



160 Main Street
P.O. Box 640
Copperhill, TN 37317

Phone: (423) 496-5141
www.copperhill.gov

Board of Mayor & Aldermen Agenda Monday, April 21, 2025 5:30 pm

Call Meeting to Order

Roll Call

Minutes:

- March 17, 2025
Roll Call
- March 28, 2025 (Special Meeting)
Roll Call
- April 21, 2025 (Special Meeting)
Roll Call

Board of Alderman Oath of Office

Financials: March 12, 2025 to April 15, 2025

Roll Call

Public Comments

Reports:

- Mayor
- Board of Aldermen

Old Business:

- Approval of Audit Contract Continuance
Roll Call

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

- Copper Basin Scholarship Discussion
- Vendor Permit Tax Discussion

New Business:

- Slum Clearance Ordinance- First Reading
Roll Call
- Municipal Courts Ordinance- First Reading
Roll Call

Adjournment

Roll Call



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Board of Mayor & Aldermen Minutes

Monday, March 17, 2025

5:30 pm

Called Meeting to Order

- Roll Call: Bill Standridge not present

Minutes: February 18, 2025

- Motion to accept Donna Martin, 2nd Tamberlyn Tanner
- Roll Call: All present voted to accept

Financials: February 12, 2025 to March 12, 2025

- Motion to accept by Jake Reuse, 2nd Tamberlyn Tanner
- Roll Call: All present voted to accept

Public Comments:

- Mr Allen spoke on the lack of pedestrian crossing, asked if we could get volunteers to help during the train visits, beautification for the city, and addressed a business that is closing enquired if the city could help with rent control
- Mr. and Ms. Patterson questioned the road maintenance criteria for TN Avenue.

Mayor's Report:

- Mayor Barker addressed the concerns of the public regarding the increasing rent on commercial buildings in downtown. The mayor noted that the city does not have the authority to impose rent controls on commercial, nor residential properties
- Copperhill Cleanup Week for the city is April 28, 2025 through May 2, 2025. Mayor Barker permitted Kathy Hale to give the board an update on plans for the week
- Update on the enforcement of ordinances and implementations of city court & city judge
- Grant applications for building improvements mentioned

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

- Water/sewer rates are continuing to be reviewed to confirm audit findings and subsequent recommendation to impose a \$5 fee
- A new contract with ETC for phone/internet to lower our rates and upgrade the system is in process, with a minimum of \$30 a month savings
- A possible job opening in maintenance was mentioned

Board of Aldermen Reports:

- Vice Mayor Jake Reuse gave an update on city court. Plans to have the court up and running in the summer
- Clean up week: Reuse spoke to Robby Hatcher and he said the county will help with trash pick up.
- Vendor fees were questioned
- Vice Mayor Reuse thanked the Copperhill United Methodist Church for serving meals to the community each Monday
- Vice Mayor reuse encouraged everyone to attend the meeting regarding the replacement of the Ocoee White Water Center building that burned
- Alderman Donna Martin gave an update on plans for the 4th of July week celebration. She will coordinate efforts with McCaysville's representative

Old Business

Resolution: Amendment to Todd Dilbeck Contract:

- Motion to consider by Jake Reuse, 2nd Donna Martin
- Roll Call: all present voted to accept

Resolution: Great American Rodeo Lease:

- Motion to consider was made by Donna Martin, 2nd Jake Reuse
- Roll Call: all present voted to accept

New Business

Resolution: Surplus Fire Truck Sale:

- Motion to consider by Donna Martin, 2nd Tamberlyn Tanner
- Roll Call: all present voted to accept
- Mayor Barker made a motion to clarify the sale of the fire truck for \$1, 2nd by Donna Martin
- Roll Call: all present voted to accept

Adjournment

- Motion to adjourn made by Jake Reuse, 2nd Tamberlyn Tanner
Roll Call: All present voted to accept

Adjourn: 6:27 pm

Mayor Greg Barker

Recorder Shannon E. Arthur



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Board of Mayor & Aldermen Minutes Friday, March 28, 2025- Special Meeting 5:00 pm

Called Meeting to Order

- Roll Call : William (Bill) Standridge not present

Public Comments: No public comments

Called Business:

Appointment of Wastewater Treatment Operator Plant Trainee: Joshua Boring

- Motion to hire Joshua Boring made by Donna Martin, 2nd: Tamberlyn Tanner
Roll Call: All present voted to accept

Acceptance of Resignation: Alderman William L. (Bill) Standridge

- Mayor Barker read a letter of resignation from Alderman Standridge, in which the alderman recommended Jeff Thomas as his replacement
- Jake Reuse followed up with stating he concurred with the recommendation of Jeff Thomas to fill the vacant seat
- Motion to accept was made by Jake Reuse, 2nd: Tamberlyn Tanner
- Roll Call: All voted to accept

Appointment of Vacant Board of Aldermen Seat

- Nomination of Jeff Thomas was made by Jake Reuse, 2nd: Tamberlyn Tanner
Roll Call: All voted to appoint Jeff Thomas

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

Adjournment:

- Motion by Jake Reuse, 2nd Donna Martin
Roll Call: All Voted to adjourn

Adjournment: 5:09 pm

Mayor Greg Barker

Recorder Shannon E. Arthur



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Board of Mayor & Aldermen Minutes Monday, April 21, 2025- Special Meeting 5:00 pm

Call Meeting to Order 5:00 PM

Roll Call : All Present

Public Comments: None

Called Business:

Resolution -Declaration of Board of Alderman Vacancy on 3/28/2025

- Motion to consider by Jake Reuse, 2nd by Donna Martin
Roll Call: All voted to accept.

Resolution- Codification of Appointment of Jeff Thomas to fill Vacancy

- Motion to consider by Donna Martin, 2nd by Tamberlyn Tanner
Roll Call: All voted to accept.

