

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. REAL PROPERTY TAXES.
2. PRIVILEGE AND BUSINESS TAXES GENERALLY.
3. WHOLESALE BEER TAX.
4. PURCHASING.
5. OFFICIAL DEPOSITORY.

CHAPTER 1

REAL PROPERTY TAXES

SECTION

5-101. When due and payable.

5-102. When delinquent--penalty and interest.

5-101. When due and payable. Taxes levied by the municipality against real property shall become due and payable annually on the first day of October of the year for which levied. (1973 Code, sec. 6-101)

5-102. When delinquent--penalty and interest.² All real property taxes shall become delinquent thirty (30) days after they become due and payable and shall thereupon be subject to such penalty and interest as is authorized and prescribed by the basic charter act for delinquent real property taxes. (1973 Code, sec. 6-102)

¹Charter reference

See Article IV, Fiscal Administration, for specific provisions governing municipal finance.

²For further related information see Article IV, section 15 of the basic charter.

CHAPTER 2

PRIVILEGE AND BUSINESS TAXES GENERALLY¹

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" are hereby expressly enacted, ordained and levied on the business activities, vocations and occupations carried on within the City of New Johnsonville at the rates and in the manner prescribed by the said act. (1973 Code, sec. 6-301)

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 city clerk to each applicant therefor upon such applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1973 Code, sec. 6-302)

¹Charter reference

See also Article IV, section 4.14 for tax levy.

CHAPTER 3

WHOLESALE BEER TAX¹

SECTION

5-301. To be collected.

5-301. To be collected. The city clerk 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 chapter 3 of title 57, Tennessee Code Annotated. (1973 Code, sec. 6-401)

¹Municipal code reference

See title 8 of this code, Alcoholic Beverages, for regulations of beer and alcohol.

CHAPTER 4

PURCHASING

SECTION

5-401. Purchasing.

5-401. Purchasing. The provisions of Tennessee Code Annotated, sections 6-56-301 et seq and all amendments thereto, known as the Municipal Purchasing Law of 1983, is adopted herein by reference, and shall be considered as part of the New Johnsonville Municipal Code. The city shall conduct its purchases according to the terms of the aforementioned provisions. A copy of these provisions shall be available for public inspection or review.¹ (Ord. # 1988-7, as modified)

¹See office of the recorder for review of these provisions.

CHAPTER 5

OFFICIAL DEPOSITORY

SECTION

5-501. Official depository for city funds.

5-501. Official depository for city funds¹. The Citizens Bank of New Johnsonville, Tennessee, is hereby designated as the official depository for all municipal funds. (1973 Code, sec. 6-501)

¹See Ordinance # 1975-7-7-1, Gambling forfeitures, where a special account has been created for funds used by local law enforcement officers.