AN ACT to repeal Chapter 243 of the Private Acts of 1992 and all other acts amendatory thereto, the same being the charter of the town of Gibson, and to provide a new Charter for such corporation.

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>SECTION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>INCORPORATION, NAME AND GENERAL POWERS ........... C-4</td>
</tr>
<tr>
<td>2.</td>
<td>DEFINITIONS ........................................ C-4</td>
</tr>
<tr>
<td>3.</td>
<td>BOUNDARIES ......................................... C-4</td>
</tr>
<tr>
<td>4.</td>
<td>CORPORATE POWERS .................................. C-5</td>
</tr>
</tbody>
</table>

1Private Acts of Tennessee for 2006, Chapter 88 is the current basic charter act for the Town of Gibson, Tennessee. The text of the basic charter act set out herein includes all its amendments through the 2021 session of the Tennessee General Assembly. Sections of the charter which have been amended contain at the end of those sections the citation to the official private act or acts constituting the amendment or amendments. No other changes have been made in the charter except the addition of catch lines to introduce each section, the movement of section numbers from the beginning of each section to the head of the section catchlines, and the addition of a table of contents to facilitate the use of the charter. A list of all the private acts of which the charter is composed is contained at the end of the charter.

Reference should be made to all footnotes because they generally reflect important information, including problems, that have a bearing either upon the organization or the utilization of the charter.
<table>
<thead>
<tr>
<th>SECTION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. ELECTION AND QUALIFIED VOTERS</td>
<td>C-7</td>
</tr>
<tr>
<td>6. RESTRICTIONS ON CANDIDATES</td>
<td>C-7</td>
</tr>
<tr>
<td>7. BOARD OF MAYOR AND ALDERMEN</td>
<td>C-8</td>
</tr>
<tr>
<td>8. MAYOR AS PRESIDING OFFICER</td>
<td>C-8</td>
</tr>
<tr>
<td>9. MAYOR PRO-TEMPORE</td>
<td>C-8</td>
</tr>
<tr>
<td>10. VACANCY ON BOARD</td>
<td>C-8</td>
</tr>
<tr>
<td>11. RESTRICTIONS ON ALDERMEN</td>
<td>C-9</td>
</tr>
<tr>
<td>12. ORDINANCES</td>
<td>C-9</td>
</tr>
<tr>
<td>13. ORGANIZATION OF TOWN GOVERNMENT</td>
<td>C-10</td>
</tr>
<tr>
<td>14. ADMINISTRATIVE DUTIES OF MAYOR</td>
<td>C-10</td>
</tr>
<tr>
<td>15. TOWN RECORDER</td>
<td>C-11</td>
</tr>
<tr>
<td>16. TOWN ATTORNEY</td>
<td>C-11</td>
</tr>
<tr>
<td>17. TOWN JUDGE</td>
<td>C-11</td>
</tr>
<tr>
<td>18. OFFICERS AND EMPLOYEES</td>
<td>C-12</td>
</tr>
<tr>
<td>19. PERSONNEL ACTIONS</td>
<td>C-12</td>
</tr>
<tr>
<td>20. PERSONNEL RULES</td>
<td>C-12</td>
</tr>
<tr>
<td>21. OATH OF OFFICE</td>
<td>C-13</td>
</tr>
<tr>
<td>22. BONDS</td>
<td>C-13</td>
</tr>
<tr>
<td>23. POLITICAL ACTIVITY</td>
<td>C-13</td>
</tr>
<tr>
<td>24. PROHIBITED ACTS</td>
<td>C-13</td>
</tr>
<tr>
<td>25. FISCAL YEAR</td>
<td>C-13</td>
</tr>
<tr>
<td>SECTION</td>
<td>PAGE</td>
</tr>
<tr>
<td>---------</td>
<td>------</td>
</tr>
<tr>
<td>26. ANNUAL BUDGET</td>
<td>C-13</td>
</tr>
<tr>
<td>27. PUBLIC HEARING ON BUDGET</td>
<td>C-14</td>
</tr>
<tr>
<td>28. CONTROL OF EXPENDITURES</td>
<td>C-15</td>
</tr>
<tr>
<td>29. UNAUTHORIZED CONTRACT OR EXPENDITURES</td>
<td>C-15</td>
</tr>
<tr>
<td>30. SALE OF PROPERTY</td>
<td>C-15</td>
</tr>
<tr>
<td>31. BONDS OF CONTRACTS</td>
<td>C-15</td>
</tr>
<tr>
<td>32. PROPERTY TAX</td>
<td>C-15</td>
</tr>
<tr>
<td>33. OMITTED PROPERTY</td>
<td>C-15</td>
</tr>
<tr>
<td>34. TAX LEVY</td>
<td>C-16</td>
</tr>
<tr>
<td>35. TAX DUE DATES AND TAX BILLS</td>
<td>C-16</td>
</tr>
<tr>
<td>36. COLLECTION OF DELINQUENT TAXES</td>
<td>C-16</td>
</tr>
<tr>
<td>37. COLLECTION OF TOWN TAXES BY THE COUNTY</td>
<td>C-16</td>
</tr>
<tr>
<td>38. TAXES NOT TO BE EXCUSED</td>
<td>C-16</td>
</tr>
<tr>
<td>39. DISBURSEMENT BY CHECK</td>
<td>C-16</td>
</tr>
<tr>
<td>40. OFFICIAL DEPOSITORY</td>
<td>C-16</td>
</tr>
<tr>
<td>41. COOPERATIVE AGREEMENTS AND CONTRACTS</td>
<td>C-16</td>
</tr>
<tr>
<td>42. GENERAL LAW OR PUBLIC ACTS</td>
<td>C-17</td>
</tr>
<tr>
<td>43. PENALTIES</td>
<td>C-17</td>
</tr>
<tr>
<td>44. REPEAL OF OTHER ACTS</td>
<td>C-17</td>
</tr>
<tr>
<td>45. SEVERABILITY</td>
<td>C-17</td>
</tr>
</tbody>
</table>
SECTION 1. The town of Gibson, Tennessee, shall continue as a body politic and corporate by the name and style of Gibson, Tennessee, and this act shall constitute its complete Charter. The town of Gibson shall have perpetual succession, may sue and be sued, plead and be impleaded, in all the courts of law and equity, and in all actions whatsoever, and may have and use a common seal and change it at pleasure.