Adjournment: Motion made by Jake Reuse, 2nd Tamberlin Tanner

Roll Call: All Voted to adjourn

Adjournment: 5:05 pm

Mayor Greg Barker

Recorder Shannon E. Arthur

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

2:19 PM

04/17/25

Accrual Basis

City of Copperhill

Profit & Loss

March 17 through April 15, 2025

Mar 17 - Apr 15, 25

Ordinary Income/Expense

Income

4001 · Occupancy Tax	76.03
4010 · GF-Local Beer License	350.00
4020 · GF-Brush Pickup & Garbage Remov	1,710.00
4040 · GF-Business Tax	7.00
4060 · GF-Current Yr Property Tax	14,595.85
4090 · GF-Local Sales Tax-Trustee	20,465.14
4110 · GF-Property Tax/Prior Year	103.83
4125 · Mixed Drink	1,830.00
4130 · GF-State Beer Tax	1,758.21
4135 · GF - Local Beer Tax	2,001.61
4140 · GF-State Gasoline Tax	563.50
4142 · State Street Aid Gas & Mot-Tax	588.29
4145 · State Telecome Tax-Receiveable	190.96
4147 · Petroleum Special Tax	67.42
4150 · GF-State Sales Tax	4,211.79
4164 · Transportation Modernization	19.04

Total Income	48,538.67
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Gross Profit	48,538.67
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Expense

5110 · GF-Accounting Services	800.00
5120 · GF-Ads & Legal Notices	52.00
5170 · GF-Dues	93.03
5190 · GF-Employee Training	1,750.00
5205 · GF-Fuel	627.29
5210 · GF-Health Insurance	4,005.84
5220 · GF-Insurance	5,567.00
5240 · GF-Miscellaneous	880.75
5260 · GF-Office Supplies	557.37
5265 · GF-Payroll Expenses	525.00
5355 · GF - Operations	3,525.98
5370 · GF-Repair and Maintance	726.16
5400 · GF-Wages, admin	5,632.73
5420 · GF-Wages, maintenance	5,236.78
5430 · GF-Salaries, Mayor & Aldermen	800.00
5450 · GF-Supplies	152.54
5470 · GF-Taxes, payroll	1,054.23
5480 · GF-Telephone	200.00
5510 · GF-Utilities	3,444.97
5520 · GF-Vehicle Expense	20.97
5571 · GF Contract Services	1,667.00
5595 · GF - Uniforms	111.55
60300 · GF- Professional Fees	1,000.00
6031 · GF - Interest Expense	595.75
6150 · WS-Salaries & wages	395.78

Total Expense	39,422.72
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Net Ordinary Income	9,115.95
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Net Income	9,115.95
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Matlock Clements

Certified Public Accountants

www.matlockclements.com

270 Glenis Dr., Suite A

Murfreesboro, TN 37129

Phone: 615-907-1881

Fax: 615-907-0357

April 1, 2025

To the Mayor and Board of Alderman
City of Copperhill
Copperhill, Tennessee

We are pleased to confirm our understanding of the services we are to provide the City of Copperhill for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City of Copperhill as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Copperhill's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Copperhill's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

- 1) Combined and Individual nonmajor fund financial statements
- 2) Schedule of Expenditures of Federal and State awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Copperhill and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

Eric Clements, CPA, CFE • Andy Matlock, CPA

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Copperhill's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Copperhill in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City Mayor and Board of Alderman; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Matlock Clements, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to state of Tennessee or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Matlock Clements, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the state of Tennessee. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Eric Clements, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 15, 2025, and to issue our reports no later than December 31, 2025.

Our fee for services will be \$9,000. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Copperhill's financial statements. Our report will be addressed to the City Mayor and Board of Alderman. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Copperhill is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Copperhill and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Matlock Clements, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Copperhill.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

CONTRACT TO AUDIT ACCOUNTS

OF

City of Copperhill

FROM July 01, 2024 TO June 30, 2025

This agreement made this 1st day of April 2025, by and between Matlock Clements, PC, 270 Glenis Drive, Suite A, Murfreesboro, TN 37129, hereinafter referred to as the "auditor" and City of Copperhill, of PO Box 640, 160 Main Street, Copperhill, TN 37317, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2024, and ending June 30, 2025 with the exceptions listed below:
2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.
3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:
 - a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
 - b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.
4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.
5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 10 printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than December 31, 2025, or six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:
6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.
7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the

organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to the financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis related parties not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk.** The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, or if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions)

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:

Audit \$9,000.00

Municipal Chart of Accounts Crosswalk \$0.00

Total Fixed Contract Fee \$9,000.00

or

Estimated Contract Fee:

Audit

Municipal Chart of Accounts Crosswalk

Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

12. As the authorized representative of the firm, I do hereby affirm that:
- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
 - our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
 - all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
 - all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Matlock Clements, PC

City of Copperhill

Audit firm

Governmental Unit or Organization

 **Andy Matlock, CPA**

 **Shannon Arthur**

By

By

Signature

Signature

Title/Position: **Audit Manager**

Title/Position: **Recorder**

E-mail address: **eric@matlockclements.com**

E-mail address: **cityofcopperhilltn@gmail.com**

Date: **April 01, 2025**

Date: **April 02, 2025**

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

applicable), on or before the 10th day of each month. Failure to remit the tax by the 10th day of each month will cause the tax to become delinquent.

2. Businesses Selling Antiques at Least 5 Days Per Week

The above information does not apply to any business that is primarily engaged in selling antiques at least 5 days each week in a permanent location. For antique malls selling antiques at least 5 days a week with a common cash register for all sales, only the mall operator will be required to obtain a business tax license and pay on all receipts derived from that location. Individual booths rented at such malls will not be deemed to be separate places, locations, or outlets in the state from which business is conducted.

Transient Vendors

A transient vendor is defined as "any person who brings into temporary premises and exhibits stocks of merchandise to the public for the purpose of selling or offering the merchandise to the public."³²⁶ "Merchandise" is any consumer item that is or is represented to be new or not previously owned by a consumer.

A transient vendor does not include:

- Any person selling goods by sample, brochure, or sales catalog for future delivery to the seller by the owner or occupant of a residence; or
- Any person making sales resulting from the prior invitation to the seller by the owner or occupant of a residence; or
- Any person making sales of services.

