

STATE OF TENNESSEE  
COUNTY OF HENRY...

Be it remembered that the County Commission met in a regular session at the Courthouse in Henry County, Tennessee on October 15, 2018 at 5:00 p.m. Present and presiding the Honorable Brent Greer, Chairman, Donna Craig, County Clerk and the County Commissioners:

ITEM NO. 1 The meeting was called to order by Sheriff Monte Belew.

ITEM NO. 2 The invocation was led by Commissioner Travis.

ITEM NO. 3 The pledge to the flag was led by Commissioner Williams.

ITEM NO. 4 Roll Call

The following Commissioners were present: Jerry Berry, Wesley Bradley, Dell Carter, Greg Carter, James Copeland, Randy Gean, Kenneth Humphreys, Don Jones, Kreg Kyle, Monte Starks, James Travis, Marty Visser, David Webb, and Drew Williams. Absent: Paul Neal.

ITEM NO. 5 Citizen's Forum

NONE AND THE CHAIR CLOSED THE FORUM

ITEM NO. 6 Commissioner's Forum

NONE AND THE CHAIR CLOSED THE FORUM

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Commissioner Webb presented and made a motion to approve Resolution 1-10-18, to appoint certain citizens and commissioners to various boards, committees, and positions. The motion was seconded by Commissioner Kyle.  
ITEM NO. 7

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY								
BRADLEY, WESLEY								
CARTER, DELL								
CARTER, GREG								
COPELAND, JAMES								
GEAN, RANDY								
HUMPHREYS, KENNETH								
JONES, DON								
KYLE, KREG				X				
NEAL, PAUL								
STARKS, MONTE								
TRAVIS, JAMES								
VISSER, MARTY								
WEBB, DAVID			X					
WILLIAMS, DREW								
TOTAL								

VOICE VOTE CARRIED

DATE : 10-15-18

**RESOLUTION NO. 1-10-18**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HENRY COUNTY, TENNESSEE TO APPOINT CERTAIN CITIZENS AND COMMISSIONERS TO VARIOUS BOARDS, COMMITTEES, AND POSITIONS**

**WHEREAS**, certain vacancies now exist on various boards, committees, and commissions, and in various positions of Henry County, Tennessee; and

**WHEREAS**, it is the duty and responsibility of the Board of Commissioners of Henry County, Tennessee to appoint certain qualified citizens and Henry County Commissioners to fill the said vacancies; and

**WHEREAS**, the Board of Commissioners has examined and evaluated the qualifications of certain citizens and County Commissioners for appointment to the said boards, committees, commissions, and positions.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Henry County, Tennessee, assembled in regular session on this 15<sup>th</sup> day of October, 2018, a majority or more of said Commission concurring, that Lisa Fitzsimmons be and hereby is elected as a member to the Henry County Library Board for an unexpired term ending June 30, 2019.


**BE IT FINALLY RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

**PASSED** 10-15-18

  
**BRENT GREER, CHAIRMAN**  
**COUNTY COMMISSION**

  
**DONNA CRAIG**  
**COUNTY CLERK**

**APPROVED** 10-15-18

  
**BRENT GREER**  
**COUNTY MAYOR**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

A motion was made by Commissioner Dell Carter to approve the Consent Agenda, which consists of the following: Minutes of the meeting of September 17, 2018, various quarterly reports, Henry County Medical Center statement of cash flow, Trustee's month end report, report of property tax collections to date, report of total revenue collections to date, and the following Notary Public designations: Jodie L. Fields, Lee M. Greer, III, Maggie Reynolds, Olivia B. Rice, Amy W. Davis, and Jill L. Thompson; and the following bond: Lee M. Greer, III, Principal, and G. Robert Whitfield, III and Steve Greer, Sureties. Commissioner Starks seconded the motion.

ITEM NO. 8

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY								
BRADLEY, WESLEY								
CARTER, DELL			X					
CARTER, GREG								
COPELAND, JAMES								
GEAN, RANDY								
HUMPHREYS, KENNETH								
JONES, DON								
KYLE, KREG								
NEAL, PAUL								
STARKS, MONTE				X				
TRAVIS, JAMES								
VISSER, MARTY								
WEBB, DAVID								
WILLIAMS, DREW								
TOTAL								

VOICE VOTE CARRIED

DATE : 10-15-18

00 188

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

A motion was made by Commissioner Kyle and seconded by Commissioner Bradley to authorize the Trustee to make the refund to Revel Logging as certified by the Property Assessor.

ITEM NO. 9

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY				X	X			
CARTER, DELL					X			
CARTER, GREG					X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH					X			
JONES, DON					X			
KYLE, KREG			X		X			
NEAL, PAUL	X							
STARKS, MONTE					X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18



CHARLES VANDYKE  
HENRY COUNTY  
ASSESSOR OF PROPERTY

P.O. BOX 564  
213 WEST WASHINGTON STREET  
PARIS, TENNESSEE 38242  
PHONE (731) 642-0162

October 4, 2018

Henry County Commissioners

Re: Tax Refund, Revel Logging, LLC

Distinguished Members:

The following is a brief history of the proceedings that have lead up to the refunding of Personal Property taxes for Revel Logging LLC.

In 2013 the accountant for Revel Logging LLC filed a Personal Property schedule which substantially increased the taxes paid by Revel Logging LLC. Mr. Revel appealed his assessment to the Henry County Board of Equalization and the Board made no change to his assessment. Mr. Revel therefore appealed to the State Board of Equalization on his 2013 assessment. No hearing was ever set by the State Board until 2016, at which time Mr. Revel's attorney asked that the State hear the appeals for the years of 2013 through 2016. The initial decision made by the Administrative Law Judge ruled in Henry County's favor. Mr. Revel's attorney therefore appealed to the State Board of Equalization Assessment Appeals Commission.

On April 30, 2018 the Assessment Appeals Commission conducted a hearing and reversed the Administrative Law Judge's initial decision and ruled in Revel Logging LLC's favor based on Tennessee Code Annotated 67-5-216(a) which states as follows:

- (a) All growing crops of whatever kind, including, but not limited to, timber, nursery stock, shrubs, flowers, and ornamental trees, the direct product of the soil of this state or any other state of the union, in the hands of the producer of the producer's immediate vendee, and articles manufactured from the produce of this state, or any other state of the union, in the hands of the manufacturer, shall be exempt from taxation.

If the State Board of Equalization had scheduled and heard the 2013 appeal in a timely manner all appeals for the tax years of 2014 through 2016 could have been avoided and no certifications for tax refunds would be necessary.

Attached are copies of the appeals, the initial decision, the final decision of the State Board of Equalization Assessment Appeals Commission, and of the Certifications for the tax years of 2013, 2014, 2015, and 2016.

The total amount to be refunded for the tax years 2013 through 2016 is \$39,325, with prior tax owed of \$23,545. This leaves a net impact of \$15,780 to the county.

Respectfully

Charles VanDyke  
Henry County Assessor of Property

## Charles VanDyke

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**From:** Kewana Barbee  
**Sent:** Tuesday, September 11, 2018 7:35 AM  
**To:** al.wade@att.net; Charles VanDyke  
**Cc:** Betsy Knotts  
**Subject:** Revel Logging Final Results

Hello,

The action of the SBOE in the following referenced appeal has become final for purposes of any required refund or collection of additional tax due. The county trustee is authorized to refund pursuant to Tenn. Code Ann. § 67-5-1809, which states that "no specific appropriation is required to authorize the county trustee to make the refund."

The county trustee should also inform any municipal collecting official who may be responsible for collecting or refunding city tax related to the appealed assessment. Provision for alternative interest due or payable on taxes related to this appeal is governed by Tenn. Code Ann. § 67-5-1512.

