

every contract of assistance. Such rules and regulations shall provide the over-all cost incurred by the board shall be repaid to the board and state the terms and conditions on which such assistance shall be rendered including the interest charge, if any, on loans made, and such other and regulations as will adequately ensure the satisfactory completion of programs.

(c) All funds appropriated to the board for the purpose of carrying out this section shall be kept in a special account by the board from which assistance shall be rendered, and funds repaid to the board under any contract shall be credited to the account and applied to any lawful obligation of the account.

(d) In the event of a default by a county, town or city in the payment or payment of funds due under a contract, the board shall notify the comptroller of the treasury of the default and the amount of the default; it shall then be the duty of the comptroller of the treasury to have paid over to the board out of any state-shared taxes due the defaulting county, city or town sums sufficient to pay the amount in arrears under the contract.

(e) The assistance authorized by this section shall be supplemental to and administered separately from that authorized by title 4, chapter 3, part 51.

History.

Acts 1973, ch. 226, § 2; impl. am. Acts 1978, ch. 934, §§ 7, 36; Acts 1983, ch. 236, § 2; T.C.A., §§ 67-207 — 67-211; Acts 1984, ch. 832, § 3.

Cited:

State by Webster v. Word, 508 S.W.2d 539, 1974 Tenn. LEXIS 421 (Tenn. 1974).

Section to Section References.

This section is referred to in §§ 67-1-202, 67-1-513.

67-1-308. Computer services available to localities.

The board may provide the use of computer facilities and services reasonably available from the state of Tennessee to such local taxing jurisdictions as the board determines do not have available adequate computer or similar services, and shall make a charge for the reasonable cost of the computer facilities and services to such local taxing jurisdictions in accordance with services rendered.

History.

Acts 1973, ch. 226, § 2; T.C.A., § 67-212.

PART 4

COUNTY BOARDS OF EQUALIZATION

67-1-401. Composition of boards.

(a) The county legislative body of each county shall, at the April session of each even year, from the different sections of the county, elect, for a term of two (2) years, five (5) freeholders and taxpayers who shall constitute a county board of equalization.

(1) In any county having a population greater than eight hundred thousand (800,000), according to the 1990 federal census or any subsequent federal census, the county board of equalization shall be appointed for a term

of two (2) years, consisting of nine (9) freeholders and taxpayers, of which three (3) members shall be appointed by the county commission or governing board, three (3) members shall be appointed by the city council or governing board of the largest municipality, and one (1) member each shall be appointed by the city councils or governing boards of each of the three (3) largest remaining cities having a population greater than ten thousand (10,000).

(2) In counties having one (1) or more cities with a population exceeding sixty thousand (60,000), according to the federal census of 1970 or any subsequent federal census, two (2) of the members of the board shall be appointed by the governing body of the largest city.

(3) In counties having one (1) or more cities with a population of not less than ten thousand (10,000) nor more than sixty thousand (60,000), one (1) member of the board shall be appointed by the city council or governing body of each of the two (2) largest cities with a population in excess of ten thousand (10,000), within the county.

(4) In counties that have no city with a population of ten thousand (10,000) or more, one (1) member of the board shall be appointed by the city council or governing board of the largest city or town in the counties.

(5)(A) In a county with a metropolitan form of government, the charter for the metropolitan government may provide for the creation of a metropolitan board of equalization consisting of either five (5) or seven (7) members. Appointments to such board shall include members selected from minorities, as well as members of the sex that historically has been underrepresented on the board of equalization. This subdivision (a)(5)(A) shall not apply to such counties having a population of less than ten thousand (10,000), according to the 1980 federal census or any subsequent federal census.

(B) If a county with a metropolitan form of government having a population of not less than four hundred seventy thousand (470,000) nor more than five hundred thousand (500,000), according to the 1980 federal census or any subsequent federal census, creates a board of equalization consisting of seven (7) members, at least two (2) of the members of the board shall be appointed consistent with subdivision (a)(5)(A).

(b) If the county legislative body fails to elect, the county mayor shall appoint the members of the board and shall also fill such vacancies as the vacancies occur.

(c)(1) Magistrates or state, municipal or county legislative or executive officials or employees shall all be ineligible for positions on a county board of equalization, but this prohibition does not apply to persons who receive only compensation in lieu of expenses or a per diem payment for services. No member of any county board of equalization shall represent any taxpayer in an assessment appeal. This subsection (c) does not apply to municipal officials or employees whose city, located in a county with a population of eight hundred thousand (800,000) or more, according to the 1990 federal census or any subsequent federal census, is not eligible to appoint a member to the board.

(2)(A) Notwithstanding other provisions of this subsection (c), except in counties having a population of more than eighty-five thousand (85,000)