1. Temporary Premises

A "temporary premises" is any public or quasi-public place, including a hotel, rooming house, storeroom, building or part of a building, tent, vacant lot, railroad car, or motor vehicle that is temporarily occupied for the purpose of exhibiting stocks of merchandise to the public.

Premises are not temporary if the same person has conducted business at those premises for more than 6 consecutive months or has occupied the premises as the person's permanent residence for more than 6 consecutive months.

A taxpayer that has an established business location (i.e., a location that is more than a temporary premises) in Tennessee is not a transient vendor. If a taxpayer moves to another municipality, that taxpayer is not considered transient. Please see Chapter 2 for additional information on what constitutes a location for business tax.

2. Transient Vendor License Fee

In lieu of paying the business tax on gross receipts, transient vendors pay a 50-dollar business tax license fee for each two-week period the vendors are engaged in business in each county or municipality where they sell or offer to sell merchandise or where they are issued a license.³²⁷

Transient vendors should pay a fee of **\$50** for each 14-day period in each county or municipality, or both:

- Where the vendors sell or offer to sell merchandise; or
- Where they are issued a license.

The fee must be paid prior to the first day of engaging in business. Transient vendors are not liable for the tax levied under Tenn. Code Ann. § 67-4-709.

3. Transient Vendors and Business Tax

A taxpayer that meets the definition of a transient vendor and does not have an established location in Tennessee is not subject to state and local business tax regardless of whether the taxpayer has substantial nexus in Tennessee. Accordingly, a transient vendor has no receipts to source using the sourcing provisions under Tenn. Code Ann. § 67-4-717(b)(1) because it is paying the transient vendor fee and not liable for state-level or municipal-level business tax. For example:

- Hotel in Nashville, Tennessee hosted a four-month modern art exhibition where professional artists displayed and sold art.



- Artist 1 came from Kentucky, brought \$40,000 worth of art to display and sell at the exhibition, and paid the Nashville clerk \$400 (roughly \$100/mo. transient vendor fee).
- Artist 1 sold \$20,000 in art and returned to Kentucky once the exhibition ended.
- Artist 1 is not subject to Tennessee business tax because it did not establish a location in Tennessee and otherwise met all the requirements as a transient vendor.

Food Trucks

Food trucks must be licensed for business tax in the jurisdiction where the food truck is based (domiciled). Food trucks must display their license when selling in other jurisdictions.

Food truck operators that pay a fee to utilize commercial kitchen space or a commissary to prepare food are based (domiciled) in the jurisdiction where the commercial kitchen or commissary is located. If the food truck operator continues managing the business from its domicile (such as keeping and managing its books and records, scheduling events, etc.) it must be registered in both its domicile and the jurisdiction where the commercial kitchen or commissary is located.



160 Main Street
P.O. Box 640
Copperhill, TN 37317

Phone: (423) 496-5141
www.copperhill.gov

City of Copperhill

Ordinance #4-21-25-00

AN ORDINANCE TO AMEND TITLE 13 OF THE COPPERHILL MUNICIPAL CODE FOR PROPERTY MAINTENANCE REGULATIONS IN ORDER TO REDUCE THE HAZARDS OF FIRE, ACCIDENTS OR OTHER CALAMITIES, LACK OF VENTILATION, LIGHT OR SANITARY FACILITIES, OR DUE TO OTHER CONDITIONS RENDERING SUCH DWELLINGS UNSAFE OR UNSANITARY, OR DANGEROUS OR DETRIMENTAL TO THE HEALTH, SAFETY AND MORALS OR OTHERWISE INIMICAL TO THE WELFARE OF THE RESIDENTS OF THE CITY OF COPPERHILL AND PROVIDING FOR A PENALTY FOR ENFORCEMENT

WHEREAS, Title 13 of The Copperhill Municipal Code needs to be updated to reflect changes in Tennessee law and to further detail the scope of jurisdiction, operations, and functions of property maintenance regulations in Tennessee.

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the City of Copperhill, Tennessee that:

SECTION 1. Title 13, Chapters 1 through 6, of The Copperhill Municipal Code is amended by deleting existing Title 13, Chapters 1 through 6 in its entirety, and substituting instead Title 13, Chapters 1 through 4, as contained in Exhibit A attached hereto.

SECTION 2. BE IT FURTHER ORDAINED that this Ordinance shall take effect from and after its final passage, the public welfare requiring it.

FIRST READING: 21st day of April 2025

SECOND READING: _____

ADOPTED AND APPROVED by the Board of Mayor and Aldermen of the City of Copperhill, Tennessee, this ____ day of _____, 2025.

Mayor Greg Barker

Recorder Shannon E. Arthur

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

EXHIBIT A

TITLE 13

PROPERTY MAINTENANCE REGULATIONS¹

CHAPTER

1. MISCELLANEOUS.
2. SLUM CLEARANCE.
3. JUNKYARDS.
4. JUNKED MOTOR VEHICLES.

CHAPTER 1

MISCELLANEOUS

SECTION

- 13-101. Smoke, soot, cinders, etc.
- 13-102. Stagnant water.
- 13-103. Weeds and grass.
- 13-104. Overgrown and dirty lots.
- 13-105. Dead animals.
- 13-106. Health and sanitation nuisances.
- 13-107. Violations and penalty.

13-101. Smoke, soot, cinders, etc. It shall be unlawful for any person to permit or cause the escape of such quantities of dense smoke, soot, cinders, noxious acids, fumes, dust, or gases as to be detrimental to or to endanger the health, comfort, and safety of the public or so as to cause or have a tendency to cause injury or damage to property or business. This may include, but not limited to,, the burning of brush, trash, refuse, or any other combustible material within the city. The use of fire pits, chimineas, burn barrels, or any similar open-flame burning devices is strictly prohibited. Exceptions are outdoor cooking and heating devices. Propane-fueled grills and heaters, including "smokeless fire pits", charcoal grills. smoker, pellet grills, or other commercially manufactured cooking devices designated

¹ Municipal code references

Animal control: title 10.

International property maintenance code: title 12.

Littering generally: title 11.

Littering streets, etc.: § 16-107.

