued pursuant to this act, including joint obligations of the Authority and the Creating Governmental Entity and/or any Participating Governmental Entity;
- (d) "County" means any county now or hereafter authorized by law to be created;
- (e) "Creating Governmental Entity" means Tipton County, Tennessee;
- (f) "Director" means each individual appointed by the Creating Governmental Entity or Participating Governmental Entity who is serving on the Board of Directors;
- (g) "District" means any water or wastewater utility within the region;
- (h) "Executive Officer" means the mayor, county executive, or other chief executive officer of a County, Municipality, or District;
- (i) "Governing Body" means the chief legislative body of the Creating Governmental Entity, any Participating Governmental Entity, any County, any Municipality, or any District;
- (j) "Membership Agreement" means an agreement between the Authority and a County, Municipality, or District that permits that County, Municipality, or District to become a Participating Governmental Entity;
- (k) "Municipality" means any incorporated city or town thereof now or hereafter authorized by law to be created;
- (l) "Notes" means notes or interim certificates of the Authority issued pursuant to this act, including joint obligations of the Authority and the Creating Governmental Entity and/or any Participating Governmental Entity;
- (m) "Participating Governmental Entity" means any County, Municipality, or District that has entered into a Membership Agreement with the Authority and, pursuant to a resolution of its Governing Body, joined the Authority as a member;

- (n) "Person" means any individual, firm, partnership, association, corporation, or combination thereof;
- (o) "Refunding Bonds" means refunding Bonds, issued pursuant to this act, including joint obligations of the Authority and the Creating Governmental Entity and/or any Participating Governmental Entity issued pursuant to this act and Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 9, and 10 to refund Bonds of the Authority or Bonds issued to refund Bonds or Notes of the Creating Governmental Entity or any Participating Governmental Entity, issued by the Creating Governmental Entity or any Participating Governmental Entity, the proceeds of which were used to construct, acquire, extend, improve, or equip all or a portion of a System acquired by the Authority or to refund Bonds, the proceeds of which were used for such purposes;
- (p) "Services Agreement" means an agreement between the Authority and a governmental entity to provide water and/or wastewater services to the area of jurisdiction encompassed by that governmental entity;
- (q) "State" means the State of Tennessee; and
- (r) "System" means a water and wastewater system, which shall include, but not be limited to, all devices, systems, rights-of-way, and lands used in the collection, transport, storage, treatment, recycling, and reclamation of sewage of residential, domestic, municipal, recreational, agricultural, manufacturing, commercial, and industrial wastes of a liquid nature, including pump stations, force mains, intercepting sewers, outfall sewers, sewage collection and transport systems, treatment works, lagoons, decentralized sewer systems, package plants, to restore and maintain the chemical, physical, and biological integrity of the State's waters; and any devices and systems used in the treatment and distribution of water, including water storage facilities, wells, tanks, meters, valves, water distribution and transmission lines, pumping, power and other equipment, and other appurtenances, extensions, improvements, remodeling, additions, and alterations thereof, elements essential to provide a reliable recycled supply and distribution, such as standby treatment units and clear well facilities, and any related works.

SECTION 4. Powers of the Creating Governmental Entity and any Participating Governmental Entity.

The Creating Governmental Entity and any Participating Governmental Entity may enter into a contribution agreement with the Authority for the orderly transfer to the Authority of any System necessary for the functioning of the Authority. The agreement may include provisions for the reimbursement of any such governmental entity for its obligations issued for such System. Nothing in this act shall be construed to require any transfer of function or service area by the Creating Governmental Entity or any Participating Governmental Entity to the Authority.

SECTION 5. Board of Directors. Qualification and Selection.

- (a) The Authority shall have a Board of Directors in which all powers of the Authority shall be vested. The Board of Directors shall adopt its own bylaws, which bylaws shall be consistent with this act.
- (b) The initial Board of Directors shall consist of the following persons:
 - (1) Upon the passage of this act, the Executive Officer of the Creating Governmental Entity shall appoint two (2) Directors to serve as the initial Board of Directors, which individuals shall be confirmed by the Governing Body of the Creating Governmental Entity;
 - (2) Upon execution of a Membership Agreement to become a Participating Governmental Entity between Fayette County, Tennessee, and the Authority as described in Section 24, the Executive Officer of Fayette County is authorized to appoint two (2) persons to serve as additional Directors on the Board of Directors, which appointees are subject to confirmation by the Governing Body of Fayette County;
 - (3) Upon execution of a Membership Agreement to become a Participating Governmental Entity between Haywood County, Tennessee, and the Authority as described in Section 24, the Executive Officer of Haywood County is authorized to appoint two (2) persons to serve as additional Directors on the Board of Directors, which appointees are subject to confirmation by the Governing Body of Haywood County; and
 - (4) Upon execution of a Membership Agreement to become a Participating Governmental Entity as described in Section 24, the Executive Officer of the governmental entity joining the Authority may appoint one (1) person to serve as an additional Director on the Board of Directors, which appointee is subject to confirmation by the Governing Body of the governmental entity joining the Authority.
- (c) All vacancies on the Board of Directors shall be filled by the Executive Officer of the appointing authority for that Director's seat as set forth in Section 5(b) subject to confirmation by the Governing Body of that appointing authority.
- (d) The term of office of each Director shall be three (3) years, and upon the expiration of a Director's

term, the Director shall continue to hold office until a successor is appointed and confirmed by the Governing Body of the appointing authority. There shall be no limit on the number of consecutive terms a Director may serve so long as the Director is properly appointed and confirmed by the appropriate Participating Governmental Entity.

(e) The Directors serve at the will of the Participating Governmental Entity that approved their appointment and may be removed, at any time and with immediate effect, prior to the expiration of their term by the Executive Officer of the Participating Governmental Entity that approved the Director's appointment, and any vacancy created by the removal of a Director may be filled by the Executive Officer of the Participating Governmental Entity on an interim basis until a successor is duly appointed and confirmed by the Participating Governmental Entity.

(f) At its discretion, the Board of Directors may establish non-voting seats on the Board of Directors for one (1) or more Counties or Municipalities in the region which are not Participating Governmental Entities, but which share a common interest in the development of water and/or wastewater treatment systems for the region.

SECTION 6. Board of Directors. Powers, Officers, and Meetings.

(a) The Board of Directors shall be vested with full, absolute, and complete authority and responsibility for the operation, management, conduct, and control of the business and affairs of the Authority herein created; such operation, management, conduct, and control, however, shall be consistent with existing contractual obligations of the Creating Governmental Entity or any Participating Governmental Entity. Said authority and responsibility shall include, but not be limited to, the establishment, promulgation and enforcement of the rules, regulations, or policy of the Authority, the upkeep and maintenance of all property, the administration of the financial affairs of the Authority, and the employment, compensation, discharge, and supervision of all personnel.

(b) A majority of the voting members of the Board of Directors constitutes a quorum, and the Board of Directors shall act by a vote of a majority present at any meeting attended by a quorum.

(c) At its first meeting and at the first meeting of each calendar year thereafter, the Board of Directors shall elect a Chairman and a Secretary, each of whom shall continue to be voting members of the Board of Directors. The Board of Directors may establish other officer positions from time to time as deemed advisable by the Board of Directors. All officers must be voting members of the Board of Directors. The Secretary shall keep minutes of all regular and special meetings of the Authority.

(d) The Board of Directors shall hold meetings at such times and places as the Board of Directors may determine and all such meetings shall be public meetings under Tennessee Code Annotated, Title 8, Chapter 44, Part 1. Special meetings may be called and held upon such notice and in such manner as the Board of Directors may, by resolution, determine. Except as otherwise expressly provided herein, the Board of Directors shall establish its own rules of procedure for its Board of Directors meetings. Any action taken by the Board of Directors exercising its powers and authority under the provisions of this act may be exercised by vote or resolution at any regular or special meeting.

(e) Each Director shall have an equal vote on all matters.

(f) All Directors shall serve without compensation but may receive per diem payments for not more than twelve (12) meetings of the Board of Directors in any calendar year, at a rate not greater than three hundred dollars (\$300) per meeting, which the Board of Directors may establish by resolution. Directors may be reimbursed from Authority funds for any actual, reasonable expenses that a Director may incur while engaged in the business of the Authority in accordance with the expense reimbursement policy adopted by the Board of Directors.

SECTION 7. Executive Director.

(a) The Board of Directors may appoint an Executive Director, who shall be the chief executive and administrative officer of the Authority. The Board of Directors may enter into a contract with the Executive Director establishing their salary, term of office, and duties.

(b) The Executive Director may appoint, and the Board of Directors shall confirm, additional officers, employees, or independent contractors as they are needed.

(c) The Executive Director, once hired, shall prepare annually the operating budget of the Authority and submit the same to the Board of Directors for approval at least sixty (60) days prior to the beginning of the fiscal year. If such budget shall not have been acted upon by the Board of Directors on the first day of the fiscal year, it shall then automatically go into effect.

(d) The Executive Director shall also submit such periodic reports to the Board of Directors as the Board of Directors may direct.

(e) The Executive Director shall attend all meetings of the Board of Directors but may be excused for executive sessions of the Board of Directors.

SECTION 8. Powers of the Authority.

The Authority shall have the powers necessary to accomplish the purpose of this act including, but not limited to, the following:

- (a) To have perpetual succession, to sue and be sued, and to adopt a corporate seal;
- (b) To plan for and implement the treatment or distribution of water and the collection and treatment of wastewater in Tipton County and to plan, establish, acquire, construct, improve, and operate one (1) or more Systems within or without the geographic or service boundaries of the Creating Governmental Entity and any Participating Governmental Entities for the distribution or treatment of water and/or the collection and treatment of wastewater;
- (c) To acquire real or personal property or any interest therein by gift, lease, or purchase, for any of the purposes herein provided; and to sell, lease, or otherwise dispose of any such property;
- (d) To enter into agreements with the Creating Governmental Entity, Participating Governmental Entities, and any Persons for the orderly transfer of all or any part of the System of the Creating Governmental Entity, or such Participating Governmental Entity or Person, and to the extent permitted by law and contract, to assume, to reimburse, or to otherwise agree to pay outstanding obligations or liabilities of the Creating Governmental Entity, Participating Governmental Entities, or Persons incurred to acquire, extend, or equip the System;
- (e) To make application directly to the proper federal, state, county, and municipal officials and agencies, or to any other source, public or private, for loans, grants, guarantees, or other financial assistance in aid of treatment works operated by it and to accept the same;
- (f) To make studies and recommend to the appropriate commissions and legislative bodies of the Creating Governmental Entity and Participating Governmental Entities zoning changes in the area of any treatment works operated by the Authority;
- (g) To buy, sell, store, treat, and distribute water and to collect and treat wastewater for any County, Municipality, District, or other political subdivision of the State, the State, or any agency thereof, or the United States or any agency thereof, or any persons whether public or private, and to enter into contracts, agreements, or other arrangements with the Creating Governmental Entity, any Participating Governmental Entity, any County, any Municipality, any District, or other Persons in connection therewith;
- (h) To make and enter into all contracts, trust instruments, agreements, and other instruments with the Creating Governmental Entity or any Participating Governmental Entity, any other County, Municipality, District, the State or any agency thereof, the United States or any agency thereof, or any Person, whether public or private, Bonds, Notes, loan agreements with the Tennessee Local Development Authority and/or the Tennessee Department of Environment and Conservation, and other forms of indebtedness as if it were a local government as such term is defined in applicable statutes governing grants and loans, to construct, equip, or extend the System, and to enter into contracts for the management and operation of a System or any facilities or service of the Authority for the treatment, processing, collection, storage, transfer, or disposal of water and wastewater;
- (i) To incur debts, borrow money, issue Bonds, and provide for the rights of the holders thereof;
- (j) To apply for, accept, and pledge donations, contributions, loans, guarantees, financial assistance, capital grants, or gifts from the Creating Governmental Entity, any Participating Governmental Entity, any other County, Municipality, District, the State or any agency thereof, the United States or any agency thereof, or any Person, whether public or private, for or in aid of the purposes of the Authority, and to enter into agreements in connection therewith and to accept the same;
- (k) To pledge all or any part of the revenues, receipts, donations, contributions, loans, guarantees, financial assistance, capital grants, or gifts of the Authority, to mortgage and pledge one (1) or more of its Systems or any part or parts thereof, whether then owned or thereafter acquired, and to assign and pledge all or any part of its interest in and rights under contracts and other instruments relating thereto as security for the payments of the principal, premium, if any, and interest on Bonds, Refunding Bonds, loan agreements, or Notes issued by the Authority;
- (l) To have control of its Systems, facilities, and services with the right and duty to establish and charge rates, fees, and charges for the use of the Authority's Systems, facilities, and services, and to collect revenues and receipts therefrom, not inconsistent with the rights of holders of its Bonds, Refunding Bonds, and Notes;
- (m) To enter onto any lands, waters, and premises for the purpose of making surveys, soundings, and

examinations in and for the furtherance of the purposes authorized by this act;

(n) To use any right-of-way, easement, or other similar property right necessary or convenient in connection with a System, held by the State or by any political subdivision thereof, provided the Governing Body of such political subdivision consents to such use;

(o) To employ and pay compensation to attorneys, accountants, auditors, engineers, architects, financial advisors, technical consultants, and independent contractors as the Board of Directors shall deem necessary for the business of the Authority;

(p) To employ and pay compensation to such employees, including an executive director, who shall have such authority, duties, and responsibilities as the Board of Directors deems necessary;

(q) To procure and enter into contracts for any type of insurance or indemnity against loss or damage to property from any cause, including loss of use and occupancy, against death or injury of any act of any member, officer, or employee of the Authority in the performance of the duties of the office or employment or any other insurable risk, including the payment of its Bonds, Refunding Bonds, or Notes, as the Board of Directors in its discretion may deem necessary;

(r) To enter into contracts with the Creating Governmental Entity, any Participating Governmental Entity, the State, or otherwise for a plan for medical, dental, vision, disability, death benefits, or other employee insurance benefits for the officers and employees of the Authority;

(s) To exercise all powers expressly given to it and necessarily implied therefrom, to make and execute contracts and all other instruments necessary or convenient to do any and all things for the exercise of its powers hereunder, including entering into agreements with developers, and to establish and make rules and regulations not inconsistent with the provisions of this act, deemed expedient for the management of the Authority's affairs;

(t) To adopt a purchasing policy in accordance with the purchasing policy provisions for utility districts as set forth in Tennessee Code Annotated, Title 7, Chapter 82, Part 8;

(u) To exercise any power herein conferred jointly with the Creating Governmental Entity or any one (1) or more Participating Governmental Entities, Counties, Municipalities, or Districts;

(v) To take all actions necessary and proper to comply with or participate in any federal or state promulgated or mandated regional water or wastewater facilities plan; and

(w) To do all things necessary or convenient to carry out the powers expressly given by this act.

SECTION 9. Service Area.

The Authority shall exercise its responsibilities and authorities within all areas of jurisdiction encompassed by the Creating Governmental Entity and each Participating Governmental Entity. Additionally, the Authority may adopt areas for service in other Counties, Municipalities, or Districts if the Governing Body of that County, Municipality, or District petitions the Authority to adopt the area for service and enters into a Services Agreement as described in Section 23. It is intended that the Authority will serve as a regional wholesaler for water and wastewater services. If no retail water service and/or retail wastewater service is provided in an area, the District organized to provide water and/or wastewater services for that area shall have the right of first refusal to provide the retail service. If the District declines to provide the retail service to the area, the Governing Body of the County or Municipality in which the area is located may petition the Authority to provide retail water services and/or retail wastewater services to the area without the services. The Authority shall be under no obligation to provide the requested retail water and/or retail wastewater services to the petitioning County or Municipality. The decision as to whether the Authority will provide retail water services and/or retail wastewater services to the area without retail services shall be left solely to the discretion of the Board of Directors.

SECTION 10. Condemnation and Eminent Domain.

The Authority may condemn in its own name any land, rights in land, easements, Systems, and/or rights-of-way, which in the judgment of the Board of Directors are necessary for carrying out the purposes for which the Authority is created. Such property or interest in such property may be so acquired whether or not the same is owned or held for public use by Persons having the power of eminent domain, or otherwise held or used for public purposes; provided, however, such prior public use will not be interfered with by the use to which such property will be put by the Authority. Such power of condemnation may be exercised in the manner prescribed by any applicable statutory provisions now in force or hereafter enacted for the exercise of the power of eminent domain.

SECTION 11. Rates, Fees, and Charges.

The Board of Directors shall prescribe and collect reasonable rates, fees, and charges for the services,

facilities, and commodities of any System and shall revise such rates, fees, and charges from time to time whenever necessary to ensure that any of the Authority's Systems shall be and always remain self-supporting. The rates, fees, or charges prescribed shall be such as will always produce revenue at least sufficient:

- (a) To provide for all expenses of operation and maintenance of the System, including reserves therefor;
- (b).To pay when due all Bonds, Notes, and interest and premium thereon for the payment of which such revenues are or shall have been pledged, charged, or otherwise encumbered, including reserves therefor; and
- (c) To provide for the extension or improvement of the System.

SECTION 12. Notes of the Authority.

(a) By resolution adopted by the Board of Directors, the Authority may issue interest bearing bond anticipation Notes for all purposes for which Bonds can be legally authorized and issued by the Authority. Such Notes shall be secured by the proceeds from the sale of the Bonds in anticipation of which the Notes are issued and shall be secured by a lien upon the revenues of the Authority's System on parity with the Bonds in anticipation of which such Notes are issued. In no event shall the amount of outstanding bond anticipation Notes exceed the principal amount of the Bonds to be issued by the Authority. The Notes shall mature not later than two (2) years from their date of issuance and may be extended or renewed for not more than two (2) additional periods of two (2) years each by resolution of the Board of Directors and the issuance of renewal or extension Notes.

(b) Notes shall be sold at public or private sale for such price and in such manner as the Board of Directors may direct. Notes may be sold in one (1) or more series, may bear such date or 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 denomination or denominations, may be in such form, either coupon or registered, may be payable at such place or places, may be executed in such manner, may be payable in such medium of payment, may be subject to such terms of redemption, without a premium or, for Notes sold for not less than the par value thereof and accrued interest, without or with a premium, all as may be provided by resolution of the Board of Directors.

(c) Notes shall be executed in the name of the Authority by the proper officials authorized to execute the same, together with the seal of the Authority attached thereto.

(d) The proceeds arising from the sale of such Notes shall be disbursed as provided by the resolution authorizing the issuance of the Notes. As used in this section, the term "bond anticipation Notes" includes interim certificates or other temporary obligations, which may be issued by the Authority to the purchaser of such Notes upon the terms and conditions herein provided. When the Bonds are issued and sold, a sufficient amount of the proceeds of the Bonds shall be applied to the payment of the Notes at their maturity or upon their earlier redemption as directed by the Board of Directors by resolution.

(e) The authority herein granted to issue bond anticipation Notes also includes the issuance of "grant anticipation Notes," to be secured by the grant in anticipation of which such Notes are issued, with all provisions of this section being applicable to such grant anticipation Notes.