This notice pertains to the SBOE appeal records: **88076, 102810, 106748**

Further information regarding the appeal is available at:

<https://publicaccess.cot.tn.gov/search/commonsearch.aspx?mode=realprop>

**Kewana Barbee, Program Coordinator**  
**State Board of Equalization**  
**425 5<sup>th</sup> Avenue North**  
**Cordell Hull Building**  
**Nashville, TN 37243**





**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION  
ASSESSMENT APPEALS COMMISSION**

In re:

**Revel Logging, LLC**

Personal Property Tax ID: 999 912.01 P

Tax Years: 2013, 2014, 2015, and 2016

Henry County

SBOE Appeal Nos. 88076, 106314,  
102810, and 106748

**FINAL DECISION AND ORDER**

**Statement of the Case:**

Taxpayer appeals the Initial Decision and Order of the Administrative Law Judge who established the following values:

<b>Tax Year</b>	<b>Total Value</b>	<b>Total Assessed Value</b>
2013	\$1,346,633	\$403,990
2014	\$1,346,633	\$403,990
2015	\$1,452,956	\$435,890

The Assessment Appeals Commission ("Commission") conducted the hearing on Monday, April 30, 2018, in Memphis, Tennessee before Commission members Keith Kyles (presiding), Bedford County Assessor Ronda Clanton, and Tim Proffitt<sup>1</sup>. In attendance at the hearing were Barry Revel and his attorney Albert Wade, Jr. of Greer & Wade, PLLC ("Taxpayer"). Appearing on behalf of the Henry County Assessor was attorney Robert Lee ("County").

<sup>1</sup> Commission Member Tim Proffitt sat as an alternate for absent regular members, per Tenn. Code Ann. § 4-5-302. Pursuant to Tenn. Code Ann § 4-5-301, the Executive Secretary of the State Board of Equalization sat with the Commission as Administrative Law Judge.

The policy of the Commission is to ensure the fair review and hearing of property tax valuation and property tax exemption appeals made to the State Board of Equalization.

*Procedural History:*

Taxpayer has filed this appeal in accordance with Tennessee Code Annotated §§ 67-5-1500, et seq. and the Rules of the State Board of Equalization following an initial appeal to the State Board of Equalization that was heard by an Administrative Law Judge. The Assessment Appeals Commission has authority and jurisdiction to hear the current matter pursuant to T.C.A. § 67-5-1501 and reviews the current matter based upon the existing record and any "additional or supplemental evidence which a party wishes to introduce that is relevant to an issue raised in this appeal." State Board Rule 0600-01-.13. An Initial Decision and Order issued by an Administrative Law Judge is reviewed on a de novo standard of review with no deference to the Judge's findings of fact or conclusions of law.

*Issue Before the Commission:*

Is Taxpayer's timber harvesting operation exempt pursuant to Tenn. Code Ann. § 67-5-216(a)?

*Findings of Fact:*

1. Barry and Tammy Revel, the taxpayers, formed Revel Logging, LLC primarily for liability reasons.
2. Revel logging, LLC and other related entities own several 1,000 acres of timber.
3. Revel Logging, LLC and other related entities primarily harvest their own timber; occasionally standing timber on other property is purchased.

4. Revel Logging, LLC owns approximately thirty (30) trucks, and three (3) of which occasionally haul products other than timber.
5. Approximately eighty percent (80%) or more of Taxpayer's income relates to trees on property owned by Taxpayer and all related entities for tax years 2013-2016; the remaining amount of revenues relates to trucking activities.
6. Timber harvesting is an agricultural related field.

Principles of Law:

As the party appealing the Initial Decision and Order, the burden of proof is on the Taxpayer. State Board of Equalization Rule 0600-01-.13(2).

Article II, Section 28 of the Tennessee Constitution requires the legislature to exempt from taxation property which is "the direct product of the soil in the hands of the producer, and his immediate vendee,."

In relevant part, Tenn. Code Ann. § 67-5-216 provides as follows:

- (a) All growing crops of whatever kind, including, but not limited to, timber, nursery stock, shrubs, flowers, and ornamental trees, the direct product of the soil of this state or any other state of the union, in the hands of the producer or the producer's immediate vendee, and articles manufactured from the produce of this state, or any other state of the union, in the hands of the manufacturer, shall be exempt from taxation.

Conclusions of Law:

The Taxpayer's predominant revenue stream, approximately eighty percent (80%) or more, relates to trees grown on the property owned by Taxpayer and all related entities owned by Taxpayer for years 2013-2016. This predominance substantially aligns with the requirements of Tenn. Code Ann. § 67-5-216(a). Therefore, the subject property is exempt for tax years 2013-2016. For all future tax years, the

Commission recommends the County engage the expertise of the Office of State Assessed Properties as to the assessment of the trucking portion of the Taxpayer's operation.

#### **ORDER**

By reason of the foregoing, it is ORDERED that the Initial Decision and Order of the Administrative Law Judge is reversed and the subject property is exempt for tax years 2013 through 2016 pursuant to Tenn. Code Ann. § 67-5-216(a).

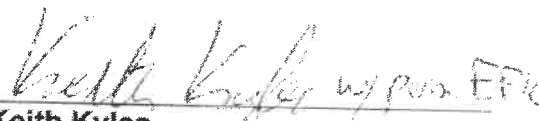
This Order is subject to:

1. **Reconsideration by the Commission**, in the Commission's discretion.  
Any party may petition for reconsideration of this decision and order within fifteen (15) days of the entry of this order pursuant to Tenn. Code Ann. § 4-5-317. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.
2. **Review by the State Board of Equalization**, in the Board's discretion.  
A party desiring such review must file a written petition with the Executive Secretary of the State Board within fifteen (15) days from the date of this Order. Tenn. Code Ann. § 67-5-1502(j)(2).
3. **Review by the Chancery Court**, "of the county where the disputed assessment was made" or as provided for in Tenn. Code Ann. § 67-5-1511(b).  
A party seeking judicial review of this decision must file a petition with the appropriate chancery court within sixty (60) days from the date this matter becomes final, in accordance with Tenn. Code Ann. § 4-5-322(b)(1)(A). Under Tenn. Code Ann. § 67-5-1502(k), this matter becomes final for purposes of seeking judicial review when the Commission issues a notice or certificate

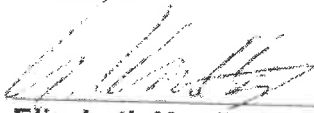
pursuant to Tenn. Code Ann. § 67-5-1512(a). If the State Board of Equalization does not exercise its discretion to review this Final Order, the notice or certificate will be issued after the 45-day period for the Board to exercise its discretionary review has lapsed.<sup>2</sup> Tenn. Code Ann. § 67-5-1502(j).

Requests for stay of effectiveness will not be accepted.

DATED: July 27, 2018

  
Keith Kyles,  
Presiding Member

ATTEST:

  
Elizabeth Knotts,  
Executive Secretary

<sup>2</sup> A copy of the notice or certificate also will be made available online on the State Board's website at <https://publicaccess.cot tn.gov/search/commonsearch.aspx?mode=realprop>.



At the outset of the hearing, the appellant moved to amend his appeal to include tax year 2014. Because the State Board has typically allowed amendments to include subsequent tax years in situations such as this and because the Assessor did not object, the motion was granted.

The facts in this matter do not appear to be in dispute. The appellant maintains that the subject property of this appeal should not be taxed by the Assessor. Primarily, the appellant argues that the equipment is exempt from taxation as agricultural equipment. In the alternative, the appellant argues that subjecting this type of equipment to personal property taxation is not uniformly applied across the state. Thus, any attempt to assess the subject property is a violation of the Equal Protection Clause found in the Fourteenth Amendment to the United States Constitution.

Conversely, the Assessor contends that the property is assessable and relies on the written advice of the Comptroller's Division of Property Assessment.