Wastewater treatment: title 18, chapter 2.

for food preparation are permissible within city limits, provided they are used safely and in accordance with manufacturer instructions:

13-102. Stagnant water. It shall be unlawful for any person knowingly to allow any pool of stagnant water to accumulate and stand on his property without treating it so as effectively to prevent the breeding of mosquitoes.

13-103. Weeds and grass. Every owner or tenant of property shall periodically cut the grass and other vegetation commonly recognized as weeds on his property, and it shall be unlawful for any person to fail to comply with an order by the recorder to cut such vegetation when it has reached a height of over one foot (1').

13-104. Overgrown and dirty lots. (1) Prohibition. Pursuant to the authority granted to municipalities under *Tennessee Code Annotated*, § 6-54-113, it shall be unlawful for any owner of record of real property to create, maintain, or permit to be maintained on such property the growth of trees, vines, grass, underbrush and/or the accumulations of debris, trash, litter, or garbage or any combination of the preceding elements so as to endanger the health, safety, or welfare of other citizens or to encourage the infestation of rats and other harmful animals.

(2) Designation of public officer or department. The board of mayor and aldermen shall designate an appropriate department or person to enforce the provisions of this section.

(3) Notice to property owner. It shall be the duty of the department or person designated by the board of mayor and aldermen to enforce this section to serve notice upon the owner of record in violation of subsection (1) above, a notice in plain language to remedy the condition within ten (10) days (or twenty (20) days if the owner of record is a carrier engaged in the transportation of property or is a utility transmitting communications, electricity, gas, liquids, steam, sewage, or other materials), excluding Saturdays, Sundays, and legal holidays. The notice shall be sent by registered or certified United States Mail, addressed to the last known address of the owner of record. If no valid last known address exists for the owner of record, the city may publish the notice in a newspaper of general circulation in the county for two (2) consecutive issues, or personally deliver notice to owner. The notice shall state that the owner of the property is entitled to a hearing, and shall, at the minimum, contain the following additional information:

(a) A brief statement that the owner is in violation of § 13-104 of the Copperhill Municipal Code, which has been enacted under the authority of *Tennessee Code Annotated*, § 6-54-113, and that the property of such owner may be cleaned up at the expense of the owner and a lien placed against the property to secure the cost of the clean-up;

(b) The person, office, address, and telephone number of the department or person giving the notice;

(c) A cost estimate for remedying the noted condition, which shall be in conformity with the standards of cost in the city; and

(d) A place wherein the notified party may return a copy of the notice, indicating the desire for a hearing.

(4) Clean-up at property owner's expense. If the property owner of record fails or refuses to remedy the condition within ten (10) days after receiving the notice (twenty (20) days if the owner is a carrier engaged in the transportation of property or is a utility transmitting communications, electricity, gas, liquids, steam, sewage, or other materials), the department or person designated by the board mayor and aldermen to enforce the provisions of this section shall immediately cause the condition to be remedied or removed at a cost in conformity with reasonable standards, and the costs thereof shall be assessed against the owner of the property.

(a) The city may collect the costs assessed against the owner through an action for debt filed in any court of competent jurisdiction. The city may bring one (1) action for debt against more than one (1) or all of the owners of properties against whom such costs have been assessed, and the fact that multiple owners have been joined in one (1) action shall not be considered by the court as a misjoinder of parties. Upon the filing of the notice with the office of the register of deeds in Polk County, the costs shall be a lien on the property in favor of the municipality, second only to liens of the state, county, and municipality for taxes, any lien of the municipality for special assessments, and any valid lien, right, or interest in such property duly recorded or duly perfected by filing, prior to the filing of such notice. These costs shall be placed on the tax rolls of the municipality as a lien and shall be added to property tax bills to be collected at the same time and in the same manner as property taxes are collected. If the owner fails to pay the costs, they may be collected at the same time and in the same manner as delinquent property taxes are collected and shall be subject to the same penalty and interest as delinquent property taxes, or

(b) The city may bill the owner the costs to remedy or remove the condition, in the same manner as municipal real property taxes and add the amount on the real property tax notice sent to the owner. If this remedy is used by the city, the amount billed to the property owner shall not constitute a lien on any affected property or accrue penalties or interest for late payment. If the city adds such costs to the real property tax notices the city shall bear all expenses related to system modifications necessary to add the costs to the notices.

(5) Clean-up of owner-occupied property. When the owner of an owner-occupied residential property fails or refuses to remedy the condition within ten (10) days after receiving the notice, the department or person designated by the board of mayor and aldermen to enforce the provisions of this section shall immediately cause the condition to be remedied or removed at a cost in accordance with reasonable standards in the community, with these costs to be assessed against the owner of the property. The provisions of subsection (4) shall apply to the collection of costs against the owner of an owner-occupied residential property except that the municipality must wait until cumulative charges for remediation equal or exceed five hundred dollars (\$500.00) before filing the notice with the register of deeds and the charges becoming a lien on the property. After this

threshold has been met and the lien attached, charges for costs for which the lien attached are collectible as provided in subsection (4) for these charges.

(6) Appeal. The owner of record who is aggrieved by the determination and order of the public officer may appeal the determination and order to the board of mayor and aldermen. The appeal shall be filed with the recorder within ten (10) days following the receipt of the notice issued pursuant to subsection (3) above. The failure to appeal within this time shall, without exception, constitute a waiver of the right to a hearing.

(7) Judicial review. Any person aggrieved by an order or act of the board of mayor and aldermen under subsection (4) above may seek judicial review of the order or act. The time period established in subsection (3) above shall be stayed during the pendency of judicial review.

(8) Supplemental nature of this section. The provisions of this section are in addition and supplemental to, and not in substitution for, any other provision in the municipal charter, this municipal code of ordinances or other applicable law which permits the city to proceed against an owner, tenant or occupant of property who has created, maintained, or permitted to be maintained on such property the growth of trees, vines, grass, weeds, underbrush and/or the accumulation of the debris, trash, litter, or garbage or any combination of the preceding elements, under its charter, any other provisions of this municipal code of ordinances or any other applicable law.

13-105. Dead animals. Any person owning or having possession of any dead animal not intended for use as food shall promptly bury the same or notify the recorder and dispose of such animal in such manner as the recorder shall direct.