SECTION 13. Bonds of the Authority.

(a) The Authority shall have the power to issue Bonds from time to time to finance the construction, purchase, acquisition, extension, and improvement of one (1) or more Systems. All Bonds issued shall be payable solely out of the revenues and receipts derived from the System for which such Bonds are issued or as may be designated in the proceedings under which the Bonds shall be authorized to be issued. Such Bonds may be issued in one (1) or more series, may be executed and delivered at any time and from time to time, may be in such form and denomination and of such terms and maturities, may be subject to redemption prior to maturity either with or without premium, may be in fully registered form, may bear such conversion privileges and be payable in such installments and at such time or times not exceeding forty (40) years from the date thereof, may be payable at such place or places whether within or without the State, may bear interest at such rate or rates payable at such time or times and at such place or places and evidenced in such manner, and may contain such provisions not inconsistent herewith, all as shall be provided in the proceedings whereunder the Bonds shall be authorized to be issued.

(b) Bonds may be sold at public or private sale for such price and in such manner and from time to time as may be determined by the Board of Directors to be most advantageous, and the Authority may pay any and all expenses, premiums, and commissions, which the Board of Directors may deem necessary or advantageous in connection with the issuance thereof.

(c) All Bonds and the interest applicable thereto are hereby made and shall be construed to be negotiable instruments.

(d) Interim certificates or Notes or other temporary obligations pending the issuance of revenue Bonds shall be payable out of proceeds of Bonds or other funds of the Authority available for such purpose.

(e) Proceeds of Bonds may be used for the purpose of constructing, acquiring, reconstructing, improving, equipping, furnishing, bettering, or extending a System, including the payment of interest on the Bonds during construction of any project for which Bonds are issued and for two (2) years after the estimated date of completion, the payment of engineering, fiscal, architectural, bond insurance, and legal expenses incurred in connection therewith and the issuance of Bonds, and the establishment of a reasonable reserve fund for the payment of principal of and interest on such Bonds if a deficiency occurs in the revenues and receipts available for such payment.

SECTION 14. Refunding Bonds of the Authority.

(a) Any Bonds at any time outstanding may at any time and from time to time be funded by the issuance of Refunding Bonds in such amount as the Board of Directors may deem necessary, but not exceeding the sum of the following:

- (1) The principal amount of the Bonds being refinanced;
- (2) Applicable redemption premiums thereon;
- (3) Unpaid interest on such Bonds to the date of delivery or exchange of the Refunding Bonds;
- (4) If the proceeds from the sale of the Refunding Bonds are to be deposited in trust as hereinafter provided, interest to accrue on such obligations from the date of delivery to the first or any subsequent available redemption date or dates elected, in its discretion, by the Board of Directors, or to the date or dates of maturity, whichever shall be determined by the Board of Directors to be the most advantageous or necessary to the Authority;
- (5) A reasonable reserve for the payment of principal of and interest on such Bonds and/or a renewal and replacement reserve;
- (6) If the project to be constructed from the proceeds of the obligations being refinanced has not been completed, an amount sufficient to meet the interest charges on the Refunding Bonds during the construction of such project and for two (2) years after the estimated date of completion (but only to the extent that interest charges have not been capitalized from the proceeds of the obligations being refinanced); and
- (7) Expenses, premiums, and commissions of the Authority, including bond discounts deemed by the Board of Directors to be necessary for the issuance of the Refunding Bonds. A determination by the Board of Directors that any refinancing is advantageous or necessary to the Authority, or that any of the amounts provided in the preceding sentence shall be included in such refinancing, or that any of the obligations to be refinanced shall be called for redemption on the first or any subsequent available redemption date, or permitted to remain outstanding until their respective dates of maturity, shall be conclusive.

(b) Any such refunding may be effected whether the Bonds to be refunded shall have then matured or shall thereafter mature, either by the exchange of the Refunding Bonds for the Bonds to be refunded thereby with the consent of the holders of the Bonds to be refunded, or by sale of the Refunding Bonds and the application of the proceeds thereof to the payment of the Bonds refunded thereby, and regardless of whether or not the Bonds to be refunded were issued in connection with the same projects or separate projects, and regardless of whether or not the Bonds proposed to be refunded shall be payable on the same date or different dates or shall be due serially or otherwise.

(c) At the time of delivery of the Refunding Bonds, if the Bonds to be refunded will not be retired or a valid and timely notice of redemption of the outstanding Bonds is not given in accordance with the resolution, indenture, or other instrument governing the redemption of the outstanding Bonds, then, prior to the issuance of the Refunding Bonds, the Board of Directors shall cause to be given adequate notice of its intention to issue the Refunding Bonds. The notice shall be given either by mail to the owners of all the outstanding Bonds to be refunded at their addressees shown on the bond registration records for the outstanding Bonds, or given by publication, or by such other means that may be deemed sufficient pursuant to the laws of this State. The notice shall set forth the estimated date of delivery and refunding of the Bonds, and identify the Bonds, or the individual maturities thereof, proposed to be refunded; provided, that if portions of individual maturities are proposed to be refunded, the notice shall identify the maturities subject to partial refunding and the aggregate principal amount to be refunded within each maturity. If the issuance of the Refunding Bonds does not occur as provided in the notice, the Governing Body shall cause notice thereof to be given as provided above. Except as otherwise set forth in this section, the notice required pursuant to this section shall be given whether or not any of the Bonds to be refunded are to be called for redemption.

(d) If any of the obligations to be refunded are to be called for redemption, notice of redemption shall be given in a manner required by the proceedings authorizing such outstanding obligations.

(e) The principal proceeds from the sale of any Refunding Bonds shall be applied only as follows, either:

(1) To the immediate payment and retirement of the Bonds being refunded; or

(2) To the extent not required for immediate payment of the Bonds being refunded, such proceeds shall be deposited in trust to provide for the payment and retirement of the Bonds being refunded and to pay any expenses incurred in connection with such refunding, but provisions may be made for the pledging and disposition of any surplus, including, without limitation, provisions for the pledging of any such surplus to the payment of the principal of, premium, if any, and interest on any issue or series of Refunding Bonds. Money in any such trust fund may be invested in the discretion of the Board of Directors.

(f) Nothing herein shall be construed as a limitation on the duration of any deposit in trust for the retirement of obligations being refunded, but which shall not have matured and which shall not be presently redeemable or, if presently redeemable, shall not have been called for redemption.

SECTION 15. Security for Payment of Bonds and Notes.

(a) The principal of, premium, if any, and interest on any Bonds, Refunding Bonds, and Notes may be secured by a pledge of revenues and receipts of the Authority's System. The proceedings under which the Bonds, Refunding Bonds, or Notes are authorized to be issued may contain any agreements, provisions, and covenants respecting the maintenance of such System or other facilities covered thereby, the fixing and collection of rates, fees, or charges with respect to any System or portions thereof covered by such proceedings, the creation and maintenance of special funds from such revenues and from the proceeds of such Bonds, Refunding Bonds, and Notes, and the rights and remedies available in the event of default, all as the Board of Directors shall deem advisable and not in conflict with the provisions of this act. To the extent provided in the proceedings authorizing any Bonds, Refunding Bonds, or Notes, each pledge and agreement made -for the benefit of security of any of the Bonds, Refunding Bonds, or Notes shall continue in effect until the principal of and interest on the Bonds, Refunding Bonds, or Notes -for the benefit of which the same were made shall have been fully paid or adequate provision for the payment thereof shall have been made by the Authority. In the event of a default in such payment or in any agreements of the Authority made as part of the proceedings under which the Bonds, Refunding Bonds, or Notes were issued, such payment or agreement may be enforced by suit, mandamus, or the appointment of a receiver in equity, or the proceedings under which the Bonds, Refunding Bonds, or Notes are issued.

(b) The Board of Directors may designate the appropriate officials to execute all documents necessary to guarantee or in any other manner to secure the payment of the Bonds or Notes of the Authority; provided, however, the approval of the Governing Body of the Creating Governmental Entity or any Participating Governmental Entity to such guarantee or security shall have been obtained before the execution of such documents. Provided, further, that prior to any meeting where such authorization will be considered by the Governing Body of the Creating Governmental Entity or any Participating Governmental Entity, the Governing Body shall cause reasonable public notice to be published describing the matter to be considered and containing an estimate of the dollar amount of any contingent liability by the Creating Governmental Entity or any Participating Governmental Entity as such authorization is given.

(c) Bonds, Notes, or Refunding Bonds may constitute a joint obligation of the Authority and the Creating Governmental Entity or any Participating Governmental Entity. Any such Bond, Note, or Refunding Bond upon which the Creating Governmental Entity or any Participating Governmental Entity is jointly obligated with the Authority may be secured by the full faith and credit and unlimited ad valorem taxing power of the Creating Governmental Entity or any Participating Governmental Entity. Bonds, Notes, or Refunding Bonds issued as a joint obligation of the Authority and the Creating Governmental Entity or any Participating Governmental Entity shall be issued in the form and manner set forth in Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 2, and 9, where applicable, and in the event of a conflict between this act and Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 2, and 9, then the provisions of Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 2, and 9 shall prevail. Notes issued as a joint obligation of the Authority and the Creating Governmental Entity or any Participating Governmental Entity shall be issued in the form and manner set forth in Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 4, and 5, where applicable, and in the event of a conflict between this act and Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 4, and 5, then Tennessee Code Annotated, Title 9, Chapter 21, Parts 1, 4, and 5 shall prevail.

(d) Any Bonds, Notes, or Refunding Bonds issued under this act may be secured by a mortgage or deed of trust covering any or all part of the property, real or personal, of the Authority. Any pledge or lien on revenues, fees, rents, tolls, or other charges received or receivable by any local government to secure the

payment of any Bonds, Notes, or Refunding Bonds issued pursuant to this act and the interest thereon, shall be valid and binding from the time that the pledge or lien is created and granted and shall inure to the benefit of the holder or holders of any such Bonds, Notes, or Refunding Bonds until payment in full of the principal and premium and interest thereon. Neither the resolution nor any other instrument granting, creating, or giving notice of the pledge of a lien or other such security interest, need be filed or recorded to preserve or protect the validity or priority of such pledge or lien.

SECTION 16. Exemption from Taxation.

The Authority, its properties, and the income and revenues therefrom shall be exempt from all state, county, and municipal taxation. All Bonds, Notes, or Refunding Bonds issued by the Authority and the income therefrom shall be exempt from all state, county, and municipal taxation, except inheritance, transfer, and estate taxes, or except as otherwise provided by the laws of this State.

SECTION 17. Industrial Users.

In providing treatment for industrial wastes, the Authority shall have the same ability to collect costs from industrial users and apportion such costs as provided in Tennessee Code Annotated, Title 68, Chapter 221, Part 6.

SECTION 18. Liability and Indebtedness of Political Subdivisions.

(a) Neither the Creating Governmental Entity, the Participating Governmental Entities, the State, nor any County, Municipality, or District other than the Authority shall, except as may otherwise be authorized by the Board of Directors and the Governing Body of the Creating Governmental Entity or any Participating Governmental Entity, be liable for the payment of the principal of, premium, if any, or interest on any Bonds, Notes, or Refunding Bonds of the Authority, or for the performance of any pledge, obligation, or agreement of any kind whatsoever that may be undertaken by the Authority. None of the Bonds, Notes, or Refunding Bonds of the Authority or any of its agreements or obligations shall be construed to constitute an indebtedness of the State, the Creating Governmental Entity, any Participating Governmental Entity, or any County, Municipality, or District within the meaning of any constitutional or statutory provision whatsoever.

(b) Bonds, Notes, or Refunding Bonds of the Authority shall not constitute a debt or a pledge of the faith and credit of the State or any County, Municipality, or District, except as may otherwise be authorized by the Governing Body of the Creating Governmental Entity or any Participating Governmental Entity, and the holders or owners of such Bonds shall have no right to have taxes levied by any County, Municipality, District, the State, or any other taxing authority within the State for the payment of principal of, premium, if any, and interest on such Bonds, but shall be payable solely from revenues and monies pledged for their payment.

(c) Except as may otherwise be authorized by the Governing Body of the Creating Governmental Entity or any Participating Governmental Entity, all such Bonds, Refunding Bonds, or Notes shall contain on the face thereof a statement to the effect that the Bonds, Refunding Bonds, or Notes are not a debt of the State, the Creating Governmental Entity, any County, Municipality, District, or any other taxing authority within the State, but are payable solely from revenues and monies pledged to the payment thereof.

SECTION 19. Disposition of Funds; Dissolution.

(a) No part of the net earnings of the Authority remaining after payment of its expenses shall inure to the benefit of any Persons except that, at such times as no Bonds, Notes, or Refunding Bonds of the Authority are outstanding and unpaid and adequate provision has been made for the full payment of all liabilities, obligations, and contracts of the Authority, and the Authority shall have, by operation of law, been terminated, any assets of the Authority, to the extent not necessary for such purposes, shall be paid to the Creating Governmental Entity and to any Participating Governmental Entity represented on the Board of Directors, in equal proportions. To the extent allowed by this act, nothing herein contained shall prevent the Board of Directors from transferring its properties in accordance with the terms of any contract, agreement, or covenant entered into or undertaken by the Authority.

(b) Whenever the Governing Bodies of the Creating Governmental Entity and the Participating Governmental Entities shall each by resolution determine that the purposes for which the Authority was created have been substantially accomplished, that all of the Bonds and other obligations of the Authority have been fully paid, and that the Creating Governmental Entity and Participating Governmental Entities have agreed on the distribution of the funds and other properties of the Authority, then the Executive Officers of such governmental entities shall execute and file for record with the Secretary of State of Tennessee a joint certificate of dissolution reciting such facts and declaring the Authority to be dissolved.

(c) Upon such filing, the Authority shall be dissolved and title to all funds and other properties of the Authority at the time of such dissolution shall vest in and be delivered to such governmental entities in

accordance with the terms of their agreement relating thereto.

SECTION 20. Budget; Annual Audit.

(a) The Board of Directors shall annually adopt a budget for the Authority.

(b) The Board of Directors shall cause to be prepared each fiscal year an annual audit of the books and records of the Authority, which may be performed by independent public accountants appointed by and responsible to the Board of Directors. The Comptroller of the Treasury, through the Department of Audit, is responsible for determining that such audits are prepared in accordance with generally accepted governmental auditing standards. A copy of such annual audit shall be filed with the office of the Executive Officer of Tipton County and the Governing Body of each Participating Governmental Entity.

SECTION 21. Powers Granted.

The Creating Governmental Entity and any Participating Governmental Entity shall have all necessary powers in order to further the purposes of this act, including, without limitation, the following, any or all of which powers may be exercised by resolution of its Governing Body:

(a) To advance, donate, or lend money on real or personal property to the Authority;

(b) To provide that any funds on hand or to become available to it for treatment works purposes shall be paid directly to the Authority;

(c) To sell, lease, dedicate, donate, or otherwise convey to the Authority any of its interests in any existing water and wastewater System, franchises, assets, liabilities, or other related property, whether real or personal, or mixed, tangible, or intangible, and whether or not subject to mortgages, liens, charges, or other encumbrances or grant easements, licenses, or other rights or privileges therein to the Authority and to contract with the Authority;

(d) To issue joint obligations with the Authority and to pledge its full faith and credit and unlimited taxing power to such Bonds, Notes, or Refunding Bonds and to guarantee the Bonds, Notes, or Refunding Bonds as set forth in Section 15;

(e) To enter into agreements with the Authority for the orderly transfer of all or any part of its System and to enter into agreements with the Authority for the Authority to assume, to pay or to refund Bonds, Refunding Bonds, and Notes issued by the Creating Governmental Entity or loan agreements entered into by the Creating Governmental Entity to acquire, construct, or equip all or any part of a System; and

(f) To enter into any other agreement with the Authority that its Governing Body deems necessary to carry out the provisions of this act.

SECTION 22. Powers Not Restricted.

Neither this act nor anything herein contained shall be construed as a restriction or a limitation upon any powers that a County, Municipality, District, or other utility district might otherwise have under any laws of this State but shall be construed as cumulative of and supplemental to any such powers. No proceeding, notice, or approval shall be required with respect to the issuance of any Bonds, Refunding Bonds, or Notes of the Authority or any instrument as security therefor except as provided in this act, any law to the contrary notwithstanding; provided, however, nothing herein shall be construed to deprive the State and its political subdivisions of their respective police powers, or to impair any power of any official or agency of said State and its political subdivisions, which may be otherwise provided by law.

SECTION 23. Services Agreements.

Upon a majority vote of the Board of Directors, the Authority is authorized, but not obligated to enter into a Services Agreement with another governmental entity. Any Services Agreement for the provision of retail water services and/or retail wastewater services is subject to the right of first refusal process described in Section 9 of this act.

SECTION 24. Membership Agreements.

(a) Upon a majority vote of the Board of Directors, the Authority is authorized, but not obligated, to enter into a Membership Agreement with a County, Municipality, or District. Each Membership Agreement shall permit the County, Municipality, or District which is entering into the Membership Agreement to sell, lease, dedicate, donate, or otherwise convey its Systems, or a portion thereof, to the Authority for operation by the Authority in order to make such Systems an operational part of the Authority's Systems. Any Membership Agreement may extend for any period not exceeding forty (40) years from the date thereof.

(b) Upon execution of a Membership Agreement as described in Section 24(a), the Executive Officer of the newly admitted Participating Governmental Entity may appoint a Director to the Board of Directors as set forth in Section 5(b) of this act, which appointee is subject to confirmation by the Governing Body of that

Participating Governmental Entity.

(c) Any County, Municipality, or District seeking to enter into a Membership Agreement shall have the same rights and liabilities as it would otherwise have in entering into a similar agreement with a water and wastewater treatment authority as provided by Tennessee Code Annotated, Title 68, Chapter 221, Part 6, and as provided by the Utility District Law, compiled in Tennessee Code Annotated, Title 7, Chapter 82.

(d) The Membership Agreement described in Section 24(a) shall set forth the process for the County, Municipality, or District to terminate the Membership Agreement and withdraw as a Participating Governmental Entity of the Authority. In the event of termination of a Membership Agreement, the terminating County, Municipality, or District shall remain liable for any and all contributions required to be paid by the terminating County, Municipality, or District during the remainder of the Fiscal Year after giving notice that participation is being terminated. Any County, Municipality, or District that withdraws from the Authority and/or terminates its Membership Agreement with the Authority shall have no right or claim to any portion of any surplus assets of the Authority upon its dissolution.

SECTION 25. Liberal Construction.

The provisions of this act shall be liberally construed to affect the purposes thereof, and insofar as the provisions of this act may be inconsistent with the provisions of any other law, the provisions of this act shall be controlling.

SECTION 26. Severability.

If any provision of this act or the application thereof to any Person or circumstance is held to be invalid, such invalidity shall not affect any other provision or application 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 27. Local Approval.

This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Tipton County, Tennessee, which action may be by resolution. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and certified to the Secretary of State.

SECTION 28. Effective Date.

This act shall take effect immediately upon becoming law, for purposes of approving or rejecting the provisions of this act, the public welfare requiring it. For all other purposes, the act shall be effective only upon securing the approval as required by Section 27.