In this State, all business and professional entities must report annually to the Assessor "all tangible personal property owned by the taxpayer and used or held for use in such business or profession including, but not limited to, furniture, fixtures, machinery and equipment, all raw materials, supplies, but excluding all finished goods in the hands of the manufacturer and the inventories of merchandise held for sale or exchange." Tenn. Code Ann. § 67-5-903(a).

Revel Logging, LLC, which is owned by Mr. and Ms. Revel, manages the harvesting of timber. Activities of the LLC include managing standing timber, planting and performing select cut, shelter wood cut and straight clear cut. The operations are conducted on land owned by the Revels, standing tracts of timber owned by the Revels but situated on property owned by others and standing tracts of timber owned by others. At the hearing, Mr. Revel estimated that about 60% to 70% of the LLC's business operations are associated with properties owned by the

Revels. In the other 30% to 40% of the time, the LLC is held out as a for-profit business conducting timber harvesting services.

For many years, the Division of Property Assessments had consistently advised local Assessors on the propriety of assessing logging equipment in certain situations. Indeed, on July 16, 2015, Stephanie Maxwell, General Counsel for the Comptroller, issued a Bulletin to all County Assessors specifically addressing the issue.<sup>1</sup> After noting that Tenn. Code Ann. § 67-5-903(a) requires business entities to file a reporting schedule listing all tangible personal property “used or held for use in such business or profession,” she concluded by saying:

A person or entity who holds himself or itself out as a timber harvester for livelihood or gain is a business, is subject to tangible personal property taxation, and should report all equipment used or held for use in the conduct of the business. The fact that the logging company has contracted to purchase the standing timber from the property owner does not change the analysis and does not convert the logger to a “producer” of timber, the agricultural product. Though timber is an agricultural product, merely harvesting it is not an agricultural use. It is the production of the timber which renders the equipment used in such production “other personal property” which must be reported and taxed. In contrast, a property owner who harvests timber growing on his own property is a producer, not an industrial and commercial entity, and is not subject to tangible personal property taxation.

Although the appellant contends that this long held interpretation of the relevant statutory framework is incorrect, the administrative judge knows of no authority to support the appellant’s position. While the appellant cites other tax statutes, including an exemption from the sales tax, as authority to exempt the subject property from property taxes, it appears all of this is incorporated into the analysis offered by the Division. For these reasons, the administrative judge is not persuaded that the analysis provided by the Division is in error.

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<sup>1</sup> This guidance effectively mirrors the advice found in a letter from then General Counsel Robert Lee to an Assessor on November 12, 1999. The taxpayer offered this letter as Exhibit 1.



The appellant also contends that the enforcement of this interpretation of the code is in violation of the Equal Protection Clause of the United States Constitution. Specifically, the appellant alleges that a Tennessee Forestry Association survey reveals that several counties within the State are not assessing logging equipment in this manner. This omission, the appellant argues, puts them at a competitive disadvantage with respect to bidding on work in timber management.

Respectfully, the survey cited above was not made part of the record. Thus, it is impossible to ascertain if the facts associated with the assessments, or lack thereof, in other counties are analogous to the instant case. Indeed, the directive from the Comptroller's office clearly finds that a property owner who harvests timber growing on his own property is not subject to intangible personal property taxation.<sup>2</sup> Without additional proof, it is impossible to know if an Equal Protection argument is valid.

For these reasons, the administrative judge is persuaded that the assessment made by the Assessor is proper.

Order

It is, therefore, ORDERED that the following values be adopted for the indicated tax years:

<u>Tax Year</u>	<u>Appraisal</u>	<u>Assessment</u>
2013	\$1,346,633	\$403,990
2014	\$1,346,633	\$403,990
2015	\$1,452,956	\$435,890

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<sup>2</sup> In the instant matter, it seems clear that the Assessor would not have imposed the assessment had the appellant only been managing the timber on property owned by taxpayers.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

**The result of this appeal is final only after the time expires for further administrative review, usually seventy-five (75) days after entry of the Initial Decision and Order if no party has appealed.**

Entered this 13<sup>th</sup> day of January 2016.



\_\_\_\_\_  
Brook Thompson, Administrative Judge  
Tennessee Department of State  
Administrative Procedures Division  
William R. Snodgrass, TN Tower  
312 Rosa L. Parks Avenue, 8<sup>th</sup> Floor  
Nashville, Tennessee 37243

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

Albert Wade, Jr., Esq.  
Greer & Wade, PLLC  
Post Office Box 1512  
Paris, Tennessee 38242

Charles VanDyke  
Henry Co. Assessor of Property  
Post Office Box 564  
Paris, Tennessee 38242

This the 13<sup>th</sup> day of January 2016.

  
Janice Kizer  
Department of State  
Administrative Procedures Division

**STATE OF TENNESSEE  
STATE BOARD OF EQUALIZATION**

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**IN RE: REVEL LOGGING, LLC  
Appellant.**

**Appeal No.: 106748**

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**ORDER TO CONSOLIDATE**

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**Appeal from the Board of Equalization of Henry County, Tennessee**

This cause came to be heard on the undersigned date before the Honorable Brook Thompson, Administrative Law Judge State of Tennessee Administrative Procedures Division, upon a Motion to consolidate the 2016-2017 Personal Property Tax Appeal from the Henry County Equalization Board with the 2013-2015 Personal Property Tax Appeals currently before the Assessment Appeals Commission.

Based on a trial brief filed with this Court, together with review by the Administrative Law Judge of both the 2016-2017 Personal Property Tax Appeal from the Henry County Equalization Board and the 2013-2015 Personal Property Tax Appeals currently before the Assessment Appeals Commission, this Judge does hereby find that all of the foregoing appeals involve the same issues and same set of facts and that it is proper that these matters be consolidated for hearing before the Assessment Appeals Commission.

**IT IS SO ORDERED.**

Entered this the \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Brook Thompson, Administrative Law Judge

APPROVED FOR ENTRY:



\_\_\_\_\_  
Albert Wade Jr., BPR# 028249  
Greer & Wade, PLLC  
109 West Blythe Street  
P.O. Box 1512  
Paris, Tennessee 38242  
(731) 644-7118  
Attorney for the Plaintiff/Appellant

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Order was served upon the individuals listed below via U.S. Mail, postage prepaid, first class on the \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Brook Thompson

Mr. Charles Vandyke  
Assessor of Property for Henry County, Tennessee  
P.O. Box 564  
Paris, TN 38242

Albert Wade Jr.  
Greer & Wade, PLLC  
109 West Blythe Street  
P.O. Box 1512  
Paris, Tennessee 38242  
Attorney for the Plaintiff/Appellant

CERTIFICATION NO. 99

FROM: HENRY COUNTY ASSESSOR OF PROPERTY

TO:—HENRY COUNTY TRUSTEE

CITY RECORDER

TO: TAXPAYER

THERE APPEARS ON THE TAX BOOKS IN YOUR OFFICE FOR THE YEAR(S) 2016

THE FOLLOWING ASSESSMENT:

ASSESSED PROPERTY OWNER: REVEL Logging, LLC

TRUE PROPERTY OWNER:

ADDRESS OF PROPERTY: 2814 Hwy 54

DISTRICT: 01 MAP: \_\_\_\_\_ GROUP: \_\_\_\_\_ CONT. MAP: 999

PARCEL: 912.01 P SPECIAL INTEREST: 000 ASSESSED VALUE: \$265,128

YOU ARE HEREBY AUTHORIZED TO CHANGE THE ASSESSED VALUE ON THIS PROPERTY

BY REASON OF: STAE Board of Equalization final ruling  
Exempt.