SECTION 2. As used in this charter, the following word and terms shall have the following meanings:

(a) "Alderman" shall mean a person elected to the office of alderman as provided in this charter.
(b) "At-large" shall mean the entire town, as distinguished from representation by wards or other districts.
(c) "Board of aldermen" and "board" shall mean the legislative body of the town, which shall be composed of the aldermen elected as provided in this charter.
(d) "Elector" shall mean a qualified voter residing within the town or a qualified voter who has owned in fee simple lands within the town for a period of six (6) months preceding an election.
(e) "Nonpartisan" shall mean without any designation of candidates as members or candidates of any state or national political party or organization.
(f) "Officer" of the town shall mean the mayor, aldermen, town recorder, town attorney, and town judge.
(g) The masculine shall include the feminine, and the singular shall include the plural and vice versa, except when the contrary intention is manifest. [As amended by Priv. Acts 2019, ch. 27, § 1]

SECTION 3. The boundaries of the town shall be those fixed by Chapter 67 of the Acts of 1909, and all acts amendatory thereto; and as further amended pursuant to the general laws of the state of Tennessee, and any subsequent annexations or detachments of territory made pursuant to law.
C-5

SECTION 4. The town shall have power:

(a) To assess property for taxation, and to levy and provide for the collection of taxes on all property subject to taxation.

(b) To levy and collect privilege taxes on businesses, privileges, occupations, trades and professions, and to levy and collect any other kind of tax not prohibited to cities by the constitution or general law.

(c) To levy and collect registration fees on motor vehicles operated within the town. Such registration fees may be graduated according to the tonnage capacities, weight or horsepower of motor vehicles.

(d) To appropriate and borrow money as authorized in this chapter, and to authorize the expenditure of money for any municipal purposes.

