

**GILES COUNTY LEGISLATIVE BODY**  
**October 20, 2025**

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**GILES COUNTY LEGISLATIVE BODY, October 20, 2025**

BE IT REMEMBERED AT THE Regular Session of the Giles County Legislative Body, begun and held on the 20<sup>th</sup> day of October, 2025, at the Courthouse in Pulaski, Tennessee, present and presiding the Honorable David Wamble, Chairman, and the following Board of Commissioners, to-wit:

1. Erin Curry, James Lathrop, Joyce Woodard
2. Terry Jones, David Wamble, Tracy Wilburn
3. David Adams, Annelle Guthrie, Rick Carpenter
4. Matthew Hopkins, Roger Reedy, Caleb Savage
5. Brad Butler, Gayle Jones, Matt Rubelsky
6. Evan Baddour, Rose Brown, Joseph Sutton
7. Shelly Goolsby, Judy Pruett, Carman Brown

Graham Stowe, County Executive, Carol H. Wade, County Clerk, Whitney Kimbrough, Deputy County Clerk, Joe Purvis, Giles County Sheriff, Michael Woodard, Chief Deputy Sheriff, and Chris Williams, County Attorney, when the following proceedings were had, to-wit:

**INVOCATION**

The invocation was given by Fourth District County Commissioner Roger Reedy.

**PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA**

The Pledge of Allegiance to the Flag of the United States of America was led by Fourth District County Commissioner Roger Reedy.

**AGENDA CONCURRENCE**

Chairman David Wamble asked if there were any corrections or additions to the agenda for said meeting. County Clerk Carol Wade stated that County Executive Graham Stowe would be presenting his County Executive's report before the EDC report. There will also be a report from EMA Chief Willow Chavez and OEM Director Josh Young. Upon motion of Rick Carpenter and seconded by Evan Baddour, it was ordered by the Court that said agenda be confirmed as amended, which said motion was put to the voice vote of the Court and carried.

**APPROVAL OF MINUTES**      September 15, 2025, Regular Session

Chairman David Wamble asked the Commission if anyone had any additions or corrections to the September 15, 2025 minutes of the Giles County Legislative Body. Having none he, thereupon, declared said minutes approved by unanimous consent.

## **GILES COUNTY EMPLOYEE OF THE QUARTER**

Following is the transcription of the citation presented to Veterans Service Officer Barry Alsup:

### **CITATION TO ACCOMPANY**

#### **THE GILES COUNTY EMPLOYEE OF THE QUARTER AWARD TO MR. BARRY ALSUP, GILES COUNTY VETERAN'S SERVICE OFFICER**

Mr. Barry Alsup is cited for distinguished service in the performance of duty as Veterans Service Officer for Giles County. Mr. Alsup has faithfully and selflessly served the veterans of Giles County for nine years with dedication, compassion, and professionalism. Known for his personal touch, he takes whatever time is needed to meet one-on-one with veterans and their families, guiding them through complex benefit processes with patience, understanding, and genuine care. Through his advocacy, countless veterans have received the assistance they earned in service to our nation. As he approaches his well-deserved retirement, Mr. Alsup leaves behind a legacy of integrity and steadfast commitment to those who wore the uniform. His work has strengthened the bond between Giles County and its veteran community and set a lasting example of superior public service.

In recognition of his extraordinary performance and enduring contributions, we hereby recognize Mr. Barry Alsup as Giles County's Employee of the Quarter. His devotion to veterans and to the citizens of Giles County is most heartily commended and in keeping with the highest traditions of public service.

G. S. STOWE

Giles County Executive

### **Public Comments:**

Leah Bailey addressed the commission regarding courthouse renovation, water, and streamlining the County Commission.

#### **Address Commission: County Executive Graham Stowe**

County Executive Graham addressed the Commission and explained the reports he provided to the Commission. He stated that the masonry repairs to our Courthouse are urgently needed. He reminded all that Giles County does not have county-wide water, but the water is provided by the utility districts. They cannot get a permit to draw water from the rivers and creeks without showing the need. He stated that the property tax relief program will be considered in the spring.

#### **Address Commission: Josh Young, OEM**

Josh Young of the Office of Emergency Management addressed the commission, updating them on what his department does. He stated that, since January, the Giles County Office of Emergency Management (OEM) has continued to support county first responders, government partners, and citizens through planning, response, training, and coordination. He added that our office remains focused on building resilience and improving preparedness across all jurisdictions in Giles County.  
Hazard Mitigation Plan

After nine months of collaboration between OEM Planner Jeff Driskill and all participating jurisdictions, the Giles County Hazard Mitigation Plan has been accepted by TEMA and is now awaiting FEMA approval. This plan is a major accomplishment for our county and serves as the foundation for future Mitigation Grant opportunities to help reduce disaster risks and improve community safety.

#### 2025 Call Volume (January – Present)

OEM has responded to 120 calls so far this year, including: 3 Water Rescues, 3 Complaint Investigations, 20 Motor Vehicle Crashes, 32 EMS Support Calls, 3 Welfare Checks, 4 Fire Alarms, 5 Missing Persons, 6 Grass/Woods Fires, 6 Other Fire Complaints, 15 Structure Fires, 3 Vehicle Fires, 1 Flooding Complaint, 1 Roadway Obstruction, 5 Citizen Assists, 1 Drug Report, 1 Hazmat/Environmental Call, 8 Information/Follow-Up Calls, 2 Runaway/Unruly Juveniles, 1 City Ordinance Violation, Projects and Training.

Ag Park Safe Room: Final preparations are underway for Phase 2 submission by the end of October.

Training Schedule 2026: Planning is ongoing and will include courses in HazMat Operations, Search and Rescue, Drone Operations, and Radiological Technician training. Training Room Usage: The OEM training room has been utilized over 120 times this year by local, state, and federal agencies for meetings and classes, demonstrating our continued commitment to interagency collaboration.

#### Summary

The Giles County OEM continues to make significant progress in planning, training, and operational response. With the Hazard Mitigation Plan nearing final approval and multiple projects and training initiatives underway, the office remains dedicated to strengthening preparedness and resilience throughout Giles County.

#### **Address Commission: Willow Chavez, EMA Director**

Willow Chavez addressed the Commission to update them on her department. She stated that they average 557 calls per month. Presently, they have two open paramedic positions. They began using a frequent caller tracking matrix which has helped identify callers needing help but not being transported. They are only paid when they transport patients. They have been able to identify individuals who can be helped in other ways. Some have been placed on hospice while others have been given assistance to get into assisted living.

They have been working on their Disaster Response Plan. She announced that Dustin Blade was honored by the state as the Training Officer of the Year. Their department continually works on training and improving response times and care of their patients.

**Address Commission: Economic Development Director Philip Reese Commission**

**October 2024 Director Report**

	AUGUST 2025	JULY 2025 (REV) Rates
Giles County	4.2*	5.2
Lincoln	3.7	4.4
Lawrence	4.2	5.3
Marshall	3.5	4.7
Maury	3.1	4.3
State	3.6	3.6
US	4.3	4.2

\*Total labor force steady ~13,000. August figures reflect 552 unemployed vs 683 in the prior month.

**Project Updates:**

Project Grit – a company that recycles glass from Carlex and supplies the mixed product back to fiberglass and is looking for 12-30k square foot building. No multi-tenant buildings. Prefer rail nearby. 25 jobs, \$6M capital investment. Wages are \$85,000. – Did Not Submit

Project Zinc – they are looking for a building 25,000 ± square foot, multi-tenant acceptable. They manufacture/assemble tactical sights for firearms. 25+ jobs, \$2M investment. – Did Not Submit

Project Greenacres – looking for existing buildings for their food ingredients facility. Need 60,000-100,000 sq ft, 50+ jobs, \$50M Capital investment. 30 ft ceiling height needed– Did Not Submit.

Project Racoon– A manufacture of injection molded products for the automobiles. Need building of 55,000 sq ft 36 ft ceiling height or a 10-acre greenfield. 150-200 jobs– Did Not Submit

Project Pillar- a steel manufacturer. Need a 120,000-150,000 sq. ft. building. 229 jobs and \$20M investment. – Submitted 450 Bennett Drive

Project Lincoln – Metals manufacturer with operations in southern middle Tennessee looking for a new site with rail service. Initially submitted the Mines Rd Property and have been asked to provide additional detailed information during a 2nd round.

Site Development Grant Update – Grading work complete and electrical power has been run to the site. Will be meeting soon to determine what additional work within the scope of the grant contract can be done with remaining funds.

Exit 14 – Property was auctioned off and purchased by 4 different buyers. The final closing and property transfer is expected in mid November. I am working with the future property owners to learn more about their intentions so we can determine the infrastructure needed to support development.

**ELECTIONS**  
**NOTARIES PUBLIC AT LARGE**

Upon motion of Terry Jones and seconded by Carman Brown, it was ordered by the Court that the following names and persons be nominated as Notaries Public at Large for Giles County, Tennessee: (Re-Elections): Crystal Gibson Greene, Audera Lynn Hardy, Kimberly F Harwell, Beverly Holt, Whitney W Kimbrough, Julie B Phillips, Christie L Starchman; (New): Raleigh N Calkins, Shelly A Kinslow, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

Abstain: Evan Baddour

The Chairman, thereupon, declared motion carried and said Notaries Public at Large elected.

**Agri-Park Board:** Carman Brown, Annelle Guthrie, Matt Rubelsky, David Wamble, Joyce Woodard

Upon motion of Judy Pruett and seconded by James Lathrop, it was ordered by the Court that the appointments of Carman Brown, Annelle Guthrie, Matt Rubelsky, David Wamble, Joyce Woodard, to serve on the Agri-Park Board for one year terms by County Executive Graham Stowe be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said appointments to the Agri-Park Committee approved.

**Agricultural Extension Committee:** Judy Pruett, Brad Butler, Rick Carpenter

Upon motion of James Lathrop and seconded by Terry Jones, it was ordered by the Court that the appointments of Judy Pruett, Brad Butler, and Rick Carpenter to the Agricultural Extension Committee by Wheeler McCullough be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said appointments to the Agricultural Extension Committee approved.

**Economic Development Commission:**

Evan Baddour (Budget Chair) and Terry Jones

Upon motion of Rick Carpenter and seconded by Gayle Jones, it was ordered by the Court that the appointments of Evan Baddour (Budget Chairman) and Terry Jones to serve on the EDC for one year terms by County Executive Graham Stowe be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: Matthew Hopkins

Abstain: Terry Jones, Evan Baddour

The Chairman, thereupon, declared Evan Baddour and Terry Jones' appointments to the EDC for one year terms approved.

# TO THE BOARD OF COMMISSIONERS OF GILES COUNTY, TENNESSEE

received  
10/02/2025 CW

I HEREWITH SUBMIT TO YOU THE FINANCIAL CONDITION OF GILES COUNTY, TENNESSEE  
FOR THE MONTH ENDING AUGUST 2025

ACCOUNT	BALANCE LAST REPORT	RECEIPTS	DISBURSEMENTS	COMMISSION	TRANSFER		BALANCE
					DB	CR	
GENERAL	8,778,376.06	805,005.66	2,043,756.27	6,535.98			7,533,089.47
DRUG	117,188.67	1,645.40	2,000.00				116,834.07
AMER RESCUE PLAN	-						-
PROBATION FUND	27,664.22		-				27,664.22
HIGHWAY	2,576,549.15	263,186.99	834,615.22	2,582.83			2,002,538.09
SCHOOL	7,903,280.01	3,328,424.75	4,052,008.12	10,393.46			7,169,303.18
FEDERAL	683,549.15	175,284.37	200,673.23				658,160.29
FOOD SERVICE	1,474,620.23	209,447.31	304,666.36				1,379,401.18
DEBT SERVICE	954,526.04	30,700.10	-	307.00			984,919.14
CAPITAL PROJECTS	2,276,889.93	496,494.47	473,458.17				2,299,926.23
HWY CAPITAL PROJ	-						-
EDUC CAPITAL PROJ	191,229.74		63,213.07				128,016.67
EDUC CAPITAL #2	5,613,553.65	-	1,469,296.63				4,144,257.02
OTHER CAPITAL PROJ	4,031,894.87	70,873.74	-	708.74			4,102,059.87
<b>TOTALS</b>	<b>34,629,321.72</b>	<b>5,381,062.79</b>	<b>9,443,687.07</b>	<b>20,528.01</b>	<b>-</b>	<b>-</b>	<b>30,546,169.43</b>

Respectfully submitted,

Beth Moore-Summers

Beth Moore-Summers, Finance Director



## REPORTS

1. **Finance Director for August, 2025, including the following:**  
**Giles County General Fund, Drug, American Rescue Plan, Probation Fund, Highway, School, Federal, Food Service, Debt Service, Capital Projects, Highway Capital Projects, Education Capital Projects, Education Capital #2, and Other Capital Projects**
2. **Giles County Health Department Quarterly Report**
3. **Giles County Public Library Report – First Quarter 2025-2026: July 1, 2025-September 30, 2025\*\***
4. **County Executive's Reports**
  - a. **Strategic Water Considerations**
  - b. **Sales and Property Tax Revenue Trends**
  - c. **Giles County Courthouse Restoration**
  - d. **Accountability of Elected Officials in Tennessee**
  - e. **Property Tax Relief**
  - f. **Annual Fund Balance & Fund 171 Report**

Upon motion of Caleb Savage and seconded by Matthew Hopkins, it was ordered by the Court that said reports 1 through 4f be consolidated and approved all together as one. A resolution was included as a part of the Property Tax Relief report, however, it was understood by all that approval of said reports was not approval of said resolution.

Motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said reports received, filed and approved as combined.

**Giles County Health Department**  
209 S. Cedar Lane  
Pulaski, TN 38478  
931-363-5506

**received**  
10/03/2025 cw

**TO:           Honorable Members of the Giles County Quarterly Court**

**FROM:       Giles County Health Department**

**DATE:       October 3<sup>rd</sup>, 2025**

**Services for the Third Quarter of 2025**

The Giles County Health Department participated in the Summer Kids Nutrition Program throughout the month of July, which consisted of assisting school nutrition staff with distribution of food boxes to the community. We also participated in an employee health fair at Saaragumi where we administered flu vaccinations and shared information about our nicotine replacement program. We assisted with conducting the annual Community Baby Shower Event to share our services and programs for expectant moms, new babies, and families in the community. We will host our annual Fight Flu Day October 21<sup>st</sup> where we will be administering free flu vaccinations, we will be offering a pod at the Pulaski Parks and Recreations Department 8:30-11:30 and a pod at the Giles County Senior Center from 1:00-2:00. We continue to offer free Naloxone kits upon request.