Passed: April 23, 2024.

Administration - Historical Notes

County Legislative Body

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

1. Acts of 1824 (2nd Sess.), Chapter 102, set the days for quarterly county court meetings in Tipton County on the first Mondays in January, April, July and October.
2. Acts of 1825, Chapter 318, changed the quarterly county court's meeting days to the first Monday in March, June, September, and December.
3. Acts of 1825, Chapter 330, authorized the county court to levy an additional tax on land in the county of not more than 37½¢ per one hundred acres. This tax was to be used for erecting public buildings in the county.
4. Acts of 1826, Chapter 164, authorized the county court of Tipton County, with a majority of justices being present, to levy a tax not exceeding twelve-and-a-half cents per one hundred acres of land in said county, for the purpose of opening roads, making causeways and bridges in said county. This fund was to be under the direction of the county court.
5. Private Acts of 1835-36, Chapter 28, Sec. 14, was primarily an act to establish the county of Lauderdale, but the last section of the act provided that if the county court of Lauderdale was not organized in time to appoint commissioners to lay off the town and sell lots, then it would be lawful for the county court of Tipton County to appoint them, to take bonds and securities of said commissioners, and to do and perform any other act or acts required by the act until the county court of Lauderdale County could be organized.

6. Private Acts of 1835-36, Chapter 42, Sec. 4, authorized the county courts of Tipton and Dyer counties, with a majority of acting justices being present, to order and direct so much of the county revenue collected for the year 1835 from the citizens of their respective counties residing on lands formerly lying within the limits of said counties and subsequently lying in the county of Lauderdale to be paid over to the trustee of Lauderdale County, for the use and benefit of said county. The county courts of Tipton and Dyer counties could appoint a person to make the necessary examination and report to the Courts the amount of revenue collected by the sheriff or collecting officers of their respective counties.
7. Acts of 1837-38, Chapter 295, primarily incorporated the town of Portersville in the county of Tipton; but, Section 3 of this act authorized any justice of the peace of Tipton County to hold an election for seven aldermen for the town, and to hold subsequent elections on the first Saturday in January.
8. Acts of 1909, Chapter 305, authorized the county court, when assembled in quarterly session, to adopt a resolution to contract with a bank or banks to pay interest on daily balances of the county funds mentioned. The court was to appoint three members in addition to the county judge or chairman and county trustee to constitute the county finance committee to carry out the will of the county regarding said contracts. This act was amended by Private Acts of 1915, Chapter 439, which authorized the county court through its finance committee to pay interest at a rate not to exceed 6% per annum upon any account of the county which might be in arrears. Said interest was to be paid out by warrants drawn only on the account which was in question.
9. Private Acts of 1915, Chapter 53, authorized the Tipton County Court (as designated by the Federal Census of 1910 population range) to adopt a resolution to contract with a bank or banks making the highest and best bid to pay interest on monthly balances deposited in such bank or banks to the credit of the county trustee, with said bids to be made in sealed envelopes to the county court in quarterly session, at which time they were to be opened and read by the county judge. The act also authorized the county judge to make and sign said contract upon the terms and conditions specified therein, and to employ legal counsel to assist in the preparation of such contract. Upon execution of such contract, the county trustee was to deposit all designated funds into the bank or banks specified, with the deposit not to exceed 50% of the bank capital stock, for the purpose of drawing interest. This act was amended by Private Acts of 1917, Chapter 454, in order to specify that the interest, as shown by the monthly bank statements and reported to the county judge, was to be credited to the general county fund.
10. Private Acts of 1921, Chapter 980, set forth the compensation for services of justices of the peace in counties specified by population figures from the Federal Census of 1920. In addition to the per diem set out in section 1 of this act, they were also to receive a mileage allowance for each mile necessarily traveled in going to and from their residence to the county seat in attendance of any sessions of the quarterly county court. Private Acts of 1957, Chapter 71, increased the per diem compensation to \$10 per day. Private Acts of 1973, Chapter 53, again increased the per diem to \$25. Most recently, the original act and all amendatory acts were specifically repealed by Private Acts of 1995, Chapter 99.

County Mayor

The references below are of acts which once applied to the office of county judge, or county executive in Tipton 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 1871, Chapter 89, authorized the election of an additional justice of the peace by the voters of Portersville, in Tipton County.
2. Acts of 1897, Chapter 300, allowed the election of an additional justice of the peace in Brighton, Tipton County, to be elected by the qualified voters of the seventh civil district.
3. Acts of 1905, Chapter 289, was an act establishing the office of county judge for Tipton County. The act set forth the requirements of the person to fill the office and the term of office. The quorum court and chairman's court were abolished and the jurisdiction and powers formerly exercised by those courts were given to the county judge, who was to preside over the county court at its quarterly session. The times of holding of the county court were set out therein, as were specific powers and authority given to the county judge and the salary of same. The county court clerk was designated to keep a docket of all cases to be tried in county court, and all appeals of certiorari from municipal courts in the county of Tipton were to go to county court. Acts of 1875, Chapter 120, which established the chairman's court, was amended and repealed as it applied to Tipton County. This act, as well as its amendatory acts in Acts of 1907, Chapter 423; Private Acts of 1911, Chapter 607; Private Acts of 1919, Chapter 218; Private Acts

- of 1939, Chapter 576; Private Acts of 1945, Chapter 557; and Private Acts of 1965, Chapter 217, were repealed in full by Private Acts of 1995, Chapter 96.
4. Private Acts of 1911, Chapter 607, amended Acts of 1905, Chapter 289 by increasing the judicial powers of the Tipton County Judge and giving the county court concurrent jurisdiction with the circuit, criminal and chancery courts for specific cases. This jurisdiction was removed from that office when this 1911 amendment was repealed by Private Acts of 1965, Chapter 217.
 5. Private Acts of 1933, Chapter 101, set the salary of the county judge at \$1,200 annually, and provided that he was to receive no additional compensation for services as county financial agent. Private Acts of 1935, Chapter 346, amended this act to provide that the quarterly county court could also appropriate up to \$300 per annum to the county judge for employment of clerical assistance. The next amendment to the 1933 act was Private Acts of 1937, Chapter 583, which raised the amount to be appropriated for clerical assistance to \$600 annually. In Private Acts of 1943, Chapter 190, it was provided that the county judge, in addition to his salary as such, was to receive an additional \$1,200 annually for his services as financial agent of the county and for hiring clerical assistance. His salary as county judge was raised to \$3,000 per year by an amendment to the 1933 act found in Private Acts of 1949, Chapter 734. The last amendment to Private Acts of 1933, Chapter 101, was Private Acts of 1953, Chapter 88, which provided that the salary of the Tipton County Judge was to be \$4,200 yearly.
 6. Private Acts of 1939, Chapter 576, amended Acts of 1905, Chapter 289, the act which had created the office of county judge in Tipton County, by increasing the judicial powers of that office. This act gave the county court concurrent jurisdiction with the circuit court to hear all misdemeanor cases and all felony cases where the minimum punishment did not exceed one year's confinement in the penitentiary. This amendatory act was repealed by Private Acts of 1965, Chapter 241.
 7. Private Acts of 1945, Chapter 557, was also an amendment to Acts of 1905, Chapter 289. This amendatory act gave the county court exclusive jurisdiction of examining trials and the examination of persons charged with offenses, either misdemeanors or felonies, and also gave the county court clerk the authority to take affidavits and issue arrest and search warrants. These powers were removed from the Tipton County Judge's office when this amendment was repealed by Private Acts of 1947, Chapter 722.

County Register

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

1. Private Acts of 1933, Chapter 536, set the maximum annual salary of the Tipton County Register at \$2,400. If the fees taken in by the register did not amount to \$2,400, the county was not liable to make up the difference.
2. Private Acts of 1937, Chapter 579, perfected the title of T. G. Uhlhorn to lands (272± acres) adjacent to Island No. 37 in the Mississippi River in the eleventh civil district of Tipton County, Tennessee.
3. Private Acts of 1937, Chapter 580, perfected title to 140± acres of a towhead island in the Mississippi River, by granting title to that land in the same T. G. Uhlhorn.
4. Private Acts of 1937, Chapter 582, perfected the title of O. F. Cash to a towhead island of approximately 640 acres in the Mississippi River.

County Trustee

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

1. Acts of 1824 (2nd Sess.), Chapter 119, Sec. 9, required the county trustee of Shelby County to turn over to the county trustee of Tipton County the amount of county taxes which had been or would be collected for the year 1823.
2. Acts of 1909, Chapter 305, authorized the county court, when assembled in quarterly session, to adopt a resolution to contract with a bank or banks to pay interest on daily balances of the county funds mentioned. The court was to appoint three members in addition to the county judge or chairman and county trustee to constitute the county finance committee to carry out the will of the county regarding said contracts. This act was amended by Private Acts of 1915, Chapter 439, which authorized the county court through its finance committee to pay interest at a rate not to exceed 6% per annum upon any account of the county which might be in arrears. Said interest was to be paid out by warrants drawn only on the account which was in question.
3. Private Acts of 1915, Chapter 695, provided that the quarterly county court of any county of population not less than 29,250 nor more than 29,300, according to the Federal Census of 1910,

was to reimburse the county trustee for any sums he paid out in interest on county overdrafts. A marginal entry in the published act states this act was intended for Tipton County, but the population range given does not encompass the population figure for Tipton County in 1910.

4. Private Acts of 1917, Chapter 302, empowered the quarterly county court of Tipton County to reimburse any former trustee for up to eight years after he left office, for any sums he might have paid as interest on account of overdrafts on various county accounts. This appears to be an act to rectify the error of the 1915 act by changing the population range so as to encompass the population figure for Tipton County for 1910.
5. Private Acts of 1921, Chapter 938, allowed the quarterly county court to set the county trustee's compensation for receiving and disbursing funds from a bond sale, provided that this compensation could not be more than ½% of the amount of bonds sold.
6. Private Acts of 1933, Chapter 536, set the maximum annual salary of the county trustee at \$3,600. If the fees taken in by the trustee did not amount to \$3,600, the county was not liable to make up the difference.
7. Private Acts of 1935, Chapter 273, provided that the Tipton County Trustee was to be given credit for all monies expended in payment of premiums on re-indemnifying bonds with a surety company.

General Reference

The following private or local acts constitute part of the administrative and political history of Tipton County but are today no longer operative because they have either been superseded, repealed, or failed to receive local approval. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1823, Chapter 206, appointed commissioners to fix sites for the permanent seats of justice in several counties, including Tipton. The seat was to be as near the center of the county as possible, so as to be convenient to the citizens of the county. The commissioners were to procure by purchase or otherwise at least 50 acres of land for each site; lay off and establish a town at each site; and, sell lots in the town.
2. Acts of 1824, Chapter 132, Sec. 3, granted to the commissioners, who were appointed by the county courts of Gibson, Dyer, Hardeman, Tipton, Fayette, Weakley, Obion and McNairy counties the authority to lay off and sell lots in the seats of justice for said counties, and granted them the right to possess and exercise all the powers extended to the commissioners appointed to fix the seat of justice for Haywood County as set forth in the previous sections of this act. The seat of justice for Tipton County was to be called Covington.
3. Acts of 1831, Chapter 44, gave the court of pleas and quarter sessions or county court the authority to appropriate surplus public money for the construction of a courthouse in Covington.
4. Acts of 1833, Chapter 59, authorized the county court to elect three persons to constitute a board of commissioners for internal improvement in Tipton County.
5. Public Acts of 1835-36, Chapter 48, abolished the surveyors' offices south and west of the Congressional reservation line from and after the first day of September, 1836. County offices were to be established, at the county seats, for receiving entries on vacant land lying in said counties, and the justices of the county courts were to elect an entrytaker and surveyor for each of said counties. The act set forth the duties and requirements of the office of entrytaker. The present surveyors were required to deliver all books, records and papers belonging to their respective offices to the entrytaker of the counties specified therein. The surveyor of the eleventh district was to relinquish his records to the entry taker of Tipton County.
6. Acts of 1851-52, Chapter 1, was an act to permanently establish the seat of justice of Tipton County. An election was to be held for voters to choose to leave it at Covington or remove it to Randolph. If the majority of voters were in favor of removal of the seat, specified commissioners were to choose a site, superintend the building of the courthouse, jail and other necessary public buildings, perform the duties set out in the act, and were given the power to sell the old courthouse and jail in Covington.
7. Acts of 1853-54, Chapter 163, required that the sheriff of Tipton County hold an election to ascertain the sense of the voters as to the removal of the seat of justice from Covington to Randolph. The election held pursuant to the previous act indicated that the majority was in favor of leaving the seat at Covington, but subsequent petitioning indicated that there was some discrepancy in that opinion.

8. Acts of 1853-54, Chapter 180, authorized Tipton County and other counties to take stock in railroads and to issue their bonds.
9. Acts of 1853-54, Chapter 323, Section 9, authorized the counties of Tipton, Dyer, Stewart and Obion to subscribe stock and issue bonds to the Great Central North and South Railroad Company, or any other company, under provisions and restrictions contained within this act.
10. Acts of 1857-58, Chapter 2, once again required the sheriff of Tipton County to hold an election for citizens of said county to vote for county officers and for the place where the seat of justice was to be located, as the election held pursuant to the previous act (item 5, above) brought about a subsequent memorial from numerous voters expressing the sentiment that the seat be removed from Covington to the center of the county.
11. Acts of 1857-58, Chapter 131, Section 11, required that the office of entrytaker of Tipton County be consolidated with the office of surveyor of said county and that the surveyor was to perform all duties incident to the office of entrytaker and receive for performance of those duties the fees previously allowed to entry takers.
12. Acts of 1857-58, Chapter 162, was still another act regarding ascertaining the will of the people of Tipton County as to the removal of the seat of justice. Commissioners were appointed to employ a surveyor to ascertain the center of the county. Then they were to inform the sheriff of the designated center, whose duty it was to hold an election and transmit the result of same to the secretary of state, who would report same to the next general assembly of the state.
13. Acts of 1869-70, Chapter 29, incorporated the "Tipton County Industrial and Mechanical Association", to exist for ninety-nine years. It was to have full power to buy and hold, sell and convey real and personal property; to make and execute conveyances; to contract and be contracted with; to sue and be sued; and to have and enjoy all powers and privileges incident to such bodies. The act set forth the requirement for election of directors, adoption of a constitution and by-laws, election of officers, and stated additional powers granted to the association.
14. Acts of 1909, Chapter 554, allowed unmarried women over the age of twenty-one to serve as deputy court clerks in any court in Tipton County, with the proviso that marriage would cause their immediate dismissal.
15. Private Acts of 1911, Chapter 389, made unmarried women and the wives of clerks of courts, over the age of twenty-one, eligible to serve as deputy clerks in any court in Tipton County. If a single woman was to marry while working as a deputy clerk, she would have to forfeit her office, being disqualified to perform any official duties.
16. Private Acts of 1919, Chapter 554, authorized the quarterly county court of Tipton County (as indicated by the 1910 Federal Census population figures) to employ an industrial agent for the county and to make any contract it deemed advisable with such agent. The act also authorized the county judge to issue his warrant in payment of any sums due under such contract. This act was repealed in full by Private Acts of 1995, Chapter 97.
17. Private Acts of 1921, Chapter 297, authorized the quarterly county court to pay the county's proportionate share of expenses for improving the public square in the county seat, and to issue interest-bearing warrants in payment of such expenses.
18. Private Acts of 1921, Chapter 496, authorized the quarterly county court to contract for the purchase of office appliances and equipment, as might be necessary and proper for conducting business in county offices.
19. Private Acts of 1933, Chapter 89, removed the disabilities of infancy from Milton Curtis Baskins, thus giving him the rights and responsibilities of an adult.
20. Private Acts of 1935, Chapter 397, removed the disabilities of minority from Hugh W. Barton.
21. Private Acts of 1937, Chapter 578, removed the disabilities of infancy and minority from Hugh Leslie Dawson.
22. Private Acts of 1937, Chapter 581, removed the disabilities of infancy and minority from Helen Harsson.
23. Private Acts of 1949, Chapter 534, authorized and empowered the county of Tipton, by and through the quarterly county court, to construct or acquire an office building; to equip, maintain and operate same for the benefit of county departments and agencies; and, to prescribe and collect rents and charges for quarters, facilities and services furnished by such office building. The act authorized the selling of bonds for the purpose of acquiring land and building, and to create a "County Office Building Operation and Maintenance Funds" account. The quarterly county court

was authorized to appoint a committee or board to oversee the construction and operation of said office building. This act was specifically repealed by Private Acts of 1995, Chapter 98.

24. Private Acts of 1994, Chapter 196, created the office of environmental inspector for Tipton County. It defined the disposal of waste, types of waste, and required that all waste disposed upon land be inspected and tested for compliance with provisions of this act, the laws of the state of Tennessee and the rules and regulations of the department of environment and conservation of the state of Tennessee. Waste disposal facilities were to keep complete and accurate records of the total number of loads and date of waste deposited at such facilities. This act was not adopted by the county legislative body, and therefore did not become law.
25. Private Acts of 2017, Chapter 23, repealed Private Acts of 1975, Chapter 115, which required that owners of real property obtain a building permit.

Chapter II - Animals and Fish

Animal Control Board

Private Acts of 1991 Chapter 129

SECTION 1. The county legislative body may, by resolution, establish and administer a dog, cat and other designated animal control program, appropriate funds for such program, employ personnel, establish an Animal Control Board, establish reasonable fees for services performed under such program, make rules and regulations governing vaccination and control of dogs and cats and other designated animals not to conflict with the general law, establish civil penalties not to exceed fifty dollars (\$50) per occurrence for violation of such rules and regulations, contract with any municipality located in the county for the purpose of carrying out a dog, cat and other designated animal control program in the county and allocate responsibilities of funding the dog and cat control program between the county and any contracted municipalities according to the contract approved by the county legislative body, and do all things necessary or appropriate in the accomplishment of the above-stated goals not in conflict with the general state law.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Tipton County; its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of Tipton County and certified by him to the Secretary of State.

SECTION 3. 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 upon being approved as provided in Section 2.

Passed: May 30, 1991.

Animals and Fish - Historical Notes

The following is a listing of acts that at one time affected, but no longer appear to have any effect on, hunting, fishing or animal control in Tipton County. They are included herein for reference purposes.

1. Public Acts of 1871, Chapter 1, an amendatory act to an 1870 act, was passed for "the preservation and protection of game" in Tipton County.
2. Acts of 1897, Chapter 157, was an act to protect certain named game birds in the counties of Tipton, Sumner, Anderson, Rutherford and Williamson, and provided a penalty for the unlawful killing of same, or disturbing or destroying their nests and eggs.
3. Acts of 1897, Chapter 240, Section 1, allowed people residing in the counties of Hardin, Gibson, Crockett, Tipton, Fayette, Franklin, Grundy and Marion to catch fish in any waters in said counties in any way except by poison, dynamite or wing net.
4. Acts of 1899, Chapter 362, was the first "fence law" or "stock law" for Tipton County. This act forbade owners of horses, cattle, sheep, swine and goats to allow their stock to roam at large, and violators of this act were subject to a fine of \$2 to \$25.
5. Acts of 1901, Chapter 13, was the next stock law enacted for Tipton County. Its provisions were identical to those of the 1899 law except that this act did allow the use of unfenced lands for summer range, provided the livestock was placed under the care of a herdsman.
6. Acts of 1901, Private Chapter 314, was an act to protect quail, partridge, grouse or pheasant, for the period of five years from the passage of the act, in Tipton County, and to provide a penalty for the unlawful killing of same, or disturbing or destroying their nests and eggs, or for the sale of

same.