(e) To acquire land, including improvements thereon, easements or limited property rights thereto, by purchase, gift or condemnation, for public use, for present or future use by the town, to reserve industrial sites, to provide open spaces, to encourage proper development of the community or for the general welfare of the community. Such acquisitions may be within or outside the town.

(f) To grant franchises or make contracts for public utilities and public services, not to exceed a period of twenty-five (25) years. Such franchises and contracts may provide for rates, fares, charges, regulations and standards and conditions of service, subject to regulations by the Tennessee public service commission or other state or federal agency having jurisdiction in such matters.

(g) To provide for the acquisition, construction, building, operation and maintenance of: public ways, parks, public grounds, cemeteries, markets and market houses, public buildings, libraries, sewers, drains, sewage treatment plants, airports, hospitals, water works, docks, gas works, marinas, forests, tree and shrub nurseries, heliports, terminals, parking garages and lots, industrial sites and buildings; charitable, educational, recreational, sporting, cultural, curative, corrective, detention, penal and medical institutions, agencies and facilities; and any other public improvements; inside or outside the town; and to regulate the use thereof; and for such purposes property may be either acquired or taken under applicable laws.

(h) To require property owners to repair and maintain in a safe condition the sidewalks adjoining their lots or lands, including removal of snow, debris or other material.

(i) To make regulations to secure the general health of the inhabitants and to prevent, abate, and remove nuisances, including but not limited to old and dilapidated buildings which are so out of repair as to be unsafe, unsanitary or unsightly. The town shall have the power to
abate and remove nuisances at the expense of the owners, and the expense, including fines, penalties, and interest shall be secured by lien upon the property for which the expenditure is made.

(j) To prescribe standards of health and sanitation and to provide for the enforcement of such standards.

(k) To provide for the collection and disposal of garbage, rubbish and refuse. Charges may be imposed to cover the costs of such service which, if unpaid, shall be collectible in the same manner as taxes or other debts.

(l) To define, regulate, and prohibit any act, practice, conduct, or use of property, that would be detrimental, or likely to be detrimental, to the health, morals, safety, security, peace, or general welfare of inhabitants of the town.

(m) To establish minimum standards for and to regulate building construction and repair, electrical wiring and equipment, gas installations and equipment, fixed mechanical equipment, plumbing and housing, for the health, sanitation, cleanliness, safety and comfort of the inhabitants of the town, and to provide for the enforcement of such standards.

(n) To provide regulations establishing standards of weights and measures and to enforce compliance with such standards.

(o) To regulate, license and prohibit the keeping or running at large of animals and fowls, and to provide for the impoundment of same in violation of any ordinance or lawful order, and to provide for their disposition by sale, gift, or humane killing when not redeemed as provided by ordinance.

(p) To provide that the violation of any ordinance, rule, regulation, or order shall be punishable by fine, penalty, or forfeiture not to exceed fifty dollars ($50.00) and costs.

(q) To plan for the orderly development of the community, including economic, physical, educational and cultural aspects, and to institute programs to effectuate such plans.

(r) To exercise and have all other powers, functions, rights, privileges, and immunities granted by general laws or necessary or desirable to promote or protect the safety, health, peace, security, good order, comfort, convenience, morals and general welfare of the town and its inhabitants, and all implied powers necessary to carry into execution all powers granted in this charter as fully and completely as if such powers were enumerated herein. No enumeration of particular powers in this charter shall be held to be exclusive of others nor restrictive of general words and phrases granting powers, but shall be held to be in addition to such powers unless expressly prohibited to cities by the constitutional or general laws of the state.
SECTION 5.

(a) On the first Tuesday after the first Monday in November of each even numbered year, a nonpartisan, at-large, general municipal election, open to all electors, shall be conducted by the county election commission.

(b) Present incumbents in the positions of mayor and aldermen shall continue to serve for the terms to which they were elected and until such time as their successors are elected and until such time as their successors are elected and qualified.

