

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. REAL PROPERTY TAXES.
2. PRIVILEGE TAXES
3. WHOLESALE BEER TAX

CHAPTER 1

REAL PROPERTY TAXES

SECTION

- 5-101. When due and payable.
- 5-102. When delinquent--penalty and interest.
- 5-103. Collection.

5-101. When due and payable. Taxes levied by the city against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied. (1989 Code, § 6-101)

5-102. 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. (1989 Code, § 6-102)

¹For provisions in the charter with respect to the following, see the sections indicated:

- (1) Assets and liabilities of old corporation: § 21.
- (2) Correction of tax assessments: § 11.
- (3) Fines: § 7.
- (4) License taxes: §§ 5(11) and 5(12).
- (5) Payment of debts and expenses: § 5(3) and 24.
- (6) Privilege and poll taxes: § 5(2).
- (7) Property taxes: § 5(1).
- (8) Restriction on incurring debts: § 24.
- (9) Road taxes: Footnote to § 4.
- (10) School tax: § 18.
- (11) Special assessments: § 5(6).
- (12) State sales tax: Footnote to § 8.
- (13) Taxes generally: § 8.

5-103. Collection. In the collection of municipal taxes the recorder shall have all the authority and powers as are provided by state law for the collection of county taxes. (1989 Code, § 6-103)

CHAPTER 2

PRIVILEGE TAXES

SECTION

5-201. Tax levied.

5-202. License required.

5-201. 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 58) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the municipality at the rates and in the manner prescribed by the said act. (1989 Code, § 6-201)

5-202. License required. No person shall exercise any such privilege within the municipality 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. (1989 Code, § 6-202)

CHAPTER 3**WHOLESALE BEER TAX****SECTION**

5-301. To be collected.

5-301. To be collected. The recorder is hereby directed to take appropriate action to assure payment to the municipality of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, chapter 6, title 57. (1989 Code, § 6-301)