

# COUNTY OFFICIALS E-NEWS

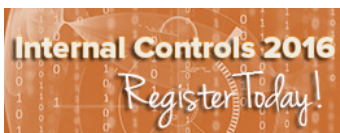
*Promoting better county government through direct assistance to county officials and their associations.*

## Internal Controls Training in 2016

Tennessee Code Annotated § 9-18-102(a) requires all local government offices to have a written internal controls to prevent fraud and ensure proper accounting practices. CTAS staff have been working diligently to bring this training to you.

**Seating at each location is limited to 50 participants.**

Sheriffs are being offered training on separate dates. Please see the next page for the Sheriffs' schedule of locations. Note: There is no seating limit for the Sheriffs' training.



## CTAS INSTITUTE FOR PUBLIC SERVICE

### Internal Controls Training 2016

*All information is subject to change.*

**Seating is limited to 50 participants. Register now to reserve your seat.**

**Who Needs to Attend:** County Clerks, Clerks of Court, Registers of Deeds, Assessors of Property, County Mayors, Finance Directors, Highway Officials, and Trustees. We will be offering training separately for Sheriffs.

DATE	TIME (LOCAL TIME)	LOCATION	ADDRESS
Jan 7	9:00am-1:00pm	DoubleTree Hotel	1850 Old Fort Pkwy, Murfreesboro, 37129
Jan 13	9:00am-1:00pm	Carnegie Hotel	1216 W. State of Franklin Rd., Johnson City 37604
Jan 14	9:00am-1:00pm	Hamblen County Health Dept.	331 West Main St, Morristown 37814
Jan 15	9:00am-1:00pm	Bridgewater Event Center	205 Bridgewater Rd., Knoxville 37923
Jan 20	9:00am-1:00pm	Mountain Valley Bank (Summit Room)	17114 Rankin Ave., Dunlap 37327
Jan 21	9:00am-1:00pm	Cleveland State Community College	3535 Adkisson Dr., Cleveland 37312
Jan 27	9:00am-1:00pm	Putnam 911 Building	700 County Services Dr., Cookeville 38501
Jan 28	9:00am-1:00pm	Art Circle Public Library	3 East Street, Crossville 38555
Jan 29	9:00am-1:00pm	Putnam 911 Building	700 County Services Dr., Cookeville 38501
Feb 4	9:00am-1:00pm	South Central Tennessee Development District	101 Sam Watkins Blvd., Mt. Pleasant 38474
Feb 5	9:00am-1:00pm	UT Agriculture Extension Agency	406 Joyce Lane, Winchester 37398
Feb 11	9:00am-1:00pm	Sumner County Admin. Bldg.	355 N. Belvedere Dr., Gallatin 37066
Feb 12	9:00am-1:00pm	William O. Beach Civic Hall	350 Pageant Lane, Clarksville 37040
Feb 18	9:00am-1:00pm	Paris Convention Center	1510 E. Wood St., Paris 38242
Feb 19	9:00am-1:00pm	UT Parsons Center	975 Tennessee Ave., Parsons 38363
Mar 10	9:00am-1:00pm	Jackson Energy Authority Training Center	320 Highway 45 By-Pass, Jackson 38301
Mar 11	9:00am-1:00pm	Jackson Energy Authority Training Center	320 Highway 45 By-Pass, Jackson 38301
Mar 15	9:00am-1:00pm	Lannom Center	2000 Commerce Ave., Dyersburg 38024
Mar 16	9:00am-1:00pm	Dyersburg State Community College	3149 Hwy 51 South, Covington 38019

To register, visit the [CTAS Training website](http://ctas.training).

Have a question? Call us! 615-532-3555 or [ctas.training@tennessee.edu](mailto:ctas.training@tennessee.edu).

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# County Spotlight

## Henderson County



**County Seat: Lexington**

**Population: 27,769**

**County Government Consultant:**

**Bobby Phillips**

[bobby.phillips@tennessee.edu](mailto:bobby.phillips@tennessee.edu)

Henderson County is named after Colonel James Henderson of the Tennessee State Militia. Col. Henderson fought in several battles including the Creek Indian War and other skirmishes related to the War of 1812. He was killed in December 1814 near New Orleans during a battle with the British Army.