I CERTIFY THAT THE ASSESSED VALUE FOR THE YEAR(S) 2016 ON THIS  
PROPERTY IS: \$ 0

CORRECTED 100% APPRAISED VALUE:

LAND: \_\_\_\_\_

IMPROVEMENTS: \_\_\_\_\_

TOTAL: \_\_\_\_\_

HENRY COUNTY ASSESSOR OF PROPERTY

9-14-2018

DATE \_\_\_\_\_

CERTIFICATION NO. 139

FROM: HENRY COUNTY ASSESSOR OF PROPERTY

TO: HENRY COUNTY TRUSTEE

CITY RECORDER

TO: TAXPAYER

THERE APPEARS ON THE TAX BOOKS IN YOUR OFFICE FOR THE YEAR(S) 2015  
THE FOLLOWING ASSESSMENT:

ASSESSED PROPERTY OWNER: REUEL Logging, LLC

TRUE PROPERTY OWNER: \_\_\_\_\_

ADDRESS OF PROPERTY: 2814 Hwy 54

DISTRICT: 01 MAP: \_\_\_\_\_ GROUP: \_\_\_\_\_ CONT. MAP: 999

PARCEL: 912.01 P SPECIAL INTEREST: 000 ASSESSED VALUE: \$353,890

YOU ARE HEREBY AUTHORIZED TO CHANGE THE ASSESSED VALUE ON THIS PROPERTY  
BY REASON OF: STAE Board of Equalization final ruling  
Exempt

I CERTIFY THAT THE ASSESSED VALUE FOR THE YEAR(S) 2015 ON THIS  
PROPERTY IS: \$ 0

CORRECTED 100% APPRAISED VALUE: \_\_\_\_\_

LAND: \_\_\_\_\_

IMPROVEMENTS: \_\_\_\_\_

TOTAL: \_\_\_\_\_

Chad Luff  
HENRY COUNTY ASSESSOR OF PROPERTY

9-14-2018  
DATE

CERTIFICATION NO. 68

FROM: HENRY COUNTY ASSESSOR OF PROPERTY

TO: HENRY COUNTY TRUSTEE

CITY RECORDER

TO: TAXPAYER

THERE APPEARS ON THE TAX BOOKS IN YOUR OFFICE FOR THE YEAR(S) 2014

THE FOLLOWING ASSESSMENT:

ASSESSED PROPERTY OWNER: REVEL Logging, LLC

TRUE PROPERTY OWNER:                     

ADDRESS OF PROPERTY: 2814 Hwy 54

DISTRICT: 01 MAP:              GROUP:              CONT. MAP: 999

PARCEL: 912.01 P SPECIAL INTEREST: 000 ASSESSED VALUE: \$ 435,887

YOU ARE HEREBY AUTHORIZED TO CHANGE THE ASSESSED VALUE ON THIS PROPERTY

BY REASON OF: STAE Board of Equalization final ruling  
Exempt

I CERTIFY THAT THE ASSESSED VALUE FOR THE YEAR(S) 2014 ON THIS

PROPERTY IS: \$ 0

CORRECTED 100% APPRAISED VALUE:                     

LAND:                     

IMPROVEMENTS:                     

TOTAL:                     

Charles V. King  
HENRY COUNTY ASSESSOR OF PROPERTY

9-14-2018  
DATE



CERTIFICATION NO. 92

FROM: HENRY COUNTY ASSESSOR OF PROPERTY

TO: HENRY COUNTY TRUSTEE

CITY RECORDER

TO: TAXPAYER

THERE APPEARS ON THE TAX BOOKS IN YOUR OFFICE FOR THE YEAR(S) 2013

THE FOLLOWING ASSESSMENT:

ASSESSED PROPERTY OWNER: REUEL Logging, LLC

TRUE PROPERTY OWNER:

ADDRESS OF PROPERTY: 2814 Hwy 54

DISTRICT: 01 MAP:            GROUP:            CONT. MAP: 999

PARCEL: 912.01 P SPECIAL INTEREST: 000 ASSESSED VALUE: \$ 402,172

YOU ARE HEREBY AUTHORIZED TO CHANGE THE ASSESSED VALUE ON THIS PROPERTY

BY REASON OF: STAE Board of Equalization final ruling  
Exempt.

I CERTIFY THAT THE ASSESSED VALUE FOR THE YEAR(S) 2013 ON THIS

PROPERTY IS: \$ 0

CORRECTED 100% APPRAISED VALUE:

LAND: \_\_\_\_\_

IMPROVEMENTS:

TOTAL: \_\_\_\_\_

HENRY COUNTY ASSESSOR OF PROPERTY

9-14-2018

DATE \_\_\_\_\_

Henry County Trustee  
Property Tax Receipt

Randi French, Henry County Trustee

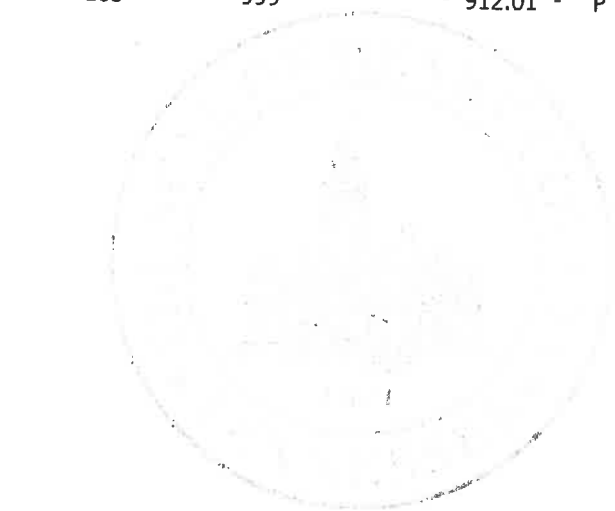
Receipt Number: 2016 - 19137

2016

Property Tax Receipt

Di Map Ctl-Map Gp Parcel SI  
1 - 105 - - 999 - - - 912.01 - P - 0

Receipt Date: 02/25/2017  
Property Address: Hwy 54 2815  
Subdivision:  
Deed Acres: 0.0000 Calculated Acres: 0.0000  
Payment Method: Check by Mail  
Initials: MG  
Drawer: 3  
SSD: Paris  
Tax Rate: 2.6181  
Land Value: 0.00  
Improvement 0.00  
Per Prop Value: 883,761.00  
Total Value: 883,761.00  
Assess @ 30% 265,128.00



**\*\* Paid In Full \*\***

Revel Logging Llc

2814 Hwy 54  
Paris, TN 38242

Net Property Tax Paid: 5,467.00  
SSD Tax Paid: 1,474.00  
Other Taxes Paid: 0.00  
Interest Paid: 0.00

County Tax	2.062	5,467.00
SSD Tax	0.5560	1,474.00
Other Tax		0.00
Tax Relief		0.00 -
Interest		0.00
Total Amount Due:		6,941.00
Amount Paid:		6,941.00
Balance Due:		0.00

Received of	Payment Type	Payment No	Amount
Revel Logging LLC	Check by Mail	9752	6,941.00
	Amount Tendered:		6,941.00
	Change Due:		0.00

**\*\* Paid In Full \*\***

Duplicate

**NOTICE: All unpaid balances are subject to interest if not paid in full by due date.  
Please review your receipts to be sure all your parcels have been paid.**

