

TENNESSEE

COUNTY GOVERNMENT OVERVIEW

Counties

95

Government Form

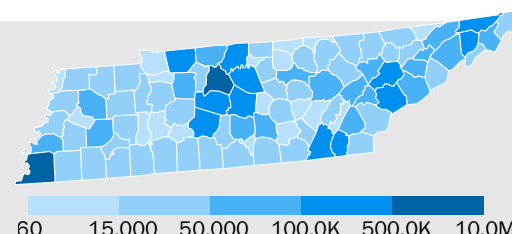
Reformed¹

Governing Body Size

9-25

Population (2020)

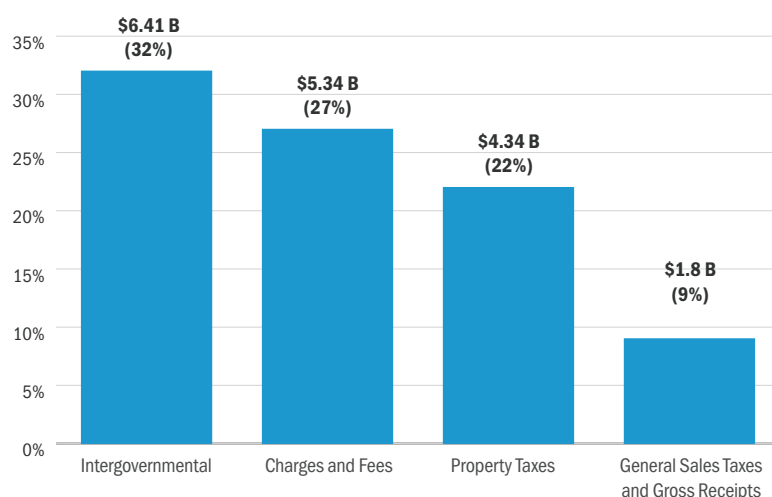
6.9 million²



County Authority

Optional Home Rule. Counties in the state of Tennessee are mostly governed under general law, but counties are permitted to adopt a home rule charter through a vote by qualified electors. Counties with home rule charters have the authority to determine their local affairs and government so long as it is not inconsistent with state law. Currently, only two Tennessee counties - Shelby and Knox counties - have adopted a home rule charter. In addition, Tennessee has three consolidated city-county governments.

TOP REVENUE SOURCES FOR TENNESSEE COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- County roads, bridges and highways.
- Develop county emergency management plan and program.
- Certain counties must provide environmental services such as air pollution control and storm water management.

Services counties CAN provide:

- Support people who have mental illness or developmental disabilities.
- Maintain urban-type facilities.
- Create transport and airport authorities.

Services counties CANNOT provide:

- Any services not explicitly authorized by the state.

STRUCTURE/AUTHORITY

SUMMARY

Tennessee county governments can either be in the form of a board of 9-25 commissioners with a county mayor, a city-county consolidated government with executive officers as established by charter or a charter form of government. The county mayor or other chief executive has appointment power for department heads, boards and agencies, and is a non-voting ex officio member. The mayor has the power to veto legislation put forth by the board of commissioners unless they are selected to act as its chair, in which case the mayor may only cast a vote to decide an equally divided issue. In addition to the county officers that are in charge of day-to-day operations, counties commissioners are required by state law to appoint a county historian and they have the option to appoint a notary public as well. These positions are established by state legislation but are not compensated nor considered to be part of a county government.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor of Property	Elected	Mandatory
Clerk and Master	Appointed	Mandatory
Clerks of Court	Elected	Mandatory
Constable	Elected	Optional
Coroner	Appointed	Optional
County Clerk	Elected	Mandatory
Register of Deeds	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Mandatory
Trustee	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of 9-25 commissioners acts as the legislative decision-making body for counties.

Executive Branch: All non-consolidated counties must have an elected county mayor or executive as the chief executive and financial officer.

Judicial Branch: The 95 counties of Tennessee are divided into 31 judicial districts. Some districts have established criminal courts and probate courts, but all districts contain circuit courts and chancery courts. Chancery courts have over, e.g., probate of wills and administration of estates, among others. Circuit courts also have criminal jurisdiction. Each county also has a general sessions court which has jurisdiction over civil matters up to a maximum of \$25,000 and misdemeanor criminal cases.

Optional Forms of Government:

- County commissioners and a county mayor
- City-county consolidated government with or without a county mayor
- Charter



COUNTY AUTHORITY

Executive Power: Counties and municipalities share many executive powers. Counties may not, however, prohibit or impede any municipality in exercising any of their power or authority. Counties have the power to make local improvements, incur debt, buy property and more.

Ability to Form Partnerships: Cities and counties can form a city-county consolidated government. Counties may enter mutual aid agreements with other government entities for the provision of police and/or firefighting services. Counties may also enter interlocal agreements with other counties, municipalities or public agencies to exercise their powers jointly or cooperatively.

Call a State of Emergency: The mayor or executive of a county or metropolitan government may declare a local state of emergency by executive order.