A battle once took place right where I-40 goes through the community of Parker's Crossroads. It was a short cavalry and artillery battle between Union troops under Colonel Cyrus Dunham and Confederate troops under Gen. Nathan Bedford Forrest. Although the engagement didn't last long, there were an estimated 700 casualties.

For more information, visit  
<http://www.tnhistoryforkids.org>

### Internal Controls Schedule for Sheriffs

CTAS will be kicking off their state wide training on Internal Controls for law enforcement and jail operations beginning January 27th, 2016 and concluding March 17th. It is very important that every sheriff attend one of these training sessions and are encouraged to bring any personnel that will be responsible for any part of their internal control functions.

Staff that should attend include: the chief deputy, jail administrator, finance officer, bookkeeper, evidence room supervisor, quartermaster, jail booking supervisor or whomever is responsible for handling cash or one of the internal control functions listed above.



**County Technical Assistance Service**  
**INSTITUTE FOR PUBLIC SERVICE**

*Internal Controls Training 2016*

*All information is subject to change.*

**Who Needs to Attend: Sheriffs & their staff only.**

DATE	TIME (LOCAL TIME)	LOCATION	ADDRESS
Jan 27	1:00pm-5:00pm	Putnam 911 Building	700 County Services Dr., Cookeville 38501
Feb 9	9:00am-1:00pm	Rutherford County Emergency Management Building	1220 W. College Street, Murfreesboro 37129
Feb 10	9:00am-1:00pm	William O. Beech Civic Hall	350 Pageant Lane, Clarksville 37040
Feb 23	9:00am-1:00pm	Sullivan County Sheriff Training Center	229 Shiley Ferry Road, Blountville 37617
Feb 24	9:00am-1:00pm	Knox County Sheriff Training Center	4900 Maloneyville Road, Knoxville 37918
Feb 25	9:00am-1:00pm	Hamilton County Sheriff's Annex for Patrol Services	6233 Dayton Blvd, Chattanooga 37343
Mar 17	9:00am-1:00pm	Madison County Fire Department (Near Airport)	2432 Technology Center Dr., Jackson 38301

To register, visit the [CTAS Training website](http://ctas.training.tennessee.edu).

Have a question? Call us! 615-532-3555 or [ctas.training@tennessee.edu](mailto:ctas.training@tennessee.edu).

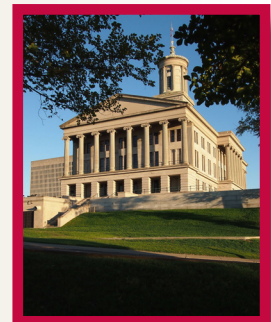
**The 2016 session of the One Hundred Ninth General Assembly will be convened at high noon on Tuesday, January 12, 2016.**

### New Laws Effective January 1, 2016

Don't forget to check the 2015 Index of Acts for new laws that become effective on January 1.

Click the link below to view these new laws:

[2015 Index of Acts --  
Laws Effective January 1](#)



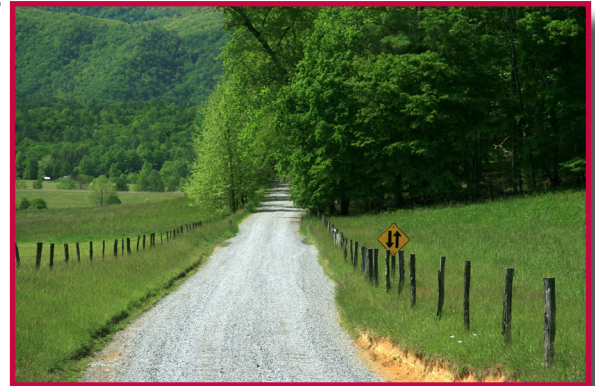
## Grant Opportunity Available to Address Rural Design Challenges

The Citizens' Institute on Rural Design (CIRD) supports rural communities and small towns with a population of 50,000 or less. CIRD defines "community" broadly: not just the town center or area within the town boundary, but also the surrounding areas that depend on its goods and services and contribute to its economic base, including agricultural lands, scenic and natural landmarks and preserves, and areas used for recreation.

