

TITLE 5

MUNICIPAL FINANCE AND TAXATION

CHAPTER

1. FISCAL YEAR, AUDITS.
2. REAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. PURCHASING.
5. TOWN FEE SCHEDULES.
6. SIGNAL MOUNTAIN PUBLIC LIBRARY FUND.

CHAPTER 1

FISCAL YEAR, AUDITS

SECTION

- 5-101. Fiscal year.  
5-102. Audits and auditors.

5-101. Fiscal year. The fiscal year for the town shall be from the first day of July to the next following last day of June. (1985 Code, § 6-101)

5-102. Audits and auditors. The Town of Signal Mountain shall employ an auditor or auditing firm to conduct an annual audit each year as required by state law. The auditor shall be selected by the town manager, subject to the approval of the town council, from those firms or individuals who are recognized as qualified to conduct municipal audits by the State of Tennessee. (1985 Code, § 6-102, as replaced by Ord. #2004-1, March 2004)

## CHAPTER 2

REAL PROPERTY TAXES<sup>1</sup>

## SECTION

5-201. When due and payable.

5-202. When delinquent--penalty and interest.

5-203. Rounding of property taxes, interest, and penalties.

5-204. Partial payments of property taxes.

5-201. When due and payable. Taxes levied by the town against real property shall become due and payable annually on the first business day of October of the year for which levied. (1985 Code, § 6-201)

5-202. When delinquent--penalty and interest. All real property taxes shall become delinquent on and after the first business 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. (1985 Code, § 6-202)

5-203. Rounding of property taxes, interests, and penalties. The town manager is hereby authorized to round individual ad valorem property tax amounts and delinquent interests and penalties to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the town for real and personal property, whether such property is locally assessed or centrally assessed and shall be accomplished by rounding amounts ending in \$0.01 to \$0.49 down to the nearest dollar, and amounts ending in \$0.50 to \$0.99 up to the nearest dollar. Such rounding shall apply to both the tax amount and any interest and penalty added to delinquent taxes. (as added by Ord. #2007-3, Jan. 2007)

5-204. Partial payments of property taxes. (1) The town manager or his/her designee shall accept partial payments of annual property taxes. Notwithstanding the following schedule, the entire amount of taxes and fees due must be paid in full prior to the first day of March following the year of levy otherwise interest and penalties will be applied on balance on March 1.

(2) No penalties, fines, interest or other fees shall be assessed against the payer of taxes or fees except as provided by the Town of Signal Mountain Municipal Code and/or the laws of the State of Tennessee.

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<sup>1</sup>See also, Article X, "Taxation", of the charter for authority to collect delinquent taxes.

(3) Prior to the final reading of the ordinance creating this section, the town manager shall transmit to the State Comptroller of the Treasury a copy of this ordinance which shall serve as the plan required by Tennessee Code Annotated, § 6-56-109(b). To fulfill this requirement, the town hereby declares that:

(a) The town has the appropriate accounting system technology to implement this program; and

(b) The town can implement this program with existing resources.

(4) The town's partial payment plan will be as follows:

(a) Current year property tax bills are mailed in October with a due date of October 1. Taxes may be paid in full or in partial payments without penalty and interest from the time they are due through February of the following year.

(b) Any partial payment made within ten (10) days of the delinquency date, or at any time following such delinquency date, may subject the property to a tax lien and enforcement by tax sale or other legally authorized procedures.

(c) Partial payments of property taxes are subject to the following:

(i) This plan shall NOT apply to the following:

(A) Properties that have applied for bankruptcy;

(B) Escrow accounts.

(ii) No more than one (1) partial payment shall be made in one (1) calendar month;

(iii) May not be made in installments of less than fifty dollars (\$50.00), except for final payment;

(iv) Cancelled check will serve as a receipt for taxpayers who mail in payments by check.

(v) Payments received March 1 or later following year of levy are subject to penalty and interest.

(vi) Payments made after the delinquency date or after the last day of February will be applied as outlined below in subsection (x).

(vii) Partial payments received on or after the first day of any month following the last day of February will decrease the penalty and interest for the following month only.

(viii) Partial payment may be made by cash (except for mail in payments), credit card (including online payments), debit card, check or money order.

(ix) Partial payments will be applied to the oldest year with delinquent amounts due that are not in bankruptcy or filed in chancery court.