(c) (1) At the election in November 2006, the three (3) persons receiving the highest number of votes for alderman shall be elected to serve a term of four (4) years. At the election in November 2008, the three (3) persons receiving the highest number of votes for alderman shall be elected to serve a term of four (4) years. Thereafter, elections shall be held every two (2) years to the effect that the aldermen shall serve staggered, four (4) year terms of office.

(2) The alderman seat that is vacant after the November 2018 election and is not filled by appointment shall be permanently abolished.

(d) At the election in November 2008, the person receiving the highest number of votes for mayor shall be elected to serve a term of two years. Thereafter, the office of mayor shall have a two (2) year term of office.

(e) In case of a tie vote for mayor or alderman, the incumbent board shall decide which of the candidates shall serve.

(f) The terms of office for the mayor and for the aldermen shall commence on the first Tuesday in December immediately following the municipal election.

(g) Any qualified voter who is at least twenty-one (21) years of age and who has been a resident of the town for at least one (1) year may be qualified as a candidate for the position of mayor or alderman. [As amended by Priv. Acts 2019, ch. 27, § 2]

SECTION 6. Giving or promising to any person or persons any office, employment, money, benefit, or anything of value, by or on behalf of any candidate, shall be deemed to be a misdemeanor, and any person convicted thereof shall be ineligible to hold an office or position of employment in the town government for a period of five (5) years.
SECTION 7.

(a) The aldermen elected under this charter shall compose the board of aldermen, in which is vested all corporate, legislative and other powers of the town, except as otherwise provided in this charter.

(b) The compensation of the aldermen shall be set by ordinance, but the salary of any alderman shall not be changed during their term.

(c) The board of aldermen shall meet regularly at least once every month at the times and places prescribed by ordinance. The board shall meet in special session on written notice of the mayor or any three (3) aldermen and served on the other members of the board or as agreed upon by a duly adopted motion at a regular or special meeting. Only the business stated in the written call or stated at the meeting when the special meeting is called may be transacted at a special meeting.

(d) A simple majority of the board shall constitute a quorum. The ayes and nays of all votes shall be recorded in the journal. The board may, by ordinance, adopt rules and bylaws to govern the conduct of its business, including procedures and penalties for compelling the attendance of absent members. The board may subpoena and examine witnesses and order the production of books and papers. [As amended by Priv. Acts 2019, ch. 27, §§ 3 and 4]

SECTION 8.

(a) The mayor shall preside at meetings of the board, and shall not have a vote on any matters. He shall not have a veto of any motion, resolution, or ordinance adopted by the board. He shall be recognized as the ceremonial head of the town. He shall be the officer to accept process against the town, and shall perform other duties imposed by this charter and by ordinances not inconsistent with this charter.

(b) The compensation of the mayor shall be set by ordinance, except that the salary of the mayor shall not be changed during his term of office.

SECTION 9. The board shall elect a mayor pro-tempore to serve as presiding officer at any regularly scheduled or special meeting. The mayor pro-tempore shall have all of the duties of the mayor until the mayor returns to the duties of his office. While presiding at a regular or special meeting of the board, the mayor pro-tempore shall retain his right to cast a vote on all matters coming before the board.

SECTION 10.
(a) The board of aldermen shall declare that a vacancy exists if the mayor or an alderman resigns, dies, moves his residence from the town, is convicted of malfeasance or misfeasance in office, a felony, a violation of this charter or election laws of the state, or a crime involving moral turpitude, fails to attend any meetings of the board for a period of ninety (90) days with no extenuating circumstances, or has been continuously disabled for a period of six (6) months so as to prevent him from discharging the duties of his office.

(b) The board of aldermen shall, within a period of thirty (30) days from the date on which a vacancy was declared, appoint a qualified person to fill the vacancy for the remainder of the unexpired term or until the next regular municipal election, whichever shall occur first. If the next regular municipal election occurs prior to the expiration of the term, a special election shall be held, at the same time as the regular town election, to fill the remainder of the unexpired term.

(c) For the purpose of filling vacancies, in the event more than one (1) vacancy exists in the office of mayor or alderman, a quorum shall consist of the majority of the remaining members of the board of aldermen.

