

TENNESSEE

COUNTY GOVERNMENT OVERVIEW

Counties

95

Government Form

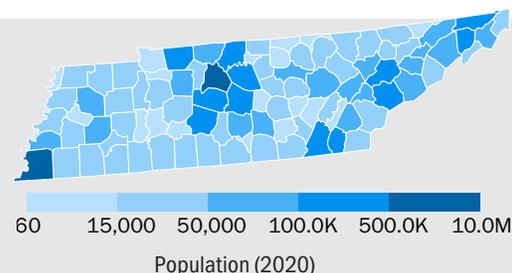
Reformed¹

Governing Body Size

9-25

Population (2020)

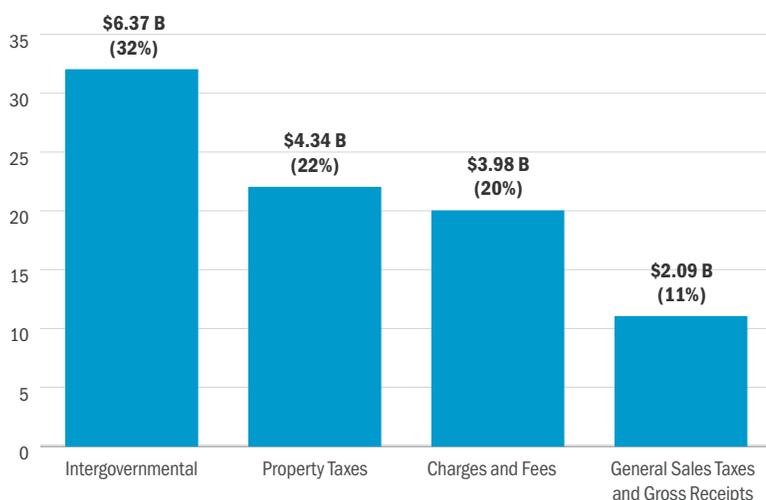
6.9 million²



County Authority

Mixed/Restrictive (Mostly Dillon's Rule): Most counties in Tennessee are governed under general law, but counties are also 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 consistent with state law. Currently, only two Tennessee counties - Shelby and Knox counties - have adopted a home rule charter. Tennessee also has three consolidated city-county governments.

TOP REVENUE SOURCES FOR TENNESSEE COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 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 MAY 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 have a board of 9-25 commissioners with a county mayor, a city-county consolidated government with executive officers 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. Besides the county officers in charge of data-to-day operations, county commissioners are also required to appoint a county historian and have the option to appoint a notary public. 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
Constable	Elected	Optional
Coroner	Appointed	Optional
County Clerk	Elected	Mandatory
Court Clerk	Elected	Mandatory
Highway Superintendent*	Elected or Appointed	Mandatory
Register	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Mandatory
Trustee	Elected	Mandatory

*All counties have an elected or appointed highway superintendent, other than the four largest counties by population. In some cases this is an engineer, but most counties do not require the person to be a licensed engineer.



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 jurisdiction over probate of wills and administration of estates, among others. Circuit courts 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 may make local improvements, incur debt, buy property and more. Counties and municipalities share many executive powers, but counties cannot prohibit or impede any municipality from exercising their power or authority.

Ability to Form Partnerships: Cities and counties may 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: County mayors or executives may declare a local state of emergency by executive order.

Special Districts: The state creates most types of special districts, and there are about 450 total special districts in Tennessee. 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.

OVERVIEW OF COUNTY SERVICES

Tennessee courts have held that counties only have the authority expressly granted to them or implied by the state. 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. Counties may also provide several services that are less common, including sober ride programs and veterans' services. Counties have also been granted several regulatory powers within its unincorporated territory.



HEALTH AND HUMAN SERVICES

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

Hospitals: Counties over 200,000 in population **may** establish a metropolitan hospital authority, and may appropriate 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: The **state** administers child welfare services.

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



ZONING AND DEVELOPMENT

Zoning Power: The board of county commissioners **may** 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 **cannot** be applied 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 to increase employment opportunities in the county.

Housing Authority: Counties **may** create housing authorities and appoint their commissioners. Housing authorities have the power to issue bonds at its discretion for any of its corporate purposes.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** operate and maintain parks and recreation facilities and conduct recreation programs. A county may, by resolution of the board, prohibit alcohol consumption in public parks or recreation areas in unincorporated areas.

Libraries: Counties **may** 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 or provide for marketplaces, public buildings, bridges, sewers and other structures. Counties may also collect and dispose of drainage, sewage, garbage and other waste.

Roads: The county highway or public works office **must** maintain 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, determine if there is a public convenience and need for a port or airport authority.