**Number of Visits by Program**  
**July 1<sup>st</sup>, 2025-Septemebr 30<sup>th</sup>, 2025**

Aids Prevention	69
Birth Certificates	394
Breastfeeding	58
Breast & Cervical	9
Care Coordination	26
Child Health (includes immunizations)	146
EPSD&T	0
Family Planning	98
HUGS	173
Men's Health	8
Sexually Transmitted Disease	139
Smoking Cessation (GIFTS Program)	18
TennCare Advocacy	541
Tuberculosis	2
Vital Records	126
Women's Health	25
WIC ( <i>Women, Infants and Children</i> )	522
Nutrition-Medical	1

Summary of Immunizations  
April 1<sup>st</sup>, 2025-June 30<sup>th</sup>, 2025

DTaP (Diphtheria, Tetanus, Acellular Pertussis)	8
TD (Tetanus, Diphtheria)	0
Tdap (Tetanus, Acellular Pertussis)	45
IPV (Inactivated Polio)	7
HBV-Adult/Pediatric (Hepatitis B)	7
MMR (Measles, Mumps, Rubella) & MMV (MMR + Varicella	26
Varicella (Chickenpox)	21
RTA (Rotavirus)	3
P13/P15/P20 (Pneumococcal Meningitis)	22
HIB (Haemophilus Influenza type b)	11
HAS (Hepatitis A)	27
MC4 (Meningococcal)	25
HPV/HPA (Genital Human Papilomavirus)	19
FLU (Influenza)	34
RSV	0
Vaxelis (DTaP, IPV, Hib, HepB)	9
Kinrix (DTap-IPV)	10
Pediarix (DTap-Hep B-IPV)	0
mRNA (COVID-19 Vaccine)	0

Respectfully submitted,  
Raine Kelsey, PHOS

## **Giles County Public Library Report – First Quarter 2025-2026**

Take a look at the infographic report that follows with the information of our library usage from July-September 2025.

The report also includes the value of the items that have been used by our library cardholders and the amount of money our patrons have saved over the last 365 days by using library materials as of October 7, 2025.

The other side has the statistics for the past fiscal year of 2024-2025 along with our regular programs offered each week.

### **Online Resources:**

Tennessee Electronic Library has a number of resources including homework help, test prep, career tools, genealogy, World Book, language learning, health and research. There is a link on our website at [gilescountylibrary.org](http://gilescountylibrary.org).

Kanopy is an On-Demand Streaming Video Platform is available from our website with your library card for free. We have added Kanopy for Kids. This is a curated collection of content with a focus on ages 2-8. There are shows like Reading Rainbow and other shows that used to be on PBS television.

READS – Regional eBook and Audiobook Download System. Also available from our website. You can download the Libby App to access READS.

Librista – Librista is the app that you can get for our library's catalog. You can search our catalog with the app, place reserves and renew your items. You just need your library card number to access your account.

### **Community Partnerships**

Boys and Girls Club – We provide a program each month of STEM activities through the school year and also during Summer Reading.

Head Start Programs – We provide Story Time once a month to each Head Start program in the county.

Giles County Arts Council – Art in Action art classes each month. This has had a great response from the community.

Local elementary schools – Provide STEM programs when needed.

Thank you very much for your operational support.

Giles County Public Library

# A Valuable Piece of Our Community

## July-September 2025 Statistics

*\*Totals do not include accessing the Tennessee Electronic Library or using WiFi on multiple devices.*



**Borrow. Don't Buy!**  
Our community saved this amount in the past 365 days by borrowing items from the library!

# \$673,225.01

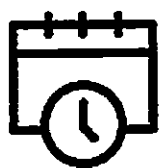
*\*Library Materials are purchased with State and Federal funds and Donations.  
County and City funds are used for operational expenses only.*



931-363-2720  
122 South Second Street  
Pulaski, TN 38478  
[www.gilescountylibrary.org](http://www.gilescountylibrary.org)

Material Type	Circulation Value
Books	\$108,775.88
Books on CD	\$2,184.41
Chromebook	\$1,216.00
DVD	\$23,838.12
DVD Sets	\$7,670.60
Hot Spot	\$9,589.42
Kill-A-Watt	\$35.00
Large Print	\$2,210.19
Magazine	-
STEM Kits	\$533.38
GRAND TOTAL	\$156,033.00

# ANNUAL REPORT 2024-2025



The library had 5,474 open hours!



32,449 people walked through our doors last year



Print materials totaled 29,932



The collection contained 355,237 items (including TN READS)



With a circulation of 33,235 electronic items



There were 180,903 eBooks available



A total circulation of 77,487 items (books, DVDs, audiobooks)



Adult Circulation: 22,775  
Kids: 20,895



4,523 Public Internet Computer Uses



4,325 WiFi Connections



We lent our items to libraries outside of our system 71 times through Interlibrary Loans



And brought in 507 items upon patron request



262 total programs were offered



5,427 people attended programs in total!

Imagine.  
Discover.  
Connect.

## What's Happening at GCPL?

### MONDAY

1st: Ramblin' Writers Writer's Group 10:00-12:00  
1st & 2nd: Dungeons & Dragons 2:30-5:00  
3rd & 4th: Tween D&D 3:30-5:00  
4th: Know They Shelf Book Club 5:30-6:30

### TUESDAY

3rd: Graphic Design Basics 5:30-6:30  
4th: Watercolor Class 5:30-6:30

### WEDNESDAY

Each Wed.: Ask a Librarian Tech Help 9:00-12:00  
1st: Lynnville Storytime 10:30-11:30  
2nd: Lynnville Home School Art Class 10:30-12:00  
2nd: Kids Art Group 3:30-4:30  
3rd: Baby & Lapsit Storytime 10:00-11:00  
3rd: STEM Teens 3:30-4:30  
4th: Lynnville Lego Club 10:30-12:00

### THURSDAY

2nd: Lego Club 7 & Under 3:30-4:30  
3rd: Art In Action 2:00-3:00  
4th: Lego Club 8 & Up 3:30-4:30

### FRIDAY

Each Fri: Children's Storytime 10:00-11:00  
1st: Crochet Club 3:30-4:30

We offer author events and special programs throughout the year.  
\*Program schedule may change due to holidays.  
DOWNLOAD EVENT INFORMATION TO YOUR PHONE FROM OUR ONLINE CALENDAR  
[gilescountylibrary.org](http://gilescountylibrary.org)



Giles County  
Public Library

931-363-2720  
122 South Second Street  
Pulaski, TN 38478  
[www.gilescountylibrary.org](http://www.gilescountylibrary.org)

**Partnering for the Future: Strategic Water Considerations**  
Toward a Coordinated Water Strategy for Giles County

RECEIVED  
10/13/2025  
cw



## 1. Purpose

This paper addresses the potential need for a new water source in Giles County, evaluates regulatory and technical requirements, considers storage and hydraulic coordination needs, and identifies governance and funding challenges. It provides county leadership and the Giles County Water Alliance with a structured overview for planning and prioritization of initial steps.

## 2. Background

Giles County currently relies on multiple independent water providers:

- City of Pulaski Water Department
- South Giles Utility District
- Minor Hill Utility District
- Fairview Utility District
- Other providers beyond Giles County

No centralized county water authority exists. Each provider operates independently, with separate sources, treatment, and storage facilities, creating challenges for coordinated planning, water sharing, and infrastructure development. Coordination is improving with the establishment of the Giles County Water Alliance, a partnership between municipal water departments, utility districts, and county government.

### Additional Context:

- The county currently has no master plan, growth plan, or land-use regulations.
- There is only speculative information on where housing and population growth may occur.
- This lack of planning significantly increases the difficulty of prioritizing infrastructure investments and projecting future water demand.

### Organizational & Funding Challenges:

Many of the county's water providers operate with minimal budgets and limited technical staff. This creates a natural tendency to focus on immediately "available" water sources without fully appreciating the studies and approvals required for reliable, sustainable, and regulatory-compliant development. Early investments in hydraulic modeling, demand assessment, and preliminary source evaluation are critical to avoiding costly missteps, maximizing grant opportunities, and ensuring that any project aligns with countywide priorities. A coordinated approach through the Alliance allows small entities to share costs, pool expertise, and move forward in a structured, phased manner rather than making isolated, high-risk decisions.



**Partnering for the Future: Strategic Water Considerations**  
 Toward a Coordinated Water Strategy for Giles County

These structural gaps underscore the need for coordinated planning and data-driven prioritization.

**3. Key Issues (Prioritized)**

**1. Population & Demand Uncertainty**

- Accurate projections of population growth and water demand are foundational.
- Without this data, sizing sources, storage, and transmission infrastructure is guesswork.
- Early demand studies guide all subsequent planning and investment decisions.
- Necessary before pursuing permits for new water sources.

**2. Hydraulic Coordination**

- A countywide hydraulic model is essential to identify flow capacities, bottlenecks, and interconnections.
- Understanding system dynamics ensures efficient use of existing infrastructure and informs where new sources or storage are most needed.
- Placement of new water sources and interconnection to existing infrastructure.

**3. Water Sourcing**

- Selection of surface or groundwater sources depends on demand, hydraulics, and regulatory approvals.
- Surface water may require TVA Section 26a and TDEC permits; groundwater is limited by aquifer capacity.
- Long-term water quality, seasonal variation, and inter-basin transfer considerations must be integrated early.

**4. Water Storage**

- Adequate storage ensures reliability during peak demand, emergencies, and system outages.
- Coordinated assessment across districts is needed to optimize storage investments and inform source selection.

**5. Governance Challenge**

- The county lacks a single water authority, complicating permitting, operations, and coordinated investment.



# Partnering for the Future: Strategic Water Considerations

## Toward a Coordinated Water Strategy for Giles County



- Effective collaboration through the Water Alliance—or creation of a formal governance structure—will strengthen planning and grant competitiveness.

### 6. Funding & Resource Coordination

- Securing federal and state grants, local matching funds, and technical assistance requires a unified strategy.
- Isolated investments risk misalignment with countywide priorities; shared planning reduces redundancy and maximizes grant opportunities.

### 7. Regulatory Complexity

- TVA, TDEC, and USACE approvals must be sequenced and coordinated to avoid delays.
- Early engagement with regulatory agencies reduces the risk of redesign or delays.

## 4. Suggested Step-by-Step Approach

### Step 1: Define Project Scope, Prioritize Needs, Identify Funding

- Clarify goals (growth, resiliency, industrial demand, aging infrastructure).
- Identify service areas and system constraints.
- Identify funding for steps 2-4.
- *Responsible entities:* Water Alliance, supported by county government.

### Step 2A: Population & Demand Study

- Collect systemwide water use data.
- Project future demand under most likely growth scenarios.
- *Responsible entities:* Utilities (data), county/EDC/consultant (study).
- *Funding:* State/federal planning grants or technical assistance.

### Step 2B: Hydraulic Study

- Develop a countywide model of all systems.
- Identify pressure zones, interconnections, and bottlenecks.
- *Responsible entities:* Consultant under Alliance oversight.
- *Funding:* Planning assistance programs.

### Step 2C: Source & Storage Study

- Evaluate surface vs. groundwater options.
- Assess current and future storage needs.

**Partnering for the Future: Strategic Water Considerations**  
 Toward a Coordinated Water Strategy for Giles County



- *Responsible entities:* Consultant, with utility input.
- *Funding:* Planning loans or shared cost studies.

*(NOTE: Steps 2A-C should be accomplished concurrently, using the same firm.)*

**Step 3: Preliminary Design & Integration of Safety Requirements**

- Assess options and costs from Steps 2-4.
- Alliance selects preferred source and storage sites based on hydraulic modeling and demand projections.
- Review preliminary designs with Water Alliance members to ensure alignment with governance and coordination agreements.
- *Responsible entities:* Consultant engineers, with Alliance oversight.
- *Funding:* Cost-shared among Alliance members; pursue early-stage grants for design and safety integration.

**Step 4: Regulatory Engagement & Governance Alignment**

- Engage TDEC, TVA, and USACE early to review preliminary designs and ensure sequencing of approvals.
- Confirm governance responsibilities: who applies, who signs, interlocal agreements, and Alliance authority in regulatory matters.
- *Responsible entities:* Alliance as applicant, county/municipal support as needed.
- *Funding:* Planning assistance programs; leverage consultant support for technical submittals.

**Step 5: Environmental & Risk Planning**

- Address drought contingency, environmental impacts, and risk management.
- *Responsible entities:* Consultant with regulatory review.
- *Funding:* Environmental or resilience program support.

**Step 6: Cost & Funding Analysis**

- Estimate capital and operating costs.
- Identify primary funding sources (federal/state/local).
- *Responsible entities:* County government leads grant coordination; municipalities/utilities provide local match; Alliance develops unified funding strategy.

**Step 7: Stakeholder & Community Engagement**

- Involve utility boards, municipal leaders, and the public.
- Build consensus on shared responsibilities and funding commitments.
- *Responsible entities:* Alliance leadership with county facilitation.

# Partnering for the Future: Strategic Water Considerations

## Toward a Coordinated Water Strategy for Giles County



### Step 8: Final Feasibility Report

- Consolidate studies, preliminary designs, regulatory feedback, and cost estimates.
- Recommend priorities and phased implementation steps.
- Formal adoption by local government and Alliance crucial to formalize priorities
- *Responsible entities:* Consultant delivers; Alliance and county adopt next steps.
- *Funding:* Completion of report positions county and Alliance for construction grants/financing.

## 5. Conclusion

Developing a reliable, countywide water system in Giles County requires a structured, collaborative, and phased approach. Success depends on aligning technical studies, governance, funding, and regulatory engagement with the county's long-term priorities. Leadership and the Giles County Water Alliance should focus on the following priorities:

- 1. Phased, Cooperative Implementation**
  - Coordinate planning and shared decision-making to ensure investments are aligned, efficient, and positioned for grant funding.
- 2. Data-Driven Decisions**
  - Use accurate population, demand, and hydraulic studies to guide source selection, storage sizing, and system improvements.
- 3. Governance & Collaboration**
  - Establish clear roles, interlocal agreements, or a formal water authority to support permitting, operations, and coordinated implementation across providers.
- 4. Coordinated Funding**
  - Combine local commitment with state and federal grants to maximize resources and prevent fragmented investments.
- 5. Regulatory Sequencing & Engagement**
  - Engage TVA, TDEC, and USACE early and in proper sequence to reduce delays and ensure compliance with all permitting requirements.

By focusing on these priorities, Giles County can strengthen cooperation among its water providers, positioning the county for a reliable and coordinated water future that supports both current needs and long-term growth.

# Giles County 5-Year Revenue Trends

## Sales and Property Taxes

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10/13/2025



This attached spreadsheets were prepared to provide the EDC with clear revenue data for an ongoing study. The numbers reveal notable trends in local revenue dynamics, offering useful insights for the Commission.