7. Private Acts of 1925, Chapter 759, declared an open season on foxes, making it lawful to kill or capture them at any time of the year. A marginal entry in the published act states that it applies to Tipton County; however, the population range stated in the act (not less than 30,940 and not more than 30,960 for the Federal Census of 1920) does not encompass the population figure for Tipton County for 1920.
8. Private Acts of 1945, Chapter 487, authorized C. R. Turnage to practice veterinary science in Tipton County. He was to be issued a license upon payment of his license fee, without any examination.
9. Private Acts of 1967-68, Chapter 25, made it lawful to train coon dogs by chasing racoons from September 1, through the open season, as prescribed by the game and fish commission. It also made it lawful for racoons to be killed or taken during that period.
10. Private Acts of 2017, Chapter 23, repealed Private Acts of 1978, Chapter 294, which regulated the hunting of red foxes in Tipton County.

Chapter III - Bond Issues

Bond Issues - Historical Notes

Building - Memorials

1. Private Acts of 1927, Chapter 237, authorized a bond issue of \$60,000 to be used for remodeling or repairing the county courthouse. These bonds were to be issued subject to voter approval, with a maximum interest rate of 6% and a maturity date within thirty years.
2. Private Acts of 1937, Chapter 685, authorized a bond issue of \$50,000 with a maximum interest rate of 6% and a maturity date within twenty-five years. The proceeds from the sale of these bonds were to be used for constructing a combination jail/poorhouse/workhouse, which would be "livable" and "sanitary", with proper sewage, light, and water facilities. This act was amended by Private Acts of 1939, Chapter 337, which amendment specifically affected the Tipton County Institutions Commission created by the original act, said commission being empowered to control and supervise the work authorized by the original act. Both of these acts were repealed by Private Acts of 1977, Chapter 43, which was properly ratified by the quarterly county court.
3. Private Acts of 1937 (2nd Ex. Sess.), Chapter 31, was in essence, the same as the previous act, and appears to have merely corrected the Section numbering of said act. This act was repealed expressly and entirely by Private Acts of 1977, Chapter 50.

Debts

1. Private Acts of 1929, Chapter 478, authorized a bond issue of \$200,000, to be used to pay off county indebtedness. These bonds were to bear a maximum interest rate of 6% and were to mature within thirty years. This act also specified that the county trustee's commission was to be 1/20 of 1% for receiving funds and an additional 1/20 of 1% for disbursing funds.
2. Private Acts of 1931, Chapter 588, authorized the board of education of Tipton County to issue interest-bearing time warrants in an aggregate amount not to exceed \$20,000, and to be used for paying overdrafts on the costs of repairing school buildings and purchasing school equipment. These bonds were to be short-term, with maturity dates of no longer than five years and bearing a maximum interest rate of 6%.
3. Private Acts of 1931 (Ex. Sess.), Chapter 29, authorized Tipton County to issue bonds in the aggregate amount of \$100,000 in order to fund outstanding county indebtedness. These bonds, like most others, were to bear a maximum interest rate of 6% and were to mature within thirty years.
4. Private Acts of 1933, Chapter 348, authorized a bond issue of \$125,000, bearing a maximum interest rate of 6%, maturing within thirty years, and to be used for paying off the outstanding floating indebtedness of Tipton County. The quarterly county court was to annually levy a tax on all taxable property to pay the interest on said bonds.
5. Private Acts of 1947, Chapter 194, authorized a bond issue of \$100,000, bearing a maximum interest rate of 6%, and maturing within twenty years. These bonds were to be sold for road purposes, specifically paying an existing deficit of \$43,963.78, and the remainder was to be used in constructing, repairing and maintaining Tipton County roads.

Refunding

1. Private Acts of 1913, 1st Extra Session, Chapter 26, was the authority for the issuance \$50,000 of bonds to be used for refunding bonds issued for general county purposes. These bonds were to bear a maximum interest rate of 6% and were to mature within thirty years.
2. Private Acts of 1939, Chapter 338, authorized a bond issue of \$28,000, to be used for funding the outstanding warrants of the Tipton County Institution Commission, equipping and financing the operation of its penal farm and for repairing its courthouse. These bonds were to be short term, maturing within ten years of issuance at a maximum interest rate of 4%.

Roads

1. Private Acts of 1911, Chapter 504, authorized a bond issue of \$300,000, the bonds to bear a maximum interest rate of 5%, and to mature within forty years, for building and improving public roads. This act also appointed a good roads Commission of five members, to supervise the expenditure of the funds from the sale of these bonds.
2. Private Acts of 1913 (1st Ex. Sess.), Chapter 9, was the authorization for a bond issue not to exceed \$25,000, the proceeds from which were to be used to purchase materials for the construction of iron, steel or other metal bridges on the public roads. These bonds were to mature within twenty-five years and were to bear a maximum interest rate of 6%. Two citizens of the county and the county judge were to constitute a board of county bridge commissioners, which had the authority to expend the proceeds in the construction of bridges as provided for in the act.
3. Private Acts of 1927, Chapter 236, authorized a bond issue of \$50,000. These bonds were to bear a maximum interest rate of 6% and were to be used for constructing roads or bridges or both or purchase material for same, and to pay any indebtedness, exclusive of bonded indebtedness, then owed by Tipton County for road material.
4. Private Acts of 1927, Chapter 557, authorized a bond issue of \$1,000,000, to be used for constructing hard-surfaced roads in the county. These bonds were to bear a maximum interest rate of 6% and were to mature within thirty years. The act also provided for a referendum for voter approval before these bonds could be issued. Private Acts of 1929, Chapter 544, amended the original act, giving the board of highway commissioners the authority to appoint a superintendent of right of ways and foreman of construction work and the compensation therefor. Private Acts of 1929, Chapter 545, was also amendatory to the original 1927 bond issue act, providing that the members of the county board of highway commission were to receive an additional \$25 per month for overseeing the expenditure of the bond monies. This act was amended a third time by Private Acts of 1929 (Ex. Sess.), Chapter 75, to provide that if there were any surplus funds after building this system of hard-surfaced roads, the surplus could be spent on graveling and improving other roads in the county.
5. Private Acts of 1945, Chapter 332, authorized the issuance of the "Tipton County Highway Bonds, Series of 1945" in the amount of \$100,000, bearing a maximum interest rate of 6%, maturing within twenty years. These funds were to be used for matching or supplementing federal and/or state funds received by the county for highway purposes.
6. Private Acts of 1949, Chapter 708, authorized Tipton County another \$100,000 bond issue, to be known as the "Tipton County Highway Bonds, Series of 1949", for the purpose of constructing, repairing and maintaining its highways. These bonds were to mature within twenty years, bearing a maximum interest rate of 6%.
7. Private Acts of 1953, Chapter 199, authorized a bond issue of not more than \$125,000 (bearing a maximum interest rate of 4½%, and maturing within twenty years), to pay exclusively for the rights of way which the county might be required to obtain for the building of State Highway 14.
8. Private Acts of 1959, Chapter 15, was the last private act for Tipton County authorizing the issuance of bonds for road purposes. These bonds, to be issued in the amount of \$150,000, bearing a maximum interest rate of 6%, and maturing within twenty years, were to be used to purchase necessary road machinery, tools and equipment for construction, repair and maintenance of roads or highways.

Schools

1. Private Acts of 1915, Chapter 492, authorized the Tipton County Board of Education to issue interest-bearing time warrants in an amount not to exceed \$15,000 to be used to construct and repair school buildings. They were to bear a maximum interest of 6%, and were issued for a period not longer than five years.
2. Private Acts of 1923, Chapter 322, provided for interest-bearing time warrants to be issued by the Tipton County Board of Education in an amount not to exceed \$25,000, for the purpose of building, erecting or repairing school buildings or purchasing school buildings. These time

- warrants were to mature within ten years of issuance and bear a maximum interest rate of 6%.
3. Private Acts of 1929, Chapter 302, authorized the Tipton County Board of Education to issue bonds in an amount not to exceed \$100,000, bearing a maximum interest rate of 6%, maturing within thirty years, and to be used to build, purchase grounds or buildings, repair, furnish and equip school houses for high school purposes.
 4. Private Acts of 1937, Chapter 248, provided for a bond issue in the amount necessary to pay off the outstanding high school warrants of Tipton County. These bonds were to mature within twenty years at a maximum interest rate of 4½%.
 5. Private Acts of 1945, Chapter 146, was a \$100,000 bond issue, bonds bearing a maximum interest rate of 6%, maturing within thirty years, and to be used to build, repair and equip new school houses.
 6. Private Acts of 1947, Chapter 96, authorized the Tipton County Board of Education to issue interest-bearing coupon bonds in an amount not to exceed \$100,000, to be used to construct, repair and equip school buildings. These bonds were to mature within thirty years, bearing a maximum interest rate of 6%.
 7. Private Acts of 1959, Chapter 51, authorized the quarterly county court to issue and sell negotiable interest-bearing coupon bonds in an amount not to exceed \$1,200,000, the proceeds of which were to be used by the Tipton County Board of Education, exclusively, for the purpose of purchasing property for school purposes; to erect, add to or repair school buildings; and to furnish and equip school buildings in said county. The proceeds were to be paid to each city or town in the county based upon a ratio of the entire amount of sales in relation to the average daily school attendance of such city or town. This act was specifically repealed by Private Acts of 1995, Chapter 93.

Chapter IV - Boundaries

Creation of the County

Acts of 1823 Chapter 126

SECTION 1. That a new county, to be called and known by the name of Tipton county, in memory of captain Jacob Tipton, who fell at St. Clair's defeat, be, and the same is hereby, established, to be bounded as follows, viz: beginning on the line separating the eleventh and thirteenth districts, at a point two miles west of the first range [sic] line in the eleventh district, running west on said dividing line, to the middle of the Mississippi river; thence down the main channel of the same, to [the] north-west corner of Shelby county; thence east with the northern boundary line of Shelby county, to the north-east corner thereof; thence north with the western boundary line of territorial country east of Shelby county, to the north-west corner of said territorial country; thence east with [the] northern boundary of the same, to a point three miles east of the second range line in the eleventh district; and thence north, parallel with the said line, to the beginning.

SECTION 2. That for the due administration of justice, said county shall be, and compose, a part of the fourteenth solicitorial district, and of the eighth judicial circuit; and the county and circuit courts shall be held at the house where Nathan Hartfield now lives, the county courts on the first Mondays of March, June, September, and December, of each and every year, and the circuit courts on the second Mondays of April, and October, in each and every year, until otherwise provided for by law.

SECTION 3. That the militia of said county shall compose the _____ regiment, and shall be attached to the _____ brigade; and it shall be the duty of the sheriff of said county, to open and hold an election for field officers of said regiment, at the place appointed for holding courts, on the second Thursday, and Friday following, in the month of January, one thousand eight hundred and twenty-four, under the same rules and regulations as in similar cases.

SECTION 4. That the tax due and owing from said county for the present year, shall be collected by the sheriff of said county, in all cases where the same may remain due and unpaid; and so much of said tax as may be collected by the sheriff of Shelby county, shall be paid over by him to the sheriff of Tipton County, who shall be liable for the same to the state and county.

SECTION 5. That such justices of the peace as have been commissioned for Shelby county, as shall fall into Tipton county, as now established, shall continue to hold their commissions and exercise their

authority in the same manner that they would be authorized to do, had they been originally commissioned for Tipton county; and any one of said justices of the peace, or any other justice of the peace, from any other county of this state, attending at the time and place appointed for the first county court in said county, shall be authorized to administer all oaths necessary for the organization of the same.

SECTION 6. That it shall be the duty of the clerk of Shelby county, to furnish to the sheriff of Tipton county, when appointed, a list of the taxable property in said county, for the year one thousand eight hundred and twenty-three; and it shall also be the duty of the principal surveyor of the eleventh district, to furnish to said sheriff, a list of all lands liable to taxation for the year one thousand eight hundred and twenty-three, from which said severally lists the said sheriff shall collect as soon after his election as practicable, and account for and pay over the same as other sheriffs in this state.

Passed: October 29, 1823.

Change of Boundary Lines

Acts of 1873 Chapter 52

SECTION 1. That in conformity with the petition of more than four-fifths of the citizens now residing on Island No. 34, or Miller's Island; and on upper Hatchie Island, in the Mississippi river, the line between Lauderdale and Tipton Counties, be extended down the Hatchie river to the lower or southern point of upper Hatchie Island; thence westwardly to the lower or southern point of No 34, or Miller's Island, in the Mississippi river, passing the same in a direct line to the western boundary of the State.

SECTION 2. That the Island No 34, or Miller's Island, and the upper Hatchie Island, be annexed to and form part of District No. 4, of Lauderdale County; and the County Court of said county have authority to appoint suitable officers to hold an election on a day of which notice shall be given in the "RIPLEY NEWS" and "TIPTON RECORD", and if three-fourths of those citizens residing on said Island, or owning real estate on the same at the date of the passage of this Act, and voting at said election, shall cast their votes in favor of annexation to Lauderdale County, upon the return made by said officer, the County Court of Lauderdale County shall cause publication of the facts to be made in such newspapers of the State as they deem expedient, and proceed to exercise jurisdiction over the territory thus annexed; Provided, Said change shall not reduce Tipton County below the constitutional limits.

SECTION 3. That the said change of the line between said Counties of Lauderdale and Tipton shall in no event release the portion of Tipton County which may be cut off therefrom, and attached to Lauderdale County, from the payment of its portion of such indebtedness as may have been contracted by said County of Tipton prior to such change of the county line, and that said territory known as Island No. 34, or Miller's Island, and the upper Hatchie Island shall, notwithstanding such change of county lines, continue liable, and shall be assessed as heretofore for such portion of such previously incurred indebtedness, and which assessment shall be collected as heretofore.

Passed: March 19, 1873.

Acts of 1883 Chapter 81

SECTION 1. That the line between the county of Tipton and the counties of Fayette and Shelby, be and the same is hereby changed as follows: Beginning at a point on the line between Tipton and Fayette counties where the Memphis and Louisville railroad crosses East Beaver Creek; thence down said creek with its meanders to the point where the same empties into Middle Beaver Creek, on the line between Fayette and Shelby counties; thence up said Beaver Creek with its meanders to the south line of Tipton county, so as to include all territory of Shelby and Fayette counties lying north and east of said creeks, in Tipton county, and that all property real and personal within said territory be assessed for taxes after the year 1883, in said Tipton county: Provided, however, no tax shall be assessed on said property for the payment of bonds issued by the county of Tipton, under the general improvement laws of the State, to the Memphis and Paducah railroad.

SECTION 2. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 13, 1883.

Private Acts of 1925 Chapter 434

SECTION 1. That the line between Tipton County and Shelby County, Tennessee, is hereby changed as follows: The new line between Shelby County and Tipton County hereby established shall begin at the intersection of the southwest corner of a one hundred and seventy-five (175) acre tract of land belonging

to the J. C. Walker estate, where the west line of said tract intersects with the old north line of Shelby County, and run thence north from the said point of beginning seventy-five (75) chains along the west boundary line of said 175 acre tract of the J. C. Walker estate and the west line of the Aleck McQuiston one hundred and seventy-eight (178) acre tract of land to the south boundary line of the right of way of the Tipton Road at the north-west corner of said Alex McQuiston 178 acre tract; thence east along the south boundary line of the right of way of said Tipton road two hundred and nine (209) chains to the west line of the R. A. Hewett one hundred and one and one-half (101½) acre tract of land; thence northwest along the west boundary line of said R. A. Hewett 101½ acre tract of land 24 chains to the northwest corner of same at the intersection of a branch; thence northeastwardly along the meanderings of said branch seventeen and fifty one-hundredths (17.50) chains to Beaver Creek; thence southeastwardly along the meanderings of said Beaver Creek four chains to the northwest corner of the tract of land belonging to the C. E. Calhoun estate; thence east eighty-three (83) chains along the north boundary line of said land belonging to the C. E. Calhoun estate and the north boundary line of the land belonging to the J. B. Trobaugh estate to the northeast corner of said Trobaugh lands where the north boundary of same intersects with the west boundary of Mrs. Kate McQuiston' eighty-five and one fourth (85¼) acre tract; thence north along the west boundary of said McQuiston tract twelve (12) chains to the northwest corner of said McQuiston eighty-five and one-fourth acre tract; thence east along the north boundary of said McQuiston land thirty-five chains to the northeast corner of said McQuiston land; thence south twenty-six (26) chains along the east boundary line of said McQuiston land to the north boundary line of the W. J. and L. M. Shaw 50 acre tract at the southeast corner of said McQuiston lands; thence east along the north boundary line of said Shaw tract, three (3) chains to the northeast corner of said Shaw tract thence south along the east boundary line of the said Shaw fifty acre tract of land and the lands belonging to R. T. Thomas estate and the Mary Pierce fifteen (15) acre tract 26.75 chains to a point where the east boundary line of said Mary Pierce fifteen acre tract intersects with the old north boundary line of Shelby County; and all of the lands formerly in Tipton county contained within the area surrounded by the new line between Shelby and Tipton county as hereby established, and the old north line of Shelby County, are hereby taken from Tipton County and annexed to the First Civil District of Shelby County, Tennessee. The line between Shelby County and Tipton County, except as changed by this Act, shall remain as heretofore.

SECTION 2. That all laws and parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed.

SECTION 3. That this Act take effect from and after its passage, the public welfare requiring it. Passed: March 31, 1925.

Boundaries - Historical Notes

The following is a summary of acts which authorized boundary changes for Tipton County.

1. Public Acts of 1867-68, Chapter 60, changed the county line between Tipton and Shelby counties so as to place the residence and lands of C. Angle in Tipton County.
2. Acts of 1905, Chapter 53, specifically repealed the above act.

Chapter V - Court System

General Sessions Court

Private Acts of 1951 Chapter 193

SECTION 1. That there is hereby created and established a Court in and for Tipton County which shall be designated as the Court of General Sessions of Tipton County. Said County shall provide a courtroom at the County seat and all necessary supplies for the equipment and maintenance of said Court, and shall defray the expenses thereof from the general funds of said County.

SECTION 2. That said Court of General Sessions is hereby vested with all of the jurisdiction and shall exercise the authority conferred by the General Assembly of Tennessee upon Justices of the Peace in civil and criminal cases, suits and actions; and the Justices of the Peace of said County are hereby divested of all such jurisdiction and authority, but any Justice of the Peace of said County elected for any district except the district in which Covington is situated may issue criminal and search warrants against and accept appearance bonds from any person charged with an offense, and may issue civil process on any cause of action heretofore triable by a Justice of the Peace, such warrants and process to be returnable to and triable by said Court of General Sessions. The authority of said Justices of the Peace in their capacity as members of the Quarterly Court or in the performance of the rites of matrimony or to administer oaths is in nowise affected by this Act.

