

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. REAL AND PERSONAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. WHOLESALE BEER TAX.
5. PURCHASING AGENT

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for town funds.

5-101. Official depository for town funds. The official depository for all funds of the Town of Huntland, Tennessee shall be as designated by the board of mayor and aldermen. (1978 Code, § 6-101, modified)

¹Municipal code reference
Litigation tax: § 3-501.

CHAPTER 2

REAL AND PERSONAL PROPERTY TAXES

SECTION

5-201. When due and payable.

5-202. When delinquent; penalty and interest.

5-201. When due and payable.¹ Taxes levied by the town against real and personal property shall become due and payable annually on the first day of October of the year for which levied. (1978 Code, § 6-201)

5-202. When delinquent; penalty and interest.² All real property taxes shall become delinquent on and after the first day of March next after they become due and payable and shall thereupon be subject to such penalty and interest as is authorized and prescribed by law.³ (1978 Code, § 6-202)

¹State law reference

Tennessee Code Annotated, sections 67-1-701, 67-1-702 and 67-1-801, read together, permit a municipality to collect its own property taxes if its charter authorizes it to do so, or to turn over the collection of its property taxes to the county trustee. Apparently, under those same provisions, if a municipality collects its own property taxes, tax due and delinquency dates are as prescribed by the charter; if the county trustee collects them, the tax due date is the first Monday in October, and the delinquency date is the following March 1.

²State law reference

Tennessee Code Annotated, section 67-5-2010(b) provides that if the county trustee collects the municipality's property taxes, a penalty of 1/2 of 1% and interest of 1% shall be added on the first day of March following the tax due date, and on the first day of each succeeding month.

³State law reference

Penalty and interest: Tennessee Code Annotated, § 67-5-2010.

CHAPTER 3

PRIVILEGE TAXES

SECTION

5-301. Tax levied.

5-302. License required.

5-301. Tax levied. Except as otherwise specifically provided in this code, there is hereby levied on all vocations, occupations, and businesses declared by the general laws of the state to be privileges taxable by municipalities, an annual privilege tax in the maximum amount allowed by state laws. The taxes provided for in the state's "Business Tax Act" (Tennessee Code Annotated, section 67-4-701 et seq.) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the town at the rates and in the manner prescribed by the act with the exception of the minimum payment of tax for exterminators and contractors other than public road contractors. The minimum payment of tax for exterminators and contractors other than public road contractors will be fifteen dollars (\$15.00) per annum. The proceeds of the privilege taxes herein levied shall accrue to the general fund. (1978 Code, § 6-301)

5-302. License required. No person shall exercise any such privilege within the town without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's payment of the appropriate privilege tax. (1978 Code, § 6-302)

CHAPTER 4

WHOLESALE BEER TAX

SECTION

5-401. To be collected.

5-401. To be collected. The town recorder is hereby directed to take appropriate action to assure payment to the town of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (1978 Code, § 6-401)

¹State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of 17% on the sale of beer at wholesale. Every wholesaler is required to remit to each municipality the amount of the net tax on beer wholesale sales to retailers and other persons within the corporate limits of the municipality.

Municipal code reference

Alcohol and beer regulations: title 8.

CHAPTER 5

PURCHASING AGENT

SECTION

5-501. Purchasing agent.

5-501. Purchasing Agent. (1) As provided in Tennessee Code Annotated, § 6-56-301, et. seq., the office of purchasing agent is hereby created and the city recorder shall faithfully discharge the duties of said office or appoint an individual to make purchases for the Town of Huntland. Purchases shall be made in accordance with the Municipal Purchasing Law of 1983 and amendments thereto, this chapter and purchasing procedures approved by the governing body.

(2) The purchasing agent, or designated representative, as provided herein, shall purchase materials, supplies, service and equipment, provide for leases and lease-purchases and dispose of surplus property in accordance with purchasing procedures approved by the governing body and filed with the city recorder.

(3) After initial approval by resolution of the governing body of the Town of Huntland, changes or revisions to the purchasing procedures shall be made only by resolution.

(4) The following shall be additional regulations to the 1983 Purchasing Law for the Town of Huntland. All purchases of \$500.00 or less must be approved by the purchasing agent and a purchase order is required. Any item over \$500.00 must be approved by the board of mayor and aldermen and be backed up by a verbal or written bids. Advertised sealed bids are required for items of \$5,000.00 or more (Ord. #96-2, June 1996)