### Sales Tax

- Sales tax revenue across the county has grown consistently, with some municipalities performing better than others. Countywide, shared sales tax increased **34% from 2021 to 2025**, outpacing the cumulative CPI of **19.2%**.
- Many analysts recognize that CPI often underreports real-world inflation, particularly for the county's "basket of goods," which is heavy on specialized labor and durable goods. In this context, the county and most municipalities are **maintaining purchasing power** through sales tax revenue—a positive indicator for funding operations and addressing infrastructure needs.
- **Caveat:** Sales tax is inherently volatile and tied to consumer spending. Reliance on it as a primary revenue source carries some risk during economic downturns.

### Property Tax

- The 2022 reassessment shifted the commercial vs. residential split. Residential taxes increased modestly, while commercial valuations declined.
- Despite these changes, total property tax revenue growth **lagged behind inflation**, with residential revenue up **16%** and commercial revenue down **7%** from 2020–2024, compared to a CPI of **24.8%**.
- Residential property now accounts for ~82% of total property tax revenue, increasing dependence on homeowners. This concentration may constrain flexibility for future rate adjustments.
- A common question is whether commercial tax rates can be raised while leaving residential rates flat; legally and practically, this is **not feasible**, as rates must apply uniformly to their respective classes.

### Conclusions and Implications

1. **Sales Tax Growth Maintains Purchasing Power**
  - Strong growth in sales tax supports education and infrastructure funding. Overreliance on this source, however, carries some volatility risk.
2. **Property Tax Growth Lags Inflation**
  - Residential growth is moderate, commercial revenue is declining, and total property tax revenue has not kept pace with inflation. Structural limitations in the property tax base may constrain long-term flexibility.
3. **Shift in Tax Base Composition**

# Giles County 5-Year Revenue Trends

## Sales and Property Taxes



- o Increased reliance on residential property highlights the need to consider tax-base diversification.
- 4. **Infrastructure Funding Pressures**
  - o Lagging property tax growth, rising costs, and efforts to address deferred maintenance indicate that sales tax alone will not suffice for long-term capital needs. Strategic planning is essential to balance revenue streams and manage risk.
- 5. **Policy Considerations**
  - o Encouraging commercial development could broaden and stabilize the property tax base.
  - o Diversifying local revenue sources beyond sales and property taxes may reduce volatility.

**Summary:** Giles County presents a mixed revenue picture. **Strong sales tax growth** supports ongoing operations, while **property tax revenue lags inflation**, particularly on the commercial side. Addressing these structural trends is critical for sustainable funding of infrastructure and county services.

v/r,

G. S. Stowe  
County Executive

01 Oct 2025

State Sales Tax—Shared Revenue by Jurisdiction

	2020	2021	2022	2023	2024	2025
Ardmore	\$109,916	\$124,551	\$137,465	\$144,171	\$149,013	\$152,823
Elkton	\$52,376	\$59,349	\$62,566	\$64,563	\$66,731	\$68,437
Lynnville	\$26,007	\$29,469	\$32,866	\$34,591	\$35,753	\$36,667
Minor Hill	\$48,660	\$55,139	\$57,931	\$59,706	\$61,711	\$63,289
Pulaski	\$590,457	\$669,992	\$766,110	\$771,113	\$807,191	\$834,137
Giles County	\$8,756,145	\$10,327,133	\$11,866,001	\$12,225,950	\$12,608,934	\$13,278,569

Data Source

Comptroller Local Government Audit  
<https://comptroller.tn.gov/office-functions/la/e-services/confirmations.html>

Cumulative  
Inflation Rate  
2021-2025

Property Tax—Residential vs Commercial

	Assessed Percent	Total Amount	Split
2020	\$0.25 Residential	\$11,780,749.00	79%
	\$0.40 Commercial	\$3,187,651.00	21%
	Total	\$14,968,400.00	
2021	Assessed Percent	Total Amount	
	\$0.25 Residential	\$12,038,763.00	79%
	\$0.40 Commercial	\$3,204,054.00	21%
2022	Assessed Percent	Total Amount	
	\$0.25 Residential	\$13,051,892.00	82%
	\$0.40 Commercial	\$2,817,421.74	18%
2023	Assessed Percent	Total Amount	
	\$0.25 Residential	\$13,354,057.00	82%
	\$0.40 Commercial	\$2,909,649.38	18%
2024	Assessed Percent	Total Amount	
	\$0.25 Residential	\$13,668,021.00	82%
	\$0.40 Commercial	\$2,971,559.07	18%
	Total	\$16,639,580.07	

Five Year Change 2020-2024      Residential      16%  
Commercial      -7%

Cumulative Inflation Rate 2020-2024	24.8%
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RECEIVED  
10/13/2025  
Dlw

1. Introduction

This purpose of this decision paper is to summarize information from previous OHM Advisors presentations, memoranda, and site assessments regarding the Giles County Courthouse. OHM Advisors assessed the Courthouse in May 2022, identifying critical deficiencies in the building’s Mechanical, Electrical, and Plumbing (MEP) systems. A follow-up site visit in December 2024 confirmed the continued deterioration of exterior façade and critical mechanical systems. The State of Tennessee has since adopted the 2021 International Building Code, which has been incorporated into current recommendations.

With the Commission scheduled to act on a preferred scope of work this month, this paper brings together the technical information and cost comparisons necessary to support an informed decision. I hope it will also be useful to the public in understanding what’s at stake as we plan for the long-term future of our historic Courthouse.

Previously, the Commission requested analysis of three potential HVAC options:

- 1. Ground-Source Heat Pump (GSHP)
- 2. Variable Refrigerant Flow (VRF)
- 3. Central Air Handler / Forced-Air System

In addition, window replacement, fire suppression, accessibility, structural, and security improvements were considered in developing overall restoration strategies.

2. Existing Conditions

A. Mechanical Systems

- Heating provided by a steam boiler with corroded distribution piping; several radiators have been removed due to leaks.
- Cooling provided by a patchwork of DX split units and window AC units, most beyond their useful service life.
- Attic installation of rooftop units is compromising system lifespan due to excess heat buildup; access for maintenance is unsafe.
- Ventilation is insufficient; outside air is required to improve indoor air quality and reduce contamination and disease transmission.

B. Electrical Systems

- Existing service: 800A main, with two 400A fused disconnects in basement.



## Decision Paper—Giles County Courthouse Restoration



- Certain panels will require replacement with 225A, 3-phase, 42-circuit panelboards.
- New LED lighting and emergency power upgrades anticipated.

### C. Security & IT

- Security currently minimal; recommended upgrades include POE cameras, access control, and centralized IT closets.
- Emergency power for fire pumps and critical IT equipment recommended.

### D. Plumbing

- Galvanized piping with potential lead presence; hot water circulation is inadequate, posing health risks.
- Recommended improvements include PEX piping, point-of-use tankless water heaters, and selective plumbing upgrades to accessible toilets.

### E. Windows & Envelope

- Original 100-year-old single-pane oak framed windows, many inoperable.
- Replacement recommended to improve energy efficiency, ventilation, and compatibility with new HVAC systems.

## 3. Options

### A. Option 1 – Full Package (\$13.3M)

Includes everything from June 25 presentation:

- Full VRF system on all floors with below-grade vault for outdoor units
- Removal of boiler, radiators, air handlers, condensers
- Full window replacement
- Full plumbing / ADA toilet rooms replacement
- Fire suppression and life-safety systems fully implemented
- Full IT/security system (cameras, access control)
- Exterior stonework repair
- Structural repairs
- Perimeter drainage improvements

## Decision Paper—Giles County Courthouse Restoration



### Pros:

- Comprehensive long-term solution addressing all MEP, structural, and envelope issues
- Maximizes energy efficiency and sustainability
- Preserves historic character of the building
- Reduces future maintenance and operational costs
- Meets full accessibility, safety, and ventilation requirements

### Cons:

- Highest upfront cost
- Most disruptive construction; longest project timeline
- Requires significant capital outlay

### B. Option 2 – Moderate Package (\$8.5M)

Deferred / excluded relative to Option 1:

- Below-grade vault removed; outdoor condensing units placed on-grade
- Cameras and security system eliminated
- Plumbing reconfiguration delayed (except essential work)
- Window replacement delayed
- Exterior stonework repair delayed
- Perimeter drainage improvements delayed
- Exterior painting delayed

**Note:** Delaying these items will require additional mobilization costs for future phases, plus inflation.

### Pros:

- Reduces initial capital outlay by ~\$5M
- Full VRF system still installed on all floors (efficient heating/cooling)
- Addresses essential attic/roof HVAC access issues
- Less disruptive than full package
- Fire alarm and fire suppression systems retained
- Accounts and plans for future delayed improvements to occur

### Cons:

- Deferred items increases future mobilization costs and project inflation

## Decision Paper—Giles County Courthouse Restoration



- Does not fully address historic preservation and energy efficiency
- Security, IT, and ventilation improvements limited
- Exterior masonry degradation will worsen with time.
- Requires planning to fund deferred improvements in near future.

### C. Option 3 – Budget-Limited (\$5.1M)

Additional deferrals relative to Option 2:

- Only high-priority ADA toilet rooms replaced (basement + 2nd floor); other plumbing deferred
- Full building HVAC upgrade with recommended VRF system; only critical units replaced with similar units to current (courtrooms, basement fan coils)
- New stand alone forced air heating/cooling units locally installed in multiple locations to tie into existing ductwork.
- Boiler removal optional, radiators abandoned if budget limited
- Condensers replaced with new but remain visible on ground and roof; additional condensers added, attic heat issues not addressed
- Full window replacement still deferred; windows repaired where AC removed
- Exterior stone repairs, tuckpointing, sealant repairs, column repairs, fireproofing patching, extended stoops – all excluded
- Security hardware, cameras, and access control – excluded
- Technology improvements – excluded
- Linen removal and plaster ceiling repairs – excluded
- Full plumbing upgrade / water system – excluded
- Remaining hazardous materials outside work areas – left in place

#### Pros:

- Cheapest short-term cost
- Addresses critical safety, accessibility, and HVAC needs
- Minimizes upfront expenditure

#### Cons:

- Many deferred improvements will likely increase future costs
- Limited energy efficiency, ventilation, and historic preservation benefits
- Multiple heating/cooling units with differing maintenance requirements and no ability to centrally control.
- Does not account for or consider additional future improvements or upgrades.
- Many deferred improvements will increase future costs



Decision Paper—Giles County Courthouse Restoration

4.Comparative Summary Table

Scope / Feature	Option 1 – Full Package (\$13.5M)	Option 2 – Moderate Package (\$8.5M)	Option 3 – Budget-Limited
HVAC System	Full VRF system all floors, below-grade vault	Full VRF system all floors, outdoor units on-grade	Critical units only (courtrooms, base replaced like for like, boiler removal abandoned if budget limited. New stair heating/cooling units in office are existing ductwork. Rooftop units remain additional units on ground.
Windows	Full replacement	Delayed	Only repaired where AC units removed
Plumbing / ADA Toilets	Full replacement & reconfiguration	Delayed	Only three high-priority ADA toilets repaired, plumbing deferred
Fire Alarm / Sprinkler	Full system	Full system	Full system
IT / Security System	Full cameras, access control, data closets	Reduced scope-battery-powered alarms at first floor doors. Remainder eliminated	Excluded
Exterior Stonework / Structural Repairs	Full stone repair and tuckpointing, sealants replaced.	Arches repaired. Landings extended with new railings. East porch repaired. Other stone work and sealants delayed	Only east porch slab and marble, crevices repaired; other exterior work delayed
Perimeter Drainage	Full improvements	Delayed	Excluded
Roof / Attic HVAC Issues	Addressed	Addressed	Not addressed



Decision Paper—Giles County Courthouse Restoration

Scope / Feature	Option 1 – Full Package (\$13.5M)	Option 2 – Moderate Package (\$8.5M)	Option 3 – Budget-Limited
Hazardous Material Abatement	Addressed	Addressed	Only where impacted
Electrical	Upgrades due to new equipment. Generator for fire suppression system	Upgrades only as required for new HVAC equipment	Connection to replacement equipment upgrades except for replacement equipment needed.
Fire/smoke separation for exiting	Addressed	Delayed	Eliminated
Building Code Upgrades	Addressed	Delayed	Eliminated
Additional Deferred / Excluded Items	N/A	Mobilization / inflation costs for future deferred work	Extended stoops, sealant repairs, concrete fireproofing patching, smoke separation exiting, linen/plaster repairs, full plumbing technology improvements, remaining materials, Mobilization / inflation costs deferred work



## 5. Decision:

- **Option 1 (Full Package):** Provides the most comprehensive long-term solution; aligns with historic preservation and energy efficiency goals; highest upfront cost.
- **Option 2 (Moderate Package):** Balances cost savings with essential upgrades; defers non-critical work to future phases.
- **Option 3 (Limited Scope):** Resolves most critical issues; many deferred improvements and continued exterior degradation will result in higher future costs.

### Available Funding:

- Fund 189—adequate to service a ~\$10M bond
- \$8.5M in Fund Balance reserves
- Possible \$500K in grant funding

### Next Steps:

- Building Committee, 14 Oct—assess three options.
- Pass resolution committing funds to approved scope of work.

v/r,

A handwritten signature in cursive script, appearing to read "G. S. Stowe", is positioned above the printed name.

G. S. Stowe  
County Executive

07 Oct 2025

# Issue Brief: Accountability of Elected Officials in Tennessee



## Purpose:

The County Executive's office has received inquiries regarding the accountability and disciplinary authority over elected county officials in cases of alleged personal misconduct. This report is intended to explain legal limits on county authority and does not imply approval of any particular behavior. It clarifies that elected officials answer only to the voters and are not subject to the authority of the County Commission or County Executive.

## Key Points:

### 1. Sole Accountability to the Electorate:

- o Elected county officials in Tennessee are directly accountable to the voters who elect them.
- o They are not subordinate to the County Commission, County Executive, or any other local governing body.
- o Their authority derives from the electorate, and they cannot be removed or disciplined by local bodies absent specific legal grounds.

### 2. Legal Grounds for Removal or Discipline:

- o Tennessee law permits removal or discipline of elected officials only under specific legal conditions, such as:
  - Conviction of a felony or other disqualifying criminal offense.
  - Statutorily defined violations applicable to the office.
- o No Tennessee statute addresses alleged personal or romantic relationships of elected officials with subordinates.

### 3. Ethics Policies (Advisory Only):

- o County ethics policies provide guidance and may allow for formal acknowledgment of unprofessional conduct.
- o These mechanisms are advisory and do not affect an official's legal authority or tenure.

### 4. Professional Expectations:

- o Elected officials are expected to uphold high professional and ethical standards in all conduct.
- o Even when legal enforcement is limited, the public and the electorate maintain oversight through voting and civic engagement.

## Conclusion:

Elected county officials are accountable solely to the electorate. Neither the County Commission nor the County Executive has statutory authority to discipline or remove an elected official based on alleged personal misconduct. Ethics policies may provide formal acknowledgment of unprofessional conduct but carry no legal enforcement power. All elected officials are expected to maintain high professional and ethical standards in the performance of their duties.