Special Districts: There are around 450 special districts in Tennessee. The state creates most types of special districts, but counties may create regional airport authorities, housing authorities, port authorities and solid waste authorities. Counties in various regions of the state are also authorized by the state legislature to form railroad authorities which become operational when a certain number of counties join the authority.

SERVICES

OVERVIEW OF COUNTY SERVICES

Court decisions in Tennessee have held that counties have no authority except that expressly given to them by state statute or necessarily implied from it. However, there have been many broad grants of authority that allow counties to provide a wide variety of public services including, but not limited to, K-12 education, maintenance on roads and bridges, law enforcement, the operation of jails and workhouses, land use planning and zoning and emergency management. They may also provide several services that are less common, including sober ride programs and veterans' services. Within the unincorporated territory of the county, counties have also been granted several regulatory powers which municipalities are generally able to exercise inside corporate limits.



HEALTH AND HUMAN SERVICES

County Health Department: County boards of commissioners must establish a county health department which is managed by a county health director. Counties may also establish a board of health which may advise the county mayor with regard to rules and regulations to protect the general health and welfare of the citizens of the county.

Hospitals: The board of county commissioners of counties over 200,000 in population may establish a metropolitan hospital authority which shall constitute a body politic and corporate. These counties have broad freedom for appropriating funds for the construction and maintenance of any hospital project. Smaller counties may be authorized to exercise similar powers pursuant to a private act of the state legislature.

Child Welfare: Child welfare services in Tennessee are generally administered by state, not the counties.

Welfare: County governing bodies may appropriate funds for the support of people who are indigent, have mental illness or have intellectual or developmental disabilities. They may also provide financial support to charitable and civic organizations and may appropriate funds specifically to assist low-income elderly residents of the county.



ZONING AND DEVELOPMENT

Zoning Power: The board of county commissioners has broad zoning authority to regulate and restrict the use and construction of buildings and spaces including population density and distribution. The jurisdiction covers all county land except that which is within the jurisdiction of a municipality.

Zoning Restriction: County zoning authority does not apply to land or buildings designated for agricultural use except for agricultural lands in proximity to state federal-aid highways, public airports or public parks.

Industrial Development: Counties may establish a corporation to own and develop property for the purpose of promoting industry, trade, commerce, tourism, agriculture and other industries for the purpose of increasing employment opportunities in the county.

Housing Authority: Counties have the power to create housing authorities and to appoint their commissioners. They must be filed with the state before they can constitute a body corporate and politic. Housing authorities have the power to issue bonds from time to time in its discretion, for any of its corporate purposes.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties have the power to operate and maintain parks and recreation facilities and to conduct recreation programs. This power includes the power to appropriate funds for these purposes. A county may, by resolution of the board, prohibit alcohol consumption in public parks or recreation areas in unincorporated areas.

Libraries: County boards of commissioners have the authority to establish and maintain a free public library, give support to any free public library already established or contract with another library. Counties may also levy a tax to pay for the construction of a library and the provision of library services.

Sober Ride Program: Any county in conjunction with the sheriff's office may sponsor or participate in a "sober ride program" for the provision of rides to persons who request transportation in order to avoid driving while under the influence.



INFRASTRUCTURE

Generally: Counties may acquire, construct, regulate, provide for and do all things relating to marketplaces, public buildings, bridges, sewers and other structures. Counties may also collect and dispose of drainage, sewage, garbage and other waste.

Roads: All counties have a highways or public works office that maintains all roads and bridges in unincorporated areas that are not state routes or interstates. In most counties, these are overseen by an elected or appointed highway superintendent who serves a four-year term.

Transport Authorities: County boards of commissioners and executives may, independently or jointly with another local government, hold a hearing to determine if there is a public convenience and necessity for a port authority, and if so, they may adopt a resolution to create the authority. Airport authorities may be created in a similar fashion.

Urban-Type Public Facilities: Counties may establish, construct and maintain urban-type facilities, including sanitary and storm sewer lines and facilities, plants for the collection, treatment and disposal of sewage and waste matter, chemical pipelines and more.

Utilities: If approved by a county board resolution, the county mayor must appoint 3, 5 or 7 members to comprise a county board of public utilities. The board shall make decisions regarding county utilities and is overseen by the county board of commissioners. Counties are authorized to charge fees for all services provided.

- **Water:** Counties are authorized to supply water and install water and sewage pipes.
- **Solid Waste:** Counties are required by law to assure that one or more solid waste collection and disposal systems are available in the county. Counties may participate in local, joint or regional solid waste recovery disposal systems. They may also provide county-wide garbage collection services, for which a special tax may be levied, but only if the entire county is able to benefit from the services.
- **Electric:** Counties may provide electric utility services to the areas within its boundaries including municipal areas.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: County sheriffs provide law enforcement, civil process services and operate correctional facilities. Counties may enter mutual aid agreements with other government entities to provide police services.

Jails: All counties must build and maintain a county jail. The sheriff has charge of the jail and its prisoners and may appoint a jailer.

Courthouses: Counties must build and maintain a county courthouse.

Fire: County boards of commissioners may form county-wide fire department agencies. These agencies can be paid via fire service tax districts or from the county's general fund. Counties may also enter mutual aid agreements with other government entities to provide firefighting services.