*TAX RELIEF: This receipt is only valid if you are approved by the State of TN.*

Henry County Trustee  
Property Tax Receipt

Randi French, Henry County Trustee

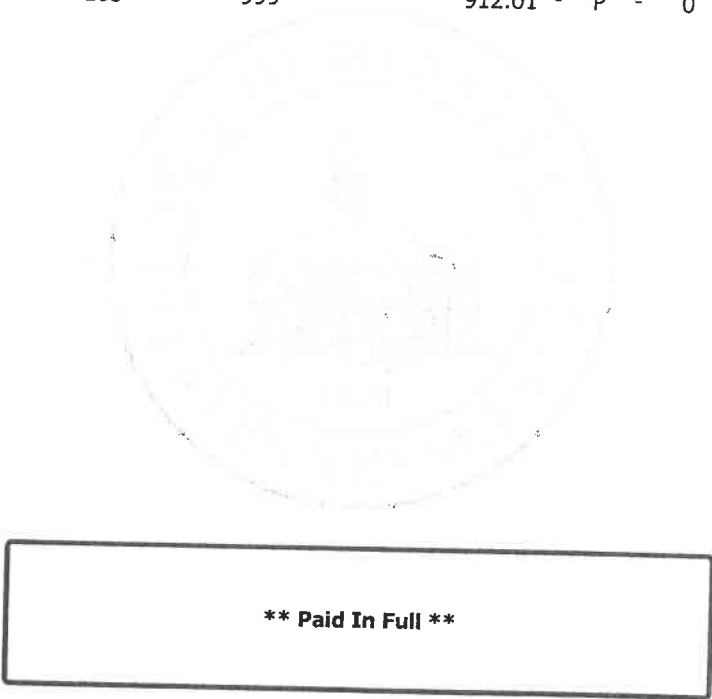
Receipt Number: 2015 - 19098

Di      Map      Ctl-Map      Gp      Parcel      SI  
1   - 105   -   999   -   -   912.01   - P   - 0

2015

Property Tax Receipt

Receipt Date: 02/24/2016  
Property Address: Hwy 54 2815  
Subdivision:  
Deed Acres: 0.0000      Calculated Acres: 0.0000  
Payment Method: Check  
Initials: RF  
Drawer: 45  
SSD: Paris  
Tax Rate: 2.6181  
Land Value: 0.00  
Improvement 0.00  
Per Prop Value: 1,179,632.00  
Total Value: 1,179,632.00  
Assess @ 30% 353,890.00



**\*\* Paid In Full \*\***

Revel Logging Llc

2814 Hwy 54  
Paris, TN 38242

Net Property Tax Paid: 7,298.00  
SSD Tax Paid: 1,968.00  
Other Taxes Paid: 0.00  
Interest Paid: 0.00

County Tax	2.062	7,298.00
SSD Tax	0.5560	1,968.00
Other Tax		0.00
Tax Relief		0.00 -
Interest		0.00
Total Amount Due:		9,266.00
Amount Paid:		9,266.00
Balance Due:		0.00

Received of	Payment Type	Payment No	Amount
Revel Logging Llc	Check	8391	9,266.00
		Amount Tendered:	9,266.00
		Change Due:	0.00

**\*\* Paid In Full \*\***

Duplicate

**NOTICE: All unpaid balances are subject to interest if not paid in full by due date.  
Please review your receipts to be sure all your parcels have been paid.**

*TAX RELIEF: This receipt is only valid if you are approved by the State of TN.*

Henry County Trustee  
Property Tax Receipt

Randi French, Henry County Trustee

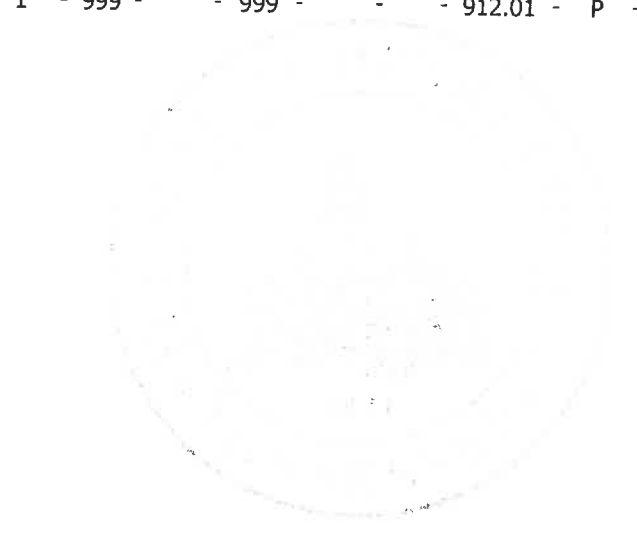
Receipt Number: 2014 - 19127

2014

Property Tax Receipt

Di 1 - Map 999 - Ctl-Map 999 - Gp - Parcel 912.01 - P - SI 0

Receipt Date: 02/25/2015  
Property Address: Hwy 54 2815  
Subdivision:  
Deed Acres: 0.0000 Calculated Acres: 0.0000  
Payment Method: Check  
Initials: KR  
Drawer: 1  
SSD: Paris  
Tax Rate: 2.7585  
Land Value: 0.00  
Improvement 0.00  
Per Prop Value: 1,452,956.00  
Total Value: 1,452,956.00  
Assess @ 30% 435,887.00



**\*\* Paid In Full \*\***

Revel Logging Llc

2814 Hwy 54  
Paris, TN 38242

Net Property Tax Paid: 9,576.00  
SSD Tax Paid: 2,448.00  
Other Taxes Paid: 0.00  
Interest Paid: 0.00

County Tax	2.197	9,576.00
SSD Tax	0.5615	2,448.00
Other Tax		0.00
Tax Relief		0.00 -
Interest		0.00
Total Amount Due:		12,024.00
Amount Paid:		12,024.00
Balance Due:		0.00

Received of	Payment Type	Payment No	Amount
Revel Logging Llc	Check	6966	12,024.00
		Amount Tendered:	12,024.00
		Change Due:	0.00

**\*\* Paid In Full \*\***

Duplicate

**NOTICE: All unpaid balances are subject to interest if not paid in full by due date.  
Please review your receipts to be sure all your parcels have been paid.**

*TAX RELIEF: This receipt is only valid if you are approved by the State of TN.*

Henry County Trustee  
Property Tax Receipt

Randi French, Henry County Trustee

Receipt Number: 2013 - 19134

Di      Map      Ctl-Map      Gp      Parcel      SI  
1   - 999   -   999   -   -   912.01   - P   - 0

2013

Property Tax Receipt

Receipt Date: 02/25/2014  
Property Address: Hwy 54 2815  
Subdivision:  
Deed Acres: 0.0000      Calculated Acres: 0.0000  
Payment Method: Check  
Initials: MG  
Drawer: 3  
SSD: Paris  
Tax Rate: 2.7585  
Land Value: 0.00  
Improvement 0.00  
Per Prop Value: 1,346,633.00  
Total Value: 1,346,633.00  
Assess @ 30% 402,172.00



**\*\* Paid In Full \*\***

Revel Logging Llc

2814 Hwy 54  
Paris, TN 38242

Net Property Tax Paid: 8,836.00  
SSD Tax Paid: 2,258.00  
Other Taxes Paid: 0.00  
Interest Paid: 0.00

County Tax	2.197	8,836.00
SSD Tax	0.5615	2,258.00
Other Tax		0.00
Tax Relief		0.00 -
Interest		0.00
Total Amount Due:		11,094.00
Amount Paid:		11,094.00
Balance Due:		0.00

Received of	Payment Type	Payment No	Amount
Revel Logging Llc	Check	5712	11,094.00
		Amount Tendered:	11,094.00
		Change Due:	0.00

**\*\* Paid In Full \*\***

Duplicate

**NOTICE: All unpaid balances are subject to interest if not paid in full by due date.  
Please review your receipts to be sure all your parcels have been paid.**

*TAX RELIEF: This receipt is only valid if you are approved by the State of TN.*

Randi French  
Henry County Trustee

**YEAR 2012 DELINQUENT NOTICE**  
**Henry County**  
**Keep this portion for your tax records**

**IMPORTANT: Please return the coupon at the bottom with tax payment.**

**2012 PROPERTY TAX INFORMATION**

2012 Personal Property Tax Statement  
MAP/PAR: 01-999- -999- - -912.01-P -000

Receipt Number: 2012 26042

Description:

**PROPERTY TAX INFORMATION**  
Classification: Residential

SubDivision:

Appraised Value: \$0

Block: 866 Lot: 866 Acres: 0.0000

Assessed Value @ 0% \$425,702

Rollback years from 0 thru 0

EQ Factor: 0.0000

Tax Rate(s) per \$100 of assessment:

