

TITLE 6

FINANCE AND TAXATION<sup>1</sup>

CHAPTER

1. REAL PROPERTY TAXES.
2. PRIVILEGE TAXES.
3. VEHICLE LICENSE TAX.

CHAPTER 1

REAL PROPERTY TAXES

SECTION

- 6-101. When due and payable.  
6-102. When delinquent--penalty and interest.

6-101. When due and payable. Taxes levied by the city against real property shall become due and payable annually on the first Monday of October of the year for which levied.

6-102. When delinquent--penalty and interest. 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 the state law for delinquent county real property taxes.

---

<sup>1</sup>Selected charter references:

Delinquent and due dates - Art. IV, sec. 4.15 and 4.16.

Tax levy - Art. IV, sec. 4.14.

Taxes not to be excused - Art. IV, sec. 4.17.

## CHAPTER 2

PRIVILEGE TAXES

## SECTION

6-201. Tax levied.

6-202. License required.

6-201. 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 said state laws. The taxes provided for in the state's "Business Tax Act" (Tennessee Code Annotated, title 67, chapter 4, part 7) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the city at the rates and in the manner prescribed by the said act.

6-202. License required. No person shall exercise any such privilege within the city without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon such applicant's payment of the appropriate privilege tax. (1953 code, ch. 14, sec. 36, modified)

## CHAPTER 3

VEHICLE LICENSE TAX

## SECTION

- 6-301. Vehicle license tax fee.
- 6-302. Application and scope of chapter.
- 6-303. Due date.
- 6-304. Duty of city recorder; definition of "tag."
- 6-305. Application for tag.
- 6-306. Display of tag.
- 6-307. Destroyed or mutilated tags; transfer and acquisition of vehicles.
- 6-308. Violation and penalty.

6-301. Vehicle license tax fee. There is hereby levied upon all passenger carrying automobiles, motor trucks, and other passenger carrying vehicles, such as motorcycles, motor-bikes that are required by state law to display a state tag, or annual license tax or fee in the amount of five dollars (\$5.00) for the purpose of regulating the use of the streets of the City of Kenton and of defraying the cost of administering this chapter. (ord. passed June 3, 1964, sec. 1, para. A, as amended by ord. passed May 16, 1974)

6-302. Application and scope of chapter. The vehicle license tax fee shall apply to and be paid on all vehicle owners thereof who reside within the City of Kenton.<sup>1</sup> (ord. passed June 3, 1964, sec. 1, para. B, modified)

6-303. Due date. The vehicle license tax fee shall be due and payable on or before the first day of July of each and every year. Tags shall be made available by June 1 of each year for purchase and use for the ensuing year. (ord. passed June 3, 1964, sec. 1, para. C and D)

6-304. Duty of city recorder; definition of "tag". The city recorder shall proceed and issue application forms and tags and other materials and supplies necessary for the administration of this chapter. The term "tags" shall mean and include tags, emblems and stickers regardless of materials of which they are constructed.

---

<sup>1</sup>See Tennessee Code Annotated, sections 6-55-502 and 7-51-702 for prohibitions against the levy of a vehicle license tax by municipalities against nonresidents.

6-305. Application for tag. Each person applying for a tag shall complete an application. The application shall require full name, address, business, profession or occupation, the size, type, model and kind of vehicle, state license and title number, and such other data, if any, that may reasonably aid in the regulation of the use of city streets. No tag shall be issued until the owner of the vehicle completes an application, which shall be filed as a public record in city hall. (ord. passed June 3, 1964, sec. 1, para. D)

6-306. Displaying of tag. In the event a sticker is used it shall be prominently displayed on the windshield of the vehicle at all times. In the event another type emblem or tag is used it shall be prominently displayed on some outside part of the vehicle. (ord. passed June 3, 1964, sec. 1, para. D)

6-307. Destroyed or mutilated tags; transfer and acquisition of vehicles. (1) In the event the tag is reported destroyed or mutilated the owner of the vehicle may obtain another tag for the same vehicle for seventy-five cents (\$.75).

(2) In the event the owner of a vehicle upon which the vehicle license tax fee has been paid by the owner disposes or otherwise transfers said vehicle and replaces it with another vehicle, the owner may obtain a tag for the replacement vehicle for seventy-five cents (\$.75).

(3) Vehicles acquired between January 1 and prior to June 1 of any year shall be subject to a vehicle license tax fee of one-half (1/2) the regular fee specified in section 6-301. provided, however, if the vehicle is acquired during the thirty (30) days preceding July 1, the vehicle license tax fee shall be paid only for the ensuing year. (ord. passed June 3, 1964, sec. 1, para. E)

6-308. Violation and penalty. It shall be unlawful for any person to drive a motor vehicle subject to the vehicle license tax fee upon the roads of the City of Kenton in violation of the provisions of this chapter, and violators thereof shall be punished according to the general penalty clause of this municipal code of ordinances. (ord. passed June 3, 1964, sec. 1, para. F)

(RESERVED FOR FUTURE USE)