SECTION 3. That before any civil case shall be tried or judgment rendered in said Court the plaintiff shall secure the costs of executing a cost bond with good security in the sum of \$25.00, or by making a cash cost deposit of not less than \$3.00 nor more than \$25.00, or shall take the oath prescribed for poor persons, and on motion the Court may increase the amount of such bond or deposit.

It shall be the duty of the Clerk of such Court hereinafter provided for, not later than thirty (30) days after judgments of the Court of General Sessions shall become final, to issue an execution against the party against whom the costs thereof have been adjudged. Likewise, in case of the inability to collect the costs from such party against whom they have been adjudged, evidenced by the return of an execution nulla bona, it shall be the duty of the Clerk, not later than thirty (30) days after the return of such execution, to undertake to collect from the successful party all costs accruing at the instance of such successful party.

SECTION 4. That the rules of pleading and practice, forms of writs and process and stay of and appeals from judgments in civil cases of said Court shall be the same as of Justices of the Peace.

SECTION 5. That in all matters the costs and fees of said Court of General Sessions shall be the same as those provided by law for Justices of the Peace.

The fees and other compensation of the Sheriff, his Deputies, Constables, Game Wardens and State Highway Patrolmen for the execution of writs and process of said Court, and the attendance and mileage of witnesses shall be the same in said Court as those provided by law for the Courts of Justices of the Peace.

The fees and compensation due for services rendered by said Court of General Sessions shall be paid to the Clerk of said Court and by him accounted for as hereinafter provided. Said costs, fees and mileage of witnesses, the fees, commissions and emoluments of the Sheriff, his Deputies, Constables, State Highway Patrolmen, Game Wardens and other officers, for services to said Court, and the fines and forfeitures adjudged by it, shall be handled, accounted for and disbursed as required by law.

SECTION 6. That separate dockets shall be kept in said Court for civil and criminal cases. Upon the civil docket shall be entered the style of each case, the date of issuance of the warrant or process and the return of the process, in brief form, action of the Court on the case, both interlocutory and final orders, judgments, executions, garnishments, lists of the fees of the Court, the Sheriff, his Deputies, Constables, Game Wardens, and State Highway Patrolmen for their services, fees of witnesses for attendance, et cetera, and credits for payment upon the judgment and upon the costs. All cases shall be indexed and the dockets shall be substantially in the form of those of Justices of the Peace.

Also, there shall be kept a criminal docket in which shall be entered the disposition of all criminal cases disposed of by the Court of General Sessions, which docket shall show as to misdemeanors now within the jurisdiction of Justices of the peace under the small offense law, the name of the defendant, the charges against him, and the disposition of the case. In cases in which Justices of the Peace do not now have jurisdiction under general law, the Clerk shall be under the duty to procure a minute book and in such minute book he shall enter the action of the Court by appropriate minute entry, setting forth the name of the defendant, his arraignment upon the charge against him, his plea, his waiver of right of trial by indictment, information or presentments, his waiver of a jury trial and his consent to be tried by the Court of General Sessions upon such charge. Likewise, there shall be entered therein a judgment of the Court of General Sessions upon such criminal offense, cognizable by the Court of General Sessions on the waiver of the defendant under subsequent provisions of this Act.

SECTION 7. That there shall be one Judge for said Court, with the same qualifications and term of office as provided by the Constitution of the State of Tennessee for Judges of Inferior Courts; and the oath shall be the same as that prescribed for Circuit Judges and Chancellors.

The Judge of said Court, as a condition precedent to his election, shall be a licensed attorney, actively engaged in the practice of law, and no person shall be eligible for election to said office of Judge unless such person has been duly licensed to practice law in this State by the appropriate authorities. The Judge of the Court of General Sessions shall also possess power to issue fiats for extraordinary process returnable to the appropriate Court in which such suit is to be filed.

SECTION 8. That the compensation of the Judge of the Court of General Sessions of Tipton County, Tennessee, shall be the same as the annual salary provided by law for Chancellors and Judges of the Circuit Court. In all other respects, the General Sessions Judge's county benefits and retirement benefits shall be commensurate with the pay as provided herein. The salary shall be paid in not less than equal monthly installments. On July 1, 1999, and every July 1 thereafter, such annual salary of the General Sessions Judge of Tipton County, Tennessee, shall be adjusted in accordance with the provisions of Tennessee Code Annotated, Section 8-23-103.

As amended by: Private Acts of 1959, Chapter 145,
Private Acts of 1974, Chapter 372,

Private Acts of 1997, Chapter 63,
Private Acts of 2017, Chapter 23.

SECTION 9. That the Governor shall appoint the first Judge of said Court, who shall serve until the first day of September, 1952, and until his successor has been elected and qualified.

At the August election 1952 there shall be elected some person possessing the qualifications required who shall serve until September 1, 1958. His successor shall be elected at the election for judicial and other civil offices on the first Thursday of August, 1958, and every eight (8) years thereafter at such election, and for the term provided by the Constitution of the State of Tennessee for Judges of Inferior Courts.

SECTION 10. [Deleted by Private Acts of 2017, Chapter 23].

SECTION 11. [Deleted by Private Acts of 2017, Chapter 23].

SECTION 12. That the Clerk of the Circuit Court of said County shall act as Clerk of said Court of General Sessions, and when acting as Clerk of said Court shall be designated "Clerk of Court of General Sessions of Tipton County". The fees, commissions and emoluments of said Court of General Sessions shall accrue to said Clerk, subject to the provisions of Code Section 10727.

The Clerk of said Court and his deputies shall have concurrent authority with the Judge thereof to issue warrants and other processes and writs, other than those which the law requires shall be issued only by a judicial officer.

It shall be the express duty of the Clerk of said Court to keep all dockets required by this Act; to write all minute entries required herein, and to promptly make any and all entries necessitated by this statute. In case of the failure or dereliction of the Clerk so to do, he shall be subject to ouster proceedings as now provided by general statute.

SECTION 13. That the Sheriff of said County, or any Deputy Sheriff or Constable thereof, shall serve legal processes, writs and papers issued by said Court with the same authority as provided by law in the other inferior Courts.

SECTION 14. That said Court shall have authority to hear and determine all undisposed of cases arising in the present Court of General Sessions of said County as if such cases had originated in said Court of General Sessions, and to issue executions on and orders concerning any unsatisfied judgments on the dockets of said Justices of the Peace, and certify as to any such judgments or records, as such Justices of the Peace could do but for this Act.

SECTION 15. That the Court herein provided is hereby vested with full jurisdiction to try and determine and render final judgment in all misdemeanor cases brought before said Court upon warrant wherein the person charged with such misdemeanor offense enters a plea of guilty or requests trial upon the merits and expressly waives in writing an indictment, presentment, grand jury investigation and jury trial. In such cases, the trial shall proceed before the Court without the intervention of a jury, and the Court shall enter such judgment, and, as an incident thereto, may inflict with punishment within the limits provided by law for the particular offense, as he may deem proper under the peculiar circumstances of such cases, but nothing herein shall be construed as undertaking to grant such Judge the power to impose a fine in excess of \$50.00 upon any citizen of this State; and provided further, that the Court herein created shall have no jurisdiction of the trial of misdemeanors for which the minimum punishment is a fine of more than \$50.00. The Judge of said Court shall have the same authority and power as have the Circuit and Criminal Court Judges of the State to suspend or probate any fine or sentence or part of same imposed by him in a misdemeanor case. And it shall further be the mandatory duty of said Judge to try and determine and render final judgment on all first offense driving while intoxicated cases brought before him where the offense does not merit a fine in excess of \$50.00 and where the person charged with such offense enters a plea of guilty or requests a trial upon the merits and expressly waives in writing an indictment, presentment, grand jury investigation, and jury trial.

As amended by: Private Acts of 1959, Chapter 149.

Any person aggrieved by the judgment of the Court of General Sessions having criminal jurisdiction rendered under the provisions of this section may appeal such judgment to the next term of the Circuit Court of Tipton County upon executing an appearance bond and likewise executing bond for the amount of fine and costs, or in lieu thereof, taking the oath prescribed by law for paupers. Such appeal, when properly taken to the Circuit Court of Tipton County, shall be tried by the Judge of the Circuit Court without a jury and without indictment and presentment, and upon the original warrant issued against such person.

The Judge of the Court of General Sessions herein created is expressly authorized to issue any and all process in connection with criminal cases disposed of by him under the provisions of this section necessary to effectuate the carrying out of the judgement rendered by him in such case.

The Judge of the Court of General Sessions shall have the power to and may adopt such rules as may be necessary to expedite the trial and disposal of cases.

SECTION 16. That from and after September 1, 1966, there shall be conferred upon the General Sessions Court of Tipton County, the jurisdiction, power and authority concurrent with the Circuit and Chancery Court to hear and determine all cases of divorce, alimony and separate maintenance with full power and authority conferred upon the Circuit and Chancery Court, to enforce all of its orders, decrees and judgments.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 17. That for the purpose of determining matters under the divorce jurisdiction conferred herein, the first Monday of each month shall be the beginning of a new term of said Court and each day of the month said Court is in session shall be a rule day. All process issued from said Court shall be returnable to the first day of the term next succeeding its issuance unless such process shall be served less than five full days prior to the return date, and in that event said process shall be returnable to the first day of the next succeeding term, provided, however, an order pro confesso shall not be entered in any case until the lapse of four full days from and including the return date.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 18. That any appeal from the final decree of said Court in any matter determined under the divorce jurisdiction conferred herein shall be to the Court of Appeals at Jackson or the Supreme Court at Jackson in the same manner as appeals are taken from the Chancery Court.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 19. That in the event either party shall demand a jury to determine any issue joined under the divorce jurisdiction conferred hereunder, the Clerk of said Court shall empanel a jury in the same manner as a jury trial in the Chancery Court.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 20. That all undisposed of divorce proceedings pending before the Judge of the County Court of said County on September 1, 1966, shall be transferred to the said General Sessions Court and shall be subject to the orders, decrees and judgments of said General Sessions Court as if they had been commenced in that Court. For the purposes of this Act the term "undisposed of divorce proceedings" shall mean and include all matters of child custody, child support, alimony and any other matters or actions for which the cause was retained in said County Court even though a final decree of divorce had been entered.

As amended by: Private Acts of 1965, Chapter 218.

Private Acts of 1967-68, Chapter 407.

SECTION 21. That the Clerk of the County Court of said County shall transfer to the Clerk of the General Sessions Court of said County all of the papers and certified copies of minute entries of each undisposed of divorce proceeding pending in his Court as defined in Section 20 above when any further proceeding is required in such cases.

As amended by: Private Acts of 1965, Chapter 218.

Private Acts of 1967-68, Chapter 407.

SECTION 22. That the General Sessions Court of said County shall be a Court of record for the sole purpose of exercising the divorce jurisdiction herein conferred and it shall be the duty of the Clerk of said Court to keep and maintain for that purpose such dockets and minute books as are kept by courts of record.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 23. That the General Assembly expressly declare that each section, subsection, paragraph and provision of this Act is severable, and that should any portion of this Act be held unconstitutional or invalid, the same shall not affect the remainder of this Act, but such unconstitutional or invalid portion shall be elided, and the General Assembly declares that it would have enacted this Act with such unconstitutional or invalid portions elided therefrom.

As amended by: Private Acts of 1965, Chapter 218.

SECTION 24. That this Act shall take effect from and after its passage, the public welfare requiring it.

As amended by: Private Acts of 1965, Chapter 218.

Passed: February 12, 1951.

Probation and Safety Program

Private Acts of 1991 Chapter 93

SECTION 1. There is hereby created in Tipton County, a general sessions court administered probation

and safety program. The court administered probation and safety program shall include but not be limited to probation services, a traffic school, a DUI school, and an early intervention program or youth alcohol safety education program.

SECTION 2. The judge of the general sessions court is authorized and empowered to oversee the administration of the court administered probation and safety program. There shall be established such financial accounts as are necessary to administer this program. Complete books and records of all fees received and all expenditures made shall be kept monthly.

SECTION 3. There is established a fee of ten dollars (\$10.00) per month for all adults placed on probation. There is established a fee of fifty dollars (\$50.00) to enroll in the traffic school. With respect to the DUI school, there is established an enrollment fee of one hundred and fifty dollars (\$150). There is established a fee of seventy-five dollars (\$75.00) for the early intervention program or youth alcohol safety education program. Fees shall be collected by the county probation officer or the court's other designated representative and paid directly to the county general fund within the time provided by statute for all other fees. All persons receiving or handling fund under this section shall be properly bonded. Such fees may be increased by resolution of the Tipton County Commission. The county probation officer is authorized to handle matters in both the general sessions and juvenile court of Tipton County.

SECTION 4. A budget for the court administered probation and safety program shall be compiled annually and submitted to the budget and finance committee and the county commission for approval at the appropriate time.

SECTION 5. All funds collected pursuant to this act shall be allocated to the court administered probation and safety program and may only be expended for purposes reasonably related to the effectuation of such program.

SECTION 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not effect 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 7. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Tipton County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 8. 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 upon being approved as provided in Section 7.

Passed: May 2, 1991.

Juvenile Court

Private Acts of 1984 Chapter 232

SECTION 1. Five (5) days following the effective date of this Act the Circuit Court Clerk shall be the Clerk of the Juvenile Court of Tipton County and the County Court Clerk shall be divested of such jurisdiction. During such five (5) day period all records and other documents pertaining to any matter within the juvenile jurisdiction of the General Sessions Court of Tipton County shall be transferred from the County Court Clerk to the Circuit Court Clerk.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Tipton County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Tipton County legislative body and certified by him to the Secretary of State.

SECTION 3. 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 upon being approved as provided in Section 2.

Passed: May 10, 1984.

Court System - Historical Notes

Board of Jury Commissioners - Jurors

The following act once affected jurors or boards of jury commissioners in Tipton County, but is no longer operative.

1. Private Acts of 1951, Chapter 504, created a board of jury commissioners for Tipton County (as specified by the population range for the Federal Census of 1940). The board was to consist of three discrete persons (to be appointed by the circuit judge) who were householders, residents of different sections of the county, not practicing attorneys at law, and were to each serve, under oath, a term of six years. It was the duty of the jury commissioners to select from the tax books of the county or other sources names of upright and intelligent men, known for their integrity, fair character, and sound judgment. These names would comprise a list of not less than 500 nor more than 1,500 prospective jurors, to be recorded by the circuit court clerk as clerk of the board. The names would then each be written on a slip of paper and placed in jury box kept securely locked and under seal for the purpose of drawing the names of jurors prior to each term of the circuit court. The act outlined the procedure for the drawing of names and summoning of jurors for impaneling the grand and petit juries. The judge responsible for appointing the jury commissioners also had the right to remove any of them for incompetency, failure to perform their duties or corruption of office. The jury commissioners were to receive \$5.00 each for every day's service while actually engaged in making up the jury list and in drawing the venire.

Chancery Court

The following acts form an outline of the development of equity jurisdiction in Tipton County, although they no longer have the force of law since they have either been superseded by general law, repealed, or failed to receive local ratification. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1849-50, Chapter 31, Sections 1 and 4, created a common law and chancery in Memphis, and provided that suitors in chancery in the county of Tipton could file their bills in the common law and chancery court of the city of Memphis or in the chancery court at Brownsville.
2. Acts of 1851-52, Chapter 352, Section 4, made it lawful for suits in chancery originating in Tipton County to be brought in the chancery court at Sommerville.
3. Acts of 1853-54, Chapter 105, Sec. 5, created a chancery court in Covington and provided that Tipton County was to constitute a separate chancery division.
4. Public Acts of 1873, Chapter 65, changed the time of holding chancery court for Tipton County in Covington to the second Monday in April and October.
5. Acts of 1885 (Ex. Sess.), Chapter 20, divided the state of Tennessee into judicial circuits and chancery divisions and fixed the times of holding said courts. Tipton County was placed in the tenth chancery division, with court to be held on the fourth Mondays in February and August.
6. Acts of 1887, Chapter 169, set the dates for holding chancery court in Tipton County on the third Mondays of March and September.
7. Acts of 1889, Chapter 23, fixed the time of holding the terms of the several chancery courts of the tenth chancery division of the state, with Tipton County Chancery Courts to be held on the third Mondays of March and September, at Covington.
8. Acts of 1895, Chapter 99, also fixed the time of holding the terms of the several chancery courts of the tenth chancery division. There was no change made in the days and place of holding the Tipton County Chancery Court.
9. Acts of 1899, Chapter 427, once again divided the state into judicial circuits and chancery divisions, placing Tipton, along with Dyer, Obion, Lake, Weakley, Gibson, Lauderdale, Fayette, Haywood and Hardeman counties in the ninth chancery division. Court was to be held on the second Monday in May and the fourth Monday in November.
10. Acts of 1903, Chapter 591, fixed the times of holding the several chancery courts in the ninth chancery division, changing the times for Tipton County to the first Mondays of June and December. This act also repealed so much of the Acts of 1899, Chapter 427, which were in conflict with the times fixed herein.
11. Public Acts of 1974, Chapter 547, created an additional chancellor for the ninth chancery division in order to more equitably distribute the caseload. The chancellor holding part I of the ninth chancery division would be deemed the senior chancellor and presiding chancellor of the division, and be responsible for assigning duties to the chancellor of part II. Part I was comprised of Fayette, Hardeman, Hardin, McNairy and Chester counties. Part II was comprised of Tipton, Lauderdale, Haywood and Crockett counties. The act set forth duties, obligations and responsibilities for the presiding chancellor. The additional chancellor was also empowered to appoint a suitable stenographer to assist him in the performance of his duties, and compensation for same was stated in the act.

12. Private Acts of 1982, Chapter 311, gave exclusive jurisdiction over the probate of wills and the administration of estates to the chancery court of Tipton County, which jurisdiction was formerly vested in the county court or the county judge. The county clerk was retained as the clerk of the court and was empowered to perform a number of functions incidental to probate matters. This act was not approved, locally, and therefore did not become law.

Chancery Court - Clerk and Master

The reference list below contains acts which once applied to the clerk and master in Tipton County.