County: 0.0000 Tax Amt: \$9,353.00  
SSD: 0.0000 Tax Amt: \$2,390.00

Mailing Address:

Revel Logging LLC  
C/O Paul Panderson Cpa  
367-A N Parkway Suite 1  
Jackson TN 38305

Rollback Taxes: \$0.00  
Ad-Valorem Taxes: \$0.00  
Misc. Tax/Fee: \$0.00  
Total Taxes Due: \$11,743.00  
Interest  
Thru: 09/30/2018 \$11,802.00  
Total Due: \$23,545.00

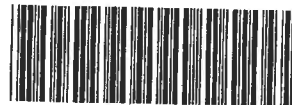
**TO AVOID ADDITIONAL INTEREST, TOTAL TAXES MUST BE PAID BY 09/30/2018**

Date Paid: \_\_\_\_\_ Amt. \_\_\_\_\_ Check # \_\_\_\_\_

-----**Detach Here**-----

Randi French  
Henry County Trustee

**2012 PROPERTY TAX STATEMENT**  
**Henry County**



Make check payable to:

Henry County Trustee  
P. O. Box 776  
Paris, TN 38242

Receipt Number: 2012 26042 040 County: City:

Parcel:  
01-999- -999- - -912.01-P -000

Property Address: Hwy 54

Total Due: \$23,545.00

Thru: 09/30/2018

Amount Remitted: \$ \_\_\_\_\_

Revel Logging LLC  
C/O Paul Panderson Cpa  
367-A N Parkway Suite 1  
Jackson TN 38305

**Please return this portion with your payment**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Commissioner Humphreys presented and made a motion to approve Resolutions 2-10-18 and 3-10-18 to authorize certain changes in the budget for Fiscal 2018-2019.

Commissioner Greg Carter seconded the motion.

ITEM NO. 10

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY					X			
CARTER, DELL					X			
CARTER, GREG				X	X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH			X		X			
JONES, DON					X			
KYLE, KREG					X			
NEAL, PAUL	X							
STARKS, MONTE					X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18

**RESOLUTION #2-10-18**

**A RESOLUTION OF THE HENRY COUNTY, TENNESSEE BOARD OF  
COMMISSIONERS TO AUTHORIZE CERTAIN CHANGES IN THE BUDGET  
FOR THE HENRY COUNTY GENERAL FUND  
FOR FISCAL 2018-2019**

**WHEREAS**, the Board of County Commissioners of Henry County, Tennessee at its July Recessed Session, 2018, adopted the budget for the Henry County General Fund for fiscal 2018-2019; and,

**WHEREAS**, the said Board of County Commissioners of Henry County, Tennessee must authorize and approve any and all changes and amendments of the said budget of the Henry County General Fund; and,

**WHEREAS**, the expenditures authorized in the said budget of the Henry County General Fund will be insufficient in certain line items with funds being available for transfer; and,

**WHEREAS**, it is necessary and appropriate that the said budget of the Henry County General Fund be amended to provide additional funds for certain line items.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Henry County, Tennessee assembled in regular session on this the 15<sup>th</sup> day of October 2018, a majority or more of said membership concurring, that the budget for the Henry County General Fund be and hereby is amended as follows, to-wit:

**REGISTER OF DEEDS**

INCREASE ACCOUNT 51600-719, entitled, "Office Equipment," in the amount of \$378.00

DECREASE ACCOUNT 39000, entitled "Unappropriated Fund Balance," in the amount of \$378.00

Please see letter from Pam Martin regarding this request.

**PROPERTY ASSESSOR**

INCREASE ACCOUNT 52310-709, entitled "Data Processing Equipment," in the amount of \$7,000.00

DECREASE ACCOUNT 52310-312, entitled "Contracts with Private Agencies," in the amount of \$7,000.00

Please see memo from Charles VanDyke regarding this request.

**GENERAL SESSIONS COURT**

INCREASE ACCOUNT 53300-106-DP4, entitled "Deputy Salary," in the amount of \$127.00



DECREASE ACCOUNT 39000, entitled "Unappropriated Fund Balance," in the amount of \$127.00

The transfer is needed to correct budgeted amount.

**COUNTY CORONER**

INCREASE ACCOUNT 54610-499, entitled "Other Supplies & Materials," in the amount of \$1,000.00

DECREASE ACCOUNT 54610-425, entitled "Gasoline," in the amount of \$500.00

DECREASE ACCOUNT 54610-338, entitled "Maintenance & Repair – Vehicle," in the amount of \$500.00

The transfer is needed to buy supplies for coroner's office.

**HEALTH DEPARTMENT**

INCREASE REVENUE ACCOUNT 46390, entitled "Other Health & Welfare Grants," in the amount of \$5,000.00

INCREASE ACCOUNT 55110-399, entitled "Other Contracted Services," in the amount of \$5,000.00

This transfer is to put the Governor's Foundation Grant into the budget.

INCREASE REVENUE ACCOUNT 46390, entitled "Other Health & Welfare Grants," in the amount of \$1,700.00

INCREASE ACCOUNT 55110-189, entitled "Other Salary & Wages," in the amount of \$1,512.00

INCREASE ACCOUNT 55110-201, entitled "Social Security," in the amount of \$90.00

INCREASE ACCOUNT 55110-204, entitled "State Retirement," in the amount of \$75.00

INCREASE ACCOUNT 55110-212, entitled "Medicare," in the amount of \$23.00

Please see memo from Tracy Byrd regarding this request.

**GENERAL WELFARE ASSISTANCE**

INCREASE REVENUE ACCOUNT 48610, entitled "Donations," in the amount of \$2,257.00

INCREASE ACCOUNT 55510-599, entitled "Other Charges," in the amount of \$2,257.00

Please see memo from Monte Belew regarding this request.

**OTHER CHARGES**

INCREASE ACCOUNT 58400-508, entitled "Premiums on Corporate Surety Bonds," in the amount of \$9,502.00

DECREASE ACCOUNT 39000, entitled "Unappropriated Fund Balance," in the amount of \$9,502.00

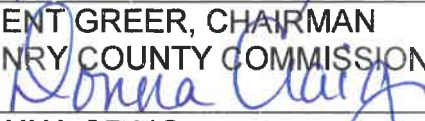
This transfer is to pay for the Trustee's bond for 4 years.


**BE IT FURTHER RESOLVED** that a true copy of this Resolution be spread upon  
the Commission record of this date.

PASSED 10-15-18

  
BRENT GREER, CHAIRMAN  
HENRY COUNTY COMMISSION

APPROVED 10-15-18

  
DONNA CRAIG  
COUNTY CLERK

  
BRENT GREER  
COUNTY MAYOR

**RESOLUTION #3-10-18**

**A RESOLUTION OF THE HENRY COUNTY, TENNESSEE BOARD OF  
COMMISSIONERS TO AUTHORIZE CERTAIN CHANGES IN THE BUDGET  
FOR THE HENRY COUNTY GENERAL PURPOSE SCHOOL FUND  
FOR FISCAL 2018-2019**

**WHEREAS**, the Board of County Commissioners of Henry County, Tennessee at its July Recessed Session, 2018, adopted the budget for the Henry County General Purpose School Fund for fiscal 2018-2019; and,

**WHEREAS**, the said Board of County Commissioners of Henry County, Tennessee must authorize and approve any and all changes and amendments of the said budget of the Henry County General Purpose School Fund; and,

**WHEREAS**, the expenditures authorized in the said budget of the Henry County General Purpose School Fund will be insufficient in certain line items with funds being available for transfer; and,

**WHEREAS**, it is necessary and appropriate that the said budget of the Henry County General Purpose School Fund be amended to provide additional funds for certain line items.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Henry County, Tennessee assembled in regular session on this the 15<sup>th</sup> day of October 2018, a majority or more of said membership concurring, that the budget for the Henry County General Purpose School Fund be and hereby is amended as follows, to-wit:

