



County Technical Assistance Service INSTITUTE FOR PUBLIC SERVICE

Promoting better county government through direct assistance to county officials and their associations.

April 2016 Volume 79

Litigation Tax May Help Fund General Sessions Judges' Salaries

A popular source of revenue available to county governments is the local litigation tax. In our March issue we discussed the litigation tax under subsection (b) of Tennessee Code Annotated § 67-4-601 (commonly referred to as the jail/courthouse litigation tax).

[See March issue of County Officials E-News for a summary of the Attorney General Opinion No. 16-10 regarding litigation taxes.](#)

Another important local litigation tax is authorized by Tennessee Code Annotated § 16-15-5006 (commonly referred to as the general sessions judge's litigation tax). This law authorizes counties to levy an additional local litigation tax in general sessions court for the purpose of helping to fund increases in the general sessions judge's salary. This authorization was granted in 1988 Public Chapter 698 as part of an act that significantly increased the salaries of General Sessions Judges for terms beginning in 1990 and thereafter. As it originally passed, this supplemental tax was limited to \$6.00. At that time, this amount was enough to cover the costs of the salary increases in most counties, but not quite all. Two years later, in 1990, in response to complaints from a few counties where the \$6.00 tax did not raise

enough revenue to cover the increases, the General Assembly added language to § 16-15-5006 to provide that:

If, during any fiscal year, the amount of revenue generated by the local tax enacted pursuant to T.C.A. § 16-15-5006 does not sufficiently fund the increase in the general sessions judge's compensation mandated by this part [Title 16, Chapter 15, part 50, which became effective September 1, 1990], the local litigation tax may be raised to an amount more than six dollars (\$6.00) as necessary to fund the increase mandated by this part.

The increase in the general sessions judge's compensation mandated by Title 16, Chapter 15, Part 50 originally went into effect on September 1, 1990. In order to determine whether the \$6.00 litigation tax is adequate to fund the mandated increases, you will need to know the general sessions judge's compensation before September 1, 1990. You must then determine how much money the \$6.00 litigation tax raises in your county. If that amount is lower than the amount of the increases in the judge's compensation since September 1, 1990, you may increase your litigation tax in general sessions court by an amount that is calculated to cover

the difference.

Since 1990, the compensation of general sessions judges has risen significantly due to population growth and annual salary adjustments based on inflation which are provided for in the law. As a result, in many counties the \$6.00 tax no longer generates sufficient revenue to cover the increases in salary. If you have not done so recently, your county should consider investigating the issue now.

If the county uses this authority to exceed the \$6.00 limitation, the increase must be adjusted on an annual basis to insure the tax does not bring in more than is needed to fund the general sessions judge's salary increases. Whether this tax is levied at or above the \$6.00 rate, the tax must be approved by a 2/3 vote of the county legislative body to become effective and approval must be certified by the presiding officer to the secretary of state.

If your county wants to consider increasing this litigation tax in general sessions court, contact the CTAS County Government Consultant for your county for assistance in making the necessary calculations. The Division of County Audit is in agreement with CTAS' method of calculating the salary increases and necessary tax amounts.



Internal Controls Class Materials Now Online

The Internal Controls class presentation and materials including the sample questionnaire, assessment, and duties checklist are **now available** on our website!



Please visit the [Internal Controls Overview](#) page for more information. If you have any questions, please contact your County Government Consultant.

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Big Box Stores Winning Tax Assessment Appeals

The National Association of Counties (NACo) has recently published an article highlighting an important issue for county government: [tax assessment appeals by big box stores such as Lowe's and Home Depot](#). Check out the article at NACo to read more about this potential economic impact. If you have any questions, please reach out to your [County Government Consultant](#).



County Spotlight

Meigs County



County Seat: Decatur

Population: 11,753

County Government Consultant:

Gary Hayes

gary.hayes@tennessee.edu

Prior to 1819, the land that makes up present-day Meigs County was part of the Cherokee Nation. The infamous "Trail of Tears" crossed the Tennessee River at the Blythe Ferry in southwestern Meigs County. The Trail of Tears was a series of forced removals of many Native American tribes from their ancestral homes.

Meigs County was created in 1836 from parts of Rhea County. It was named in honor of Colonel Return J. Meigs, Sr. (1740-1823). Meigs was an American Revolution officer who distinguished himself at the battles of Sag Harbor and Stony Point. He was also a pioneer of the Tennessee countryside and a longtime agent for Native American land transactions.

For more information, please visit: www.tnhistoryforkids.org



Jim & Marie Murphy Scholarship Now Accepting Applications

The Jim and Marie Murphy Endowed Scholarship provides scholarships for children and grandchildren of County Officials Association of Tennessee (COAT) members and County Technical Assistance Service (CTAS) employees. Eligible participants may attend any UT campus including Chattanooga, Knoxville, Martin, Memphis and Tullahoma.

