



County Technical Assistance Service

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Duties as to Revenue-County Clerk

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Duties as to Revenue-County Clerk

Reference Number: CTAS-749

The county clerk is required to maintain a revenue docket in which the county clerk is required to record all sources of county revenue. T.C.A. § 5-8-106. All appropriations or allowances made by the county legislative body, all claims of jurors and officers for attendance and all other claims chargeable against the county are entered in this revenue docket. Each entry shall include the character, description, purpose, date, amount of appropriation or allowance, and the minute book and page where the allowance was made. T.C.A. §§ 5-9-304; 18-6-105. No warrant can be drawn for any claim against the county until the claim has been registered, by order of the county mayor, in the revenue docket. T.C.A. §§ 5-9-306; 8-6-105.

The county clerk is required to provide at the first meeting of the county legislative body each year, a balance sheet of revenue and disbursements of the county for the preceding year giving sources of revenue and items of disbursement, and to post the sheet on the outside wall of the courthouse. T.C.A. § 18-6-105.

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