

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. OCCUPANCY TAX.
5. PRIVILEGE TAX ON CARNIVALS, CIRCUSES AND TRAVELING SHOWS.
6. PURCHASING POLICY.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for town funds.

5-101. Official depository for town funds. The Citizens State Bank, with headquarters in Jasper, Tennessee, is hereby designated as the official depository for all town funds. (Ord. #82, Aug. 1991, as amended by Ord. #104, Oct. 1995)

¹Charter references

For specific charter provisions on depositories of municipal funds, see Tennessee Code Annotated, § 6-4-402.

CHAPTER 2

PROPERTY TAXES

SECTION

- 5-201. Tax levied.
- 5-202. Tax rate.
- 5-203. Due and payable.
- 5-204. Assessment.
- 5-205. Recorder to collect.
- 5-206. Collection.

5-201. Tax levied. There is hereby levied and enacted a tax on all property within the boundaries of the Town of Kimball, which is taxable by municipalities under the laws of the State of Tennessee. (Ord. #36, July 1978)

5-202. Tax rate. The property tax rate in the Town of Kimball, Tennessee, shall be \$0.11 per each \$100.00 of assessed property valuation. (Ord. #74, May 1990, modified)

5-203. Due and payable. The tax shall become a lien upon all property on and after January 1st of each year, shall become due and payable on and after October 1st, next following, shall become delinquent on and after March 1st, of the year following the date it becomes due and payable, and shall bear interest and penalties as provided by laws of the State of Tennessee pertaining to municipal taxes. (Ord. #36, July 1978)

5-204. Assessment. In accordance with Tennessee Code Annotated, § 6-55-603, for the purposes of said tax and determination of the amounts due thereunder, the assessment made by the County Tax Assessor of Marion County, Tennessee, upon property within the boundaries of the Town of Kimball, Tennessee, shall be used and hereby adopted until said time as the said town may by appropriate action provide separate means of assessment and provided that where property lying partly within the town and partly outside the town shall be assessed in one assessment by the county tax assessor without allocation of value as to the portion lying within the town, in such event, the Board of Mayor and Aldermen of the Town of Kimball shall have full power and authority to determine what part of such assessed value is properly allocable to property within said town.

Utilities and carriers shall be assessed by the means and in the manner provided by state law for assessment of such property. (Ord. #36, July 1978)

5-205. Recorder to collect. The taxes herein levied shall be paid to the Recorder of the Town of Kimball, Tennessee, or such other official or employee as the town may by ordinance or resolution designate. (Ord. #36, July 1978)

5-206. Collection. The taxes herein levied may be collected in the same manner as is provided for collection of delinquent municipal taxes by the laws of the State of Tennessee and any ordinance, or ordinances, of the Town of Kimball, Tennessee. (Ord. #36, July 1978)

CHAPTER 3**PRIVILEGE TAXES****SECTION**

5-301. Tax levied.

5-302. License required.

5-303. Penalty.

5-301. Tax levied. 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 and set forth by Tennessee Code Annotated, title 67, chapter 4. (Ord. #42, July 1980)

5-302. License required. No person shall exercise any such privilege within the Town of Kimball without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's compliance with all regulatory provisions adopted by the board of mayor and aldermen of the Town of Kimball and payment of the appropriate privilege tax. (Ord. #42, July 1980)

5-303. Penalty. Failure to pay the tax as prescribed by state law and this chapter incurs the maximum penalty set forth in Tennessee Code Annotated, § 67-5809. (Ord. #42, July 1980)

CHAPTER 4**OCCUPANCY TAX****SECTION**

5-401. Levied.

5-402. Recorder to collect.

5-403. Penalty.