13-106. Health and sanitation nuisances. It shall be unlawful for any person to permit any premises owned, occupied, or controlled by him to become or remain in a filthy condition, or permit the use or occupation of same in such a manner as to create noxious or offensive smells and odors in connection therewith, or to allow the accumulation or creation of unwholesome and offensive matter or the breeding of flies, rodents, or other vermin on the premises to the menace of the public health or the annoyance of people residing within the vicinity.

13-107. Violations and penalty. Violations of this chapter shall subject the offender to a penalty under the general penalty provision of this code. Each day a violation is allowed to continue shall constitute a separate offense.

CHAPTER 2

SLUM CLEARANCE²

SECTION

- 13-201. Findings of board.
- 13-202. Definitions.
- 13-203. "Public officer" designated; powers.
- 13-204. Initiation of proceedings; hearings.
- 13-205. Orders to owners of unfit structures.
- 13-206. When public officer may repair, etc.
- 13-207. When public officer may remove or demolish.
- 13-208. Lien for expenses; sale of salvage materials; other powers not limited.
- 13-209. Basis for a finding of unfitness.
- 13-210. Service of complaints or orders.
- 13-211. Enjoining enforcement of orders.
- 13-212. Additional powers of public officer.
- 13-213. Powers conferred are supplemental.
- 13-214. Structures unfit for human habitation deemed unlawful.

13-201. Findings of board. Pursuant to *Tennessee Code Annotated*, § 13-21-101, et seq., the board of mayor and aldermen finds that there exists in the city structures which are unfit for human occupation due to dilapidation, defects increasing the hazards of fire, accident or other calamities, lack of ventilation, light or sanitary facilities, or due to other conditions rendering such dwellings unsafe or unsanitary, or dangerous or detrimental to the health, safety and morals, or otherwise inimical to the welfare of the residents of the city.

13-202. Definitions. (1) "Dwelling" means any building or structure, or part thereof, used and occupied for human occupation or use or intended to be so used, and includes any outhouses and appurtenances belonging thereto or usually enjoyed therewith.

(2) "Governing body" shall mean the board of mayor and aldermen charged with governing the city.

(3) "Municipality" shall mean the City of Copperhill, Tennessee, and the areas encompassed within existing city limits or as hereafter annexed.

(4) "Owner" shall mean the holder of title in fee simple and every mortgagee of record.

(5) "Parties in interest" shall mean all individuals, associations, corporations and others who have interests of record in a dwelling and any who are in possession thereof.

² State law reference

Tennessee Code Annotated, title 13, chapter 21.

(6) "Place of public accommodation" means any building or structure in which goods are supplied or services performed, or in which the trade of the general public is solicited.

(7) "Public authority" shall mean any housing authority or any officer who is in charge of any department or branch of the government of the city or state relating to health, fire, building regulations, or other activities concerning structures in the city.

(8) "Public officer" means any officer or officers of a municipality or the executive director or other chief executive officer of any commission or authority established by such municipality or jointly with any other municipality who is authorized by this chapter to exercise the power prescribed herein and pursuant to *Tennessee Code Annotated*, § 13-21-101, et seq.

(9) "Structure" means any dwelling or place of public accommodation or vacant building or structure suitable as a dwelling or place of public accommodation.

13-203. "Public officer" designated; powers. There is hereby designated and appointed a "public officer," to be the building official of the city, to exercise the powers prescribed by this chapter, which powers shall be supplemental to all others held by the building official .

13-204. Initiation of proceedings; hearings. Whenever a petition is filed with the public officer by a public authority or by at least five (5) residents of the city charging that any structure is unfit for human occupancy or use, or whenever it appears to the public officer (on his own motion) that any structure is unfit for human occupation or use, the public officer shall, if his preliminary investigation discloses a basis for such charges, issue and cause to be served upon the owner of, and parties in interest of, such structure a complaint stating the charges in that respect and containing a notice that a hearing will be held before the public officer (or his designated agent) at a place therein fixed, not less than ten (10) days nor more than thirty (30) days after the service of the complaint; and the owner and parties in interest shall have the right to file an answer to the complaint and to appear in person, or otherwise, and give testimony at the time and place fixed in the complaint; and the rules of evidence prevailing in courts of law or equity shall not be controlling in hearings before the public officer.

13-205. Orders to owners of unfit structures. If, after such notice and hearing as provided for in the preceding section, the public officer determines that the structure under consideration is unfit for human occupation or use, he shall state in writing his finding of fact in support of such determination and shall issue and cause to be served upon the owner thereof an order:

(1) If the repair, alteration or improvement of the structure can be made at a reasonable cost in relation to the value of the structure (not exceeding fifty percent (50%) of the reasonable value), requiring the owner, within the time specified in the order, to repair, alter, or improve such structure to render it fit for human occupation or use or to vacate and close the structure for human occupation or use; or

(2) If the repair, alteration or improvement of said structure cannot be made at a reasonable cost in relation to the value of the structure (not to exceed fifty percent (50%) of the value of the premises), requiring the owner within the time specified in the order, to remove or demolish such structure.

13-206. When public officer may repair, etc. If the owner fails to comply with the order to repair, alter, or improve or to vacate and close the structure as specified in the preceding section hereof, the public officer may cause such structure to be repaired, altered, or improved, or to be vacated and closed; and the public officer may cause to be posted on the main entrance of any dwelling so closed, a placard with the following words: "This building is unfit for human occupation or use. The use or occupation of this building for human occupation or use is prohibited and unlawful."

13-207. When public officer may remove or demolish. If the owner fails to comply with an order, as specified above, to remove or demolish the structure, the public officer may cause such structure to be removed and demolished.