SECTION 11. The aldermen shall act on all matters as a body, and no member shall seek individually to influence the official acts of any officer or employee of the town, or to direct or request the appointment of any person to, or his removal from, any office or position of employment, or to interfere in any way with the performance of duties by any officer or employee. The board shall issue orders to the various agencies, officers and employees of the town, solely through the motions, resolutions, and ordinances approved by the board. The board of aldermen shall have the sole authority to hire, terminate, transfer, promote, demote, alter the compensation, or otherwise discipline municipal employees. The board may, by adoption of an ordinance, delegate to the mayor its authority to hire, terminate, transfer, promote, demote, alter the compensation, or otherwise discipline municipal employees. Nothing herein contained shall prevent the board from conducting such inquiries into the operation of the town government and the conduct of the town's affairs as it may deem necessary.

SECTION 12.

(a) Any action of the board having a regulatory or penal effect, awarding franchises, or required to be done by ordinance under this charter or the general laws of the state, shall be done by ordinance. Other actions may be accomplished by resolutions or motions.

(b) Ordinances and resolutions shall be in written form before being introduced. The enacting clause of ordinances shall be, "Be it
ordained by the board of aldermen of the town of Gibson." Every ordinance must be approved on two (2) readings, and there shall be no more than one (1) reading on any one (1) day. Passage of any ordinance shall require an affirmative vote of at least three (3) of the aldermen on the second and final reading. An ordinance may receive first reading upon its introduction.

(c) Ordinances shall take effect upon final reading, adoption and being signed by the mayor unless a different effective date is designated in the ordinance.

(d) Should the mayor fail or decline to sign any ordinance adopted by the board, such ordinance shall become effective without that mayor's signature five (5) days after the date of said adoption by the board.

(e) Passage of any resolution or motion shall require the affirmative vote of a simple majority of those aldermen present and voting at such meeting where the resolution or motion is voted upon.[As amended by Priv. Acts 2019, ch. 27, § 5]

SECTION 13. The town government shall be organized into such departments and offices as shall be provided by ordinance. The board shall determine by ordinance the functions and duties of all departments and offices. The board may establish, abolish, merge, or consolidate offices, positions of employment and departments; may provide that the same person shall fill any number of offices and positions of employment; and may transfer or change the functions and duties of offices and positions of employment.

SECTION 14.

(a) The mayor shall have the powers of a business manager; he shall have supervision and control of all the administrative affairs of the town; he shall be its chief executive. He shall have access to all of the books, records, offices and papers of every kind pertaining to the town's business and require their proper and safe keeping. He shall present in writing or verbally to the board his recommendations of the needs of the town at any time he deems advisable.

(b) The mayor shall have supervision over all municipal improvements and property and he shall have the exclusive power to make all expenditures within the budget after the same have been appropriated by the board. The mayor shall take all proper measures for the preservation of public order and preservation of the peace and he may call upon the governor for military aid.

(c) The mayor shall act as tax collector and issue receipts for taxes collected and enter on the tax books the payment of taxes on the date on which they are collected.
(d) The mayor may act as treasurer and shall receive and keep safely all funds of the town and shall pay out the same upon warrants signed by himself and the person designated under Section 39.

(e) Except as may be provided by an ordinance of the town, the mayor shall not have any authority to hire, terminate, transfer, promote, demote, alter the compensation, or otherwise discipline any municipal officer, agent, or employee.

SECTION 15.

(a) The board shall appoint a town recorder, who shall serve for an indefinite term. The authority to hire, terminate, transfer, promote, demote, alter the pay, or otherwise discipline the town recorder shall rest solely with the board of aldermen.

(b) The recorder shall keep and preserve the town seal and all official records not required by law or ordinance to be filed elsewhere; to attend all meetings of the board and to maintain a journal showing the proceedings of all such meetings, the aldermen present and absent, each motion considered, the title of each resolution and ordinance considered and the vote on each question; and to prepare and certify copies of official records.