5-401. Levied. In accordance with Priv. Acts 1981, ch. 51, § 2, there is hereby levied a privilege tax upon all transients residing in any hotel, a tax in the amount of 5% of the consideration charged by the operator of the hotel. (Ord. #45, May 1981)

5-402. Recorder to collect. The City Recorder of the Town of Kimball is charged with the duty of collecting the privilege tax levied herein in full accordance with Priv. Acts 1981, ch. 51, which is incorporated herein for purposes of definition of all terms and for reference to all other specific matters of collection and record-keeping. (Ord. #45, May 1981)

5-403. Penalty. Failure to pay the taxes imposed herein by any operator shall subject said operator to the provisions of Priv. Acts 1981, ch. 51, § 7, and shall be considered a violation of the ordinances of the Town of Kimball and punishable by a fine of \$50.00 for each occurrence wherein the taxes imposed herein are either:

- (1) Not collected by the operator; or
- (2) Not remitted by said operator to the City Recorder of the Town of Kimball. (Ord. #45, May 1981)

CHAPTER 5

PRIVILEGE TAX ON CARNIVALS, CIRCUSES, AND TRAVELING SHOWS

SECTION

5-501. License required; definition.

5-502. Tax levied.

5-501. License required; definition. Every person who exhibits performances in a side show, dog or pony (or either) show, trained animal show, carnival, circus, menageries, and circuses, or any other show, exhibition or performance similar thereto shall procure a license therefor.

For the purpose of this chapter a "carnival" shall mean an aggregation of shows, amusements, concessions, eating places and riding devices, without a menagerie, or any of them, operated together on one (1) lot or street, under one (1) management or on contiguous lots or streets, moving from place to place, whether the same are owned by separate persons or not.

On carnivals for each week	\$25.00
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(Ord. #10, May 1966)

5-502. Tax levied. There shall be paid for each day's performance or exhibition of a circus, or circuses and menagerie, or wild west (or like) show, or trained animal (or like) show, and dog or pony (or either or like) show, a tax for each day or part thereof as follows:

On circuses, menageries, etc., traveling or railroads requiring transportation of one (1) to twenty (20) cars (all railroad cars included), inclusive	\$100.00
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Over twenty (20) cars (all railroad cars included)	\$200.00
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On such shows traveling overland by automobile or conveyance, the tax for each day's performance or exhibition shall be based upon the automobile or conveying capacity, including all cars, passenger, truck, or trailer, loaded or unloaded, as follows:

On such shows requiring:

One (1) or two (2) vehicles	\$5.00
Three (3) to five (5) vehicles, inclusive	\$8.00
Six (6) to ten (10) vehicles, inclusive	\$15.00

Eleven (11) to twenty (20) vehicles, inclusive	\$20.00
Twenty-one (21) to thirty (30) vehicles, inclusive	\$30.00
Thirty-one (31) to fifty (50) vehicles, inclusive	\$40.00
Over fifty (50) vehicles	\$50.00

On each side show, curiosity show, or similar show exhibiting on the same or contiguous lots with a circus and owned by a person other than the owner of the circus, the tax shall be per day	\$30.00
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No additional license shall be required for the privilege of selling soft drinks, confections, food, souvenirs and novelties on the grounds on which such shows are exhibited.

The provisions of this chapter shall not be construed to allow, without payment of the tax imposed by law, performance for charitable or benevolent purposes by a company, association or persons, or a corporation, who make it their business to give exhibitions, no matter what terms of contract may be entered into or under what auspices such exhibition is given by such company, association or persons, or corporation for benevolent or charitable purposes, it being the intent and meaning of this chapter that every company, association or persons, or corporations, which make its business that of giving exhibitions for compensation, whether a part of the proceeds are for charitable or benevolent purposes or not, shall pay a license tax prescribed by law.

Every person who exhibits or gives a performance of any of the shows above described in this chapter, without the license required by law, shall be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for each offense. The police authorities of the town or county shall not allow any such performance to open until the license required by law is exhibited to them.

It is specifically provided that the privilege taxes herein set out shall not apply to or be charged against any game, show, or privilege operated within the fair grounds, and in connections with, or under the auspices of any agricultural fair, where said fair is conducted as a public welfare institution for educational purposes and not for profit.