## Recommendation:

Commissioners may use this information when responding to constituent questions or concerns regarding the conduct of elected officials. This report provides a clear, factual explanation of the legal framework and the limits of local authority.

v/r,

G. S. Stowe  
County Executive

**Issue Paper: Property Tax Relief Programs**

RECEIVED  
10/13/2025



**Background / Context**

The County Commission has been reviewing enhanced property tax relief programs since 2008. On May 18, 2009, the Commission passed a resolution to adopt the Property Tax Freeze program, but the program was never implemented.

By contrast, Giles County already participates in the state-funded Property Tax Relief program, established in 1973, which provides direct assistance to qualifying low-income seniors, disabled homeowners, and disabled veterans.

The question of whether to additionally implement a local Property Tax Freeze resurfaced in 2022. While the program's appeal and potential benefit to seniors were recognized, analysis of county revenues and the structural budget gap indicated it was not feasible to implement at that time.

This paper outlines three programs — **Property Tax Relief (current program)**, **Property Tax Freeze (authorized but not implemented)**, and a **Local Supplement to Relief (authorized but not implemented)** — highlights key differences, and sets out potential policy options for the Commission's consideration.

**Property Tax Relief (Current Program – Already Implemented)**

- **Established** by constitutional amendment (1972) and launched in 1973.
- **Provides** a credit against property taxes owed, funded entirely by the state.
- **Eligibility categories include:**
  - Low-income elderly homeowners (65+) with income below the annual limit (\$37,990 household income for 2025).
  - Disabled homeowners with income below the same annual limit.
  - Disabled veterans and surviving spouses — no income limit applies.
- **Applications** are taken through the Trustee's Office and processed by the State Comptroller.
- **In the 2025 tax season**, 625 Giles Countians participated; the state credited \$146,132:
  - Disabled – 53
  - Elderly – 432
  - Disabled Veterans – 110
  - Disabled Veteran Widows – 30

**Impact on County**

- No county revenue loss – state reimburses the tax credit.
- Minimal administrative burden – Trustee forwards applications; state determines eligibility and funds the credit.
- Program is ongoing and fully operational in Giles County.





### Property Tax Freeze (Authorized, Not Implemented)

- **Authorized** by constitutional amendment (2006) and state enabling legislation (2007).
- **Allows** eligible seniors to have property taxes on their principal residence "frozen" at the base year amount when they first qualify.
- Thereafter, as long as they remain eligible, taxes do not increase — even if the county raises rates or values increase due to reappraisal.
- **Eligibility requirements:**
  - Age 65+ by year-end.
  - Owner-occupied principal residence.
  - Annual income below the county-specific limit set by the Comptroller (e.g., \$37,990 in Giles for 2025).
- Must reapply annually.
- Base amount can change if major improvements are made, or if the homeowner sells and buys another property.

### Impact on County

- **Fiscal Impact:** Any revenue "lost" due to frozen tax bills reduces the county's potential growth in property tax revenue. The state provides no reimbursement. To maintain baseline funding, the county would need to:
  - Raise property tax rates for other taxpayers, or
  - Reduce spending or reprioritize projects, or
  - Use other revenue sources (e.g., sales tax, reserves).
- **Administrative Burden:** Requires annual verification of income, tracking frozen accounts, and monitoring by the Trustee's Office. Will require at least one new position.
- **Eligibility Considerations:** Limited by income, but owners of higher-value properties may receive larger dollar benefits since relief is tied to assessed value.
- **Indirect Impacts:** Widespread participation could slow county revenue growth over time, affecting long-term financial planning.

### Local Supplement to Property Tax Relief (Authorized, Not Implemented)

- **Authority:** Under T.C.A. §§ 67-5-702 to -704, counties may appropriate local funds to supplement the state Property Tax Relief program. The supplement must be adopted by resolution and funded annually in the county budget.
- **Eligible categories (must already qualify under state law):**
  - Low-income elderly homeowners (§ 702).
  - Disabled homeowners (§ 703).
  - Disabled veterans and surviving spouses (§ 704).



- **Limitations:**
  - A local supplement may only be applied to taxpayers already approved for state Relief.
  - The combined total of state and county relief cannot exceed the total property tax owed.
- **Structure:**
  - The County Commission sets the amount annually in the county budget (e.g., fixed dollar supplement, percentage of the state credit, or capped amount).
  - Supplements are applied proportionally to approved applicants.
- **Administration:**
  - Applicants file as usual through the Trustee's Office.
  - The State verifies eligibility and applies the state credit.
  - The Trustee then applies the county supplement and the county reimburses the Trustee's Office.
- **Impact on County:**
  - **Fiscal:** Requires annual appropriation of county funds. Costs are capped and predictable, unlike Freeze.
  - **Administrative:** Minimal additional workload — builds on existing Relief infrastructure.
  - **Equity:** Ensures county dollars are targeted to those already identified as most in financial need.
  - **Flexibility:** Level of support can be increased or decreased each year depending on fiscal conditions.



Program Comparison

Feature	Property Tax Relief	Property Tax Freeze	Local S
Program Type	State program (1973)	Local option (2007)	Local option tied t
Who Pays	State funds 100%	County bears all revenue loss	County appropria
Eligibility	Low-income elderly (65+), low-income disabled, all disabled veterans & surviving spouses	Low-income seniors (65+) only	Same as state Rel disabled veterans
Income Limit	\$37,990 for elderly/disabled; none for veterans	\$37,990 (2025 in Giles)	Same as Relief
Benefit	State credit reduces tax bill	Freezes tax bill at base year	County suppleme credit
Administration	State processes; Trustee forwards	Trustee verifies annually, monitors accounts	Trustee applies su credit
Impact on County	No revenue loss; no admin cost	Ongoing revenue loss; high admin burden	Direct county cos predictable
Status in Giles	Active and operational	Authorized in 2009 but not implemented	Authorized in law; locally



## Policy Options

In considering property tax relief programs, the Commission has three primary options:

1. **No Action (Existing State Relief Only):**
  - o *Pros:* No local cost; no new administrative burden.
  - o *Cons:* No expanded benefit.
2. **Implement a Tax Freeze:**
  - o *Pros:* Assists seniors; politically visible.
  - o *Cons:* Creates compounding revenue loss; state provides no reimbursement; high administrative demand; annual reapplication required; unpredictable benefit.
3. **Adopt a Local Supplement to Relief:**
  - o *Pros:* Builds on an existing program; targets aid to low-income seniors, disabled, and veterans; costs capped and predictable; minimal new administration.
  - o *Cons:* Requires recurring county funding; benefit size depends on annual budget, thus potentially unpredictable.

## Conclusion

Giles County already participates in the state's Property Tax Relief program, which is stable, targeted, and cost-neutral for the county. Implementing a Property Tax Freeze would expand benefits but carries significant long-term fiscal and administrative implications.

An alternative would be to supplement the existing Relief program with county funds, directing additional assistance to those most in need while keeping costs predictable and within the Commission's annual control. This approach requires an ongoing appropriation, with the amount of local relief specified in each year's county budget. Unlike a Freeze, the county can adjust its commitment annually, increasing or reducing support as fiscal conditions allow.

In all cases, additional support for senior homeowners would depend on the Commission's willingness to identify offsets — either new revenue sources or budget reductions — within the context of a recurring \$1.9 million budget deficit.

Respectfully,

A handwritten signature in black ink, appearing to read "G. S. Stowe", is positioned above the printed name.

G. S. Stowe  
County Executive

**Attachment: Resolution to implement supplemental program**

**Issue Paper: Property Tax Relief Programs**



**A RESOLUTION OF THE GILES COUNTY COMMISSION  
TO SUPPLEMENT THE STATE PROPERTY TAX RELIEF PROGRAM**

**WHEREAS**, the Commission recognizes the importance of providing financial assistance to certain citizens of Giles County who are elderly, disabled, or disabled veterans; and

**WHEREAS**, the State of Tennessee, through its General Assembly, has established a property tax relief program whereby elderly low-income homeowners, disabled homeowners, and disabled veterans, as defined in Tennessee Code Annotated, Title 67, Chapter 5, Part 7, are provided financial assistance through a refund of property taxes paid for by a state appropriation; and

**WHEREAS**, the General Assembly, in passing Chapter 739 of the Public Acts of 2006, amended Tennessee Code Annotated § 67-5-701(j) to authorize counties, municipalities, and metropolitan governments to appropriate additional funds to supplement the state property tax relief program for the benefit of these qualifying taxpayers.

**NOW, THEREFORE, BE IT RESOLVED BY THE GILES COUNTY COMMISSION:**

**SECTION 1.** The Commission hereby exercises the authority granted under Tennessee Code Annotated § 67-5-701(j) to establish a supplemental property tax relief program for elderly low-income homeowners, disabled homeowners, and disabled veterans, as defined in Tennessee Code Annotated §§ 67-5-702 through 67-5-704.

**SECTION 2.** Eligibility for this supplemental relief shall be limited to those taxpayers who qualify under Tennessee Code Annotated §§ 67-5-702 through 67-5-704 and who are approved for participation in the State of Tennessee Property Tax Relief Program.

**SECTION 3.** Supplemental relief under this program shall be contingent upon the taxpayer's prior approval and participation in the State of Tennessee program referenced above.

**SECTION 4.** The amount of supplemental relief provided shall be determined annually by appropriation of the Giles County Board of Commissioners and shall be subject to the availability of county funds.

**SECTION 5.** The Giles County Trustee shall administer this program in the same manner as the State of Tennessee's property tax relief program established under Tennessee Code Annotated §§ 67-5-701 – 67-5-704.



# MEMORANDUM



20 October 2025

**From:** County Executive & Finance Director  
**To:** Giles County Commission

**Subj:** Annual Fund Balance & Fund 171 Report

**Ref:** (a) Giles County Fund Balance Policy dtd 9 Feb 2024

1. This update is provided per reference (a):
  - a. The FY 24-25 original budget was \$20.5M. Under policy, 45% of that amount is \$9.23M, which is the threshold figure that drives whether there are Residual Funds available to “plus-up” Fund 171 (Capital Projects).
  - b. We currently hold \$7.75M—nearly \$1.5M less than the threshold—representing 37.8% of the operating budget. Consequently, there are no Residual Funds for the second consecutive year. Further, note that we have fallen below the Target Fund Balance of 40%.
  - c. The FY 24-25 budget was a 7.2% increase over the previous year. Because of our Fund Balance Policy, the Fund Balance thresholds rose as the policy automatically indexes for inflation.
2. There were several variables impacting Fund Balance over the last year. Significant expenditures included: \$88K for a grant-match on the EDC’s site development grant; \$105K for jail HVAC replacement; and \$170K for increased jail positions. In total, unanticipated Fund Balance expenditures totaled over \$543K; over \$200K are for recurring expenses. However necessary these expenditures, they reduced our capacity to reinforce Fund 171. Exacerbating last fiscal year’s expenditures was the decision to fund non-profit FY 25–26 appropriations—also recurring expenses—of over \$322K from Fund Balance. These are not anomalies but trends—the Fund Balance is being increasingly strained by demands that outpace our capacity to sustain.
3. As noted in last year’s report, county government is responsible for a large portfolio of buildings and associated mechanical systems. Without a maintenance staff or a preventive maintenance plan, trying to predict ‘what will break next’ is not only impossible but a thoroughly inefficient approach to maintenance. The county needs a Capital Maintenance Plan. Such a plan would allow the County to identify emerging facility needs, budget strategically, and sustain public assets over the long term.

G. S. Stowe  
County Executive

B. Moore-Summers  
Finance Director

**CONTRACTS, AGREEMENTS, AND GRANTS**

**1. Giles County Archives – August 1, 2025 – May 31, 2026**

Upon motion of Matthew Hopkins and seconded by Rose Brown, it was ordered by the Court that said grant be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said grant approved.

received  
10/08/2025 lw



GOVERNMENTAL GRANT CONTRACT

(cost reimbursement grant contract with a federal or Tennessee local governmental entity or their agents and instrumentalities)

Begin Date August 1, 2025	End Date May 31, 2026	Agency Tracking # 30501-01626-05	Edison ID 88454		
Grantee Legal Entity Name Giles County Archives			Edison Vendor ID 4197		
Subrecipient or Recipient <input type="checkbox"/> Subrecipient <input checked="" type="checkbox"/> Recipient		Assistance Listing Number  Grantee's fiscal year end June 30			
Service Caption (one line only) Archives Development Direct Grants					
Funding —					
FY	State	Federal	Interdepartmental	Other	TOTAL Grant Contract Amount
2026	\$5,286.00				\$5,286.00
TOTAL:	\$5,286.00				\$5,286.00
Grantee Selection Process Summary					
<input checked="" type="checkbox"/> Competitive Selection		The predefined, competitive, impartial, procurement process was completed in accordance with the associated, approved procedures and evaluation criteria.			
<input type="checkbox"/> Non-competitive Selection					
Budget Officer Confirmation: There is a balance in the appropriation from which obligations hereunder are required to be paid that is not already encumbered to pay other obligations.			CPO USE - GG		
Speed Chart (optional)	Account Code (optional)				



**GRANT CONTRACT  
BETWEEN THE STATE OF TENNESSEE,  
DEPARTMENT OF STATE, TENNESSEE STATE LIBRARY AND ARCHIVES  
AND  
GILES COUNTY ARCHIVES**

This grant contract ("Grant Contract"), by and between the State of Tennessee, Department of State, Tennessee State Library and Archives, hereinafter referred to as the "State" or the "Grantor State Agency" and Giles County Archives, hereinafter referred to as the "Grantee," is for the provision of Archives Development Direct Grants, as further defined in the "SCOPE OF SERVICES AND DELIVERABLES."

Grantee Edison Vendor ID # 4197

**A. SCOPE OF SERVICES AND DELIVERABLES:**

- A.1. The Grantee shall provide the scope of services and deliverables ("Scope") as required, described, and detailed in this Grant Contract.
- A.2. The Grantee shall house, keep, and preserve permanently valuable records within the State of Tennessee. The Grantee shall make improvements, as needed, to its archival processes, services, equipment, or practices to facilitate public access to records. The Grantee shall educate and train records custodians, as needed, and shall support archival program development and enhancement. The Grantee may use funds received under this Grant Contract to purchase goods or devices for use in the Grantee's archival work and processes.
- A.3. The Grantee shall maintain custody of its historically significant original records.
- A.4. The Grantee shall make its archived materials available for public research during reasonable hours.
- A.5. If not already implemented, the Grantee will implement sound archival practices. The Grantee will continue to employ sound archival practices both during and after the term of this grant contract. This duty shall survive the termination of this Grant Contract.

**B. TERM OF CONTRACT:**

This Grant Contract shall be effective on August 1, 2025 ("Effective Date") and extend for a period of ten (10) months after the Effective Date ("Term"). The State shall have no obligation to the Grantee for fulfillment of the Scope outside the Term.

