



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Board of Revenue Commissioners

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Board of Revenue Commissioners

## Private Acts of 1929 Chapter 614

**SECTION 1.** That a Board of County Revenue Commissioners is hereby created for all counties of the State of Tennessee, having a population of not less than 7,750 and not more than 7,800 according to the Federal Census of 1920 or any subsequent Federal Census.

**SECTION 2.** That for the purpose of carrying out the provisions of this act, J. M. Godwin, T. R. Ledbetter, and J. H. Hinson are constituted a Board of Revenue Commissioners for said county and shall serve until the January term of 1930 of the Quarterly Courts of said counties to which this act applies, at which time the Quarterly Courts of said counties shall elect their successors and to hold office for a term of two years, beginning January 1, 1930, or until their successors shall be appointed and qualified and the sum of Five Dollars (\$5.00) per day is to be paid out of the general fund as compensation of said counties coming under the provisions of this act, upon warrants of the County Judge or Chairman.

**SECTION 3.** That said Board of Revenue Commissioners be experienced and competent to perform the duties required by this Act; that before entering upon their duties, they shall take and subscribe to an oath before the County Court Clerk of their county as required for other county officials. The Revenue Commissioners shall inspect the report of all officials made to the County Judge or Chairman of the County Court Clerk of said county and the books of said officers. They shall carefully examine the official report of the County Judge or Chairman of said County; the report of the County Court Clerk, Trustee, Sheriff, Circuit Court Clerk, County Superintendent, Clerk and Master, County Road Officials, or road overseers and the report of the County School Board, High School or Elementary School Board and the report of the Justices of Peace of the Counties and all other County officials handling county funds, which report is hereby required to be made quarterly and which shall be spread in full on the minutes of County Court Clerk, the said County Revenue Commissioners shall examine the checks and warrants on which disbursements from the Trustee of said County have been made and compare it with the books of the Judge of said county. The said Board shall ascertain what warrants have been drawn by the Chairman of said counties for said preceding quarter, which of them have been paid and which remain unpaid, and how many of same have either been paid or remain unpaid. The Board shall look to see that the balance as stated in the report of the County Judge or Chairman of said county corresponds with the balance shown to be on hand by the books of the County Trustee, and the exhibits of the cash or assets which he has or should have on hand at such examination. The said County Board shall report in writing at the end of each quarter the result of their investigation and it shall be his duty to call the attention of the Quarterly Court to any violation which they may observe on the part of any officials of the county. The said County Board shall also check the books of the Justice of the Peace of said county, the County Road officials, the County Superintendent of Public Schools and all other county officials. That in the case of the Justice of the Peace his report will show what fines have been assessed by the Justice of the Peace and those which have been paid or should be paid by said Justices to the county. The said Justice of the Peace shall present their respective books at the office of said County Board for examination at such time as said Board shall at the direction of the County Court or County Judge or the Quarterly Court of said county make any investigation in which the said county is interested and report the result of their investigation to the County Judge or Chairman of said Court. It shall also be the duty of said County Board to check up and pass on all bills of cost to be paid to the county. It shall also be their duty to check up and pass on the bill of cost, the amount of fees collected and paid to the various county officials and the amount of fees unpaid and report the condition as to the solvency or insolvency of all the bonds of county officials and to make a detailed written report to the Quarterly Court of the financial condition of the county at least once a year and if the County Judge or Quarterly Court demanded the said County Board may make a full and complete report of the condition of the accounts of all county officials at any time the said County Judge or Quarterly Court may demand it. The bill of cost of the Circuit Court or Criminal Court shall be approved by the said County Board before any part of said bill of cost is to be paid.

**SECTION 4.** That said County Revenue Commissioners shall have the right to examine the reports of all county officials who receive a salary either from the county or the State and report with reference to the fees collected by such officials whose salaries are guaranteed by the County or State. If necessary, the County Revenue Commissioners are hereby given the right to summon witnesses to testify with reference to fees collected by said officials and to gather such information as in their opinion is proper, in order to make a full and complete report of the conditions of reports filed by the County officials.

**SECTION 5.** That the County Board of Revenue Commissioners herein created shall not charge for more than three days for any one quarter unless directed to make a report by the County Judge or the Quarterly Court. The said County Board in making their annual report shall not charge for more than three

days for making said annual report.

**SECTION 6.** That all laws and parts of laws in conflict with this Act be and the same are repealed.

**SECTION 7.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 10, 1929.

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