1. Private Acts of 1911, Chapter 56, set the salary of the clerk and master at \$1,000 per year, and provided that he could retain any excess fees collected by his office. If the total amount of fees and commissions collected failed to equal the designated salary amount, the county was to make up the difference.
2. Private Acts of 1921, Chapter 9, also set the annual salary for the clerk and master at \$1,000 and provided that any excess fees above this amount could be retained by him. Private Acts of 1925, Chapter 304, amended the original act to raise the salary to \$1,200 per annum.
3. Private Acts of 1931, Chapter 823, provided that the clerk and master was to receive an allowance of not more than 7% of the amount of delinquent taxes collected by that office, as compensation for collecting same.
4. Private Acts of 1933, Chapter 557, set the salary of the clerk and master at \$1,200 per annum, plus any additional fees collected by his office as receiver or special commissioner. Any short-falling would be made up by the county.
5. Private Acts of 1935, Chapter 760, set the salary of the clerk and master at \$1,500 per annum, plus any excess fees, and required him to file an annual statement of fees collected by his office with the county court clerk. This act was amended by Private Acts of 1939, Chapter 536, which raised the salary to \$1,800 annually.
6. Private Acts of 1949, Chapter 69, increased the salary of the Tipton County Clerk and Master, setting his annual compensation at \$2,400, plus any additional fees collected by his office, over and above \$2,400. Private Acts of 1949, Chapter 337, was an amendment to the original act, requiring the clerk and master to keep a monthly record of all fees collected by his office and report same to the county judge or chairman. Private Acts of 1951, Chapter 442, also amended the original act, providing that commissions allowed the clerk and master for the collection of delinquent taxes were not to be considered as a supplemental fee for purposes of this salary act.
7. Private Acts of 1957, Chapter 253, provided that any commissions allowed the clerk and master by the quarterly county court for the collection of delinquent taxes by his office were to be considered in the same manner as compensation received by a receiver or special commissioner and were to be excluded from any settlement with the county by the clerk and master.

Circuit Court

The following acts were once applicable to the circuit court of Tipton County but now have no effect, having been repealed, superseded, or having failed to win local approval.

1. Acts of 1824 (Ex. Sess.), Chapter 102, set the time for holding circuit court in Tipton County on the fourth Mondays in March and September.
2. Acts of 1825, Chapter 318, changed the time for holding circuit court to the third Mondays in June and December.
3. Acts of 1839-40, Chapter 21, regulated and altered the time of holding of circuit courts for, inter alia, the eleventh judicial circuit, with Tipton County being attached to and made a part of said circuit. Tipton County's courts were to be held on the third Mondays in February, June and October.
4. Acts of 1841-42, Chapter 149, Section 3, placed Tipton County in the tenth judicial circuit.
5. Acts of 1843-44, Chapter 155, Section 2, set the time for holding circuit court in Tipton County on the second Mondays in March, July and November.
6. Acts of 1845-46, Chapter 21, placed Tipton County in the eleventh judicial circuit and set the days for holding court on the first Mondays in February, June and October.
7. Acts of 1853-54, Chapter 150, specified that circuit court in Tipton County was to be held on the first Mondays in January, May and September.
8. Acts of 1885 (Ex. Sess.), Chapter 20, divided the state of Tennessee into judicial circuits and chancery divisions and fixed the times of holding said courts. Tipton County was placed in the

thirteenth judicial circuit, with court to be held on the second Tuesday in February, June and October.

9. Acts of 1899, Chapter 427, once again divided the state into judicial circuits and chancery divisions, placing Tipton, along with Dyer, Obion, Lake, Weakley, Lauderdale and Fayette counties in the fourteenth judicial circuit. Court was to be held on the first Monday in March, July and November.
10. Acts of 1905, Chapter 57, created the sixteenth judicial circuit, placed Tipton County in that circuit, and provided the days for holding court at Covington to be the first Monday in March, July and November.

Circuit Court - Clerk

The following acts have no current effect, but once applied to the Tipton County Circuit Court Clerk. They were repealed, superseded, or never received local approval.

1. Acts of 1903, Chapter 255, was a general law providing and regulating the compensation of circuit court clerks in the state of Tennessee. The salary for the circuit court clerk of Tipton County (as designated by the 1900 Federal Census population range) was set at \$1,000 per annum. Private Acts of 1911, Chapter 675, amended the original act as it applied to Tipton County by specifying that the county to which the act was to apply was to also have an established law court with a separate office for same, to be kept by the clerk of the circuit court or his deputy, and set the salary of the circuit court clerk at \$1,500 annually.
2. Private Acts of 1923, Chapter 305, contained a general repealing provision and set the annual salary of the circuit court clerk at \$1,500. It also provided that he was to receive no other compensation.
3. Private Acts of 1927, Chapter 558, raised the salary of the circuit court clerk to \$1,800 per annum. All fees collected were to be paid to the county to become part of the general funds of the county.
4. Private Acts of 1933, Chapter 50, lowered the circuit court clerk's salary to \$1,200 per year, with no other compensation. This act was amended in Private Acts of 1935, Chapter 344, which raised the salary to its 1923 level of \$1,500 per year.
5. Private Acts of 1939, Chapter 59, raised the salary of the Tipton County Circuit Court Clerk to \$1,800 annually, and entitled him to no other compensation.
6. Private Acts of 1949, Chapter 82, set the salary of the Tipton County Circuit Court Clerk at \$2,400 per year, and entitled him to no other compensation. All fees collected by him were to be paid to the county.

Criminal Court

The following acts once pertained to the Tipton County Criminal Court, but are no longer current law. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Private Acts of 1917, Chapter 563, established a separate criminal court at Covington for Tipton County, providing exclusive jurisdiction from circuit court to try all offenses against the liquor laws of the state, all violations of laws of the state against carrying concealed weapons, petit larceny cases and all misdemeanors. This act was specifically repealed and the court abolished by Private Acts of 1919, Chapter 8. Criminal jurisdiction was subsequently returned to the circuit court.

District Attorney General - Assistants and Criminal Investigators

The following act once affecting Tipton County is no longer in effect but is listed here for historical purposes.

1. Public Acts of 1973, Chapter 91, created the office of assistant district attorney general for the sixteenth judicial circuit of the state. The assistant district attorney general was to be appointed by the district attorney general and to serve at his pleasure, performing such duties and functions as might be assigned and directed by the district attorney general or as provided by law. Compensation was prescribed by the general laws of the state.

General Sessions

The following act once affected the general sessions court of Tipton County, but is no longer in effect and is included herein for reference purposes.

1. Private Acts of 1982, Chapter 386, was an act to set an amount of compensation for the general sessions judge of Tipton County in addition to any other salary to which he was entitled if, on September 1, 1982, he would assume and exercise juvenile, probate or divorce jurisdiction for

said county. This act was not approved locally, and therefore, did not become operative law.

Secretarial Assistance

The following act is no longer in effect but is listed here for historical purposes.

1. Public Acts of 1957, Chapter 150, provided for the employment of a stenographer by the chancellor of the ninth chancery division, with compensation set at \$2,400. This act was amended twice to raise the salary to \$3,600 by Public Acts of 1963, Chapter 309, and to \$4,800 by Public Acts of 1967, Chapter 137.

Chapter VI - Education/Schools

Board of Education

Private Acts of 2002 Chapter 140

SECTION 1. Chapter 378 of the Private Acts of 1947, as amended by Chapter 222 of the Private Acts of 1974, Chapter 90 of the Private Acts of 1977, Chapter 102 and Chapter 118 of the Private Acts of 1983, Chapter 102 of the Private Acts of 1995, Chapter 92 of the Private Acts of 2002, and all other acts amendatory thereto, are hereby repealed.

SECTION 2. Tipton County shall be divided into nine (9) school districts of substantially equal population, which shall be coextensive with the county legislative body districts as established by resolution of the county legislative body from time to time.

SECTION 3. The Tipton County Board of Education (the "board") shall consist of nine (9) members, with one (1) member of the board being elected by the qualified voters in each school district, on a non-partisan basis. Board members shall be elected to staggered four (4) year terms so that every two (2) years the terms of approximately one-half (½) of the members of the board shall expire, with the odd-numbered districts expiring at the same time and the even-numbered districts expiring at the same time. Persons elected in the regular August general elections shall take office on September 1 following the election and shall serve until their successors are duly elected and qualified.

SECTION 4. During the transition from seven (7) members to the nine (9) members provided for in this act, all incumbent board members shall remain on the board until the expiration of their current terms. To establish staggered terms, as provided in Section 3, at the regular August 2002 elections, one (1) board member shall be elected from each of districts 2, 4, 6, and 8 to four (4) year terms, and one (1) board member shall be elected from district 9 to a two (2) year term. At the regular August 2004 elections, one (1) member shall be elected from each of districts 1, 3, 5, 7, and 9 to four (4) year terms. Thereafter, all board members shall be elected to four (4) year terms as each member's term expires.

SECTION 5. The Tipton County Board of Education shall have the same powers, duties, privileges, and qualifications as a board of education established pursuant to Tennessee Code Annotated, Title 49.

SECTION 6. If any provision of this act or the 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 7. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Tipton County. Its approval or non-approval shall be proclaimed by the presiding officer of the county legislative body of Tipton County and certified to the Secretary of State.

SECTION 8. 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 upon being approved as provided in Section 7.

Passed: May 1, 2002.

Education/Schools - Historical Notes

Board of Education

The following acts once affected the board of education in Tipton County but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1907, Chapter 391, amended the general law in Acts of 1873, Chapter 25, as it was to be applied to Tipton County. This amending act established a county-wide board of education, to be

composed of one member elected from each civil district, the county judge and the county superintendent of public instruction. The act set forth, inter alia, the qualifications of the members; the duties and responsibilities of the board; and how members were to be compensated. This act was repealed by Private Acts of 1911, Chapter 555.

2. Private Acts of 1911, Chapter 555, abolished the then-existing board of education and established the next board of education for Tipton County. It divided the county into seven school districts. Board members were to be elected for a two-year term. The county judge and superintendent of public instruction were also named as members of the board of education. This act was amended by Private Acts of 1919, Chapter 271, to provide that school board members would be elected only by the voters of their school district.
3. Private Acts of 1923, Chapter 434, and Chapter 669, authorized the board of education to appoint one or more district school directors or custodians of school property, for a term of two years, to see that school property and grounds were properly kept and to report any damages.
4. Private Acts of 1931, Chapter 332, amended the general law to provide that in Tipton County a justice of the peace could be elected to the board of education. This act was repealed by Private Acts of 1933, Chapter 59.
5. Private Acts of 1933, Chapter 47, once again created a board of education comprised of members elected from each of the seven school districts established therein for Tipton County. The members were to be elected by the voters for two-year terms. This act was amended by Private Acts of 1943, Chapter 197, provided that board members would be elected by the quarterly county court to staggered terms of seven years in order to form a rotating board. Private Acts of 1933, Chapter 47, was specifically repealed by Private Acts of 1947, Chapter 382.
6. Private Acts of 1933, Chapter 330, authorized the Tipton County Board of Education, by resolution, to make warrants issued for the operation of its schools bear interest at a rate not to exceed 6% per annum and could limit the amount of time that interest could accrue.
7. Private Acts of 1939, Chapter 248, authorized county boards of education in counties having a population of not less than 27,400 nor more than 27,600 by the 1930 Federal Census to grant pensions to all teachers in the public schools having reached the age of sixty years and taught in the public schools for an aggregate period of at least thirty-five years. The amounts of such pensions were to be fixed by the county board of education, but were not to exceed threefourths of the salary which a teacher was drawing at the time of pension. The funds were to be paid from the school funds of the school level where the majority of the teacher's service was rendered. This act was repealed by Private Acts of 1995, Chapter 92.
8. Private Acts of 1939, Chapter 537, set the compensation of members of the board of education at \$15 per month for the Chairman and \$10 per month for other members.
9. Private Acts of 1947, Chapter 400, required the board of education to maintain the existing four-year high schools at Covington, Brighton and Munford. This act was repealed by Private Acts of 1977, Chapter 44.
10. Private Acts of 1972, Chapter 361, was an attempted amendment of Private Acts of 1947, Chapter 378, but it failed to gain local approval.
11. Private Acts of 1973, Chapter 49, was another attempt to amend the 1947 Board of Education act, by providing that its members be elected by the quarterly county court. This act also failed to win local ratification.
12. Private Acts of 1983, Chapter 102, amended Section 2 of the Private Acts of 1947, Chapter 378, identically as the Private Acts of 1983, Chapter 118. Chapter 118 also amended Sections 4 and 5 of the 1947 act and specifically repealed Chapter 102.
13. Private Acts of 2002, Chapter 92, repealed Private Acts of 1947, Chapter 378, changed the number of school districts and board members from seven (7) to nine (9).
14. Private Acts of 2002, Chapter 140, repealed Private Acts of 2002, Chapter 92.

Superintendent or Director of Schools

The acts referenced below once affected the office of superintendent of education in Tipton County, but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1933, Chapter 49, provided that the county superintendent of public instruction was to be popularly elected for a two-year term. This act was repealed by Private Acts of 1943, Chapter 191.

2. Private Acts of 1943, Chapter 192, provided that the superintendent of public instruction would be elected by the quarterly county court for a four-year term.
3. Private Acts of 1951, Chapter 122, as amended by Private Acts of 1951, Chapter 364, was an act stating that the Tipton County (designated by the population figures from the 1940 Federal Census) Superintendent of Education was to be elected by popular vote every four years. Any vacancy occurring in the office within a four-year term would be filled by the Quarterly county court for the remainder of the unexpired term. These acts were specifically repealed by Private Acts of 1977, Chapter 41.
4. Private Acts of 1977, Chapter 42, specifically stated that the county superintendent of education of Tipton County was to be elected by popular vote for a term of four years. Any vacancy occurring in the office prior to the expiration of the term would be filled by the quarterly county court. This act was specifically repealed by Private Acts of 1995, Chapter 101.

General Reference

The following acts constitute part of the administrative and political heritage of the educational structure of Tipton County but are no longer operative since they have either been superseded, repealed, or failed to receive local approval.

1. Acts of 1826, Chapter 186, founded the county academy, to be known as "Covington Academy". The Act also set out the powers and responsibilities of the trustees of the academy.
2. Acts of 1853-54, Chapter 290, Sections 1 through 3, established the Portersville Male and Female Academy, naming the initial incorporators as trustees of same. The act set out the powers of the board of trustees, and specified procedure for electing officers, filling vacancies and transacting business.
3. Acts of 1853-54, Chapter 290, Sections 4 through 6, established the Tipton Male and Female Institute, naming the initial incorporators and stipulating that the Institute was to be supervised and controlled by the Tipton Masonic Lodge, No. 226, and to be located in the same building which belonged to the lodge. The powers and authority of the trustees of said Institute were set out in the act.
4. Acts of 1899, Chapter 103, authorized the school directors in the first civil district to purchase a lot in Covington upon which there was to be built a suitable school building for students in the first civil district.
5. Acts of 1903, Chapter 201, established the Oak Hill School District from parts of the seventh and eighth districts of Tipton County.

Chapter VII - Elections

Elections - Historical Notes

Districts - Reapportionment

The act listed below once affected the civil districts in Tipton County, but is no longer operative regarding elections.

1. Private Acts of 1933, Chapter 723, redistricted Tipton County into six civil districts as specified therein. The act also specified the elections of justices of the peace for each of the newly-defined civil districts and also for the towns of Covington, Brighton, Atoka, Munford, Garland and Mason. All of the justices of the peace were to constitute the members of the quarterly county court of Tipton County.

Elections

The following is a listing of acts for Tipton County which affected the elective process, but which have been superseded or repealed. They are listed here for historical and reference purposes.

1. Public Acts of 1826, Chapter 3, concerned congressional elections for the state, placing Haywood, Madison, Tipton, Hardeman, Fayette and Shelby counties in one election district [not numbered in the act] and they were to elect one senator. McNairy, Hardeman, Fayette, Shelby and Tipton counties were to elect one representative jointly.
2. Acts of 1831, Chapter 57, established a voting precinct at Portersville in Tipton County.
3. Public Acts of 1832, Chapter 4, was an act to divide the state of Tennessee into districts for the

- election of representatives to the congress of the United States. Perry, Henderson, McNairy, Hardeman, Fayette, Shelby and Tipton counties comprised the thirteenth district.
4. Public Acts of 1832, Chapter 9, was an act prescribing the mode of choosing electors to vote for president and vice president of the United States. The state of Tennessee was divided into fifteen districts, with the fifteenth district comprised of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Tipton and Haywood counties.
 5. Public Acts of 1833, Chapter 71, was an act dividing the state into representative and senatorial districts under the enumeration of 1833. The counties of Hardeman, Fayette, Shelby and Tipton composed one election district to elect one senator. The returning officers of the senatorial district were to meet at Sommersville. The counties of Haywood, Tipton and Dyer composed one election district to elect one representative. The returning officers of the representative district were to meet at Brownsville.
 6. Public Acts of 1833, Chapter 76, provided for the calling of a convention to elect delegates for the purpose of revising, amending and altering the present or forming a new state constitution. The counties of Haywood and Tipton were to compose a district and elect one delegate. The returning officers for the district were to meet at Wesley, in Haywood County.
 7. Public Acts of 1835-36, Chapter 39, was an act prescribing the mode of choosing electors to vote for president and vice president of the United States. It divided the state into fifteen districts, with the counties of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Tipton and Haywood composing the fifteenth district. One elector was to reside in each of the districts.
 8. Acts of 1842 (Ex. Sess.), Chapter 1, placed Madison, Haywood, Tipton and Lauderdale counties in the same state senatorial district, with the polls to be compared at Brownsville. Tipton and Lauderdale counties were also placed in the same state representative district, with the polls to be compared at Covington.
 9. Acts of 1842 (Ex. Sess.), Chapter 7, placed Tipton County, along with McNairy, Hardeman, Fayette, Shelby, Haywood, Lauderdale and Dyer counties, in the tenth congressional district.
 10. Acts of 1851-52, Chapter 196, was an apportioning of the representation in the U.S. Congress. The ninth congressional district was comprised of the counties of Henry, Weakley, Dyer, Obion, Lauderdale, Tipton, Gibson, Carroll and Henderson.
 11. Acts of 1851-52, Chapter 197, was an act to apportion the representation in the general assembly of the state of Tennessee. The counties of Tipton, Shelby and Fayette were to elect one representative, and the polls were to be compared at Concordia. The counties of Madison, Haywood, Lauderdale and Tipton composed one senatorial district and the polls were to be compared at Brownsville.
 12. Acts of 1853-54, Chapter 151, provided that the polls for floating representative for the counties of Tipton, Fayette and Shelby would be compared at the house of Col. Samuel C. Leak, in the county of Shelby.
 13. Acts of 1865 (1st Sess.), Chapter 34, apportioned the state of Tennessee for its representation in the U.S. Congress, placing the counties of McNairy, Hardeman, Fayette, Shelby, Tipton, Madison and Haywood in the eighth congressional district of the state.
 14. Acts of 1872, Chapter 7, once again apportioned the state of Tennessee for representation in the U.S. Congress, placing the counties of Shelby, Tipton, Fayette and Hardeman in the ninth congressional district.
 15. Acts of 1891 (Ex. Sess.), Chapter 10, apportioned the counties of the state, placing Tipton County in the twentieth district of counties to elect one representative, jointly, to the U.S. Congress. Tipton and Fayette counties composed the thirty-first senatorial district.
 16. Private Acts of 1911, Chapter 398, made the Acts of 1897, Chapter 17, applicable to Tipton County.
 17. Private Acts of 1921, Chapter 636, amended the Acts of 1901, Chapter 109, so as to remove Tipton County from the tenth congressional district and placed it in the ninth congressional district.
 18. Public and Private Acts of 1931 (2nd Ex. Sess.), Private Chapter 25, set the salary of registrars in the first civil district at \$3.00 per day.
 19. Private Acts of 1935, Chapter 107, provided that in all general or properly called special elections held under authority of general state law, election officers in Tipton County were to receive a per diem of \$2.00. This act was amended by Private Acts of 1937, Chapter 247, which raised the salary of election officers in towns of more than 2,000 population to \$3.00 per day.