Account Number Description <u>General Purpose School Fund</u>				<u>Debit</u>	<u>Credit</u>
<u>Increase Revenue</u>					
34555	264	Restricted for Driver's Education			\$18,893.00
<u>Increase Expenditure Account</u>					
71100	163	264	Teacher Assistant	\$16,770.00	
71100	201	264	Social Security	\$1,040.00	
71100	204	264	Retirement	\$839.00	
71100	212	264	Medicare	\$244.00	

**\*\*\*Move funds from Driver's Ed restricted to pay for Driver's Ed Assistant Salary.**

General Purpose School Fund

Increase Revenue

34555	153	Truancy Reserve			\$3,620.12
-------	-----	-----------------	--	--	------------

Increase Expenditure  
Account

72110	189	154	Other Salary & Wages	\$1,060.00	
72110	201	154	Social Security	\$65.75	
72110	204	154	Retirement	\$96.25	
72110	212	154	Medicare	\$15.40	
72110	499	154	Other Materials & Supplies	\$2,382.72	
				\$22,513.12	\$22,513.12

\*\*\*\*Move from Truancy Reserve for Saturday School & other items for Truancy prevention.

General Purpose School  
Fund

Increase Revenue Account

39000		Reserve Account			\$868,300.00
-------	--	-----------------	--	--	--------------

Increase Expenditure  
Account

76100	304		Architects	\$120,000.00	
76100	399		Other Contracted Services	\$648,300.00	
76100	799		Other Capital Outlay	\$100,000.00	
				\$868,300.00	\$868,300.00

\*\*\* Maintenance Building from Fund Balance

General Purpose School Fund

Increase Revenue Account

39000		Reserve Account			\$250,000.00
-------	--	-----------------	--	--	--------------

Increase Expenditure  
Account

72130	790	145	Safety & Security Equipment	\$250,000.00	
				\$250,000.00	\$250,000.00

\*\*\*Matching funds for Safety grant provided by Federal/State.

General Purpose School Fund				Debit	Credit
72120	499	275	Other Materials & Supplies		\$200.00
72120	399	275	Other Contracted Services	\$200.00	
				<b>\$200.00</b>	<b>\$200.00</b>

\*\*\*\* To Move funds to pay a nurse to fill in

General Purpose School Fund				Debit	Credit
<b>Increase Revenue Account</b>					
46590	146		Safe Schools Grant		\$31,180.00
46590	125		Read To Be Ready Coaching Network		\$10,000.00
<b>Increase Expenditure Account</b>					
72130	524	146	Inservice Staff Development	\$4,250.00	
72130	790	146	Other Equipment	\$24,152.00	
72210	399	146	Other Contracted Services	\$2,778.00	
71100	429	125	Instructional Materials & Supplies	\$10,000.00	
				<b>\$41,180.00</b>	<b>\$41,180.00</b>

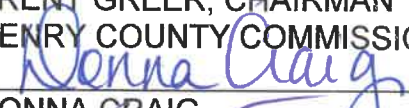
\*\*\*\*Add Carry Over and increase in Safe School Funds & New Read To be Ready Grant into 18-19 Budget.


**BE IT FURTHER RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

PASSED 10-15-18

  
BRENT GREER, CHAIRMAN  
HENRY COUNTY COMMISSION

APPROVED 10-15-18

  
DONNA CRAIG  
COUNTY CLERK

  
BRENT GREER  
COUNTY MAYOR

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Resolution 4-10-18 was approved, appointing Roy Henry as Constable in the 4<sup>th</sup> District, to fill the vacant position until the next general election in August, 2020.

ITEM NO. 11

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY					X			
CARTER, DELL					X			
CARTER, GREG					X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH					X			
JONES, DON					X			
KYLE, KREG					X			
NEAL, PAUL	X							
STARKS, MONTE					X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18

**RESOLUTION NO. 4-10-18**

**A RESOLUTION OF THE HENRY COUNTY, TENNESSEE BOARD  
OF COMMISSIONERS TO APPOINT CERTAIN CITIZENS AND  
COMMISSIONERS TO VARIOUS BOARDS, COMMITTEES,  
COMMISSIONS, AND POSITIONS**

**WHEREAS**, a vacancy now exists in the position of Constable in the Fourth District of Henry County, Tennessee; and

**WHEREAS**, it is the duty and responsibility of the Board of Commissioners of Henry County, Tennessee to appoint certain qualified citizens to fill the said vacancy; and

**WHEREAS**, the Board of Commissioners has examined and evaluated the qualification of certain citizens for appointment to the office of Constable, Fourth District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Henry County, Tennessee, assembled in regular session on this 15<sup>th</sup> day of October, 2018, a majority or more of said Commissioners concurring, that Roy Henry be appointed as Constable in the Fourth District in Henry County, Tennessee to fill the vacant position until the next general election in August, 2020.

**BE IT FINALLY RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

**PASSED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER, CHAIRMAN**  
**HENRY COUNTY COMMISSION**

  
\_\_\_\_\_  
**DONNA CRAIG**  
**COUNTY CLERK**

**APPROVED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER**  
**HENRY COUNTY MAYOR**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Resolution 5-10-18 was approved, appointing Leroy Morris to the Henry County Road Board, to fill the term from the 4<sup>th</sup> District, until the general election in August, 2020.

ITEM NO. 12

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY					X			
CARTER, DELL					X			
CARTER, GREG					X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH					X			
JONES, DON					X			
KYLE, KREG					X			
NEAL, PAUL	X							
STARKS, MONTE					X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18



**RESOLUTION NO. 5-10-18**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
HENRY COUNTY, TENNESSEE TO APPOINT CERTAIN  
CITIZENS AND COMMISSIONERS TO VARIOUS  
BOARDS, COMMITTEES, AND POSITIONS**

**WHEREAS**, certain vacancies now exist on various boards, committees, and commissions, and in various positions of Henry County, Tennessee; and

**WHEREAS**, it is the duty and responsibility of the Board of Commissioners of Henry County, Tennessee to appoint certain qualified citizens and Henry County Commissioners to fill the said vacancies; and

**WHEREAS**, the Board of Commissioners has examined and evaluated the qualifications of certain citizens and County Commissioners for appointment to the said boards, committees, commissions, and positions.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Henry County, Tennessee, assembled in regular session on this 15<sup>th</sup> day of October, 2018, a majority or more of said Commission concurring, that Leroy Morris be and hereby appointed to the Henry County Road Board, to fill the term from the 4<sup>th</sup> District, until the general election August, 2020.

**BE IT FURTHER RESOLVED** that this Resolution shall take effect upon its passage by this Board of County Commissioners and approval by the County Executive, the public welfare requiring it.


**BE IT FINALLY RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

**PASSED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER, CHAIRMAN  
COUNTY COMMISSION**

  
\_\_\_\_\_  
**DONNA CRAIG  
COUNTY CLERK**

**APPROVED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER  
COUNTY MAYOR**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

A motion was made by Commissioner Kyle and seconded by Commissioner Visser to approve Resolution 6-10-18, to declare Henry County as a Broadband ready community.

