



*Perry County Courthouse*

## County Spotlight: Perry

Population: 7,915  
County Seat: Linden

### Did you know?

*Perry County is named in honor of Commodore Oliver Hazard Perry, a naval officer and hero of the War of 1812.*

*Perry County is home to Mousetail Landing State Park. This 1,247-acre area is located on the east banks of the Tennessee River. Established in 1986, it is among the youngest of Tennessee's state parks.*

## It's redistricting time in Tennessee!

*The following is a memorandum sent by Tom Fleming, Director of the State of Tennessee Office of Local Government.*

Once every ten years in conjunction with the decennial census, local governments are required to redistrict and reapportion their legislative bodies according to state law. That time is almost here. This memo is designed to discuss some of the issues associated with redistricting and share with you our role in this process.

The Office of Local Government currently maintains all county commission district and voting precinct maps. Serving as the redistricting data repository, we will also receive and distribute 2010 census related information (maps and population figures) to local officials responsible for redistricting. Assisting us in this process are two organizations, the County Technical Assistance Service (CTAS) and the Department of Economic and Community Development, Office of Local Planning. Not only will these organizations assist with distribution of redistricting materials but more importantly will be available to provide technical assistance in developing new district plans. Counties that need or ask for assistance will be distributed among these two organizations and the Office of Local Government. Someone from CTAS or Local Planning will be contacting you to inquire about the level of assistance you may need.

Our office will not receive the 2010 census population data until April,\* therefore, the actual work involved with redistricting will not begin until June or July. The statutory deadline to complete redistricting is January 1, 2012. Depending on when the census maps and population data are available, you will only have between five and six months to develop and finalize a new county commission district plan. As a result, we recommend that local officials

- Establish a redistricting committee
- Review your current districts
- Review private acts in your county
- Read the manual that will be sent out
- Appoint a technical lead or point of contact person in your county to avoid confusion

## It's redistricting time in Tennessee!

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Being proactive in the redistricting process can help assure that you have a smoother transition when it's time to redistrict. Due to a potential backlog of final map requests from our office in November and December, it may be a good idea to set your own deadline much sooner than January 1.

In the near future, you should expect to receive an updated version of a redistricting manual. Many of you may be familiar with this document from the 2001 round of redistricting. We have spent the last month revising it with current information. The manual provides an in-depth review of the legal, technical and data requirements of local redistricting. Whether this is your first, second, or third time involved with redistricting, the manual is a good place to start.

As soon as the redistricting manual is complete, distribution will be made to all involved parties. We look forward to working with you throughout this process. If you have any questions about this memorandum or the redistricting process, please feel free to contact David Tirpak at 615-401-7820 or email at [david.tirpak@tn.gov](mailto:david.tirpak@tn.gov).

\*NOTE: Census data was released earlier than projected. See below.

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## 2010 Census Data Released

The 2010 Census data for Tennessee was released this week and can be found here: <http://2010.census.gov/2010census/data/>. To view the 2010 Census population totals by county, click [here](#).

If you have questions about the effect this data will have on your county, please contact your CTAS county government consultant.

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## WHAT'S NEW ON THE CTAS WEBSITE?

If you are unable to attend one of the GASB Statement 54 workshops being held statewide this month, you can now view the course presentation from the CTAS website. The GASB course was developed to assist Tennessee county governments with implementation and compliance with the Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. The course addresses governmental fund balance conversion, minimum fund balance and spending prioritization policies, and other issues related to Statement 54. The presentation can be found on the [CTAS home page](#) under "News and Featured Items."

Also new to the CTAS website is the 2011-2012 County Officials Salary Schedule. Please note that law provides for an automatic increase in the minimum salary of most county officials each year based on the percentage increase given to state employees for the previous fiscal year. Because no state employee increases were appropriated for the FY 2011, the salary schedules for most county officials will not change. The salary schedule can be found by selecting the "Financial Information" tab from the left menu of the CTAS home page. You may also access it by clicking [here](#).

## Legal Reminders

**Contractor's Use Tax.** Please remember when doing construction projects that if the county purchases construction materials with its tax exemption and the materials are then installed by a contractor, the contractor will be liable to pay what is commonly known as the "contractor's use tax," codified at T.C.A. § 67-6-209(b). This statute generally provides that where construction materials have been purchased without paying sales tax, the contractor (or subcontractor) will be required to pay use tax on the items. Thus, the tax must be paid regardless of who purchases the materials if a contractor (or subcontractor) does the work. See *Shelby County v. King*, 620 S.W.2d 493 (Tenn. 1981).