Suburban communities, which are typically located within or adjacent to a metropolitan area, and where the primary land use is residential, are not eligible to apply. State-level entities may support an application, but cannot serve as the primary applicant. County governments are eligible to serve as the lead applicants for CIRD workshops.

Community buy-in and action is rarely successful without the support and active participation of community partners, so we encourage applicants to begin building local partnerships during the application process in order to apply as a team. Communities will have the opportunity to apply with up to four partners. Learn more about our workshops here.

[Applications are available on the CIRD website.](#)



## Sample Racial Profiling Policy Now Available

Back in October, we provided information on [Public Chapter 335](#) that requires all law enforcement agencies to have a written policy by January 1, 2016 addressing racial profiling.

We have [a sample policy](#) to assist local law enforcement agencies in creating their own policy. This sample is intended to be used as a guide.

If you have any questions about Public Chapter 335, the sample policy or racial profiling in general, please contact Terry Hazard, CTAS Criminal Justice Consultant, at (615) 218-1462 or [terry.hazard@tennessee.edu](mailto:terry.hazard@tennessee.edu).

The following is a sample policy that may be used in your Department Policy and Procedures manual. Please feel free to modify as appropriate for your agency.

### Race and Ethnic Profiling

#### I. Purpose

To establish a written policy that prohibits the use of racial or ethnic profiling by law enforcement officers of the (name of agency).

#### II. Scope

This policy shall apply to all sworn officers of the (name of agency).

This policy and procedure is for (name of agency) Personnel use only, and does not apply to any criminal or civil proceeding. Departmental policy should not be interpreted to create a higher legal standard of safety or care in an evidentiary sense with respect to third-party claims.

#### III. Definition

This agency defines "racial and ethnic profiling" as any law enforcement-initiated action that relies upon the race or ethnicity of an individual, rather than the behavior of that individual. Racial profiling does not include circumstances where the officer has information that includes a racial or ethnic descriptor concerning a suspect for a specific crime where that information is reliable and is likely to lead to the discovery of that individual.

#### IV. Policy

It is the policy of the (name of agency) that the practice of racial or ethnic profiling by officers of this agency is strictly prohibited. It is further the policy of this department to patrol in a proactive manner, to aggressively investigate suspicious persons and circumstances, and to actively enforce the law. Citizens will only be stopped or detained when there exists reasonable suspicion to believe they have committed, are committing, or about to commit, an infraction of the law. Officers shall focus on an individual's conduct and behavior, or specific suspect information.

All officers of this agency shall exercise their law enforcement powers in a manner that does not unlawfully discriminate against individuals based on race or ethnicity.

## IRS Announces Payroll Figures for 2016

The IRS recently released the 2016 cost-of-living adjustments (COLAs).

For **personal exemptions**, the 2016 amount has increased to \$4,050 from \$4,000 in 2015. The amount of each withholding allowance claimed on Form W-4 will also increase to \$4,050 in 2016.

The **standard deduction** is already included in the withholding tables. For married filing jointly, the amount remains unchanged at \$12,500. The amount for single and married filing separately has also remained unchanged at \$6,300. For heads of households, however, the amount has increased to \$9,300 from \$9,250 in 2015.

For more information, please see IRS [Rev. Proc. 2015-53, 2015-44 I.R.B. 615](#) or contact your [County Government Consultant](#).

## Per Diem Rates Remain Unchanged for 2016

The 2015-2016 per diem rates for Tennessee have remained unchanged. They remain as follows:

City	County	Lodging	M&IE	High-Low
Brentwood/ Franklin	Williamson	\$114	\$59	\$185
Chattanooga	Hamilton	\$95	\$64	\$185
Knoxville	Knox	\$92	\$59	\$185
Memphis	Shelby	\$106	\$59	\$185
Nashville	Davidson	\$145	\$59	\$185



## New AG Opinion Affecting Collection of County Revenue

The Tennessee Attorney General issued an opinion on November 20, 2015, in which the Attorney General found that short-term rentals of homes, apartments, and rooms in Tennessee that are arranged through websites such as [www.airbnb.com](http://www.airbnb.com) and [www.vrbo.com](http://www.vrbo.com) are subject to both sales tax and hotel/motel tax.



[The full text of the opinion is available here.](#)



## **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](mailto:liz.gossett@tennessee.edu).