ITEM NO. 13

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY					X			
CARTER, DELL					X			
CARTER, GREG					X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH					X			
JONES, DON					X			
KYLE, KREG					X			
NEAL, PAUL	X							
STARKS, MONTE					X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18

**RESOLUTION NO. 6-10-18**

**A RESOLUTION OF THE HENRY COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS TO DECLARE HENRY COUNTY  
AS A BROADBAND READY COMMUNITY**

**WHEREAS**, Henry County, Tennessee finds that broadband internet availability in the County is of critical importance to all people living, visiting, and doing business in Henry County, Tennessee, and

**WHEREAS**, the Tennessee State Legislature recently created the ability for Tennessee communities to be designated as "Broadband Ready Communities" through the Tennessee Department of Economic and Community Development, and

**WHEREAS**, Henry County, Tennessee seeks to promote private investment in broadband infrastructure, and

**WHEREAS**, Henry County, Tennessee seeks to be designated as a Broadband Ready Community pursuant to Tennessee Public Chapter 228, 4-3-709.,

**Public Chapter 228, S 4-3-709**

(a)(1) A political subdivision may apply to the department of economic and community development for designation as a "broadband ready community" pursuant to guidelines established by the department. The guidelines for designation must include a requirement that the political subdivision has adopted an efficient and streamlined ordinance or policy for reviewing applications and issuing permits related to projects relative to broadband services.

***NOW THEREFORE, BE IT ENACTED BY THE GOVERNING BODY  
OF THE COUNTY OF HENRY, THAT:***

**A RESOLUTION FOR A BROADBAND READY COMMUNITY**

**Section 1.** As used in this chapter, "permit" means any local permit, license, certificate, approval, registration, or similar form of approval required by policy, administrative rule, regulation, or resolution with respect to a project.

**Section 2.** As used in this chapter, "project" means the construction or deployment of wireline or wireless communications facilities to provide communications services in a unit.

**Section 3:** Notwithstanding any other provision of Henry County's resolution, the following shall apply to a project:

(1) Henry County, Tennessee has:

(A) Adopted an efficient and streamlined policy for reviewing applications and issuing any required permits related to projects relative to broadband services.

(B) Appointed a single point of contact in Henry County for all matters related to a broadband project;

(C) Established procedures to allow all forms, applications, and documentation related to a project be reviewed and either approved or denied within thirty (30) business days after the application is submitted; and to allow the project to be filed or submitted and signed by electronic means, where possible;

(2) Henry County will not:

(A) Require an applicant to designate a final contractor to complete a project;

(B) Impose an unreasonable fee for reviewing an application or issuing a permit for a project. The fee will not exceed one hundred dollars (\$100);

(C) Impose a seasonal moratorium on the issuance of permits for projects; and

(D) Discriminate among communications services providers or utilities with respect to any action related to a broadband project, including granting access to public rights-of-way, infrastructure and poles, and any other physical assets owned or controlled by the political subdivision

(3) Henry County acknowledges that:

(A) Tennessee Certified Broadband Ready Community has an affirmative duty to notify the Tennessee Economic and Community Development Department (TNECD) of any changes to the information submitted as part of its application.

(B) Failure to notify TNECD of changes may result in revocation of Henry County's Broadband Ready Certification.

**Section 4.** This resolution shall take effect immediately upon adoption by the governing body upon final reading, the public welfare requiring.

**BE IT FINALLY RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

**PASSED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER, CHAIRMAN**  
**HENRY COUNTY COMMISSION**

  
\_\_\_\_\_  
**DONNA CRAIG**  
**COUNTY CLERK**

**APPROVED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER**  
**HENRY COUNTY MAYOR**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Commissioner Starks made a motion to approve Resolution 7-10-18, to authorize the creation of a county workhouse at the Henry County correctional facility. Commissioner Kyle seconded the motion.

ITEM NO. 14

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY					X			
BRADLEY, WESLEY					X			
CARTER, DELL					X			
CARTER, GREG					X			
COPELAND, JAMES					X			
GEAN, RANDY					X			
HUMPHREYS, KENNETH					X			
JONES, DON					X			
KYLE, KREG				X	X			
NEAL, PAUL	X							
STARKS, MONTE			X		X			
TRAVIS, JAMES					X			
VISSER, MARTY					X			
WEBB, DAVID					X			
WILLIAMS, DREW					X			
TOTAL	1				14			

MOTION CARRIED

DATE : 10-15-18

## **RESOLUTION NO. 7-10-18**

### **A RESOLUTION OF THE HENRY COUNTY, TENNESSEE, BOARD OF COMMISSIONERS TO AUTHORIZE THE CREATION OF A COUNTY WORKHOUSE AT THE HENRY COUNTY CORRECTIONAL FACILITY**

**WHEREAS**, TCA 41-2-102 authorizes any county not having a separate workhouse to declare, through its county legislative body, its jail to be a workhouse; and

**WHEREAS**, Henry County does not have a separate workhouse; and

**WHEREAS**, the Sheriff shall serve as the superintendent of the workhouse per TCA 41-2-108; and

**WHEREAS**, the Sheriff as the superintendent TCA 41-2-108 shall be eligible for any benefit described in TCA 8-24-102 and TCA 8-24-103; and

**WHEREAS**, the county legislative body shall elect four competent persons, who in conjunction with the Mayor, shall be known as the board of workhouse commissioners of which the county Mayor shall be the ex officio, chair of the board according to TCA 41-2-104. Two of the workhouse commissioners will serve for the term one year and two for the term of two years; And annually thereafter; and

**WHEREAS**, the initial board of workhouse commissioners shall consist of Damon Lowe – two year term, Daniel Powell – two year term, Steve Dean – one year term, Cliff Barker – one year term, and Brent Greer to serve co-terminus.

**WHEREAS**, the county Mayor will have the County Commission appoint a commissioner from each district to serve co-terminus on the workhouse review board. The workhouse review board will meet with the workhouse board of commissioners and the superintendent to review all financial reports and data quarterly.

**WHEREAS**, the County Commission by two-thirds vote may adopt and implement a plan authorizing the superintendent to charge an inmate committed to the county workhouse a fee for the items issued to inmate upon each new admission to the county workhouse as provided by TCA 41-1-142(a) and 41-4-142(b) and 41-4-142(c)

**BE IT FURTHER RESOLVED** the Sheriff shall serve as the superintendent according to TCA 41-2-108 and he shall receive a 10% salary supplement as set out in TCA 8-24-102 and TCA 8-24-103; and

**BE IT FURTHER RESOLVED**; the Henry County Commission will adopt by two thirds vote TCA 41-4-142(a) allowing the County Workhouse Superintendent to charge a fee of twenty dollars (\$20) for all items and transportation given to the workhouse inmate upon each new admission. The Workhouse Superintendent shall not deny any necessary clothing or hygiene items according to TCA 41-4-142(b) TCA 41-4-142(c).

**NOW THEREFORE BE IT RESOLVED** by the Henry County legislative body in regular session at Paris, Tennessee, that the county jail of Henry County, TN be declared a workhouse according to TCA 41-2-102.

**BE IT FINALLY RESOLVED** that a true copy of this Resolution be spread upon the Commission record of this date.

**PASSED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER, CHAIRMAN**  
**HENRY COUNTY COMMISSION**

  
\_\_\_\_\_  
**DONNA CRAIG**  
**COUNTY CLERK**

**APPROVED** 10-15-18

  
\_\_\_\_\_  
**BRENT GREER**  
**HENRY COUNTY MAYOR**

ROLL CALL  
COUNTY COMMISSION, HENRY COUNTY, DONNA CRAIG, COUNTY CLERK  
PARIS, TENNESSEE

Commissioner Jones made a motion to adjourn. Commissioner Dell Carter seconded the motion.

ITEM NO. 15

	ABSENT	PRESENT	MOTION	SECOND	AYE	NO	ABSTAIN	PASS
BERRY, JERRY								
BRADLEY, WESLEY								
CARTER, DELL				X				
CARTER, GREG								
COPELAND, JAMES								
GEAN, RANDY								
HUMPHREYS, KENNETH								
JONES, DON			X					
KYLE, KREG								
NEAL, PAUL								
STARKS, MONTE								
TRAVIS, JAMES								
VISSER, MARTY								
WEBB, DAVID								
WILLIAMS, DREW								
TOTAL								

VOICE VOTE CARRIED

DATE : 10-15-18