Provided that the prohibiting of privilege taxes as above provided shall apply only for and during the period during which such fairs are operated or conducted, and not otherwise.

Traveling or temporary shows, whether exhibiting as legitimate shows, dramas, musical comedies, lectures, exhibitions, minstrels, etc., or whether operating moving pictures, or both, where admission is charged, shall pay for each week as follows:

Those having a seating capacity of less than 1,000	\$10.00
Those having a seating capacity of 1,000 or more	\$20.00

(Ord. #10, May 1966)

CHAPTER 6

PURCHASING POLICY

SECTION

- 5-601. Appointment of purchasing agents.
- 5-602. Purchases less than \$1,500.00.
- 5-603. Purchases less than \$5,000.00.
- 5-604. Purchases in excess of \$5,000.00.
- 5-605. Purchases in excess of \$10,000.00.
- 5-606. Written agreement may be required.
- 5-607. Price quotations.

5-601. Appointment of purchasing agents. The mayor and city recorder are hereby appointed the purchasing agents for the Town of Kimball, Tennessee. (Ord. #121, July 1998, as replaced by Ord. #155, March 2004)

5-602. Purchases less than \$1,500.00. Any purchase in an amount less than one thousand five hundred dollars (\$1,500.00) shall not require authorizations by the board of mayor and aldermen. Any purchase in excess of one thousand five hundred dollars (\$1,500.00) shall be pre-approved by the board of mayor and aldermen or ratified subsequent to any emergency purchase at the next business meeting. (Ord. #121, July 1998, as replaced by Ord. #155, March 2004)

5-603. Purchases less than \$5,000.00. Any purchase in an amount less than five thousand dollars (\$5,000.00) shall require the use of a prenumbered purchase order. Said purchase orders are to be approved by a purchasing agent who is required to indicate that there is a sufficient balance in the unexpended appropriation to allow the expenditure and to indicate that the expenditure is in accordance with the appropriation. (Ord. #121, July 1998, as replaced by Ord. #155, March 2004)

5-604. Purchases in excess of \$5,000.00. Any purchase in excess of five thousand dollars (\$5,000.00) shall be made by the competitive bid process. When competitive bids are necessary, the following procedures must be followed prior to any purchase or expenditure:

- (1) Written specifications shall be prepared and included in any advertisement for bid;
- (2) Upon receipts of any bids, the city recorder shall mail copies of these specifications to prospective bidders;
- (3) The city recorder shall maintain complete records of any bids or bid deposits received;

(4) All bids shall be advertised in the local newspaper at least one week prior to the scheduled announced. (Ord. #121, July 1998, as replaced by Ord. #155, March 2004)

5-605. Purchases in excess of \$10,000.00. Public advertisement and competitive bidding shall be required for the purchase of all goods and services exceeding an amount of ten thousand dollars (\$10,000.00), except for those purchases specifically exempted from advertisement and bidding by the Municipal Purchasing Act of 1983. (as added by Ord. #200, March 2009)

5-606. Written agreement may be required. Upon the receipt of a successful bid, the mayor and board of aldermen may require the successful bidder to sign the written agreement after the contract has been awarded. A copy of said contract should be maintained in the town's file. Any unsuccessful bid deposits shall be returned to said unsuccessful bidders after the contract is signed, unless provided for otherwise in the bid. (Ord. #121, July 1998, as replaced by Ord. #155, March 2004, and renumbered by Ord. #200, March 2009)

5-607. Price quotations. If competitive bidding is unnecessary, the purchasing agent who is authorized to make purchases should obtain price quotations from as many available sources as possible and avoid any purchase contract that may involve any potential or actual conflict of interest on the part of any public official or the town. A written record of any price quotations shall be kept in the town's files. (as added by Ord. #155, March 2004, and renumbered by Ord. #200, March 2009)