Urban-Type Public Facilities: Counties **may** establish, construct and maintain urban-type facilities, including sanitary and storm sewer 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 must make decisions regarding county utilities and is overseen by the county board of commissioners. Counties may charge fees for all services provided.

- **Solid Waste:** Counties **must** 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.
- **Water:** Counties **may** supply water and install water and sewage pipes.
- **Electric:** Counties **may** provide electric utility services to the areas within its boundaries, including municipal areas.

SERVICES, CONTINUED



PUBLIC SAFETY

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

Jails: 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 may 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: Counties **must** provide an emergency medical service either independently or through a contract with a private operator or nonprofit. 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 develop a county emergency management plan program.

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



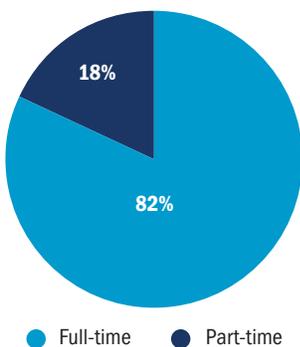
SCHOOLS

Education, Generally: Counties **must** provide local funding in support of K-12 education. 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 may employ a director of schools.

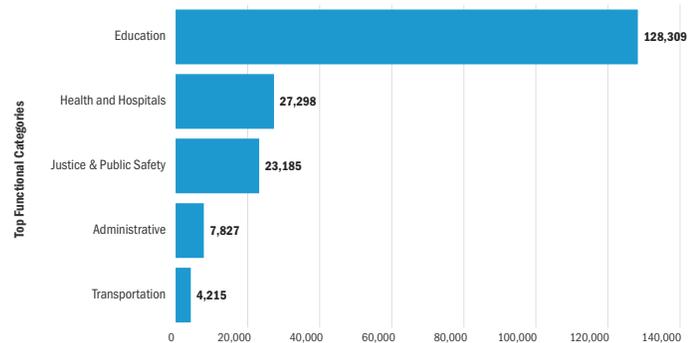
County Officials Training: The **state** offers a county official certificate training program through the University of Tennessee.

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

Tennessee counties have fairly broad authority to impose 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 may impose a mineral severance tax but cannot impose taxes on income or 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 property tax rate. Certain properties cannot be taxed by counties such as housing authority properties and educational institutions.

Personal Property: Counties **may** assess personal property of commercial entities 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.

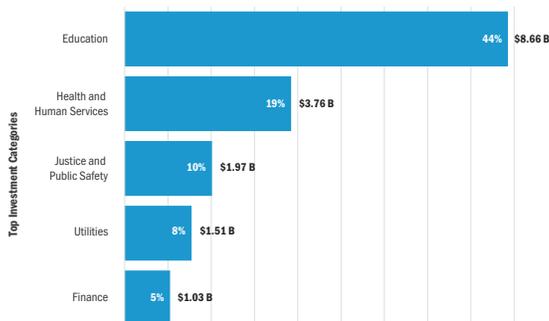
Gas/Fuel Taxes: Counties **cannot** impose gas or fuel taxes, but the **state** shares a tax with the county where the wellhead is located.

Debt and Debt Limit: Counties **may** issue fully registered bonds that are payable in installments corresponding to the maturities of the serial bonds. Counties may also apply for financial aid or loans from the state in the event of an emergency. Counties **cannot** enter into loan agreements that exceed a 40 year term.

Other Finance Info:

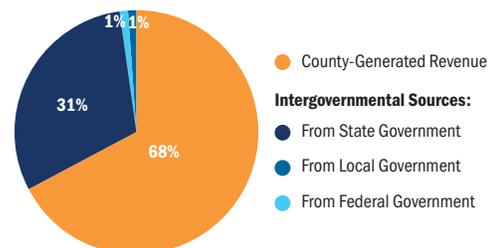
- **Motor Vehicle Privilege Tax:** Counties **may** level a motor vehicle privilege tax as a condition for operating a motor vehicle in the county. The tax must be approved by the county's governing body or by the voters, and must be used for general county purposes.
- **Gifts and Donations:** Counties **may** accept and receive gifts and donations of money or property to be used for specific purposes or deposited into the general fund.
- **Occupancy Taxes:** Counties **may** levy a tax on the privilege of short term stays in hotels, motels and comparable facilities (campgrounds, rental cabins, houseboats, short-term rentals of residences, etc.).

TENNESSEE COUNTIES INVEST \$19.6 BILLION ANNUALLY



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

TENNESSEE COUNTIES RECEIVE \$6.4 BILLION FROM INTERGOVERNMENTAL SOURCES



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