(x) Partial payments will be applied in the following order:

(A) Oldest year first for current owner:

(1) Interest.

(2) Fee.

(B) Property taxes:

(1) Oldest year first not filed in chancery court.

(a) Interest and penalty.

(b) Tax.

(xi) Any partial payments must be remitted to: Signal Mountain Town Hall, 1111 Ridgeway Avenue, Signal Mountain, TN 37377. (as added by Ord. #2018-09, Aug 2018 *Ch19\_8-26-19*)

## CHAPTER 3

PRIVILEGE TAXES

## SECTION

5-301. Tax levied.

5-302. License required.

5-301. Tax levied. 1. 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" (title 67, chapter 4, part 7, Tennessee Code Annotated) 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 said act.

2. The proceeds of the privilege taxes levied by the section shall be deposited to the general fund and apportioned to any funds within the town budget according to the discretion of the town council. (1985 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 such applicant's payment of the appropriate privilege tax. (1985 Code, § 6-302)

## CHAPTER 4

PURCHASING

## SECTION

- 5-401. Purchases of less than \$1,500.00.
- 5-402. Purchases of \$1,500.00 through \$4,999.99.
- 5-403. Purchases of \$5,000.00 through \$9,999.99.
- 5-404. Purchases of \$10,000.00 or greater.
- 5-405. Advertising or bidding--exceptions.
- 5-406. Purchase requisitions required; approval of form.
- 5-407. Signing, custody of contracts.
- 5-408. Approval of expenditures exceeding ten thousand dollars.
- 5-409. Submission, opening, acceptance of bids.
- 5-410. Contents of bid proposals.
- 5-411. Specifications attached to contracts.
- 5-412. Public improvement contracts.
- 5-413. Force account or cost-plus contracts for public improvements.
- 5-414. Contractor's bond.

5-401. Purchases of less than \$1,500.00. All purchases involving expenditures less than \$1,500.00 must be approved by the department head of the town department making the purchase. No type of quote or bid shall be required unless requested by the town manager. (1985 Code, § 1-201, as replaced by Ord. #91-9; Ord. #2000-7, June 2000; and Ord. #2005-3, Aug. 2005)

5-402. Purchases of \$1,500.00 through \$4,999.99. All purchases involving expenditures of \$1,500.00 through \$4,999.99 must be approved in advance by the town manager, or, in his absence, the mayor or the town recorder. No type of quote or bid process shall be required for such purchases unless requested by the town manager. (1985 Code, § 1-202, as replaced by Ord. #91-9; Ord. #2000-7, June 2000; and Ord. #2005-3, Aug. 2005)

5-403. Purchases of \$5,000.00 through \$9,999.99. All purchases involving expenditures of \$5,000.00 through \$9,999.99 must be approved in advance by the town manager, or, in his absence, the mayor or the town recorder. Three competitive bids or quotations either verbally or written may be obtained by the town manager, in his or her sole discretion, whenever possible or practicable for all purchases in excess of \$5,000.00. (1985 Code, § 1-203, as replaced by Ord. #91-9; Ord. #2000-7, June 2000; and Ord. #2005-3, Aug. 2005)

5-404. Purchases of \$10,000.00 or greater. All purchases involving expenditures of \$10,000.00 or greater shall only be approved by a majority vote

of the Town Council of the Town of Signal Mountain, Tennessee, after the town manager has obtained sealed bids by advertising in a newspaper of general circulation within Hamilton County, Tennessee, and after posting notices on the town bulletin board. In no event shall any requisition for purchase, voucher, or contract be split or divided into two (2) or more requests with the intent of evading the necessity for having competitive bids and/or the necessity of obtaining the approval of the town council. (1985 Code, § 1-204, as replaced by Ord. #91-9; Ord. #2000-7, June 2000; and Ord. #2005-3, Aug. 2005)

5-405. Advertising or bidding -- exceptions. 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 which are specifically exempted from advertisement and bidding by the Municipal Purchasing Law of 1983, which is codified at Tennessee Code Annotated, § 12-3-101, et seq., and including other general laws regulating municipal purchases. Contracts for professional services shall not be subject to competitive bidding pursuant to Tennessee Code Annotated, § 12-4-106. Certain insurance purchases shall not be subject to competitive bidding pursuant to Tennessee Code Annotated, § 29-20-407. (as added by Ord. #2000-7, June 2000, and replaced by Ord. #2005-3, Aug. 2005)