20. Private Acts of 1953, Chapter 31, gave the Tipton County Quarterly Court limited authority to fix the opening and closing hours of polls in general elections and state-wide primaries.

Chapter VIII - Health

Health - Historical Notes

The following summaries are included herein for reference purposes.

1. Private Acts of 1949, Chapter 399, authorized the county of Tipton, by and through its quarterly county court, to establish, equip, maintain and operate a county hospital. In order to accomplish this, the county was also authorized to issue and sell bonds in a sum not to exceed \$200,000, bearing an interest rate not to exceed 6%, and to mature at a time or times not to exceed forty years. To insure satisfactory operation of the hospital, the county was authorized to create a "Hospital Operation and Maintenance Fund", and to levy an annual tax on all taxable property of the county for said fund. This act was specifically repealed by Private Acts of 1995, Chapter 91.
2. Private Acts of 1961, Chapter 86, as amended by Private Acts of 1965, Chapter 76, Private Acts of 1970, Chapter 198, Private Acts of 1979, Chapter 154, and Private Acts of 1980, Chapter 260, authorized Tipton County (by reference to the 1960 Federal Census population figures) to operate a nonprofit hospital. The hospital was to be governed and controlled by a board of commissioners composed of nine members, none of which could be a member of the healing arts, nor could more than two members of the quarterly county court be members of the board at any one time. Seven of the nine members were to be elected, for different term lengths as specified in the act. The board of commissioners was to be vested with full, absolute and complete authority and responsibility for the operation, management, conduct and control of the business and affairs of the hospital. The authority and responsibility was more specifically stated within the act. The board was to prepare and submit an annual budget to the quarterly county court. A special tax was authorized to be levied for the repair, maintenance, and upkeep of said hospital. This act was specifically repealed by Private Acts of 1995, Chapter 94.
3. Private Acts of 1972, Chapter 312, created and established a non-profit ambulance authority, to be know as the "Tipton County Ambulance Authority", and to provide ambulance service to the public. The ambulance authority was to be operated and controlled by a board of trustees consisting of five members who were to be elected for five-year terms and serve without compensation. The board of trustees was to be vested with full and complete power, authority and responsibility for the operation, management, conduct and control of the business and affairs of the ambulance authority. Those responsibilities were more specifically stated therein. The board was to prepare and submit to the quarterly county court an annual budget, and submit quarterly a complete financial statement and report. The Quarterly County Court authorized Tipton County to levy a tax upon all taxable property within the county, and said court was authorized to issue general obligation bonds, to be designated "Ambulance Authority Bonds", to pay the cost of the vehicles, equipment, facilities, buildings and other properties required in the operation of the authority. This act was specifically repealed by Private Acts of 1995, Chapter 95.
4. Private Acts of 1984, Chapter 156, was an attempt at amending Private Acts of 1981, Chapter 8, Section 1, but was not acted upon, locally, prior to the publication of the 1984 Private Acts volume. At the time of this update, it was not ascertainable, either from the secretary of state's office or from the Tipton County Court Clerk, whether or not any action had ever been taken on this act; therefore, it is referenced herein for historical purposes only.
5. Private Acts of 1984, Chapter 184, was also an attempt at amending Private Acts of 1981, Chapter 8, and appears to be a revision of the entire act. However, this act was also not acted upon, locally, prior to publication of the 1984 Private Acts volume, and it was unascertainable whether or not the county legislative body had ever taken any action on the act.
6. Private Acts of 1997, Chapter 59, repealed Private Acts of 1981, Chapter 8, and any amendatory acts thereto relative to the Perpetual Trust Fund for Medically Indigent Services in Tipton County.
7. Private Acts of 2017, Chapter 23, repealed Private Acts of 1983, Chapter 72, relative to litter and refuse control in Tipton County.

Chapter IX - Highways and Roads

County Garage

Private Acts of 1949 Chapter 535

SECTION 1. That the County of Tipton in the State of Tennessee, by and through its governing body, the Quarterly County Court of Tipton County, Tennessee, is hereby authorized and empowered:

- (1) To construct, purchase or acquire by the exercise of the right of eminent domain, a county garage in Tipton County, and
- (2) To equip, maintain, and operate the same for the benefit of its departments and agencies, and, if it desires to do so, to make contracts and agreements as it may think proper with such departments and agencies for the use of its service on a rental or charge basis in order to pay for operation, maintenance and construction expenses, and
- (3) To acquire by purchase or the exercise of the right of eminent domain lands or rights in lands upon which to construct, equip, maintain and operate such county garage, and
- (4) To do any and all things incident and necessary for the accomplishment of same, including the acquisition, construction, equipping, operation and maintenance of such facilities and services incident to the operation of such county garage, and
- (5) To prescribe and collect rents and charges for quarters, facilities and services furnished by such county garage.

SECTION 2. That for the purpose of acquiring the necessary land for the county garage, and to acquire, construct, equip, maintain and operate said garage, the County of Tipton, at any regular or special session, is hereby authorized and empowered to issue and sell bonds in a sum not to exceed One Hundred Thousand [sic] (\$100,000.00) Dollars, and said bonds shall be issued from time to time, subject to the limitation of One Hundred Thousand (\$100,000.00) Dollars, and shall bear interest at such rate or rates not to exceed six per centum per annum, payable semiannually, may be in one or more series, may bear such date or dates, may mature at such time or times, not exceeding thirty (30) years from the respective dates, may be payable in such medium of payment, at such place or places, may carry such registration privileges, may be subject to such terms of redemption, may be executed in such manner, may contain such terms, covenants and conditions, and may be in such form, either coupon or registered, as the County of Tipton may determine by resolution or other direction authorizing [sic] the issuance of same; provided, that no bonds shall be sold for less than par and accrued interest and all bonds issued shall be exempt from all taxation in the State of Tennessee. All of such bonds shall be the general obligation bonds of Tipton County, Tennessee, for the payment of which bonds and interest all of the taxable property in Tipton County, Tennessee, shall be irrevocably pledged, and Tipton County, Tennessee, by and through its Quarterly County Court, shall be obligated to and shall levy annually a tax upon all the taxable property in Tipton County, Tennessee, to pay the interest and principal of said bonds, and Tipton County, Tennessee, is authorized [sic] to levy and collect such taxes, which shall be known as "The County Garage Retirement Tax".

SECTION 3. That when the county garage, hereinabove provided, shall have been acquired, constructed, equipped and put into operation, the County of Tipton in the State of Tennessee, by and through its Quarterly County Court, in order to insure the satisfactory operation thereof, is hereby authorized, empowered and given the right:

- (1) To create a fund to be known as "The County Garage Operation and Maintenance Funds", and
- (2) To collect rents and charges for quarters, facilities and services from such departments and agencies of the County.
- (3) To levy an annual operation and maintenance tax, if necessary, upon all of the taxable property in Tipton County, Tennessee.
- (4) To use said fund solely for the purpose of operating and maintaining said county garage.

SECTION 4. That the funds realized from the sale of said bonds shall be used by the Quarterly County Court of Tipton County, Tennessee, for the purpose of acquiring property and erecting a garage thereon, which said garage shall be so constructed that the same can be used for county purposes; but in order to help pay the costs of construction thereof, or a part thereof, or to pay the expense of maintenance, or a part thereof, or for any other purpose or reason deemed expedient or necessary by the Quarterly County Court, said governing body of Tipton County, Tennessee, is hereby authorized to lease all, or any part of said garage to one or more departments or agencies of the County, for a period not to exceed five (5) years. The proceeds of said bond issue shall be used solely for the purposes set out above, but it shall not be necessary for the purchaser or purchasers of said bonds to look to the proper application of said funds.

SECTION 5. That for the purpose of acquiring, constructing and operating said garage the Quarterly County Court of Tipton County, Tennessee, is authorized and empowered to [sic] appoint a committee or

board from its membership with full power to oversee, look after and manage the construction and operational program of this garage and said committee or board shall serve for such time and have such authority and be required to make such reports as said governing body shall fix by resolution.

SECTION 6. That it shall be mandatory for the departments and agencies of the county that own and operate motorized equipment, including cars, buses, trucks, tractors, and graders, to use the facilities and services of this garage in the repair, maintenance and storing of such equipment.

SECTION 7. That if any provision of this Act, or the application of such provision to any persons, body or circumstances shall be held invalid, the remainder of this Act or the application of such provision to person, bodies or circumstances other than those as to which it shall have been held invalid, shall not be affected thereby.

SECTION 8. That this Act take effect from and after its passage, the public welfare requiring it. Passed: April 1, 1949.

Public Works

Private Acts of 2002 Chapter 168

SECTION 1. Chapter 114 of the Private Acts of 1973, as amended by Chapter 221 of the Private Acts of 1974, Chapter 116 of the Private Acts of 1975, Chapter 2 of the Private Acts of 1979, Chapter 261 of the Private Acts of 1980, Chapter 97 of the Private Acts of 1983, Chapter 122 of the Private Acts of 1996, and any other acts amendatory thereto, is hereby repealed.

SECTION 2. For the purpose of providing an efficient system of roads, highways, and bridges and the building, construction, reconstruction, maintenance and repair of roads, highways, and bridges in Tipton County, Tennessee, and to provide for the development of other public means of transportation, a Department of Public Works for said County is hereby created.

SECTION 3. The Superintendent of Public Works for Tipton County shall be selected by a majority vote of the entire membership of the county legislative body for a term of four (4) years, commencing September 1, 2002, and every four (4) years thereafter. The Superintendent of Public Works shall be deemed to be the chief administrative officer of the department which builds and maintains the roads of the county under the terms of the Tennessee County Uniform Highway Law, Tennessee Code Annotated, Title 54, Chapter 7, Parts 1 and 2. The Superintendent of Public Works shall have the qualifications, term of office, duties, powers, authority and minimum compensation as provided by the Tennessee County Uniform Highway Law currently and as such Act might be amended in the future, and shall be subject to the same limitations, conditions, prohibitions and punishments as provided in the Tennessee County Uniform Highway Law, now and in the future. In addition, the Superintendent shall be a bona fide resident of Tipton County and shall be an engineer licensed to practice in the state of Tennessee.

SECTION 4. The Superintendent of Public Works shall be the purchasing agent for the Tipton County Public Works Department and as such is responsible for all purchases of the department, for proposing a budget for the department, and for maintaining the inventory of the department. In performing these duties, the Superintendent of Public Works shall conform to all appropriate provisions of state law, including the Tennessee County Uniform Highway Law, and to appropriate local acts or resolutions. Should Tipton County in the future adopt some form of centralized purchasing pursuant to a local option general law or private act, the provisions of this act as they relate to purchasing by the Public Works department shall be superceded by such act.

SECTION 5. The Superintendent of Public Works shall have the authority to make expenditures from the highway fund and to issue warrants drawn against the road fund of Tipton County under his signature. All expenditures shall conform to the budget of the Tipton County Public Works Department as approved by the County Legislative Body.

SECTION 6. The Tipton County Legislative Body may, in accordance with its own bylaws and rules, establish an advisory committee of the County Legislative Body to provide recommendations to the Superintendent of Public Works on the needs of the county.

SECTION 7. All laws or parts of laws in conflict herewith are hereby repealed. If any provision of this or the 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 8. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Tipton County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 9. 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 on September 1, 2002.

Passed: June 30, 2002.

Highways and Roads - Historical Notes

The following is a listing of acts which once had some effect upon the county road system in Tipton County, but which are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1829-30, Chapter 280, authorized the citizens of the counties of Haywood and Tipton to erect a turnpike causeway across the overflowed lands and other places on both sides of the Hatchie river, and also a bridge across the river at a point to be designated by the company incorporated within the act, with the bridge to be erected between Brownsville and Covington. The company incorporated therein was called the "Big Hatchie Turnpike and Bridge Company". The capital of the company was not to exceed fifty thousand dollars, and subscriptions for shares in the company were opened for sale. The act set out the company's privileges, designated a meeting to be held to elect directors, set out the powers and authority of the directors, designated a commissioner to superintend said turnpike road and bridge, set the rates of toll, allowed for transfer of stock, and stated the term for which the act was to remain in force. This act was amended by Acts of 1847-48, Chapter 83, Sections 6-9, which allowed the company to have and keep a good ferry instead of a bridge, reduced the number of directors, allowed the company to erect cotton sheds and store houses on the side of the turnpike, and renamed the company as the Big Hatchee [sic] Turnpike Company.
2. Private Acts of 1831, Chapter 215, organized the "Big Hatchee [sic] Turnpike and Bridge Company", authorizing it to build roads, causeways and bridges across the Hatchee [sic] River between Brownsville (Haywood Co.) and Covington (Tipton Co.). The act set out the maximum amount of capital of the company; opening and closing of subscription for books; the powers, duties and obligations of the company; time of meeting of the stockholders for elections of directors and officers; powers and authority of the board of directors; rates of toll; penalties for passage without paying toll; provisions for transfer of stock; how the funds acquired from subscription were to be invested; and, designated the company to be forever exempt from payment of any tax. This act, too, was amended by Acts of 1847-48, Chapter 83, Sections 6-9, as stated above.
3. Acts of 1837-38, Chapter 122, Section 5, established and incorporated the Ripley and Covington turnpike company for the purpose of building and establishing a causeway and bridge across Hatchy [sic] river from Ripley (in Lauderdale Co.) to Covington (in Tipton Co.). This company was to be incorporated upon the same terms and have the same powers, rights and privileges as were given to the Big Hatchy [sic] turnpike company.
4. Acts of 1907, Chapter 323, was the first road law for Tipton County. This act provided that the quarterly county court would elect two members to the board of road commissioners, who would have general control and supervision of the construction and maintenance of county roads. The act set out provisions for opening and closing roads, road duty, authorization for the levy of a road tax, records to be kept, compensation for each commissioner, penalties for road obstructions and failure to perform duties. This act was first amended by Acts of 1909, Chapter 49, to require the county Judge to fill any vacancies in membership on the board of road commissioners, and to change the procedure for applying for a road to be opened or closed. Private Acts of 1911, Chapter 87, was an amendment which provided that the road commission could exempt any fourth class road from the general contract made for the working and maintenance of the public roads in the county. Private Acts of 1913, Chapter 294, was the next amendment to the 1907 road law, and provided that construction of new roads in Tipton County was to be done between March 1st and November 1st, while repair work was to be done between November 1st and March 1st. Private Acts of 1917, Chapter 408, again amended the original act to change the method for opening, closing or changing roads.
5. Private Acts of 1915, Chapter 174, was an act to establish road improvement districts in counties designated by a population range for the Federal Census of 1910. These road districts were to be created from the civil district wherein the county seat was situated. The act provided for the management, government and control of the roads, bridges and culverts of the district; provided for a road commission in the district and defined its powers, duties and responsibilities; provided for the opening, closing and changes to be made of roads in the district; provided for the levy of a

tax for funds by which to administer the provisions of the act; and provided for labor on the roads to be performed by the inhabitants of such district. This act was amended by Private Acts of 1915, Chapter 370, to correct the population figures so that the original act would indeed be applicable to Tipton County.

6. Private Acts of 1919, Chapter 217, created a county board of highway commissioners, composed of five members to be elected from the five road districts designated therein for two-year terms. The act provided for a superintendent of roads; his salary, duties and responsibilities; powers of the commissioners; use classification of roads; and the levy of a road tax. This act was amended by Private Acts of 1919, Chapter 582, to change the procedures for building and repairing county bridges. The 1919 road law was further amended by Private Acts of 1920 (Ex. Sess.), Chapter 106, to reflect the change in the population figures according to the Federal Census of 1920. The final amendment to the original act was in Private Acts of 1921, Chapter 624, which amended those sections regarding the superintendent's salary, duties and responsibilities; meetings and compensation of the board of highway commissioners; and procedures for the purchasing of road material and equipment and paying for road rights-of-way.
7. Private Acts of 1923, Chapter 256, gave the road commission the authority to remove and use gravel and sand from the beds of navigable streams and to sell such products for funds to improve the county roads.
8. Private Acts of 1923, Chapter 350, as amended, created the five-member Tipton County board of highway commissioners, to be elected by the voters, one from each of the five road divisions, for two-year terms. This board would then appoint a superintendent of roads. The act set forth, inter alia, the powers, duties and responsibilities of the board of commissioners and the superintendent; procedures for opening, closing and changing roads; and, provided for the levy of a road tax. The original act and all amendatory acts were repealed by Private Acts of 1943, Chapter 120.
9. Private Acts of 1931, Chapter 334, validated the action of the quarterly county court in settling a suit between the court and the board of highway commissioners over the use of certain funds from a road bond issue.
10. Private Acts of 1933, Chapter 43, provided that no member of the quarterly county court nor any other county official was eligible for election to the board of highway commissioners. This act was repealed by Private Acts of 1943, Chapter 185.
11. Private Acts of 1937, Chapter 527, required the secretary of the county road commission to file, at least seven days prior to each quarterly county court meeting, a complete, itemized statement of the work authorized by the road commissioners and of all expenditures made by them.
12. Private Acts of 1943, Chapter 120, as amended, was a very extensive act, covering all phases of the management and control of the county highway department by a five-member board of road commissioners and their appointed road supervisor. This act was repealed by Private Acts of 1967-68, Chapter 230.
13. Private Acts of 1955, Chapter 35, provided that the superintendent of roads would be elected by popular vote rather than appointed by the board of road commissioners. This act was repealed by Private Acts of 1965, Chapter 75.
14. Private Acts of 1967-68, Chapter 232, was the next road law for Tipton County. Like other road laws before it, this act divided Tipton County into five districts, provided for the election of a member of the board of highway commissioners from each of those districts, set their salary and bond, and specified their powers. The superintendent of roads was to be appointed by the board of highway commissioners, with approval by the quarterly county court. This act was amended by the Private Acts of 1970, Chapter 220; Private Acts of 1971, Chapter 41; and, Private Acts of 1971, Chapter 63. The original act and its amendments were all repealed by Private Acts of 1973, Chapter, 114. There was also an attempted amendment to the 1967 road law by Private Acts of 1972, Chapter 307, but it failed to win local approval and never became an operative law.
15. Private Acts of 1973, Chapter 114, was an act to create a Tipton County Public Works Committee, which was to be vested with the powers and responsibilities set forth in the act, for the purpose of establishing, building and maintaining a system of public roads and highways in Tipton County. The act divided the county into seven road districts, which were comprised of designated legislative districts. The act provided for a superintendent of public works, defined his duties and powers, and fixed his compensation. It provided for the employment of personnel or labor necessary for the carrying out of the provisions of the act; and provided penalties for the violation of same. This act also served as a repealing act for Private Acts of 1967-68, Chapter 232, as amended. Private Acts of 1973, Chapter 114, as amended by Private Acts of 1974, Chapter 221;

Private Acts of 1975, Chapter 116; Private Acts of 1979, Chapter 2; Private Acts of 1980, Chapter 261, Private Acts of 1983, Chapter 97, and Private Acts of 1996, Chapter 122, all of which were properly ratified and approved, locally, but it is unascertainable, either from the secretary of state's office or from the Tipton County Clerk, whether or not local action was ever taken upon the original act.