**C. PAYMENT TERMS AND CONDITIONS:**

- C.1. Maximum Liability. In no event shall the maximum liability of the State under this Grant Contract exceed five thousand two hundred eighty-six dollars (\$5,286.00) ("Maximum Liability"). The Grant Budget, attached and incorporated as Attachment 1 is the maximum amount due the Grantee under this Grant Contract. The Grant Budget line-items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Grantee.
- C.2. Compensation Firm. The Maximum Liability of the State is not subject to escalation for any reason unless amended. The Grant Budget amounts are firm for the duration of the Grant Contract and are not subject to escalation for any reason unless amended, except as provided in Section C.6.

- C.3. Payment Methodology. The Grantee shall be reimbursed for actual, reasonable, and necessary costs based upon the Grant Budget, not to exceed the Maximum Liability established in Section C.1. Upon progress toward the completion of the Scope, as described in Section A of this Grant Contract, the Grantee shall submit invoices prior to any reimbursement of allowable costs.
- C.4. Travel Compensation. Reimbursement to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified in the "State Comprehensive Travel Regulations," as they are amended from time to time, and shall be contingent upon and limited by the Grant Budget funding for said reimbursement.
- C.5. Invoice Requirements. The Grantee shall invoice the State no more often than monthly, with all necessary supporting documentation, and present such to:

Kimberly Wires, Archives Development Program  
 Tennessee State Library and Archives  
 1001 Rep. John Lewis Way North  
 Nashville, TN 37219

- a. Each invoice shall clearly and accurately detail all of the following required information (calculations must be extended and totaled correctly).
- (1) Invoice/Reference Number (assigned by the Grantee).
  - (2) Invoice Date.
  - (3) Invoice Period (to which the reimbursement request is applicable).
  - (4) Grant Contract Number (assigned by the State).
  - (5) Grantor: Department of State, Tennessee State Library and Archives.
  - (6) Grantor Number (assigned by the Grantee to the above-referenced Grantor).
  - (7) Grantee Name.
  - (8) Grantee Tennessee Edison Registration ID Number Referenced in Preamble of this Grant Contract.
  - (9) Grantee Remittance Address.
  - (10) Grantee Contact for Invoice Questions (name, phone, or fax).
  - (11) Itemization of Reimbursement Requested for the Invoice Period— it must detail, at minimum, all of the following:
    - i. The amount requested by Grant Budget line-item (including any travel expenditure reimbursement requested and for which documentation and receipts, as required by "State Comprehensive Travel Regulations," are attached to the invoice).
    - ii. The amount reimbursed by Grant Budget line-item to date.
    - iii. The total amount reimbursed under the Grant Contract to date.
    - iv. The total amount requested (all line-items) for the Invoice Period.
- b. The Grantee understands and agrees to all of the following.
- (1) An invoice under this Grant Contract shall include only reimbursement requests for actual, reasonable, and necessary expenditures required in the delivery of service described by this Grant Contract and shall be subject to the Grant Budget and any other provision of this Grant Contract relating to allowable reimbursements.
  - (2) An invoice under this Grant Contract shall not include any reimbursement request for future expenditures.
  - (3) An invoice under this Grant Contract shall initiate the timeframe for reimbursement only when the State is in receipt of the invoice, and the invoice meets the minimum requirements of this section C.5.

- C.6. Budget Line-item: Expenditures, reimbursements, and payments under this Grant Contract shall adhere to the Grant Budget. The Grantee may request revisions of Grant Budget line-items by letter, giving full details supporting such request, provided that such revisions do not increase total Grant Budget amount. Grant Budget line-item revisions may not be made without prior, written approval of the State in which the terms of the approved revisions are explicitly set forth. Any increase in the total Grant Budget amount shall require a Grant Contract amendment.
- C.7. Disbursement Reconciliation and Close Out. The Grantee shall submit any final invoice and a grant disbursement reconciliation report within sixty (60) days of the Grant Contract end date, in form and substance acceptable to the State.
- a. If total disbursements by the State pursuant to this Grant Contract exceed the amounts permitted by the section C, payment terms and conditions of this Grant Contract, the Grantee shall refund the difference to the State. The Grantee shall submit the refund with the final grant disbursement reconciliation report.
  - b. The State shall not be responsible for the payment of any invoice submitted to the State after the grant disbursement reconciliation report. The State will not deem any Grantee costs submitted for reimbursement after the grant disbursement reconciliation report to be allowable and reimbursable by the State, and such invoices will NOT be paid.
  - c. The Grantee's failure to provide a final grant disbursement reconciliation report to the State as required by this Grant Contract shall result in the Grantee being deemed ineligible for reimbursement under this Grant Contract, and the Grantee shall be required to refund any and all payments by the State pursuant to this Grant Contract.
  - d. The Grantee must close out its accounting records at the end of the Term in such a way that reimbursable expenditures and revenue collections are NOT carried forward.
- C.8. Indirect Cost. Should the Grantee request reimbursement for indirect costs, the Grantee must submit to the State a copy of the indirect cost rate approved by the cognizant federal agency or the cognizant state agency, as applicable. The Grantee will be reimbursed for indirect costs in accordance with the approved indirect cost rate and amounts and limitations specified in the attached Grant Budget. Once the Grantee makes an election and treats a given cost as direct or indirect, it must apply that treatment consistently and may not change during the Term. Any changes in the approved indirect cost rate must have prior approval of the cognizant federal agency or the cognizant state agency, as applicable. If the indirect cost rate is provisional during the Term, once the rate becomes final, the Grantee agrees to remit any overpayment of funds to the State, and subject to the availability of funds the State agrees to remit any underpayment to the Grantee.
- C.9. Cost Allocation. If any part of the costs to be reimbursed under this Grant Contract are joint costs involving allocation to more than one program or activity, such costs shall be allocated and reported in accordance with the provisions of Central Procurement Office Policy Statement 2013-007 or any amendments or revisions made to this policy statement during the Term.
- C.10. Payment of Invoice. A payment by the State shall not prejudice the State's right to object to or question any reimbursement, invoice, or related matter. A payment by the State shall not be construed as acceptance of any part of the work or service provided or as approval of any amount as an allowable cost.
- C.11. Non-allowable Costs. Any amounts payable to the Grantee shall be subject to reduction for amounts included in any invoice or payment that are determined by the State, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs.

- C.12. State's Right to Set Off. The State reserves the right to set off or deduct from amounts that are or shall become due and payable to the Grantee under this Grant Contract or under any other agreement between the Grantee and the State of Tennessee under which the Grantee has a right to receive payment from the State.
- C.13. Prerequisite Documentation. The Grantee shall not invoice the State under this Grant Contract until the State has received the following, properly completed documentation.
- a. The Grantee shall complete, sign, and return to the State an "Authorization Agreement for Automatic Deposit (ACH Credits) Form" provided by the State. By doing so, the Grantee acknowledges and agrees that, once this form is received by the State, all payments to the Grantee under this or any other grant contract will be made by automated clearing house ("ACH").
  - b. The Grantee shall complete, sign, and return to the State the State-provided W-9 form. The taxpayer identification number on the W-9 form must be the same as the Grantee's Federal Employer Identification Number or Social Security Number referenced in the Grantee's Edison registration information.
- D. STANDARD TERMS AND CONDITIONS:**
- D.1. Required Approvals. The State is not bound by this Grant Contract until it is signed by the parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this Grant Contract, the officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.2. Modification and Amendment. This Grant Contract may be modified only by a written amendment signed by all parties and approved by the officials who approved the Grant Contract and, depending upon the specifics of the Grant Contract as amended, any additional officials required by Tennessee laws and regulations (the officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.3. Termination for Convenience. The State may terminate this Grant Contract without cause for any reason. A termination for convenience shall not be a breach of this Grant Contract by the State. The State shall give the Grantee at least thirty (30) days written notice before the effective termination date. The Grantee shall be entitled to compensation for authorized expenditures and satisfactory services completed as of the termination date, but in no event shall the State be liable to the Grantee for compensation for any service that has not been rendered. The final decision as to the amount for which the State is liable shall be determined by the State. The Grantee shall not have any right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount for the State's exercise of its right to terminate for convenience.
- D.4. Termination for Cause. If the Grantee fails to properly perform its obligations under this Grant Contract, or if the Grantee violates any terms of this Grant Contract, the State shall have the right to immediately terminate this Grant Contract and withhold payments in excess of fair compensation for completed services. Notwithstanding the exercise of the State's right to terminate this Grant Contract for cause, the Grantee shall not be relieved of liability to the State for damages sustained by virtue of any breach of this Grant Contract by the Grantee.
- D.5. Subcontracting. The Grantee shall not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of the State. If such subcontracts are approved by the State, each shall contain, at a minimum, sections of this Grant Contract pertaining to "Conflicts of Interest," "Lobbying,"

"Nondiscrimination," "Public Accountability," "Public Notice," and "Records" (as identified by the section headings). Notwithstanding any use of approved subcontractors, the Grantee shall remain responsible for all work performed.

D.6. Conflicts of Interest. The Grantee warrants that no part of the total Grant Contract Amount shall be paid directly or indirectly to an employee or official of the State of Tennessee as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Grantee in connection with any work contemplated or performed relative to this Grant Contract.

D.7. Lobbying. The Grantee certifies, to the best of its knowledge and belief, that:

- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
- c. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352.

D.8. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Grant Contract shall be in writing and shall be made by certified, first class mail, return receipt requested and postage prepaid, by overnight courier service with an asset tracking system, or by email or facsimile transmission with recipient confirmation. All communications, regardless of method of transmission, shall be addressed to the respective party as set out below:  
The State:

Jami Awalt, Assistant State Archivist  
Tennessee State Library and Archives  
1001 Rep. John Lewis Way North  
Nashville, TN 37219  
jami.awalt@tnsos.gov  
Telephone # 615-253-3458

The Grantee:

Graham Stowe, Giles County Mayor  
Giles County Archives  
PO Box 678, Pulaski, TN 38478

GStowe@gilescountyttn.gov  
Telephone # 931-363-5300

A change to the above contact information requires written notice to the person designated by the other party to receive notice.

All instructions, notices, consents, demands, or other communications shall be considered effectively given upon receipt or recipient confirmation as may be required.

- D.9. Subject to Funds Availability. This Grant Contract is subject to the appropriation and availability of State or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the State reserves the right to terminate this Grant Contract upon written notice to the Grantee. The State's right to terminate this Grant Contract due to lack of funds is not a breach of this Grant Contract by the State. Upon receipt of the written notice, the Grantee shall cease all work associated with the Grant Contract. Should such an event occur, the Grantee shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date. Upon such termination, the Grantee shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- D.10. Nondiscrimination. The Grantee hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Grantee on the grounds of handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee state constitutional, or statutory law. The Grantee shall, upon request, show proof of nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.11. HIPAA Compliance. As applicable, the State and the Grantee shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), Health Information Technology for Economic and Clinical Health Act (HITECH) and any other relevant laws and regulations regarding privacy (collectively the "Privacy Rules"). The obligations set forth in this Section shall survive the termination of this Grant Contract.
- a. The Grantee warrants to the State that it is familiar with the requirements of the Privacy Rules and will comply with all applicable HIPAA requirements in the course of this Grant Contract.
  - b. The Grantee warrants that it will cooperate with the State, including cooperation and coordination with State privacy officials and other compliance officers required by the Privacy Rules, in the course of performance of this Grant Contract so that both parties will be in compliance with the Privacy Rules.
  - c. The State and the Grantee will sign documents, including but not limited to business associate agreements, as required by the Privacy Rules and that are reasonably necessary to keep the State and the Grantee in compliance with the Privacy Rules. This provision shall not apply if information received by the State under this Grant Contract is NOT "protected health information" as defined by the Privacy Rules, or if the Privacy Rules permit the State to receive such information without entering into a business associate agreement or signing another such document.

- D.12. Public Accountability. If the Grantee is subject to Tenn. Code Ann. § 8-4-401 *et seq.*, or if this Grant Contract involves the provision of services to citizens by the Grantee on behalf of the State, the Grantee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Grantee shall also display in a prominent place, located near the passageway through which the public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:

NOTICE: THIS AGENCY IS A RECIPIENT OF TAXPAYER FUNDING. IF YOU OBSERVE AN AGENCY DIRECTOR OR EMPLOYEE ENGAGING IN ANY ACTIVITY WHICH YOU CONSIDER TO BE ILLEGAL, IMPROPER, OR WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.

The sign shall be on the form prescribed by the Comptroller of the Treasury. The Grantor State Agency shall obtain copies of the sign from the Comptroller of the Treasury, and upon request from the Grantee, provide Grantee with any necessary signs.

- D.13. Public Notice. All notices, informational pamphlets, press releases, research reports, signs, and similar public notices prepared and released by the Grantee in relation to this Grant Contract shall include the statement, "This project is funded under a grant contract with the State of Tennessee." All notices by the Grantee in relation to this Grant Contract shall be approved by the State.

- D.14. Licensure. The Grantee, its employees, and any approved subcontractor shall be licensed pursuant to all applicable federal, state, and local laws, ordinances, rules, and regulations and shall upon request provide proof of all licenses.

- D.15. Records. The Grantee and any approved subcontractor shall maintain documentation for all charges under this Grant Contract. The books, records, and documents of the Grantee and any approved subcontractor, insofar as they relate to work performed or money received under this Grant Contract, shall be maintained in accordance with applicable Tennessee law. In no case shall the records be maintained for a period of less than five (5) full years from the date of the final payment. The Grantee's records shall be subject to audit at any reasonable time and upon reasonable notice by the Grantor State Agency, the Comptroller of the Treasury, or their duly appointed representatives.

The records shall be maintained in accordance with Governmental Accounting Standards Board (GASB) Accounting Standards or the Financial Accounting Standards Board (FASB) Accounting Standards Codification, as applicable, and any related AICPA Industry Audit and Accounting guides.

In addition, documentation of grant applications, budgets, reports, awards, and expenditures will be maintained in accordance with U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Grant expenditures shall be made in accordance with local government purchasing policies and procedures and purchasing procedures for local governments authorized under state law.

The Grantee shall also comply with any recordkeeping and reporting requirements prescribed by the Tennessee Comptroller of the Treasury.

The Grantee shall establish a system of internal controls that utilize the COSO Internal Control - Integrated Framework model as the basic foundation for the internal control system. The Grantee shall incorporate any additional Comptroller of the Treasury directives into its internal control system.

Any other required records or reports which are not contemplated in the above standards shall follow the format designated by the head of the Grantor State Agency, the Central Procurement Office, or the Commissioner of Finance and Administration of the State of Tennessee.