5-406. Purchase requisitions required; approval of form. All purchases made under the provisions of this article shall be made pursuant to a written requisition from the head of a department of the town. The town manager shall approve the form of any requisition. (as added by Ord. #2000-7, June 2000, and replaced by Ord. #2005-3, Aug. 2005)

5-407. Signing, custody of contracts. 1. Contracts for the purchase of supplies, materials and equipment shall be signed for and on behalf of the town by the town manager or mayor. Contracts for construction, services and all other contracts shall be signed for and on behalf of the town by the town manager or the mayor.

2. The original of all contracts shall be delivered to and kept by the town recorder. (as added by Ord. #2000-13, June 2000, and replaced by Ord. #2005-3, Aug. 2005)

5-408. Approval of expenditures exceeding ten thousand dollars. Whenever any requisition or voucher or contract calls for the expenditure of more than ten thousand dollars (\$10,000.00), the issuance of a purchase order or the payment of a voucher, or the award of a contract shall be subject to the approval of the town council, and shall not be binding on or create any liability against the town until approved by the town council. Such approval shall be by resolution or by motion adopted by majority vote of the town council; provided, however, that such approval shall not be necessary where a voucher or

requisition is issued pursuant to a prior lawful contract or pursuant to an ordinance authorizing such expenditure. (as added by Ord. #2005-3, Aug. 2005)

5-409. Submission, opening, acceptance of bids. 1. All bids shall be sealed and submitted to the official authorized herein to request bids on or before the specified time when such bidding is to be closed. The official receiving bids shall open them publicly on the date and at the hour specified. A purchase order may be issued, and/or a contract may be awarded, to the lowest responsible bidder submitting the best bid after approval by the town council. The town council may reject any and all bids submitted regardless of the amount involved. The term "lowest responsible bidder submitting the best bid" shall mean that in addition to price, consideration may be given to the following factors:

- a. The ability, capacity and skill of the bidder to perform the contract or provide the service required;
- b. Whether the bidder can perform the contract, or provide the service promptly or within the time specified, without delay or interference;
- c. The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- d. The quality of performance of previous contracts or services;
- e. The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;
- f. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
- g. The quality, availability and adaptability of the supplies, material and equipment, or contractual services to the particular use required;
- h. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract, and the proposed warranty or guaranty;
- i. The number and scope of conditions attached to the bid;
- j. The approach of the bidders to issues raised in the solicitation for bids;
- k. The peculiar capabilities of the bidders to perform the contract;
- l. The proprietary features of the bid; and
- m. The overall responsiveness of the bid to the needs of the town. (as added by Ord. #2005-3, Aug. 2005)

5-410. Contents of bid proposals. All bid proposals for contracts to furnish supplies, materials or equipment, or to do construction work, shall set forth with particularity the nature of the work to be performed, how it shall be done, the type and quality of the material to be used and any other details



necessary for the guidance of the contractor and the protection of the town. (as added by Ord. #2005-3, Aug. 2005)

5-411. Specifications attached to contracts. The town manager may have the town engineer or other competent town officer or employee, or private consultant, draw specifications in detail which shall be attached to the contract and construed to be a part thereof. Such specifications shall be made in duplicate, one (1) copy to be furnished to the contractor and the other retained by the town recorder the office as a part of the records of the town. (as added by Ord. #2005-3, Aug. 2005)

5-412. Public improvement contracts. All contracts of the town for any public improvement, when the cost shall exceed ten thousand dollars (\$10,000.00) shall be let to the lowest responsible bidder, the town council to be the judge thereof, and the town council shall have the right to reject any and all bids. All contracts of the town shall be in writing, and may be signed on behalf of the town by the mayor or town manager. All contracts shall be subject to the approval of the town council. Notice to bidders shall be given by publication in a daily newspaper published in Hamilton County, Tennessee, giving the date, hour and place bids will be received and publicly opened, which publication notice shall be at least ten (10) days before the bids are to be received. (as added by Ord. #2005-3, Aug. 2005)