16. Private Acts of 2002, Chapter 168, created a Department of Public Works for Tipton County. This act also repealed Private Acts of 1973, Chapter 114, as amended.

Chapter X - Law Enforcement

Constables

Private Acts of 2002 Chapter 93

SECTION 1. Chapter 52 of the Private Acts of 1973, as amended by Chapter 183 of the Private Acts of 1990, and any other acts amendatory thereto, is hereby repealed.

SECTION 2. It is the intent of this act that the election of constables in Tipton County be governed by the general law compiled in Tennessee Code Annotated, Title 8, Chapter 10.

SECTION 3. Nothing in this act shall be construed as having the effect of removing any incumbent from office or abridging the term of any official prior to the end of the term for which such official was elected.

SECTION 4. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Tipton County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 5. 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 4.

Passed: February 28, 2002.

Law Enforcement - Historical Notes

Constables

1. Private Acts of 1972, Chapter 388, provided that constables in Tipton County should be elected from magisterial districts, one from each district, except where the Tipton County Courthouse was located, which was to elect two constables. The term of office was to be two years. This act was rejected or disapproved or not concurred in by the county legislative body, and therefore, did not become law.
2. Private Acts of 1973, Chapter 52, as amended by Private Acts of 1990, Chapter 183, relative to the election of constables in Tipton County. This act was repealed by Private Acts 2002, Chapter 93.

Jails and Prisoners

The following acts once affected jails and prisoners in Tipton County, but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1976, Chapter 278, authorized any person incarcerated in the Tipton County - Covington Justice Complex to work on any publicly-owned property in Tipton County or in Covington at the direction of the person having supervision over him during his term of imprisonment. This act was repealed, by Private Acts of 1995, Chapter 89.
2. Private Acts of 1976, Chapter 279, authorized the salary of the Tipton County penal farm superintendent to be set by the Tipton County penal farm committee and approved by the quarterly county court. It was to be set annually and paid in equal monthly installments. The act was repealed by Private Acts of 1995, Chapter 88.

Militia

Those acts once affecting Tipton County, which related to the militia and to other law enforcement agencies other than the sheriff, are mentioned below in chronological order.

1. Acts of 1824 (Ex. Sess.), Chapter 40, was a militia law for Tipton County, placing it as the eighty-seventh regiment. It placed the militias of Hardeman, Fayette, Shelby, Tipton, Haywood

- and Madison counties in the fourteenth brigade and provided that they would organize on the first Thursday in February, 1825, in Jackson, Tennessee.
2. Public Acts of 1825, Chapter 69, transferred Tipton County to be a part of the thirteenth brigade, in the third division, and still constituted the eighty-seventh regiment. Regimental musters were to be held on the first Saturday of October.
 3. Acts of 1832, Chapter 7, established the one hundred twenty-seventh regiment of the militia of the state, to consist of those troops residing north of the Hatchie River in Tipton County. Regular musters were to be held on the first Thursday in October; battalion musters on the first and second Fridays in April.
 4. Acts of 1832, Chapter 28, named the militia company commanded by William Harper "The Tipton Troop", and provided that it could not consist of more than seventy-five men.
 5. Acts of 1837-38, Chapter 157, was another militia law for Tipton County. This act provided that the twenty-first brigade, consisting of Haywood, Tipton and Lauderdale counties, would hold county drill on the Monday and Tuesday following the first Friday and Saturday in September for Tipton County.
 6. Acts of 1839-40, Chapter 56, Section 9, designated the regiments of the state militia, with the militia of Tipton County composing the one hundred thirtieth and one hundred thirty-first regiments. Section 25 of said act divided the state into brigades, with the counties of Haywood, Tipton and Lauderdale constituting the twenty-first brigade. Section 26 of this act specified the boundaries of divisions, with the fourth division being composed of the eighteenth, nineteenth, twentieth, twenty-first and twenty-second brigades.
 7. Acts of 1861 (1st Ex. Sess.), Chapter 1, also designated Tipton County to compose the one hundred thirtieth and one hundred thirty-first regiments, and Haywood, Tipton and Lauderdale counties constituted the twenty-first brigade. The eighteenth, nineteenth, twentieth, twenty-first and twenty-second brigades composed the fourth division.

Offenses

The act briefly summarized below fell into this category in Tipton County. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1905, Chapter 352, made it unlawful for any person, firm or corporation to sell or tipple intoxicating liquors, beers, ale, or any drink that intoxicates within Tipton County. Anyone found violating this law was guilty of a misdemeanor and subject to being fined not less than \$50 and confined in county jail for not less than six months. This act was repealed by Private Acts of 1933, Chapter 794.

Sheriff

The following acts have no current effect but are included here for reference purposes since they once applied to the Tipton County Sheriff's Office. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1826, Chapter 170, Sec. 6, authorized the sheriff of Tipton County to hold an election at the courthouse in Covington on the first Monday of December every year for the purpose of electing seven aldermen for the Town of Covington.
2. Acts of 1831, Chapter 48, Sec. 5, authorized the sheriff of Tipton County to hold an election on the second Monday of December every year for the purpose of electing seven aldermen for the Town of Randolph.
3. Private Acts of 1939, Chapter 416, provided that the Tipton County Sheriff was to be paid a yearly salary of \$3,600. The act was directed at counties that maintained a separate penal farm. In *Tipton County v. Scott*, 177 Tenn. 507, 151 S.W.2d 167 (1941), the Tennessee Supreme Court ruled this act to be unconstitutional on the ground that it was a violation of the constitutional prohibition against partial legislation, since it guaranteed a minimum salary to the Tipton County Sheriff without guaranteeing a similar salary to sheriffs of all third class counties.
4. Private Acts of 1939, Chapter 417, authorized the sheriff to appoint a chief deputy, who was to receive an annual salary of \$1,800, plus any extra fees that he earned in the exercise of the duties of his office. This act, too, was directed at counties maintaining a separate penal farm.
5. Private Acts of 1949, Chapter 533, provided that the Tipton County Sheriff was to receive an expense account of \$200 per month in addition to his annual salary, since the current general law provisions at that time for fees and compensation of the office were not sufficient for the competent and efficient performance of the duties. This act was repealed by Private Acts

of 1967-68, Chapter 284.

Chapter XI - Taxation

Delinquent Taxes

Sale of Land

Private Acts of 1963 Chapter 177

SECTION 1. That when any land must be sold for payment of delinquent county taxes, for the County of Tipton, it shall be filed under the provisions of Chapter 18, et. seq. Title 67 of the Tennessee Code Annotated so far as the same shall apply. It shall be the duty of the Clerk of the Court ordering the sale to bid, on behalf of Tipton County, the amount ascertained to be due for tax, interest, penalty and cost, where no other bidder offers the same or a higher bid. The proceeds from such sale shall be applied, first, to the payment of the penalty allowed as compensation for prosecuting the suits; second, to the cost. If any municipality shall have delinquent taxes on the same property, and shall join in this suit, a pro rata distribution shall be made to the county and municipality.

SECTION 2. During the period when redemption [sic] of any such tract of land can be made, a receiver may be appointed upon the allegation of waste. After the period of redemption has elapsed it shall be the duty of the Clerk of the Court ordering said sale to arrange to sell every tract of such land as expeditiously and advantageously as possible. The said sale shall be made with the concurrence of the County Judge, the County Trustee and the Tax Assessor of said Tipton County.

SECTION 3. Conveyance of said land upon sale after the period of redemption shall be made without warranties of any sort, and deeds shall be executed by the Tipton County Judge and the Trustee for Tipton County.

SECTION 4. The deed shall be prepared by the Back Tax Attorney as a part of the duties for which he is compensated under the law, and no additional compensation shall be allowed.

SECTION 5. That this Act shall be void and of no effect unless it is approved by a two-thirds vote of the County Court of Tipton County. Its approval or non-approval shall be certified by the Clerk of that body to the Secretary of State.

Passed: March 20, 1963.

Hotels and Motels

Private Acts of 1988 Chapter 127

SECTION 1. For the purposes of this Act:

(a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental unit, or any other group or combination acting as a unit.

(b) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

(c) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.

(d) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days.

(e) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.

(f) "County" means Tipton County, Tennessee.

(g) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.

(h) "Clerk" means the county clerk of Tipton County, Tennessee.

SECTION 2. Tipton County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, in the amount of five percent (5%) of the rate charged by the operator.

SECTION 3. The proceeds received by the county from the tax shall be designated and used for industrial development purposes and/or community development puposes [sic].

As amended by: Private Acts of 1991, Chapter 130,
Private Acts of 2017, Chapter 23.

SECTION 4. Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his or her hotel and to be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to Tipton County.

SECTION 5. (a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels within the county, to the clerk or such other officer as may by ordinance or resolution be charged with the duty of collection thereof, such tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the tax from the transient at the time of the presentation of the invoice for said occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the county entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for remitting the tax levied by these sections the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the clerk in the form of a deduction in submitting his or her report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The clerk, or other authorized collector of the tax shall be responsible for the collection of the tax and shall place the proceeds of such tax in accounts for the purposes stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once per year and shall report on the audits made on a quarterly basis to the county legislative body. The county legislative body is hereby authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this Act, including the form for such reports.

SECTION 7. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

SECTION 8. Taxes collected by an operator which are not remitted to the county clerk on or before the due dates shall be delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and in addition for the penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall constitute a misdemeanor punishable upon conviction of a fine not in excess of fifty dollars (\$50.00).

SECTION 9. It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this Act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the county clerk shall have the right to inspect at all reasonable times.

SECTION 10. The county clerk in administering and enforcing the provisions of this Act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks. For his or her services in administering and enforcing the provisions of this Act, the county clerk shall be entitled to retain as a commission five percent (5%) of the taxes so collected. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in Title 67, Tennessee Code Annotated, it being the intent of this Act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected under the authority of this Act; provided further, the county clerk shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707 for the county clerks. With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the county clerk under authority of this Act shall be refunded by the county clerk. Notice of any tax paid under protest shall be given to the county clerk and the resolution authorizing levy of the tax shall

designate a county officer against whom suit may be brought for recovery.

SECTION 11. The proceeds of the tax authorized by this Act shall be allocated to and placed in the general fund (or other fund) of Tipton County to be used for the purposes stated in Section 3 of this Act.

SECTION 12. If any provision of this Act or the application thereof to any person or circumstances 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 13. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Tipton County not later than December 31, 1988. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer of the county legislative body to the Secretary of State.

SECTION 14. For the purpose of approving or rejecting the provisions of this Act, it shall become effective upon becoming a law. For all other purposes, it shall become effective upon being approved as provided by Section 13, the public welfare requiring it.

Passed: February 10, 1988.

Wheel Tax

Private Acts of 1959 Chapter 360

SECTION 1. For the privilege of using the public highways, except state-maintained roads, in Tipton County there is levied for the benefit of such county, in addition to all other taxes, a special privilege tax in the amount of twenty dollars (\$20.00) per vehicle on motor scooters, motor bicycles and motorcycles and a special privilege tax in the amount to thirty dollars (\$30.00) per vehicle on all other motor vehicles, except farm tractors. This tax shall apply to and be paid on such vehicles whose owner resides, or usually stays, in Tipton County. It shall be an offense for an resident of Tipton County to operate such vehicles over the highways of Tipton County, state-maintained roads excluded, without the payment of this tax. Provided, however, nothing in this act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of Tipton County but the same shall be levied only upon such vehicles of residents of Tipton County. This privilege tax shall not apply to any motor vehicle owned by any governmental agency or any government instrumentality.

As amended by: Private Acts of 1992, Chapter 147.

Provided further, any person, firm or corporation which owns, drives or operates a motor vehicle on or over the streets, roads and highways of said County, State maintained roads excluded, for at least sixty (60) days during any calendar year, such person, firm, or corporation shall be liable for the payment of a privilege tax on said motor vehicles levied hereunder. The tax receipt issued under the provisions of this act shall be displayed by affixing the same on the lower right hand side of the windshield of said motor vehicle. Any person violating the provisions of this act and upon conviction thereof shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00).

As amended by: Private Acts of 1961, Chapter 19.

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No clerk in counties to which this Act applies shall issue to a resident of such county, a State license for the operation of automobiles unless, at the same time, such resident shall purchase the appropriate license as hereinafter proved for the operation of his motor driven vehicle under this Act. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt in the form of a decal to be displayed on the motor driven vehicle for which the tax is paid, as provided in Section 1 of this act. The design of the decal shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the county general funds. The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from April 1 of each year to the next succeeding March 31, and the same proportionate reduction shall be made as is now made in the case of State registration of motor vehicles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of one dollar (\$1.00) for each one so issued, to be collected from the person purchasing the same.

As amended by: Private Acts of 1961, Chapter 19.
Private Acts of 1992, Chapter 147.

SECTION 3. The County Court Clerk of any county to which this act applies shall turn over to the County Trustee quarterly, on or before January 15, April 15, July 15 and October 15 of each year the monies collected hereunder during the preceding quarter. The Quarterly County Court shall have the authority and duty to determine the allocation and disposition of funds collected hereunder. Provided, that fifty percent (50%) of the proceeds of the tax herein imposed and collected by the county when such funds have been placed in the hands of the County Trustee shall be allocated to the Public Works Department. The remainder of the proceeds of the tax herein imposed and collected shall be credited by the County Trustee to the County General Account.

As amended by: Private Acts of 1961, Chapter 19.
Private Acts of 1992, Chapter 147.

SECTION 4. That it is the intent of the General Assembly that this Chapter be construed as a measure providing for additional revenues in the counties affected.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 6. That the tax levied under this Chapter shall be collected from and after April 1, 1960, and every year thereafter. This Act shall take effect from and after its passage, the public welfare requiring it. Passed: March 19, 1959.

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Tipton County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1907, Chapter 602, was the general law providing for more just and equitable assessment for taxation of all property--real, personal and mixed--and collection of revenue for the State. Section 9, Subsection 5 of said act provided for compensation of the county assessor to be fixed by the county court, with maximum guidelines set forth therein. Private Acts of 1913 (1st Ex. Sess.), Chapter 28, was an attempt to amend the above-referenced Section and Subsection, setting the salary at \$1,000 per annum for the county assessor of Tipton County, as designated by 1910 Federal Census population range. However, Tipton County's population for 1910 did not fit within the given range. Private Acts of 1913 (1st Ex. Sess.), Chapter 74, amended the original act by changing the Federal Census year to 1900, thus making the annual salary of \$1,000 for the county assessor applicable to Tipton County. Private Acts of 1923, Chapter 171, also amended the original act to provide that the tax assessor for Tipton County could take his oath of office before the county judge, the chairman of the county court or the county court clerk.
2. Private Acts of 1921, Chapter 969, raised the annual salary to \$1,800 for the year 1921, then \$1,500 per annum thereafter, but provided that none of it was to be paid until the tax assessor had completed his work for the year.
3. Private Acts of 1923, Chapter 276, authorized the Tipton County Court to correct an error made in the assessment of lands belonging to W. A. Boswell for taxation in the Indian Creek Drainage District Number Three of Tipton County.
4. Private Acts of 1931, Chapter 223, created the office of delinquent poll tax collector for Tipton County. The term of office was to be for two years, and to be appointed by the judge or chairman of the county court. All polls not paid on or before March 1 following the year for which said polls were levied were to be turned over to the delinquent poll tax collector to be collected by him. This act was amended by Private Acts of 1931, Chapter 518, by clarifying the language to read that the taxes to be collected were poll taxes levied on the eligible male citizens. Private Acts of 1931, Chapter 757, abolished the office by repealing these acts.
5. Private Acts of 1933, Chapter 51, provided that the Tipton County Tax Assessor would receive a salary of \$1,000 each year, provided he had completed his work for the year. This act was amended by Private Acts of 1933, Chapter 339, to provide that it would not take effect until 1936,

rather than in 1934.

6. Private Acts of 1937, Chapter 245, raised the salary of the assessor to \$1,500 annually, but still provided that he would not be paid until he had completed his work for the year.
7. Private Acts of 1949, Chapter 254, increased the salary for the Tipton County Assessor to \$2,400 per annum.
8. Private Acts of 1953, Chapter 11, set the salary of the Tipton County Tax Assessor at \$3,600 per annum and also provided that the quarterly county court could appropriate \$600 annually for the employment of clerical assistants.
9. Private Acts of 1967-68, Chapter 336, placed the duty of issuing building permits for construction or alteration of a building costing in excess of \$1,000 on the tax assessor in Tipton County, but this act was repealed by Private Acts of 1975, Chapter 115.
10. Private Acts of 1969, Chapter 46, provided that, in Tipton County, before any person in Tipton County presented for registration an instrument conveying the fee title in real estate (as distinguished from mortgages and deeds of trust) the person must present the conveyance to the Tax Assessor who was required to note and list in a well-bound book the name of the seller; the name of the purchaser; the consideration paid; and a description of each tract of land so conveyed by reference to the adjoining landowners. This Act was repealed by Private Acts of 2014, Chapter 79.

Taxation

The following is a listing of acts pertaining to taxation in Tipton County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1915, Chapter 437, authorized the county court of Tipton County (by means of the 1910 Federal Census population figures) to levy and assess an annual tax for general county purposes upon all the taxable property in said county, both real and personal, not to exceed fifty cents per one hundred dollars' valuation, and upon all privileges in said county which were taxable by the laws of the state. This act was specifically repealed by Private Acts of 1995, Chapter 87.
2. Private Acts of 1923, Chapter 433, exempted from county taxes any bonds issued by a church or religious denomination for the purpose of building or repairing church buildings or houses of worship. Private Acts of 1923, Chapter 667 is identical to Chapter 433, and was actually passed and approved prior to Chapter 433.
3. Private Acts of 1925, Chapter 335, required that at least half of the members of the county equalization board of tax assessment in Tipton County should be "dirt farmers", or persons who both owned and operated a farm, and also provided that members could succeed themselves.
4. Private Acts of 1933, Chapter 722, authorized the quarterly county court of Tipton County (as designated by the 1930 Federal Census population range) to levy a special tax on all the taxable property of the county for the purpose of defraying the expense of the care and maintenance of the poor and the insane of the county. The tax was to be designated for "the Tipton County Institutions Fund" and was not to exceed 20¢ per \$100 valuation of taxable property.
5. Private Acts of 1961, Chapter 87, authorized Tipton County (by means of the 1960 Federal Census population figures) to levy and assess a special tax of up to thirty-five cents per one hundred dollars' valuation of all taxable property, said tax to be known as "Hospital Tax", and to be used for the operation, maintenance and repair of a general hospital in said county. This act was amended by Private Acts of 1965, Chapter 74, and was specifically repealed by Private Acts of 1995, Chapter 90.

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