Ambulance: County boards must ensure an emergency medical service is provided directly by the county or through a contract with a private operator or nonprofit welfare corporation. Counties may also adopt regulations to control the provision of private or nonprofit ambulance services.

Emergency Management Agency: Counties must establish and maintain an emergency management agency and must also develop a county emergency management plan program to serve the entire county.

Stray Animals: Counties may license cats and dogs, operate shelters and regulate and impound stray animals.



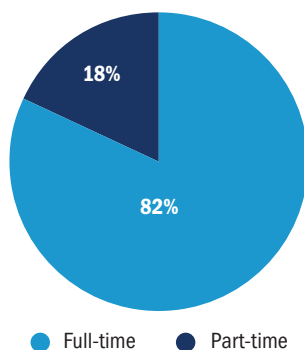
SCHOOLS

Education, Generally: County governments all provide local funding in support of K-12 education. In Tennessee, school boards do not have independent taxing authority, so the county must levy any local taxes in support of education. Municipalities may create a municipal school system within the county, but counties must provide K-12 education.

School Board: Each county must have a board of education elected by qualified voters. Each local board of education is authorized to employ a director of schools.

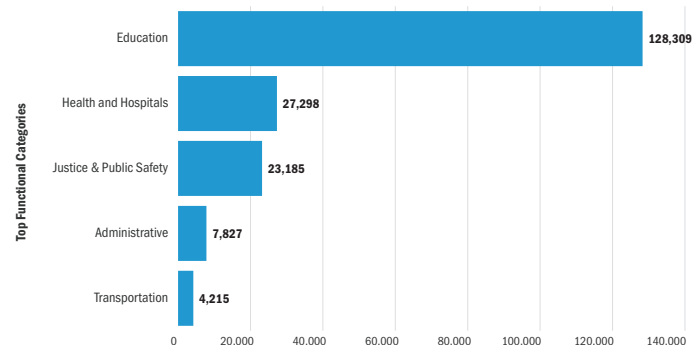
County Officials Training: There is a state-created county officials certificate training program which is offered by the University of Tennessee.

TENNESSEE COUNTIES EMPLOY 202,104 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TENNESSEE COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties in Tennessee have fairly unfettered authority for the imposition of property taxes. In addition to property taxes, counties may impose a local option sales tax and a motor vehicle privilege tax. State legislation also specifically authorizes counties to receive gifts and donations to be either deposited in the county general fund or used for a specified project, depending on the donation. A county can impose a mineral severance tax but is not authorized by state law to impose taxes on income or on fuel.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties may levy an ad valorem tax on all real property within the county to be used for general purposes. There is not a state mandated limit on the rate for which counties may levy property taxes. Certain properties cannot be taxed by counties such as housing authority properties and educational institutions.

Personal Property: Personal property of commercial entities may be assessed for ad valorem taxes.

Income Tax: Counties cannot impose an income tax.

Sales Tax: Counties may levy a local option tax on eligible sales at a maximum rate of 2.75 percent on the first \$1,600 of the sale.

Mineral Tax: Counties may levy a mineral severance tax on certain materials severed from the ground within the county. The county may set a max rate of \$0.15 per ton. The tax is collected by the state department of revenue.

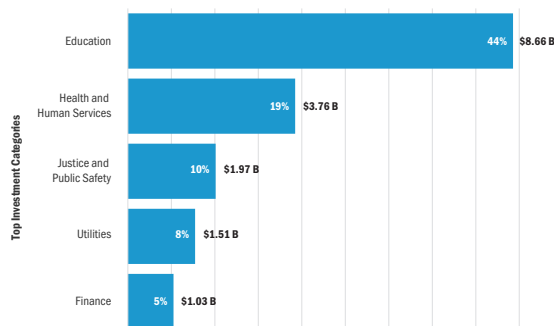
Gas/Fuel Taxes: Counties cannot impose gas or fuel taxes but there is a state tax which is shared with the county where the wellhead is located.

Debt and Debt Limit: Counties may authorize the issuance of fully registered bonds, without coupons, payable in installments corresponding to the maturities of such serial bonds. Loan agreements that counties enter cannot exceed a 40-year term. Counties may also apply for financial aid or loans from the state in the event of an emergency.

Other Finance Info:

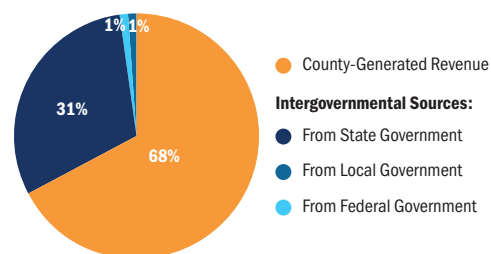
- **Motor Vehicle Privilege Tax:** Counties may levy motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within the county. The revenue for this tax must be used for general county purposes. It must be approved by the county's governing body or by the voters.
- **Gifts and Donations:** Counties are authorized to accept and receive gifts and donations of money or property for conditional use or to be deposited into the general fund.

TENNESSEE COUNTIES INVEST \$19.6 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

TENNESSEE COUNTIES RECEIVE \$6.4 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017