5-413. Force account or cost-plus contracts for public improvements. After bids have been advertised and received for making any public improvement, the mayor or town manager may negotiate with the lowest responsible bidder to have such bidder make such public improvement by force account or on a cost-plus basis if, in the opinion of the mayor or the town manager, the making of such agreement is advantageous to the town. Contracts for repair of buildings or structures may be let on a cost-plus basis which shall include the cost of labor, material, insurance or other legitimate expenses of the contractor and a fixed fee or percentage for profit with a maximum cost to the town of such contract. All such agreements shall be in writing and approved by the town council. (as added by Ord. #2005-3, Aug. 2005)

5-414. Contractor's bond. No contract shall be let for any public work until the contractor shall have first executed a good and solvent bond to the effect that he will pay for all the labor and materials used by such contractor, or any immediate or remote subcontractor under him, in such contract, in lawful money of the United States. The bond to be so given shall be for one hundred (100) percent of the contract price. Where advertisement is made, the condition of the bond shall be stated in the advertisement; provided, that this section shall not apply to contracts under ten thousand dollars (\$10,000.00). (as added by Ord. #2005-3, Aug. 2005)

## CHAPTER 5

TOWN FEE SCHEDULES

## SECTION

- 5-501. Gym rental fees.
- 5-502. Non-resident fees for use of town facilities.
- 5-503. Swimming pool fees.
- 5-504. Additional fees for town recreation facilities.
- 5-505. Mountain Arts Community Center rental and associated fees.
- 5-506. Proration of fees.
- 5-507. General code fees provisions.
- 5-508. Building and construction permit fees.
- 5-509. Plumbing permit fees.
- 5-510. Mechanical permit fees.
- 5-511. Gas permit fees.
- 5-512. Electrical permit fees.
- 5-513. Swimming pool construction permit fees.
- 5-514. Land disturbance permit fees.
- 5-515. Other code related fees.
- 5-516. Chicken permit fee.

5-501. Gym rental fees. The fees for using the town gymnasium shall be paid by residents and non-residents in accordance with the schedule below:

Town resident rate:

Town functions, community organizations, and recreation leagues		No charge
Non-profit with no admission fee	\$	23.00 per hour
Non-profit with admission fee (or 10% of gross revenue - whichever is greater)	\$	45.00 per hour
For profit with no admission fee	\$	45.00 per hour
For profit with admission fee (or 20% of gross revenue - whichever is greater)	\$	48.00 per hour
Individuals for private birthday parties, etc.	\$	23.00 per hour

Non-resident rate:

An annual fee of twelve dollars (\$12.00) will be added for non-resident usage of the town gymnasium in addition to the above-listed hourly rates. (as added by

Ord. #2007-1, Jan. 2007, and replaced by Ord. #2008-3, March 2008, and Ord. #2011-1, March 2011)

5-502. Non-resident fees for use of town facilities. The town shall issue non-resident cards on a calendar basis to families that do not live within the town but desire to use the town's facilities. The costs for non-resident cards for various facilities paid for by town taxpayers shall be as follows:

<u>Facility</u>	<u>Annual fee</u>
Swimming pool	\$ 100.00 for a family and \$ 50.00 for an individual, plus swimming pool rates as specified in § 5-503.
Ball fields	\$ 35.00
Gymnasium	\$ 12.00 plus hourly rates as specified in § 5-501.
MACC	\$ 30.00
Library	\$ 70.00
Recycle center	(provided at no cost as a benefit for the community)
Transfer station	\$ <u>200.00</u>
TOTAL	\$ 447.00

(as added by Ord. #2007-1, Jan. 2007, and replaced by Ord. #2008-3, March 2008, and Ord. #2011-1, March 2011)

5-503. Swimming pool fees. The fees for residents and non-residents using the Town swimming pool shall be paid in accordance with the schedule below:

<u>Daily pass rates (non-residents must have additional card - see § 5-502)</u>	
Persons 6 years of age and older	\$ 7.00
Senior Rate (65 years of age and older)	\$ 5.00
Child under 6 years of age	\$ 5.00

Season pass rates (non-residents must have additional card - see § -502)

Family	\$	200.00
Adult	\$	110.00
12 and under	\$	100.00

Additional fees for swimming pool

Swimming pool non-resident weekly pass	\$	20.00 for 1 week
Swimming instructions at town pool (resident/non-resident)	\$	80.00 for 2 weeks
Pool parties (residents/non-residents)	\$	90.00 per hour