13-208. Lien for expenses; sale of salvaged materials; other powers not limited. The amount of the cost of such repairs, alterations or improvements, or vacating and closing, or removal or demolition by the public officer, as well as reasonable fees for registration, inspections and professional evaluations of the property, shall be assessed against the owner of the property, and shall, upon the certification of the sum owed being presented to the municipal tax collector, be a lien on the property in favor of the municipality, second only to liens of the state, county and municipality for taxes, any lien of the municipality for special assessments, and any valid lien, right, or interest in such property duly recorded or duly perfected by filing, prior to the filing of such notice. These costs shall be collected by the municipal tax collector or county trustee at the same time and in the same manner as property taxes are collected. If the owner fails to pay the costs, they may be collected at the same time and in the same manner as delinquent property taxes are collected and shall be subject to the same penalty and interest as delinquent property taxes as set forth in *Tennessee Code Annotated*, § 67-5-2010 and § 67-5-2410. In addition, the municipality may collect the costs assessed against the owner through an action for debt filed in any court of competent jurisdiction. The municipality may bring one (1) action for debt against more than one (1) or all of the owners of properties against whom said costs have been assessed, and the fact that multiple owners have been joined in one (1) action shall not be considered by the court as a misjoinder of parties. If the structure is removed or demolished by the public officer, the public officer shall sell the materials of such structure and shall credit the proceeds of such sale against the cost of the removal or demolition, and any balance remaining shall be deposited in the chancery court of Polk County by the public officer, shall be secured in such manner as may be directed by such court, and shall be disbursed by such court to the person found to be entitled thereto by final order or decree of such court. Nothing in this section shall be construed to impair or limit in any way the power of the City

of Copperhill to define and declare nuisances and to cause their removal or abatement, by summary proceedings or otherwise.

13-209. Basis for a finding of unfitness. The public officer defined herein shall have the power and may determine that a structure is unfit for human occupation and use if he finds that conditions exist in such structure which are dangerous or injurious to the health, safety or morals of the occupants or users of such structure, the occupants or users of neighboring structures or other residents of the City of Copperhill. Such conditions may include the following (without limiting the generality of the foregoing): defects therein increasing the hazards of fire, accident, or other calamities; lack of adequate ventilation, light, or sanitary facilities; dilapidation; disrepair; structural defects; or uncleanness.

13-210. Service of complaints or orders. Complaints or orders issued by the public officer pursuant to this chapter shall be served upon persons, either personally or by registered mail, but if the whereabouts of such persons are unknown and the same cannot be ascertained by the public officer in the exercise of reasonable diligence, and the public officer shall make an affidavit to that effect, then the serving of such complaint or order upon such persons may be made by publishing the same once each week for two (2) consecutive weeks in a newspaper printed and published in the city, or , in the absence of such newspaper, one (1) printed and published in the county and circulating in the city. In addition, a copy of such complaint or order shall be posted in a conspicuous place on premises affected by the complaint or order. A copy of such complaint or order shall also be filed for record in the Register's Office of Polk County, Tennessee, and such filing shall have the same force and effect as other lis pendens notices provided by law.

13-211. Enjoining enforcement of orders. Any person affected by an order issued by the public officer served pursuant to this chapter may file a bill in chancery court for an injunction restraining the public officer from carrying out the provisions of the order, and the court may, upon the filing of such suit, issue a temporary injunction restraining the public officer pending the final disposition of the cause; provided, however, that within sixty (60) days after the posting and service of the order of the public officer, such person shall file such bill in the court.

The remedy provided herein shall be the exclusive remedy and no person affected by an order of the public officer shall be entitled to recover any damages for action taken pursuant to any order of the public officer, or because of noncompliance by such person with any order of the public officer.

13-212. Additional powers of public officer. The public officer, in order to carry out and effectuate the purposes and provisions of this chapter, shall have the following powers in addition to those otherwise granted herein:

- (1) To investigate conditions of the structures in the city in order to determine which structures therein are unfit for human occupation or use;
- (2) To administer oaths, affirmations, examine witnesses and receive evidence;

(3) To enter upon premises for the purpose of making examination, provided that such entry shall be made in such manner as to cause the least possible inconvenience to the persons in possession;

(4) To appoint and fix the duties of such officers, agents and employees as he deems necessary to carry out the purposes of this chapter; and

(5) To delegate any of his functions and powers under this chapter to such officers and agents as he may designate.

13-213. Powers conferred are supplemental. This chapter shall not be construed to abrogate or impair the powers of the city with regard to the enforcement of the provisions of its charter or any other ordinances or regulations, nor to prevent or punish violations thereof, and the powers conferred by this chapter shall be in addition and supplemental to the powers conferred by the charter and other laws.

13-214. Structures unfit for human habitation deemed unlawful.
It shall be unlawful for any owner of record to create, maintain or permit to be maintained in the city structures which are unfit for human occupation due to dilapidation, defects increasing the hazards of fire, accident or other calamities, lack of ventilation, light or sanitary facilities, or due to other conditions rendering such dwellings unsafe or unsanitary, or dangerous or detrimental to the health, safety and morals, or otherwise inimical to the welfare of the residents of the city.

Violations of this section shall subject the offender to a penalty under the general penalty provision of this code. Each day a violation is allowed to continue shall constitute a separate offense.

CHAPTER 3

JUNKYARDS

SECTION

13-301.Junkyards.

13-302.Violations and penalty.

13-301.Junkyards. All junkyards within the corporate limits shall be operated and maintained subject to the following regulations:

(1) All junk stored or kept in such yards shall be so kept that it will not catch and hold water in which mosquitoes may breed and so that it will not constitute a place, or places in which rats, mice, or other vermin may be harbored, reared, or propagated.

(2) All such junkyards shall be enclosed within close fitting plank or metal solid fences touching the ground on the bottom and being not less than six feet (6') in height, such fence to be built so that it will be impossible for stray cats and/or stray dogs to have access to such junkyards.

(3) Such yards shall be so maintained as to be in a sanitary condition and so as not to be a menace to the public health or safety.

13-302.Violations and penalty. Violations of this chapter shall subject the offender to a penalty under the general penalty provision of this code. Each day a violation is allowed to continue shall constitute a separate offense.

CHAPTER 4

JUNKED MOTOR VEHICLES

SECTION

13-401.Definitions.

13-402.Violations a civil offense.

13-403.Exceptions.

13-404.Enforcement.

13-405.Violations and penalty.