SECTION 16. The board shall appoint a town attorney who shall serve at the pleasure of the board. The town attorney shall be responsible for advising the board and officers and employees concerning legal aspects of their duties and responsibilities; approving as to form and legality all contracts, deeds, bonds, ordinances, resolutions, motions and other official documents; and performing such other duties as may be prescribed by the board.

SECTION 17.

(a) A town judge shall be appointed by, and serve at the pleasure of, the board of aldermen. A person designated by the board shall serve in the absence or incapacity of the judge and at the pleasure of the board.

(b) The jurisdiction of the town judge shall extend to the trial of all offenses against the ordinances of the town, and costs in such trials shall be fixed by ordinance. The town judge shall have power to levy fines, penalties, forfeitures and costs, to issue all necessary process, to administer oaths and to maintain order, including the power which the court of general sessions have to fine for contempt. The sole compensation for serving as town judge shall be a salary fixed by the board, and all fees for actions or cases in his court shall belong to the town and shall be paid into the town treasury.
(c) The bail of persons arrested and awaiting trial and persons appealing a decision of the town judge shall be fixed by the town judge, upon such security as in his discretion he deems necessary or as may otherwise be provided by ordinance. Cash bail of persons arrested may be accepted at such times and by officers or employees other than the judge as provided by ordinance; such ordinance shall require that the person arrested be given a receipt for cash bail which shall explain the nature of the deposit. The receipt shall be in triplicate: the original to the depositor, duplicate and money to the recorder, and triplicate to the town judge within twenty-four (24) hours after the arrest.

(d) Fines and costs may be paid by installments to be fixed and security determined as provided by ordinance. Upon willful failure to pay fines and costs or to furnish security, the town judge shall commit the offender to the appropriate facility for incarceration until such fines and costs have been paid at a daily rate of commutation fixed by ordinance, but no person shall be continuously confined in excess of sixty (60) days. Receipts of the city court shall be deposited with the recorder and the town judge shall make monthly reports thereof to the board.

(e) The town judge shall keep a docket of all cases handled by the town judge.

(f) The town judge shall be exclusive judge of the law and the facts in every case before the town judge, and no officer or employee of the town shall attempt to influence the town judge’s decision except through pertinent facts presented in open court.

SECTION 18. Only the offices and positions of employment provided for in the annual budget, as approved by the board, shall be filled. In determining salaries, due consideration shall be given to duties, responsibilities, technical knowledge and skill required to satisfactorily perform the work, and availability of persons having the qualifications desired.

SECTION 19. The appointment and promotion of employees of the town shall be on a basis of merit, considering technical knowledge required to perform satisfactorily the work, experience in the particular or similar line of work, and administrative or supervisory qualifications. Before removal, demotion, or suspension for more than ten (10) days, an employee shall be given a written notice of intention to suspend, remove, or demote him, containing a clear statement of the grounds for such proposed action.

SECTION 20. The board may adopt supplementary rules and regulations governing employment by the town, not inconsistent with the provisions of this charter.
SECTION 21. Before a person takes any office in the town government, he shall subscribe to the following oath or affirmation, administered by the recorder or the mayor: "I solemnly swear (or affirm) that I will support the constitution and will obey the laws of the United States and of the state of Tennessee, that I will, in all respects, observe the provisions of the charter and ordinances of the town of Gibson, and that I will faithfully discharge the duties of the office of "________________.""

SECTION 22. The mayor and every officer, agent, and employee of the town having duties embracing the receipt, disbursement, custody, or handling of money, and other officers and employees designated by the board, shall give a fidelity bond or faithful performance bond, as determined by the board with some surety company authorized to do business in the state of Tennessee, in such amount as shall be prescribed by the board. All such bonds and sureties thereto shall be subject to approval by the board and the cost of such bonds shall be paid by the town.

SECTION 23. No employee of the town shall continue in the employment of the town after becoming a candidate for nomination or election to any office of the town of Gibson, but this provision shall not apply to the mayor, aldermen, members of boards or commissions, the town attorney or the town judge. No person shall directly or indirectly give, render or pay any money, service or other valuable consideration to any person for, or on account of or in connection with, employment by the town government. No person shall orally, by letter, or otherwise solicit or be in any manner concerned in soliciting any assessment, subscription or contribution from any employee of the town in connection with any town election. Any person who individually or with others willfully or corruptly violates any provision of this section shall be guilty of a misdemeanor, and upon conviction thereof, shall immediately forfeit and vacate the office or position the individual holds and be ineligible to hold any office or position of employment in the town government for a period of five (5) years thereafter.