- D.16. Monitoring. The Grantee's activities conducted and records maintained pursuant to this Grant Contract shall be subject to monitoring and evaluation by the State, the Comptroller of the Treasury, or their duly appointed representatives.
- D.17. Progress Reports. The Grantee shall submit brief, periodic, progress reports to the State as requested.
- D.18. Annual and Final Reports. The Grantee shall submit, within three (3) months of the conclusion of each year of the Term, an annual report. For grant contracts with a term of less than one (1) year, the Grantee shall submit a final report within three (3) months of the conclusion of the Term. For grant contracts with multiyear terms, the final report will take the place of the annual report for the final year of the Term. The Grantee shall submit annual and final reports to the Grantor State Agency. At minimum, annual and final reports shall include: (a) the Grantee's name; (b) the Grant Contract's Edison identification number, Term, and total amount; (c) a narrative section that describes the program's goals, outcomes, successes and setbacks, whether the Grantee used benchmarks or indicators to determine progress, and whether any proposed activities were not completed; and (d) other relevant details requested by the Grantor State Agency. Annual and final report documents to be completed by the Grantee shall appear on the Grantor State Agency's website or as an attachment to the Grant Contract.
- D.19. Audit Report. The Grantee shall be audited in accordance with applicable Tennessee law.
- At least ninety (90) days before the end of its fiscal year, the Grantee shall complete the Information for Audit Purposes ("IAP") form online (accessible through the Edison Supplier portal) to notify the State whether or not Grantee is subject to an audit. The Grantee should submit only one, completed form online during the Grantee's fiscal year. Immediately after the fiscal year has ended, the Grantee shall fill out the End of Fiscal Year ("EOFY") (accessible through the Edison Supplier portal).
- When a federal single audit is required, the audit shall be performed in accordance with U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- A copy of the audit report shall be provided to the Comptroller by the licensed, independent public accountant. Audit reports shall be made available to the public.
- D.20. Procurement. If other terms of this Grant Contract allow reimbursement for the cost of goods, materials, supplies, equipment, or contracted services, such procurement shall be made on a competitive basis, including the use of competitive bidding procedures, where practical. The Grantee shall maintain documentation for the basis of each procurement for which reimbursement is paid pursuant to this Grant Contract. In each instance where it is determined that use of a competitive procurement method is not practical, supporting documentation shall include a written justification for the decision and for use of a non-competitive procurement. If the Grantee is a subrecipient, the Grantee shall comply with 2 C.F.R. §§ 200.317—200.327 when procuring property and services under a federal award.
- The Grantee shall obtain prior approval from the State before purchasing any equipment under this Grant Contract.
- For purposes of this Grant Contract, the term "equipment" shall include any article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds ten thousand dollars (\$10,000.00).
- D.21. Strict Performance. Failure by any party to this Grant Contract to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Grant Contract is not a waiver or relinquishment of any term, covenant, condition, or provision. No term



or condition of this Grant Contract shall be held to be waived, modified, or deleted except by a written amendment signed by the parties.

- D.22. Independent Contractor. The parties shall not act as employees, partners, joint venturers, or associates of one another in the performance of this Grant Contract. The parties acknowledge that they are independent contracting entities and that nothing in this Grant Contract shall be construed to create a principal/agent relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.
- D.23. Limitation of State's Liability. The State shall have no liability except as specifically provided in this Grant Contract. In no event will the State be liable to the Grantee or any other party for any lost revenues, lost profits, loss of business, loss of grant funding, decrease in the value of any securities or cash position, time, money, goodwill, or any indirect, special, incidental, punitive, exemplary or consequential damages of any nature, whether based on warranty, contract, statute, regulation, tort (including but not limited to negligence), or any other legal theory that may arise under this Grant Contract or otherwise. The State's total liability under this Grant Contract (including any exhibits, schedules, amendments or other attachments to the Contract) or otherwise shall under no circumstances exceed the Maximum Liability originally established in Section C.1 of this Grant Contract. This limitation of liability is cumulative and not per incident.
- D.24. Force Majeure. "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party except to the extent that the non-performing party is at fault in failing to prevent or causing the default or delay, and provided that the default or delay cannot reasonably be circumvented by the non-performing party through the use of alternate sources, workaround plans or other means. A strike, lockout or labor dispute shall not excuse either party from its obligations under this Grant Contract. Except as set forth in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a default under this Grant Contract or grounds for termination. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. The occurrence of a Force Majeure Event affecting Grantee's representatives, suppliers, subcontractors, customers or business apart from this Grant Contract is not a Force Majeure Event under this Grant Contract. Grantee will promptly notify the State of any delay caused by a Force Majeure Event (to be confirmed in a written notice to the State within one (1) day of the inception of the delay) that a Force Majeure Event has occurred, and will describe in reasonable detail the nature of the Force Majeure Event. If any Force Majeure Event results in a delay in Grantee's performance longer than forty-eight (48) hours, the State may, upon notice to Grantee: (a) cease payment of the fees until Grantee resumes performance of the affected obligations; or (b) immediately terminate this Grant Contract or any purchase order, in whole or in part, without further payment except for fees then due and payable. Grantee will not increase its charges under this Grant Contract or charge the State any fees other than those provided for in this Grant Contract as the result of a Force Majeure Event.
- D.25. Tennessee Department of Revenue Registration. The Grantee shall comply with all applicable registration requirements contained in Tenn. Code Ann. §§ 67-6-601 – 608. Compliance with applicable registration requirements is a material requirement of this Grant Contract.
- D.26. Charges to Service Recipients Prohibited. The Grantee shall not collect any amount in the form of fees or reimbursements from the recipients of any service provided pursuant to this Grant Contract.

- D.27. No Acquisition of Equipment or Motor Vehicles. This Grant Contract does not involve the acquisition and disposition of equipment or motor vehicles acquired with funds provided under this Grant Contract.
- D.28. State and Federal Compliance. The Grantee shall comply with all applicable state and federal laws and regulations in the performance of this Grant Contract. The U.S. Office of Management and Budget's Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is available here: [http://www.ecfr.gov/cgi-bin/text-idx?SID=c6b2f053952359ba94470ad3a7c1a975&tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=c6b2f053952359ba94470ad3a7c1a975&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
- D.29. Governing Law. This Grant Contract shall be governed by and construed in accordance with the laws of the State of Tennessee, without regard to its conflict or choice of law rules. The Grantee agrees that it will be subject to the exclusive jurisdiction of the courts of the State of Tennessee in actions that may arise under this Grant Contract. The Grantee acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising there from, shall be subject to and limited to those rights and remedies, if any, available under Tenn. Code Ann. §§ 9-8-101 through 9-8-408.
- D.30. Completeness. This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions agreed to by the parties. This Grant Contract supersedes any and all prior understandings, representations, negotiations, or agreements between the parties, whether written or oral.
- D.31. Severability. If any terms and conditions of this Grant Contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions shall not be affected and shall remain in full force and effect. To this end, the terms and conditions of this Grant Contract are declared severable.
- D.32. Headings. Section headings are for reference purposes only and shall not be construed as part of this Grant Contract.
- D.33. Iran Divestment Act. The requirements of Tenn. Code Ann. § 12-12-101, *et seq.*, addressing contracting with persons as defined at Tenn. Code Ann. §12-12-103(5) that engage in investment activities in Iran, shall be a material provision of this Grant Contract. The Grantee certifies, under penalty of perjury, that to the best of its knowledge and belief that it is not on the list created pursuant to Tenn. Code Ann. § 12-12-106.
- D.34. Debarment and Suspension. The Grantee certifies, to the best of its knowledge and belief, that it, its current and future principals, its current and future subcontractors and their principals:
- a. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal or state department or agency;
  - b. have not within a three (3) year period preceding this Grant Contract been convicted of, or had a civil judgment rendered against them from commission of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or grant under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property;
  - c. are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in section b. of this certification; and

- d. have not within a three (3) year period preceding this Grant Contract had one or more public transactions (federal, state, or local) terminated for cause or default.

The Grantee shall provide immediate written notice to the State if at any time it learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals or the principals of its subcontractors are excluded or disqualified, or presently fall under any of the prohibitions of sections a-d.

- D.35. Confidentiality of Records. Strict standards of confidentiality of records and information shall be maintained in accordance with the requirements of this Grant Contract and applicable state and federal law. All material, information, and data regardless of form, medium or method of communication, that the Grantee will have access to, acquire, or is provided to the Grantee by the State or acquired by the Grantee on behalf of the State shall be regarded as "Confidential Information." The State grants the Grantee a limited license to use the Confidential Information but only to perform its obligations under the Grant Contract. Nothing in this Section shall permit Grantee to disclose any Confidential Information, regardless of whether it has been disclosed or made available to the Grantee due to intentional or negligent actions or inactions of agents of the State or third parties. Confidential Information shall not be disclosed except as required under state or federal law or otherwise authorized in writing by the State. Grantee shall take all necessary steps to safeguard the confidentiality of such Confidential Information in conformance with the requirements of this Grant Contract and with applicable state and federal law.

As long as the Grantee maintains State Confidential Information, the obligations set forth in this Section shall survive the termination of this Grant Contract.

- D.36. State Sponsored Insurance Plan Enrollment. The Grantee warrants that it will not enroll or permit its employees, officials, or employees of contractors to enroll or participate in a state sponsored health insurance plan through their employment, official, or contractual relationship with Grantee unless Grantee first demonstrates to the satisfaction of the Department of Finance and Administration that it and any contract entity satisfies the definition of a governmental or quasigovernmental entity as defined by federal law applicable to ERISA.

**E. SPECIAL TERMS AND CONDITIONS:**

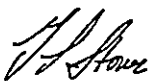
- E.1. Conflicting Terms and Conditions. Should any of these special terms and conditions conflict with any other terms and conditions of this Grant Contract, the special terms and conditions shall be subordinate to the Grant Contract's other terms and conditions.
- E.2. Environmental Tobacco Smoke. Pursuant to the provisions of the federal "Pro-Children Act of 1994" and the "Children's Act for Clean Indoor Air of 1995," Tenn. Code Ann. §§ 39-17-1601 through 1606, the Grantee shall prohibit smoking of tobacco products within any indoor premises in which services are provided to individuals under the age of eighteen (18) years. The Grantee shall post "no smoking" signs in appropriate, permanent sites within such premises. This prohibition shall be applicable during all hours, not just the hours in which children are present. Violators of the prohibition may be subject to civil penalties and fines. This prohibition shall apply to and be made part of any subcontract related to this Grant Contract.
- E.3. The Grantee shall provide a drug-free workplace pursuant to the "Drug-Free Workplace Act," 41 U.S.C. §§ 8101 through 8106, and its accompanying regulations.
- E.4. Title VI Compliance. Grantee shall comply with requirements of Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d-1, pursuant to the guidelines established by the Tennessee Human Rights Commission's Title VI Compliance Office, by completing all of the following items:

- 
- a. Provide name and contact information of Grantee's Title VI Coordinator to State.
  - b. Ensure Policies and Procedures Manual contains a Title VI section with information on:  
(a) Filing a complaint; (b) Investigations; (c) Report of findings; (d) Hearings and appeals;  
(e) Description of Title VI Training Program; (f) Limited English Proficiency (LEP)  
procedure; and (g) Retaliation.
  - c. Train all staff (regular, contract, volunteer) on Title VI upon employment and annually  
thereafter. Training documentation shall be made available upon request of State and  
include: 1) dates and duration of each training; 2) list of staff completing training on each  
date.
  - d. Annually complete and submit a Title VI self-survey as supplied by State.
  - e. Implement a process and provide documentation to ensure service recipients are  
informed of Title VI and how to file a discrimination complaint.

Additional Title VI resources may be found at <https://sos.tn.gov/TitleVI>

IN WITNESS WHEREOF,

GILES COUNTY ARCHIVES:



08 Oct 2025

---

GRANTEE SIGNATURE

DATE

G. S. Stowe

---

PRINTED NAME AND TITLE OF GRANTEE SIGNATORY (above)

TENNESSEE STATE LIBRARY AND ARCHIVES:

---

JAMES RITTER, STATE LIBRARIAN AND ARCHIVIST

DATE

DEPARTMENT OF STATE:

---

TRE HARGETT, SECRETARY OF STATE

DATE

ATTACHMENT 1

GRANT BUDGET				
Archives Development Direct Grants				
The Grant Budget line-item amounts below shall be applicable only to expense incurred during the following				
Applicable Period: BEGIN: August 1, 2025 END: May 31, 2026				
	EXPENSE OBJECT LINE-ITEM CATEGORY <sup>1</sup>	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
	Salaries, Benefits & Taxes	\$3,600.00	0.00	\$3,600.00
	Professional Fee, Grant & Award <sup>2</sup>	0.00	0.00	0.00
	Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications	\$1,686.00	0.00	\$1,686.00
	Travel, Conferences & Meetings	0.00	0.00	0.00
	Interest <sup>2</sup>	0.00	0.00	0.00
	Insurance	0.00	0.00	0.00
	Specific Assistance To Individuals	0.00	0.00	0.00
	Depreciation <sup>2</sup>	0.00	0.00	0.00
	Other Non-Personnel <sup>2</sup>	0.00	0.00	0.00
	Capital Purchase <sup>2</sup>	0.00	0.00	0.00
	Indirect Cost	0.00	0.00	0.00
	In-Kind Expense	0.00	0.00	0.00
	GRAND TOTAL	\$5,286.00	0.00	\$5,286.00

<sup>1</sup> Each expense object line-item is defined by the U.S. OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E Cost Principles (posted on the Internet at: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E>) and CPO Policy 2013-007 (posted online at <https://www.tn.gov/general-services/procurement/central-procurement-office-cpo-/library-.html>).

<sup>2</sup> Applicable detail follows this page if line-item is funded.

RESOLUTION OF THE GILES COUNTY BOARD OF COMMISSIONERS 2025-40  
AUTHORIZING THE AMENDMENT OF THE 2025-2026 BUDGET

RECEIVED  
10/13/2025

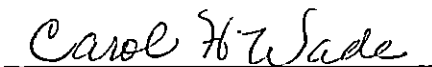
COUNTY GENERAL FUND 101

		DR	CR
Maintenance Employee Training			
51800	166 Custodial Personnel		867.08
51800	201 Social Security		53.76
51800	204 State Retirement		66.59
51800	212 Employer Medicare		12.57
39000	Fund Balance	1,000.00	
Veterans' Service Officer Training			
58300	105 Supervisor/Director		1,857.87
58300	201 Social Security		115.19
58300	212 Employer Medicare		26.94
39000	Fund Balance	2,000.00	
Sheriff Prior Year Void/Re-Issue			
54110	716 Law Enforcement Equipment		8,693.60
44170	Miscellaneous Refunds	8,693.60	
		11,693.60	11,693.60




County Executive

Attest:

  
County Clerk

Sponsor:

  
Evan Baddour

**AMENDMENT RESOLUTION 2025-40**

**Authorizing the amendment of the 2025-2026  
Budget, County General Fund 101**

Upon motion of Evan Baddour and seconded by Shelly Goolsby, it was ordered by the Court that said amendment resolution be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said amendment resolution approved.