13-401.Definitions. For the purpose of the interpretation and application of this chapter, the following words and phrases shall have the indicated meanings:

(1) "Person" shall mean any natural person, or any firm, partnership, association, corporation or other organization of any kind and description.

(2) "Private property" shall include all property that is not public property, regardless of how the property is zoned or used.

(3) "Traveled portion of any public street or highway" shall mean the width of the street from curb to curb, or where there are no curbs, the entire width of the paved portion of the street, or where the street is unpaved, the entire width of the street in which vehicles ordinarily use for travel.

(4) (a) "Junk vehicle" shall mean a vehicle of any age that is damaged or defective, including but not limited to, any one or combination of any of the following ways that either makes the vehicle immediately inoperable, or would prohibit the vehicle from being operated in a reasonably safe manner upon the public streets and highways under its own power if self-propelled, or while being towed or pushed, if not self-propelled:

(i) Flat tires, missing tires, missing wheels, or missing or partially or totally disassembled tires and wheels.

(ii) Missing or partially or totally disassembled essential part or parts of the vehicle's drive train, including, but not limited to, engine, transmission, transaxle, drive shaft, differential, or axle.

(iii) Extensive exterior body damage or missing or partially or totally disassembled essential body parts, including, but not limited to, fenders, doors, engine hood, bumper or bumpers, windshield, or windows.

(iv) Missing or partially or totally disassembled essential interior parts, including, but not limited to, driver's seat, steering wheel, instrument panel, clutch, brake, gear shift lever.

(v) Missing or partially or totally disassembled parts essential to the starting or running of the vehicle under its own power, including, but not

limited to, starter, generator or alternator, battery, distributor, gas tank, carburetor or fuel injection system, spark plugs, or radiator.

(vi) Interior is a container for metal, glass, paper, rags or other cloth, wood, auto parts, machinery, waste or discarded materials in such quantity, quality and arrangement that a driver cannot be properly seated in the vehicle.

(vii) Lying on the ground (upside down, on its side, or at other extreme angle), sitting on block or suspended in the air by any other method.

(viii) General environment in which the vehicle sits, including, but not limited to, vegetation that has grown up around, in or through the vehicle, the collection of pools of water in the vehicle, and the accumulation of other garbage or debris around the vehicle.

(b) "Vehicle" shall mean any machine propelled by power other than human power, designed to travel along the ground by the use of wheels, treads, self-laying tracks, runners, slides or skids, including but not limited to automobiles, trucks, motorcycles, motor scooters, go-carts, campers, tractors, trailers, tractor-trailers, buggies, wagons, and earth-moving equipment, and any part of the same.

13-402. Violations a civil offense. It shall be unlawful and a civil offense for any person:

(1) To park and or in any other manner place and leave unattended on the traveled portion of any public street or highway a junk vehicle for any period of time, even if the owner or operator of the vehicle did not intend to permanently desert or forsake the vehicle.

(2) To park or in any other manner place and leave unattended on the untraveled portion of any street or highway, or upon any other public property, a junk vehicle for more than forty-eight (48) continuous hours, even if the owner or operator of the vehicle did not intend to permanently desert or forsake the vehicle.

(3) To park, store, keep, maintain on private property a junk vehicle.

13-403. Exceptions. (1) It shall be permissible for a person to park, store, keep and maintain a junked vehicle on private property under the following conditions:

(a) The junk vehicle is completely enclosed within a building where neither the vehicle nor any part of it is visible from the street or from any other abutting property. However, this exception shall not exempt the owner or person in possession of the property from any zoning, building, housing, property maintenance, and other regulations governing the building in which such vehicle is enclosed.

(b) The junk vehicle is parked or stored on property lawfully zoned for business engaged in wrecking, junking or repairing vehicles. However, this exception shall not exempt the owner or operator of any such business from

any other zoning, building, fencing, property maintenance and other regulations governing business engaged in wrecking, junking or repairing vehicles.

(2) No person shall park, store, keep and maintain on private property a junk vehicle for any period of time if it poses an immediate threat to the health and safety of citizens of the city.

13-404.Enforcement. Pursuant to *Tennessee Code Annotated*, § 7-63-101, the building inspector is authorized to issue ordinance summons for violations of this ordinance on private property. The building inspector shall upon the complaint of any citizen, or acting on his own information, investigate complaints of junked vehicles on private property. If after such investigation the building inspector finds a junked vehicle on private property, he shall issue an ordinance summons. The ordinance summons shall be served upon the owner or owners of the property, or upon the person or persons apparently in lawful possession of the property, and shall give notice to the same to appear and answer the charges against him or them. If the offender refuses to sign the agreement to appear, the building inspector may:

- (1) Request the city judge to issue a summons, or
- (2) Request a police officer to witness the violation. The police officer who witnesses the violation may issue the offender a citation in lieu of arrest as authorized by *Tennessee Code Annotated*, § 7-63-101 *et seq.*, or if the offender refuses to sign the citation, may arrest the offender for failure to sign the citation in lieu of arrest.

13-405.Violations and penalty. Any person violating this chapter shall be subject to a civil penalty of fifty dollars (\$50.00) plus court costs for each separate violation of this chapter. In addition, pursuant to *Tennessee Code Annotated*, § 55-5-122, the municipal court may issue an order to remove vehicles from private property. Each day the violation of this chapter continues shall be considered a separate violation.



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City of Copperhill

Ordinance #4-21-25-01

AN ORDINANCE TO AMEND TITLE 3 OF THE COPPERHILL MUNICIPAL CODE REGARDING MUNICIPAL COURTS

WHEREAS, Title 3 of The Copperhill Municipal Code needs to be updated to reflect changes in Tennessee law and to further detail the scope of jurisdiction, operations, and functions of the municipal court.

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the City of Copperhill, Tennessee that:

SECTION 1. Title 3, Chapters 1 through 4 of The Copperhill Municipal Code is amended by deleting existing Title 3, Chapters 1 through 4 in its entirety, and substituting instead Title 3, Chapters 1 through 4, as contained in Exhibit A attached hereto.

SECTION 2. BE IT FURTHER ORDAINED that this Ordinance shall take effect from and after its final passage, the public welfare requiring it.