SECTION 24. No officer or employee shall accept any free or preferred service, benefits or concessions from any person, company or firm regulated by or doing business with the town.

SECTION 25. The fiscal year of the town government shall begin on July 1 and shall end on June 30 of the succeeding year.

SECTION 26. Prior to the beginning of each fiscal year, the mayor shall submit to the board a proposed budget for the next fiscal year, showing separately for the general fund, each utility and each other fund the following:

(a) Actual revenues and expenditures for the last preceding year;
(b) Projected revenues and expenditures for the current fiscal year;
(c) Estimated revenues and recommended expenditures for the next fiscal year;
(d) Statements of the bonded and other indebtedness of the town, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking fund;
(e) A statement of the estimated balance or deficit, as of the end of the current fiscal year;
(f) A statement of pending capital projects and proposed new capital projects, relating to respective amounts to be raised thereafter by appropriations in the budget and respective amounts, if any, proposed to be raised therefore by the issuance of bonds during the fiscal year; and
(g) Any other information and data, such as work programs and unit costs, in justification of recommended expenditures that may be considered necessary by the mayor. A copy of the budget in full shall be filed with the recorder for public inspection and a copy shall be furnished to each alderman.

SECTION 27.

(a) A public hearing shall be held on the proposed budget ordinance before its final adoption by the board of aldermen, at such time and place as the board shall direct.
(b) The board shall cause to be published the proposed annual operating budget and budgetary comparisons of the proposed budget with the prior year's actual figures and the current year's estimated figures, which information shall include the following:
(1) Revenues and expenditures for the following funds: general, streets and public works, general purpose school and debt service;
(2) Revenues for each fund shall be listed separately by local taxes, state of Tennessee, federal government and other sources;
(3) Expenditures for each fund shall be listed separately by salaries and other costs;
(4) Beginning and ending fund balances shall be shown for each fund; and
(5) The number of full-time equivalent positions shall be shown for each fund.
(c) The budget and all supporting data shall be a public record in the office of the Gibson town recorder and shall be open to public inspection by anyone.
(d) The town recorder shall cause sufficient copies of the budget ordinance and budget message, if there is one, to be prepared for the distribution to interested persons at least ten (10) days before the hearing.

(e) After the mayor has presented the budget and the board has held the required public hearing, the board shall adopt the budget with such modifications as the board considers necessary or desirable. If emergency conditions prevent the adoption of a budget before the beginning of the new fiscal year, the appropriations of the last fiscal year shall become the appropriations for the new fiscal year.

SECTION 28. The mayor shall be responsible for controlling expenditures of the various agencies of the town government to accomplish maximum efficiency and economy. No expenditures shall be made in excess of appropriations.

SECTION 29. Any contract agreement made in violation of the provisions of this charter or ordinances of the town shall be void and no expenditures shall be made thereunder. Every officer and employee who shall knowingly make or participate in any such contract or agreement, or authorize or make any expenditure thereunder, and their sureties on their official bonds, and every person who shall knowingly receive such a payment, shall be jointly and severally liable to the town for the full amount so paid or received. A violation of this section by any officer or employee shall be cause for their removal.

SECTION 30. The mayor may sell town property which is obsolete, surplus or unusable; provided, however, that such sale be subject to the prior approval by the board. Board approval for the sale of any such obsolete, surplus, or unusable property shall be in the form of a resolution.

SECTION 31. Each bid on a contract for any public works or improvement shall be accompanied by a cash or surety company bid bond in the amount of five percent (5%) of the amount of the bid. Before any contract is awarded, the contractor shall give a bond for the faithful performance of the contract with a surety company authorized to transact business in Tennessee, in an amount equal to one hundred percent (100%) of the contract price.