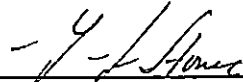
RECEIVED  
10/13/2025 CW

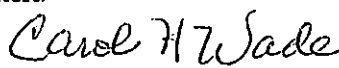
Account # Code	Description	Debit	Credit
<b>Fund 141</b>	<b>General Purpose School</b>		
	<b>Early Childhood Education</b>		
73400-599	Other Charges (Playground Mulch)		5,000.00
73400-429	Instructional Supplies & Materials	5,000.00	
	<b>Special Education Pre-School Grant</b>		
71200-163-SPPRK	Educational Assistants		27,641.00
71200-201-SPPRK	Social Security		1,714.00
71200-204-SPPRK	State Retirement		2,150.00
71200-207-SPPRK	Medical Insurance		8,127.76
71200-212-SPPRK	Employer Medicare		401.00
46515-SPPRK	Early Childhood Education	40,033.76	
	<b>Medical Insurance</b>		
71100-207	Regular Instruction		14,400.00
71300-207	CTE Instruction (Vocational)		11,000.00
72110-207	Attendance		150.00
72120-207	Health Services		9,000.00
72130-207	Other Student Support		17,000.00
72210-207	Regular Instruction Support		3,400.00
72220-207	Special Education Support		675.00
72230-207	CTE Support (Vocational)		375.00
72320-207	Director of Schools		600.00
73400-207	Early Childhood Education		14,400.00
39000	Fund Balance	71,000.00	
	<b>School Buses</b>		
	<b>(2) 83 Passenger + (1) Special Education</b>		
72710-729	Transportation Equipment		446,300.00
39000	Fund Balance	446,300.00	
	<b>TVA- Robotics Program Grant</b>		
71100-188-TVA-600	Bonus Payments (Sponsor Stipend)		881.69
71100-201-TVA-600	Social Security		54.66
71100-204-TVA-600	State Retirement		50.87
71100-212-TVA-600	Employer Medicare		12.78
71100-499-TVA-600	Other Supplies & Materials (Team Shirts)		240.00
71100-790-TVA-600	Other Equipment (Tools/Kits/Equipment)		3,360.00
72710-146-TVA-600	Bus Drivers (Competition Travel)		346.83
72710-201-TVA-600	Social Security		21.50
72710-204-TVA-600	State Retirement		26.64
72710-212-TVA-600	Employer Medicare		5.03
48130-TVA-600	Contributions	5,000.00	

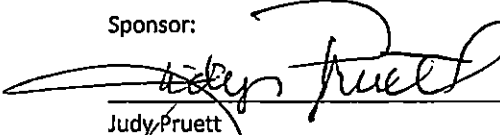


<b>ISM Carryover/Align with State</b>		
<b>Elkton Elementary School</b>		
71300-116-ISM-100	Certified Teachers	18,245.76
71300-201-ISM-100	Social Security	1,106.52
71300-204-ISM-100	State Retirement	1,457.76
71300-207-ISM-100	Medical Insurance	4,876.40
71300-212-ISM-100	Employer Medicare	258.84
71300-217-ISM-100	Retirement- Hybrid Stabilization	184.32
71300-429-C-ISM-100	Instructional Supplies & Materials	13,531.34
72130-524-ISM-100	In-Service/Staff Development	1,328.60
<b>Minor Hill School</b>		
71300-116-ISM-200	Certified Teachers	18,747.60
71300-201-ISM-200	Social Security	1,150.20
71300-204-ISM-200	State Retirement	1,497.84
71300-207-ISM-200	Medical Insurance	3,954.68
71300-212-ISM-200	Employer Medicare	269.04
71300-217-ISM-200	Retirement- Hybrid Stabilization	189.36
71300-429-C-ISM-200	Instructional Supplies & Materials	30,000.00
71300-471-ISM-200	Software	19,733.32
71300-730-ISM-200	Vocational Instruction Equipment	149,285.02
72130-524-ISM-200	In-Service/Staff Development	2,074.59
<b>Bridgeforth Middle School</b>		
71100-429-ISM-400	Instructional Supplies & Materials	4,221.33
71100-722-ISM-400	Regular Instruction Equipment	2,218.25
71300-116-ISM-400	Certified Teachers	23,074.80
71300-201-ISM-400	Social Security	1,395.84
71300-204-ISM-400	State Retirement	1,331.40
71300-207-ISM-400	Medical Insurance	4,101.80
71300-212-ISM-400	Employer Medicare	326.52
72130-524-ISM-400	In-Service/Staff Development	3,379.59
76100-304-ISM-400	Architects	12,883.50
76100-706-ISM-400	Building Construction	160,060.60
<b>Giles County High School</b>		
71300-399-ISM-500	Other Contracted Services	81,291.50
71300-429-ISM-500	Instructional Supplies & Materials	331.86
71300-429-C-ISM-500	Instructional Supplies & Materials	418.51
71300-471-ISM-500	Software	3,500.00
71300-730-ISM-500	Vocational Instruction Equipment	153,480.86
72130-123-ISM-500	Guidance Personnel	25,382.28
72130-201-ISM-500	Social Security	1,573.68
72130-204-ISM-500	State Retirement	1,464.60
72130-207-ISM-500	Medical Insurance	4,164.32
72130-212-ISM-500	Employer Medicare	368.04
72130-524-ISM-500	In-Service/Staff Development	4,398.58
76100-304-ISM-500	Architects	41,367.00
76100-707-ISM-500	Building Improvements	203,000.00

Richland School		
71100-356-ISM-600	Tuition	16,000.00
71300-116-ISM-600	Certified Teachers	21,856.20
71300-201-ISM-600	Social Security	1,228.08
71300-204-ISM-600	State Retirement	1,261.08
71300-207-ISM-600	Medical Insurance	8,663.80
71300-212-ISM-600	Employer Medicare	287.28
71300-429-ISM-600	Instructional Supplies & Materials	4,867.36
71300-429-C-ISM-600	Instructional Supplies & Materials	19,686.47
71300-471-ISM-600	Software	26,199.98
71300-730-ISM-600	Vocational Instruction Equipment	80,578.99
72130-123-ISM-600	Guidance Personnel	24,703.08
72130-201-ISM-600	Social Security	1,470.96
72130-204-ISM-600	State Retirement	1,425.36
72130-207-ISM-600	Medical Insurance	7,318.72
72130-212-ISM-600	Employer Medicare	344.04
72130-524-ISM-600	In-Service/Staff Development	5,748.57
76100-304-ISM-600	Architects	15,767.00
76100-706-ISM-600	Building Construction	326,000.00
46790-ISM	Other Vocational	1,565,033.02
		<hr/>
		<b>2,132,366.78      2,132,366.78</b>
		<hr/>

  
 \_\_\_\_\_  
 County Executive

Attest:  
  
 \_\_\_\_\_  
 County Clerk

Sponsor:  
  
 \_\_\_\_\_  
 Judy Pruett

**AMENDMENT RESOLUTION 2025-41**

**Authorizing an amendment of the 2025-2026  
Budget, General Purpose Schools Fund 141**

Upon motion of Terry Jones and seconded by Judy Pruett, it was ordered by the Court that said amendment resolution be approved, which said motion was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said amendment resolution approved.

**A RESOLUTION OF THE GILES COUNTY COMMISSION  
TO STREAMLINE THE LEGISLATIVE BODY**

**RECEIVED**  
10/13/2025

**WHEREAS**, TCA § 5-5-102(a)(1) permits counties to have between nine and twenty-five commissioners, giving this body clear authority to set its own size within those limits; and

**WHEREAS**, Giles County currently operates with twenty-one commissioners—three per district—a structure that has proven cumbersome, inefficient, and prone to gridlock; and

**WHEREAS**, experience shows that a body this large, with seven-member committees, often leads to duplication of effort, diluted accountability, and an inability to act decisively on urgent priorities; and

**WHEREAS**, best practices across Tennessee counties demonstrate that two commissioners per district deliver effective representation while allowing for a more agile, responsive, and disciplined governing body; and

**WHEREAS**, streamlining the Legislative Body will strengthen committees, improve accountability, and restore the capacity to make timely, well-informed decisions in the public interest.

**NOW, THEREFORE, BE IT RESOLVED BY THE GILES COUNTY COMMISSION:**

**SECTION 1:** In all future commissioner election years, Giles County shall elect two (2) commissioners from each of the seven (7) districts, establishing a county legislative body of fourteen (14) members.

**SECTION 2:** All commissioners shall be elected at large within their respective district, and the two candidates receiving the highest number of votes in each district shall be declared elected.

**SECTION 3:** This plan shall take effect beginning with the 2026 county general election, and the fourteen (14) duly elected commissioners shall assume office and constitute the Giles County Commission on September 1, 2026, and for all successive election cycles thereafter.

**SECTION 4:** That all orders and resolutions in conflict herewith be and the same are hereby repealed and this Resolution shall take effect immediately upon its passage.

This resolution adopted this 20<sup>th</sup> day of October, 2025.

\_\_\_\_\_  
G. S. Stowe, County Executive

ATTEST: \_\_\_\_\_  
County Clerk

SPONSOR: \_\_\_\_\_

  
Matthew Hopkins

**RESOLUTION 2025-42      To streamline the Legislative Body**

Upon motion of Matthew Hopkins and seconded by Evan Baddour, it was ordered by the Court that said resolution be approved. Discussion followed among commissioners concerning said resolution.

Upon motion of Rick Carpenter and seconded by Caleb Savage, Question was called for. Said motion was put to the voice vote of the Court and carried. Gayle Jones voted No.

The Chairman, thereupon, declared motion carried and discussion ended.

Said motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: James Lathrop, David Wamble, \*David Adams, Matthew Hopkins, Roger Reedy, Caleb Savage, Matt Rubelsky, Evan Baddour, Judy Pruett, Carman Brown

No: Erin Curry, Joyce Woodard, Terry Jones, Tracy Wilburn, Annelle Guthrie, Rick Carpenter, Brad Butler, Gayle Jones, Rose Brown, Joseph Sutton, Shelly Goolsby

\*Following reveal of said vote, Commissioner Adams stated that he intended to vote "No" on said resolution. His vote was then recorded as a No resulting in the vote ending as 9 Ayes and 12 Nos.

The Chairman, thereupon, declared motion failed for lack of a majority vote.

received  
10/13/2025 CW

**A RESOLUTION OF THE GILES COUNTY COMMISSION  
TO INCREASE THE MINERAL SEVERANCE TAX IN GILES COUNTY, TENNESSEE**

**WHEREAS**, Tennessee Code Annotated, §§ 67-7-201 et seq., permits counties, upon the adoption of a resolution by a two-thirds vote of the county legislative body, to enact a mineral severance tax for the benefit of the county road fund to be administered by the state Department of Revenue; and,

**WHEREAS**, Giles County previously levied a mineral severance tax on sand, gravel, sandstone, chert, and limestone severed from the ground within its jurisdiction pursuant to the authority granted in Tennessee Code Annotated, §§ 67-7-201 et seq., in Resolution Number 2003-43; and,

**WHEREAS**, Tennessee Code Annotated, §§ 67-7-201 et seq., permits counties to increase the mineral severance tax in accordance with the rates set forth in § 67-7-203; and,

**WHEREAS**, due to factors such as rising material costs, inflation, and supply chain disruptions, the cost of county road and bridge construction and maintenance has increased dramatically, and Giles County needs additional revenue for construction and maintenance of its roads and bridges;

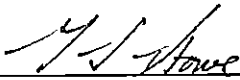
**NOW, THEREFORE, BE IT RESOLVED BY THE GILES COUNTY COMMISSION:**

**SECTION 1.** There is hereby levied an increase in the mineral severance tax on the above-named minerals at a total levy of twenty cents (\$0.20) per ton for a tax period beginning July 1, 2025.


**SECTION 2.** The Mineral Severance Tax of Giles County shall be collected by the state Department of Revenue in accordance with the rules and regulations promulgated by the Department of Revenue.

**SECTION 3.** A certified copy of this Resolution shall be transmitted immediately upon its passage to the Department of Revenue of the State of Tennessee by the County Clerk and shall be spread upon the minutes of the County Legislative Body.

This resolution adopted this 20th day of October 2025.

  
G. S. Stowe, County Executive

ATTEST:   
County Clerk

  
Evan Baddour, Sponsor

**RESOLUTION 2025-43**

**To increase the Mineral Severance Tax in Giles County,  
Tennessee**

Upon motion of Evan Baddour and seconded by Shelly Goolsby, it was ordered by the Court that said resolution be approved. Discussion followed among commissioners concerning said resolution.

This tax is collected by the State. Mr. Baddour explained that the tax was previously capped at .15 per ton, however, the amount has been changed by the state to allow .20 per ton. Baddour stated that this could amount to around \$9000.00 for Giles County.

Motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, Terry Jones, David Wamble, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: None

The Chairman, thereupon, declared motion carried and said resolution approved.

**A RESOLUTION OF THE GILES COUNTY COMMISSION  
TO CONVEY REAL PROPERTY TO THE INDUSTRIAL DEVELOPMENT BOARD**

**WHEREAS**, Giles County and the City of Pulaski jointly own certain real property, described on Exhibit A attached hereto, which has been declared surplus by the Giles County Commission; and

**WHEREAS**, the Commission desires to authorize the County Executive to convey said property to the Industrial Development Board of Giles County (the "IDB") for industrial development purposes; and

**WHEREAS**, it is further the intent of the Commission that, upon any subsequent conveyance of said property by the IDB, the net proceeds of such sale shall be divided equally between Giles County and the City of Pulaski.

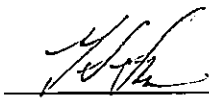
**NOW, THEREFORE, BE IT RESOLVED BY THE GILES COUNTY COMMISSION:**

**Section 1:** The County Executive is hereby authorized and directed to convey Tract 1 and Tract 3, as shown on Exhibit A, to the IDB for industrial development purposes, on the condition that upon any subsequent sale of the property by the IDB to an industrial user, the net proceeds shall be divided equally between Giles County and the City of Pulaski.

**Section 2:** That the City of Pulaski's covenants (proposed as Exhibit C in the City's resolution) be attached as Permanent Covenants to Tract 1 before recording plat.

**Section 3:** All resolutions or orders in conflict herewith are hereby repealed, and this Resolution shall take effect immediately upon its passage, the public welfare requiring it.

This resolution adopted this 20th day of October 2025.