FIRST READING: 21st day of April 2025

SECOND READING: _____

ADOPTED AND APPROVED by the Board of Mayor and Aldermen of the City of Copperhill, Tennessee, this ____ day of _____, 2025.

Mayor Greg Barker

Recorder Shannon E. Arthur

Mayor
Greg Barker

Vice Mayor
Jake Reuse

Aldermen
Donna Martin
Tamberlyn Tanner
Jeff Thomas

EXHIBIT A

TITLE 3

MUNICIPAL COURT

CHAPTER

1. CITY JUDGE.
2. COURT ADMINISTRATION.
3. WARRANTS, SUMMONSES AND SUBPOENAS.
4. BONDS AND APPEALS.

CHAPTER 1

CITY JUDGE

SECTION

- 3-101. City judge.
3-102. Jurisdiction.

3-101. City judge. (1) Appointment. The city judge designated by the charter to handle judicial matters within the city shall be appointed by the board of mayor and aldermen and shall serve at the pleasure of the governing body. Vacancies in the office of the city judge arising from resignation, disqualification or for any other reason whatsoever, shall be filled in the same manner as prescribed for the appointment of the city judge.

(2) Qualifications. The city judge shall be licensed by the State of Tennessee to practice law and be a resident of Tennessee.

(3) Judge pro tem. During the absence of the city judge from his duties for any reason or at any time the office of the city judge is vacant, the board of mayor and aldermen may appoint a city judge pro tem to serve until the city judge returns to his duties or the office of city judge is no longer vacant. The city judge pro tem shall have all the qualifications required, and powers, of the city judge.

3-102. Jurisdiction. The city judge shall have the authority to try persons charged with the violation of municipal ordinances, and to punish persons convicted of such violations by levying a civil penalty under the general penalty provision of this code.

CHAPTER 2

COURT ADMINISTRATION

SECTION

3-201. Maintenance of docket.

3-202. Imposition of penalties and costs.

3-203. Disposition and report of penalties and costs.

3-204. Contempt of court.

3-201. Maintenance of docket. The city judge shall keep a complete docket of all matters coming before him/her in his/her judicial capacity. The docket shall include for each defendant such information as his/her name; warrant and/or summons numbers; alleged offense; disposition; penalties and costs imposed and whether collected; and all other information which may be relevant.

3-202. Imposition of Fines, Penalties, and Court Costs. (1) All fines and costs shall be imposed by the city judge and recorded by the municipal court clerk on the municipal court docket.

(2) Court Costs - In all cases heard and determined by him or her, the city judge shall impose court costs in the amount of ninety-one dollars(\$91.00). One dollar (\$1.00) of the court costs shall be forwarded by the court clerk to the state treasurer in accordance to Tennessee Code Annotated § 16-18-304(a) to be used by the Administrative Office of the Courts for training and continuing education courses for municipal court judges and municipal court clerks.

(3) Litigation Taxes - In all cases where the defendant is charged with the violation of a city ordinance or authorized state statute and is found guilty, whether by trial or plea of guilty, such defendant shall pay:

(a) The State litigation taxes as defined in Tennessee Code Annotated § 67-4-601.

(b) In addition, pursuant to the authority granted in Tennessee Code Annotated § 67-4-601, the City of Copperhill adopts a local litigation tax of \$13.75 and the court shall levy this local litigation tax in all cases in which the state litigation tax is levied.

(c) Any other taxes and/or fees imposed pursuant to state statutes and/or city ordinances.

3-203. Disposition and report of penalties and costs. All funds coming into the hands of the city judge in the form of penalties, costs, and forfeitures shall be recorded by him or her and paid over daily to the city. At the end of each month he or she shall submit to the board of mayor and aldermen a report accounting for the collection or noncollection of all penalties and costs imposed by his or her court during the current month and to date for the current fiscal year.

3-204. Contempt of court. Contempt of court is punishable by a fine of fifty dollars (\$50.00), or such lesser amount as may be imposed in the judge's discretion.

CHAPTER 3

SUMMONSES AND SUBPOENAS

SECTION

3-301. Issuance of summonses.

3-302. Issuance of subpoenas.

3-301. Issuance of summonses. When a complaint of an alleged ordinance violation is made to the city judge, the judge may, in his/her discretion, issue a summons ordering the alleged offender personally to appear before the city court at a time specified therein to answer to the charges against him/her. The summons shall contain a brief description of the offense charged but need not set out verbatim the provisions of the municipal code or ordinance alleged to have been violated. Upon failure of any person to appear before the city court as commanded in a summons lawfully served on him/her, the cause may be proceeded with ex parte, and the judgment of the court shall be valid and binding subject to the defendant's right of appeal.

3-302. Issuance of subpoenas. The city judge may subpoena as witnesses all persons whose testimony he believes will be relevant and material to matters coming before his court, and it shall be unlawful for any person lawfully served with such a subpoena to fail or neglect to comply therewith.

CHAPTER 4

BONDS AND APPEALS

SECTION

3-401. Appeals.

3-402. Bond amounts, conditions, and forms.

3-401. Appeals. Any person dissatisfied with any judgment of the city court against him may, within ten (10) days¹ thereafter, Sundays exclusive, appeal to the circuit court of the county upon giving bond.

"Person" as used in this section includes, but is not limited to, a natural person, corporation, business entity or the municipality.

¹ State law reference

Tennessee Code Annotated § 16-18-307.

3-402. Bond amounts, conditions, and forms. (1) Appeal bond. An appeal bond in any case shall be two hundred fifty dollars (\$250.00) for such person's appearance and the faithful prosecution of the appeal.

(2) Pauper's oath. A bond is not required provided the defendant/appellant

(a) Files the following oath of poverty:

I, _____, do solemnly swear under penalties of perjury, that owing to my poverty, I am not able to bear the expense of the action which I am about to commence, and that I am justly entitled to the relief sought, to the best of my belief;

(b) Files an accompanying affidavit of indigency.

The affidavit of indigency must be sworn to by the defendant/appellant and the facts therein may be investigated.

"Person" as used in this section includes, but is not limited to, a natural person, corporation, business entity or the municipality.