SECTION 32. All property subject to taxation shall be subject to the property tax levied by the town.

SECTION 33. The mayor shall add to the assessment rolls any taxable property that may have been omitted by the county assessor. Such property shall be appraised and assessed at the same ratio as other property of the same class located in the town.
SECTION 34. The board shall make a tax levy, expressed as a fixed rate per one hundred dollars ($100) of assessed valuation, not later than ninety (90) days prior to the tax due date. In the event of the board's failure to do so, the prior year's tax rate shall continue in effect.

SECTION 35. The due dates of property taxes shall be fixed by ordinance and may be made for equal semi-annual installments. The town shall send tax bills to taxpayers, showing the assessed valuations, amount of taxes due, tax due dates, and information as to the delinquency dates and tax, penalty, or interest thereon. Property taxes which become delinquent shall be subject to penalty and interest which shall be fixed by ordinance. On and after the date when such taxes become delinquent, the tax records of the town shall have the force and effect of a judgment of a court of record.

SECTION 36. The board may provide by ordinance for the collection of delinquent taxes by distress warrants issued by the mayor for the sale of goods and chattels to be executed by any police officer of the town under the laws governing execution of such process from a justice of the peace; or by the county trustee as provided by general law; or by the town attorney acting in accordance with general laws providing for the collection of delinquent city or county taxes; by garnishment; by suits in chancery; or by any two (2) or more of the foregoing methods, or by the use of any other available legal processes and remedies.

SECTION 37. The town may contract with the county for the collection of town taxes. The contract may provide for reasonable fees to be paid to the county for this service.

SECTION 38. No officer or employee of the town shall have the authority to excuse taxes, penalties, interest, special assessments, or other charges due the town, but errors may be corrected when authorized by the board.

SECTION 39. All disbursements, except for any agency of the town administered by a board or commission, shall be made by checks signed by a person designated by the board and countersigned by the mayor. The board may designate other officers to sign such checks in the absence or disability of the mayor or other designated official.

SECTION 40. The board shall designate an official depository or depositories for deposit and safekeeping of funds of the town, with such collateral security as may be deemed necessary by the board.

SECTION 41. In addition to other powers granted in this chapter, the board shall have power to contract and cooperate with any other municipality or other political subdivision of the state, or with an elective or appointive
official thereof, or with any duly authorized agency of the federal or state government, for the exercise of any power or function which the town is authorized to undertake by this charter.

SECTION 42. Notwithstanding any provision of this charter, the board may elect to operate under or adopt any general law or public act available to municipalities of the state, in lieu of, or in addition to, provisions of this charter.

SECTION 43. The violation of any provision of this charter, for which a penalty is not specifically provided herein, is punishable by a fine of not more than fifty dollars ($50.00) and costs.

SECTION 44. Chapter 243 of the Private Acts of 1992, as amended, is hereby repealed.

SECTION 45. If any article, section, subsection, paragraph, sentence, or part of this charter shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair any other parts of this charter unless it clearly appears that such other parts are necessarily dependent upon the part or parts held to be invalid or unconstitutional. It is the legislative intent in enacting this charter that each article, section, subsection, paragraph, sentence, or part be enacted separately and independently of each other.

SECTION 46. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the town of Gibson, such vote to be taken not more than one hundred twenty (120) days after passage of this act. Its approval or nonapproval shall be proclaimed by the presiding officer of, and certified to, the secretary of state.

SECTION 47. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 46.

PASSED: March 30, 2006

JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 11th day of April 2006
PRIVATE ACTS COMPRISING THE CHARTER OF THE CITY OF
GIBSON, TENNESSEE

<table>
<thead>
<tr>
<th>YEAR</th>
<th>CHAPTER</th>
<th>SUBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
<td>243</td>
<td>Basic charter.</td>
</tr>
<tr>
<td>2006</td>
<td>88</td>
<td>Basic charter.</td>
</tr>
<tr>
<td>2019</td>
<td>27</td>
<td>Amended § 2(c); amended § 5(c); amended § 7(a) and (d); and amended § 12(b).</td>
</tr>
</tbody>
</table>