[Click HERE to download the application.](#)

TCSA

2016

Legislative Conference

May 25-27 | Gatlinburg - Park Vista | [Registration](#)



TRAINING OPPORTUNITIES

Click on the class title to read more.

| Date & Time | Class Title | Location |
|-------------------------------|--|---|
| April 26 8:30am - 12:30pm EDT | Personnel Issues | Knoxville - UT Conference Center |
| April 27 8:30am - 12:30pm CDT | Personnel Issues | Murfreesboro - Doubletree Hotel |
| April 28 8:00am - 5:00pm CDT | Renewal Conference - World's Biggest Fish Fry | Paris - Paris Convention Center / Quality Inn |
| April 28 8:00am - 5:00pm CDT | Surviving Active Shooter Situations, Parts 1 & 2 | Paris - Paris Convention Center |
| April 28 8:00am - 12:00pm CDT | Customer Service Principles | Paris - Paris Convention Center |
| May 3 8:30am - 12:30pm CDT | Personnel Issues | Jackson - Jackson Energy Authority Building |
| May 10 - 13 | Trustees Spring Meeting | Memphis - Sheraton Downtown |
| May 11 - 13 | Court Clerks Spring Conference | Chattanooga - Chattanooga Convention Center |
| May 11 - 13 | Registers of Deeds Spring Conference | Franklin - Drury Inn Hotel |
| May 25 - 27 | TCSA Post Legislative Conference | Galinburg - Park Vista |
| June 6 - 10 | County Clerks Conference | Knoxville - Embassy Suites West Knoxville |
| June 7 8:30am - 12:30pm CDT | Surviving Active Shooter Situations, Part 2 | Jackson - Jackson Energy Authority Building |
| June 7 - 8 | The Hidden Curriculum: Life Lessons You Won't Learn In A Classroom | Chattanooga - Chattanooga Hotel |
| June 8 8:30am - 12:30pm CDT | Surviving Active Shooter Situations, Part 2 | Murfreesboro - Doubletree Hotel |
| June 14 8:30am - 12:30pm EDT | Surviving Active Shooter Situations, Part 2 | Johnson City - Carnegie Hotel |
| June 15 8:30am - 12:30pm EDT | Surviving Active Shooter Situations, Part 2 | Knoxville - UT Conference Center |

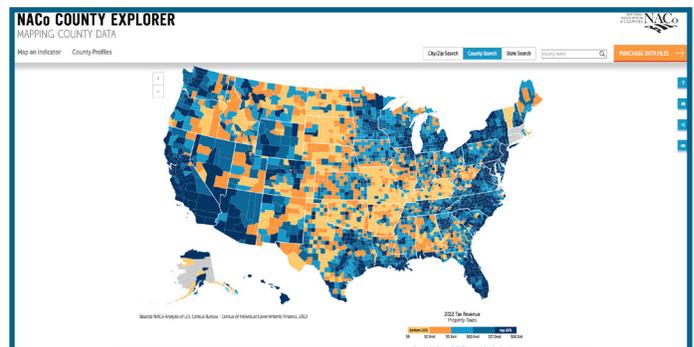
To register, visit the [CTAS Training website](#).
 Have a question? Call us! 615-532-3555 or ctas.training@tennessee.edu.

Reminder: Patricia Burke retired in 2015. Please send all training correspondence to either Chris Payne (chris.payne@tennessee.edu) or Kim Clark (kim.clark@tennessee.edu).

NACo County Explorer – Updated Data Available

The National Association of Counties (NACo) has recently updated the County Explorer to include additional data sources in the following areas:

- DEMOGRAPHICS
- COUNTY FINANCE
- COUNTY HEALTH RANKINGS
- JAILS – SUPERVISED POPULATION
- BYRNE (JAG) PROGRAM AWARDS
- COUNTY JAILS



Click the map to access the County Explorer to view the new data.

ELECTED OFFICIALS • COUNTY AND CITY LEADERS • PUBLIC HEALTH PROFESSIONALS • THOSE INTERESTED IN HEALTHY COMMUNITIES

SAVE THE DATE

An afternoon dedicated to establishing interdepartmental relationships at the local level and to encouraging collaboration for the establishment of economically prosperous and healthy communities

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Tennessee Department of Health and Tennessee Public Health Association

TPHA GRAND DIVISION SPRING MEETINGS

**MIDDLE
TENNESSEE
MEETING**

MAY 6, 2016
METRO HEALTH DEPARTMENT
2500 CHARLOTTE AVENUE
NASHVILLE, TN

**EAST
TENNESSEE
MEETING**

MAY 20, 2016
JUBILEE BANQUET FACILITY
6700 JUBILEE CENTER WAY
KNOXVILLE, TN

**WEST
TENNESSEE
MEETING**

MAY 26, 2016
SOUTHERN COLLEGE OF OPTOMETRY
1 245 MADISON AVENUE
MEMPHIS, TN

AGENDA

12:30 - 12:45 | WELCOME
12:45 - 1:30 | HEALTHIER TENNESSEE
1:30 - 2:15 | THREE STAR PANEL
2:15 - 2:30 | BREAK

2:30 - 3:30
COMMUNITY PARTNER PRESENTATIONS
(5 MINUTE PRESENTATIONS WITH 2 MINUTES FOR Q&A)

- DEPARTMENT OF TRANSPORTATION
- DEPARTMENT OF ENVIRONMENT AND CONSERVATION
- DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT
- DEPARTMENT OF AGRICULTURE
- COMMISSION ON AGING
- LOCAL DEVELOPMENT DISTRICTS

3:30 | CLOSING



REGISTER NOW!



CTAS County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

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County Officials E-News is published every month to bring important information to county officials. For any questions or comments about the newsletter, please send Liz Gossett, CTAS E-Media & Information Specialist, an email at liz.gossett@tennessee.edu.