  
\_\_\_\_\_  
G. S. Stowe, County Executive

ATTEST: Cave H Wade  
County Clerk

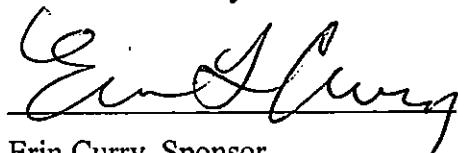
  
\_\_\_\_\_  
Erin Curry, Sponsor



Exhibit A to Resolution No. 2025-44

TRACT 1

State of Tennessee  
County of Giles

I, Daniel Green, a registered land surveyor in the state of Tennessee hereby certify that I have surveyed the following described property:

The following described lot or parcel of land, situated and being in the 7 TH civil district of Giles County, Tennessee, bounded and described as follows:

Beginning at a 1/2 inch rebar set and capped, Green 3162, on the south margin of Rocky Road, same being the northeast corner of the property herein described.

Thence, from the point of beginning, leaving the south margin of Rocky Road and with a new division line, South 25°22'11" West, a distance of 1416.49 feet to a 1/2 inch rebar set and capped, Green 3162, in the centerline of a 30 foot wide ingress and egress and utility easement and South 25°22'10" West, a distance of 341.32 feet to a 1/2 inch rebar set and capped, Green 3162, in the north boundary of the Gordon Subdivision, same being the southeast corner of the property herein described.

Thence, with the north boundary of said Gordon Subdivision and with an established meandering fence, North 66°22'14" West, a distance of 130.21 feet to a 3/4 inch pipe found, North 66°24'36" West, a distance of 291.41 feet to a 3/4 inch pipe found, North 66°10'32" West, a distance of 269.36 feet to a 3/4 inch pipe found and North 66°26'21" West, a distance of 234.76 feet to a 3/4 inch pipe found at the northeast corner of the Sunrise Hills Subdivision.

Thence, with the north boundary of said Sunrise Hills Subdivision and with an established meandering fence, North 65°26'29" West, a distance of 242.33 feet to a wood fence post at the northeast terminus of Harmon Drive, North 64°38'03" West, a distance of 50.05 feet to a 12-inch Hackberry tree at the northwest terminus of Harmon Drive, North 63°58'43" West, a distance of 122.38 feet to an 8-inch Hackberry tree and North 66°11'17" West, a distance of 122.03 feet to a wood fence post at the northeast corner of the Ronald Rogers property, ref. D.B. 331 Pg. 182.

Thence, with the north boundary of said Ronald Rogers property and with an established meandering fence, North 67°58'34" West, a distance of 24.19 feet to a wood fence post, North 67°36'28" West, a distance of 264.65 feet to a 10-inch Hackberry tree, North 68°03'26" West, a distance of 60.39 feet to a 1/2 inch rebar found and North 79°24'36" West, a distance of 41.23 feet to a 1/2 inch rebar found at the northeast corner of the Ryan Southerland property, ref. D.B. 361 Pg. 41.

Thence, with the north boundary of said Ryan Southerland property and with an established meandering fence, North 79°47'09" West, a distance of 156.73 feet to a 1/2 inch rebar found at the southwest corner of the Super 98 Holdings LLC. property, ref. D.B. 380 Pg. 221, same being the southwest corner of the property herein described.

Thence, with the boundary of the Super 98 Holdings LLC. property, North 67°56'16" East, a distance of 624.06 feet to a 1/2 inch rebar found, North 46°01'47" East, a distance of 300.18 feet to a 1/2 inch rebar found, North 45°54'00" East, a distance of 56.32 feet to a point, North 26°02'10" West, a distance of 92.93 feet to a 1/2 inch rebar found, North 52°25'06" East, a distance of 224.72 feet to a 1/2 inch rebar found, North 29°35'21" West, a distance of 199.58 feet to a 1/2 inch rebar found, South 52°27'07" West, a distance of 223.40 feet to a 1/2 inch rebar found on the north margin of Long Street.

Thence, with the north margin of said Long Street, North 35°58'33" West, a distance of 53.57 feet to a point at the intersecting margins of Long Street and Garner Road.

Thence, with the east margin of said Garner Road, North 49°00'56" East, a distance of 127.32 feet to a point and North 41°52'55" East, a distance of 203.18 feet to a 5/8 inch rebar found in the south boundary of the James I. Green property, ref. D.B. 400 Pg. 792, same being the northwest corner of the property herein described.

Thence, leaving the east margin of said Garner Road and with the south boundary of said James I. Green property, South 55°41'04" East, a distance of 962.10 feet to a 1-inch pipe found and North 34°41'38" East, a distance of 843.99 feet to a 1/2 inch rebar found on the south margin of West Madison Street.

Thence, with the south margin of West Madison Street, South 51°29'12" East, a distance of 555.24 feet to the point of beginning and containing 52.26 acres.

The above described property is subject an ingress and egress and utility easement bounded and

**Exhibit A to Resolution No. 2025-44**

described as follows:

Beginning at a 1/2 inch rebar set and capped, Green 3162, in the west boundary of a 12.96 acre tract, approximately 22 feet west of a fire hydrant.

Thence, with the boundary of said 12.96 acre tract, South 25°22'10" West, a distance of 15.09 feet to a point.

Thence, leaving the boundary of said 12.96 acre tract, North 71°57'20" West, a distance of 472.66 feet, North 71°55'11" West, a distance of 240.93 feet, North 68°37'24" West, a distance of 142.20 feet, North 53°40'36" West, a distance of 96.13 feet, South 49°43'07" West, a distance of 39.14 feet and South 66°39'28" West, a distance of 318.36 feet to a point in the northern terminus of Harmon Drive.

Thence, with Harmon drive, North 64°38'03" West, a distance of 40.13 feet to a point.

Thence, leaving said Harmon Drive, North 66°44'03" East, a distance of 339.39 feet, North 49°43'07" East, a distance of 31.18 feet, North 39°30'25" West, a distance of 143.05 feet, North 20°05'56" West, a distance of 101.27 feet, North 28°24'40" West, a distance of 232.07 feet and North 27°57'23" West, a distance of 151.44 feet to a point in the west boundary of the parent tract.

Thence, North 46°01'47" East, a distance of 27.62 feet to a 1/2 inch rebar set and capped, Green 3162, and North 45°54'00" East, a distance of 3.31 feet to a point.

Thence, South 28°02'48" East, a distance of 161.06 feet, South 28°25'52" East, a distance of 232.58 feet, South 20°05'56" East, a distance of 99.30 feet, South 39°35'38" East, a distance of 137.33 feet, South 52°54'48" East, a distance of 115.86 feet, South 68°39'21" East, a distance of 136.19 feet, South 71°55'14" East, a distance of 240.47 feet and South 71°56'47" East, a distance of 476.52 feet to a point in the west boundary of said 12.96 acre tract.

Thence, with the west boundary of said 12.96 acre tract, South 25°22'11" West, a distance of 15.09 feet to the point of beginning of the easement herein described.

The above described property is subject to all presently existing road right of way easements, all existing utility easements and all existing ingress and egress easements, recorded or unrecorded.

The above described property is a portion of the property described in Deed Book 195 Pg. 196, Deed Book 188 Pg. 168 and Deed book 146 Pg. 334 as recorded in the Deed of Register's Office of Giles County, Tennessee.

I further state that the above described survey is true and correct and meets or exceeds the minimum technical standards for the practice of land surveying in the State of Tennessee.

According to my survey, this day, April 1, 2025.

**Exhibit A to Resolution No. 2025-44**

TRACT 3

State of Tennessee  
County of Giles

I, Daniel Green, a registered land surveyor in the state of Tennessee hereby certify that I have surveyed the following described property:

The following described lot or parcel of land, situated and being in the 7 TH civil district of Giles County, Tennessee, bounded and described as follows:

Beginning at a point on a rock on the south margin of West Madison Street at the northeast corner of the Covenant Industrial property, ref. D.B. 322 Pg. 627.

Thence, from the point of beginning and with the south margin of said West Madison Steet, South 54°27'44" East, a distance of 46.25 feet to a point at the intersecting margins of West Madison Street and Garner Road, same being the northeast corner of the property herein described.

Thence, with the west margin of said Garner Road, South 37°06'41" West, a distance of 292.66 feet, South 40°18'40" West, a distance of 351.94 feet, South 41°12'39" West, a distance of 394.66 feet and South 48°19'34" West, a distance of 108.73 feet to a point at the intersecting margins of Garner Road and Long Street, same being the southeast corner of the property herein described.

Thence, with the north margin of said Garner Road, North 28°58'24" West, a distance of 172.68 feet to a 1/2 inch rebar found at the southern most corner of the Prime Image property, ref. D.B. 305 Pg. 892, same being the southwest corner of the property herein described.

Thence, with the boundary of said Prime Image property, North 38°56'08" East, a distance of 66.90 feet to a 1/2 inch rebar set and capped, Green 3162, North 49°05'22" East, a distance of 250.93 feet to a 1/2 inch rebar found and North 86°02'22" East, a distance of 170.58 feet to a point in a small creek.

Thence, continuing with the boundary of said Prime Image property and with the centerline of said small creek, North 37°35'32" East, a distance of 135.30 feet to the southeast corner of the Covenant Industrial property.

Thence, with the east boundary of said Covenant Industrial property, North 37°29'51" East, a distance of 236.16 feet to a 1/2 inch rebar found and North 36°05'55" East, a distance of 277.26 feet to the point of beginning and containing 2.10 acres.

The above described property is subject to all presently existing road right of way easements, all existing utility easements and all existing ingress and egress easements, recorded or unrecorded.

The above described property is a portion of the property described in Deed Book 195 Pg. 196, Deed Book 188 Pg. 168 and Deed book 146 Pg. 334 as recorded in the Deed of Register's Office of Giles County, Tennessee.

I further state that the above described survey is true and correct and meets or exceeds the minimum technical standards for the practice of land surveying in the State of Tennessee.

According to my survey, this day, April 1, 2025.

**RESOLUTION 2025-44**

**To convey real property to the Industrial Development Board**

Upon motion of Roger Reedy and seconded by Carman Brown, it was ordered by the Court that said resolution be approved. Discussion followed among commissioners concerning said resolution.

EDC Director Philip Reese addresses Commission

Mr. Reese addressed the Commission and stated that building housing on said property would be considered an industrial use. He added that the funds are always returned to the original property owner.

Upon motion of Gayle Jones and seconded by Evan Baddour, it was ordered by the Court to remove the term "to an industrial user" from said resolution, which said motion was put to the voice vote of the Court and carried. All present voted Aye.

The Chairman, thereupon, declared amendment approved.

Motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, David Wamble, Tracy Wilburn, Annelle Guthrie, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Gayle Jones, Matt Rubelsky, Evan Baddour, Rose Brown, Shelly Goolsby, Judy Pruett, Carman Brown

No: Terry Jones, David Adams, Rick Carpenter, Joseph Sutton

The Chairman, thereupon, declared motion carried and said resolution approved as amended.

A RESOLUTION OF THE GILES COUNTY COMMISSION  
COMMITTING TO FUND COURTHOUSE RENOVATION

received  
10/14/2025 lw

WHEREAS, this Commission has received 3 years of investigative reports, engineering briefings, and professional consultant recommendations documenting the courthouse's need for extensive renovations.

NOW, THEREFORE, BE IT RESOLVED BY THE GILES COUNTY COMMISSION:

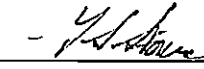
SECTION 1. The Giles County Commission hereby agrees execute Courthouse Phase I renovations and upgrades, with estimated project costs of \$8.5M. Work scope includes items identified in the conceptual design packages presented on June 3rd 2025.

SECTION 2. The Giles County Commission requests the County Executive and Finance Director to prepare bond documents in the amount of \$8.5M to fund Phase 1 renovations using Capital Projects Fund 189.

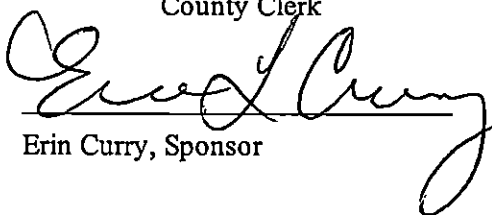
SECTION 3. Consistent with agreements in place with OHM Advisors dated September 2023 and with Reeves Young dated May 2024, the County Executive is authorized to amend these contracts to execute the approved work scope. This includes authorizing the completion of construction drawings suitable for building permits, bidding, construction and parallel preconstruction work by Reeves Young to advise regarding constructability, schedule, cost and Guaranteed Maximum Price (GMP).

SECTION 4: That all orders and resolutions in conflict herewith be and the same are hereby repealed and this Resolution shall take effect immediately upon its passage.

This resolution adopted this 20th day of October 2025.

  
\_\_\_\_\_  
G. S. Stowe, County Executive

ATTEST:   
\_\_\_\_\_  
County Clerk

  
\_\_\_\_\_  
Erin Curry, Sponsor

**RESOLUTION 2025-45****Committing to fund Courthouse Renovation**

Upon motion of Carman Brown and seconded by James Lathrop, it was ordered by the Court that said resolution be approved. Discussion followed among commissioners concerning said resolution.

Upon motion of Terry Jones and seconded by Tracy Wilburn, it was ordered by the Court to amend said resolution and perform only the structural repairs and the sprinkler system, and to obtain the funds from Fund 189. Additional discussion among commissioners followed.

Motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Terry Jones, David Wamble, Tracy Wilburn, David Adams, Rick Carpenter, Gayle Jones, Joseph Sutton

No: Erin Curry, James Lathrop, Joyce Woodard, Annelle Guthrie, Matthew Hopkins, Roger Reedy, Caleb Savage, Brad Butler, Matt Rubelsky, Evan Baddour, Rose Brown, Shelly Goolsby, Judy Pruett, Carman Brown

The Chairman, thereupon, declared motion failed for lack of a majority vote.

Additional discussion followed until Question was called for by motion of Roger Reedy and seconded by Matthew Hopkins. Said motion was put to the voice vote of the Court and carried. All present voted Aye.

The Chairman, thereupon, declared motion carried and discussion ended.

Motion on the floor was put to the roll call vote of the Court, the detailed results were as follows, to-wit:

Aye: Erin Curry, James Lathrop, Joyce Woodard, David Wamble, Matthew Hopkins, Roger Reedy, Brad Butler, Matt Rubelsky, Evan Baddour, Joseph Sutton, Shelly Goolsby, Judy Pruett, Carman Brown

No: Terry Jones, Tracy Wilburn, David Adams, Annelle Guthrie, Rick Carpenter, Caleb Savage, Gayle Jones

Absent: Rose Brown

The Chairman, thereupon, declared motion carried and said resolution approved.

**UNFINISHED BUSINESS**

There was no Unfinished Business to be considered at said meeting of the Giles County Legislative Body.

**NEW BUSINESS**

There was no New Business to be considered at said meeting of the Giles County Legislative Body.

**Announcements**

There will be a Beer Board meeting this Thursday.

**ADJOURNMENT**

With no other business on the agenda, upon motion of Tracy Wilburn and seconded by Shelly Goolsby, it was ordered by the Court that the October 20, 2025, meeting of the Giles County Legislative Body be adjourned at 10:54 AM.