**Use of Fuel Purchased with Governmental Agency Exemption Permit.** Governmental agencies, including counties, are authorized under T.C.A. § 67-3-401 to purchase gasoline and other petroleum products on a tax-exempt basis if they have an exemption permit issued by the department of revenue. To be entitled to the exemption, the governmental agency must meet several statutory requirements, including the following:

- The fuel must be purchased and stored as provided in the statute
- The fuel must be used exclusively for governmental purposes in equipment owned or leased by the governmental agency and operated by governmental agency employees

Any governmental agency using, storing, distributing or selling petroleum products in any manner that is not in strict compliance with the statute will be liable for the taxes and fees on the fuel, and is subject to revocation of the exemption permit. The full text of the statute can be viewed by double-clicking the paperclip icon (  ).



### Mark Your Calendars!

*COAT/TCSA*

*County Government Day*

*April 19-20, 2011*

*Sheraton Nashville Downtown*

Visit [www.tncounties.org](http://www.tncounties.org) to view an agenda and registration form.



## Murphy Scholarship Benefits COAT Members & Relatives

Last year the University of Tennessee Institute for Public Service (IPS) announced the establishment of the Jim and Marie Murphy Endowed Scholarship for Graduate Studies. The scholarship was funded at \$25,000 through the generous support of the Murphys, the County Officials Association of Tennessee (COAT), other county associations and many other individual donors.

Having served for several years as the executive director of COAT, Marie Murphy felt the need to create an opportunity to help relatives of that organization and the County Technical Assistance Service (CTAS) achieve their educational dreams.

"Jim and I both received our doctorate of jurisprudence degrees from UT, and knowing that there is not enough done for graduate students financially, we want to help others who are seeking to better themselves with an advanced degree," she said. "We are glad we could establish this scholarship to help our COAT and CTAS family."

The scholarship will assist students seeking graduate degrees from any UT system campus, including the MBA online program. The scholarship is available to members of COAT and their relatives, and employees of CTAS and their relatives.

If you are a COAT member or a CTAS employee wishing to pursue a graduate degree at UT or have a spouse, child, sister, brother, niece or nephew hoping to do so, please contact IPS Development Director Paul Bowman at (865) 974-6587 or [paul.bowman@tennessee.edu](mailto:paul.bowman@tennessee.edu) for more information on this scholarship, including application instructions. Application deadline is May 2.

## Planning & Zoning: Subdivision Regulation & Infrastructure

Planning is a process that seeks to guide the future. Decisions regarding zoning, building development, and growth issues affect landowners, neighbors, and the entire community—often with significant impact on property values, community character and quality of life, and even the budget.

In order to address these pertinent issues, Planning and Zoning Workshops will be held across the state for local government employees throughout the month of April. The course will focus on the following topics: zoning's function in implementing a land use plan, zoning adoption and amendment process, reading and interpreting a zoning map, extraterritorial zoning process, and powers and duties of a Board of Zoning Appeals. This workshop meets the requirements of the Planning Commission and Board of Zoning Appeals Training and Continuing Education Act of 2002.

The classes are offered by the UT Municipal Technical Advisory Service (MTAS), but are eligible for four hours of Category A or recertification credit as part of the County Officials Certificate Training Program (COCTP). To register for a class, visit the "Training" section of the [CTAS website](#).

Have comments or suggestions for this newsletter?  
Contact Claire Marsalis at [claire.marsalis@tennessee.edu](mailto:claire.marsalis@tennessee.edu).

### *CALENDAR OF EVENTS*

- March 17-18 COCTP Regional Renewal, Knoxville
- March 18 GASB Statement 54 Workshop, Jackson
- March 22 GASB Statement 54 Workshop, Johnson City
- March 23 Education Funding and Reform Training Session, Franklin
- March 29 TN County Hwy Officials Region II Meeting, Crossville
- April 6 Leadership Styles Workshop, Knoxville
- April 7 Planning & Zoning Workshop, Athens
- April 8 Leadership Styles Workshop, Athens
- April 11 Leadership Styles Workshop, Johnson City
- April 13 Planning & Zoning Workshop, Knoxville
- April 14-15 COCTP Regional Renewal Conference, Erwin
- April 14 Planning & Zoning Workshop, Johnson City
- April 18-21 TN Registers Association Conference, Nashville
- April 19-20 County Government Day, Nashville
- April 20 Planning & Zoning Workshop, Franklin
- April 21 Planning & Zoning Workshop, Jackson
- April 27 Leadership Styles Workshop, Franklin
- April 29 Leadership Styles Workshop, Jackson

\*For more detailed event information, click [here](#)

### **Upcoming Training Session for Public Records Custodians**

On April 1, 2011 in Knoxville, Elisha Hodge from the Office of Open Records Counsel will present a training session on accessing government records. This is part of an all-day program, but the session of special interest to public records custodians begins at 2:45 p.m. Attendance is free, but registration is required by March 25 or until full. For more information on this session, double-click the paperclip icon (  ).

*County Officials E-News is a monthly newsletter provided by the University of Tennessee County Technical Assistance Service in an effort to promote better county government through direct assistance to county officials and their associations.*

226 Capitol Boulevard, Suite 400 ■ Nashville, TN 37219

Phone: (615) 532-3555 ■ Fax: (615) 532-3699

[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)