(as added by Ord. #2008-3, March 2008, and replaced by Ord. #2011-1, March 2011, and Ord. #2017-03, May 2017)

5-504. Additional fees for town recreation facilities. The fees for using town recreation facilities shall be paid by residents and non-residents in accordance with the schedule below:

Tennis court reservations (other than Hamilton County Schools)	\$	3.00 per court per hour
Pavilion rental	\$	10.00 the first hour and \$ 5.00 per hour thereafter
Town functions, community organizations, and recreation leagues--no charge		
Summer day camp fees (residents)	\$	60.00 per week
Summer day camp fees (non-residents)	\$	75.00 per week
Swimming instructions at town pool (resident/non-resident)	\$	80.00 for 2 weeks
Pool parties (residents/non-residents)	\$	90.00 per hour

All resident/non-resident swim team members shall pay six dollars (\$6.00) per team member for swimming pool maintenance.

All resident/non-resident baseball, football, soccer, and softball team members shall pay six dollars (\$6.00) per team member for ball field maintenance. (as added by Ord. #2008-3, March 2008, and replaced by Ord. #2011-1, March 2011)

5-505. Mountain Arts Community Center Rental and associated fees. The rental and associated fees for use of facilities within the Mountain Arts Community Center shall be paid by residents and non-residents in accordance with the schedule below:

Town resident rate:

Town functions		No charge
Classroom rental	\$	25.00 per hour
Auditorium rental	\$	125.00 per hour
Cafeteria rental	\$	125.00 per hour
Kitchen rental	\$	50.00 per hour

In lieu of an hourly fee, the MACC director may negotiate a "percentage of gate" agreement for events held in the auditorium. Said agreements must be in writing and signed prior to the event.

Non-profits with documented 501(c)(3) status or other community-based non-profit organizations will receive a ten percent (10%) discount. At the town's discretion, in-kind gifts may be accepted from these organizations in lieu of rental fees.

Additional fees:

Sound technician	(two hour minimum)	\$ 30.00 per hour/each
Lighting technician	(two hour minimum)	\$ 30.00 per hour/each
After hours staff	(two hour minimum)	\$ 12.00 per hour/each

Non-resident rate:

Non-residents will pay fees in accordance with the above schedule but must also pay an annual non-resident fee as indicated in § 5-502 of this chapter. (as added by Ord. #2012-5, March 2012)

5-506. Proration of fees. The annual fees, including non-resident fees, for the transfer station and the pool may be prorated by half, depending on the time left in the year or season respectively. The MACC may also prorate the non-resident fee by half for purposes of class enrollment. The town manager has the authority to prorate other fees as deemed appropriate by the town council. (as added by Ord. #2013-19, Nov. 2013)

5-507. General code fees provisions. (1) TAP fee. The following shall be in addition to all town code related fees:

There will be included a TAP fee on each permit application in the amount of fifty dollars (\$50.00) which includes the following three (3) fees:

- (a) Technology fee of ten dollars (\$10.00);
- (b) Administration fee of five dollars (\$5.00); and
- (c) Permit base fee of thirty-five dollars (\$35.00).

This will replace the base fee on all permits.

(2) Refunds. All town code related fees shall be nonrefundable unless, in the determination of the building official, the process of the project has not completed a sufficient review to justify the entire fees for consideration. Due to the withdrawal of an application prior to review, any proportional refund shall be in the sole discretion of the building official.

(3) Fee for re-inspections. (Building, plumbing, gas, mechanical, electrical and signs): twenty-five dollars (\$25.00).

(4) Penalties. Where work for which a permit is required by this code is started or proceeded with prior to obtaining said permit, the fees herein specified may be doubled, but the payment of such double fee shall not relieve any persons from fully complying with the requirements of the current code in the execution of the work nor from any other penalties prescribed herein. (as added by Ord. #2020-09, Sept. 2020 **Ch20\_06-28-21**)

5-508. Building and construction permit fees. The fees for all building and construction work shall be as indicated in the following schedule:

- (1) General building fees.

Site permit only (exclude TAP fee) (non-permanent assessory structure)	\$20.00
TAP fee	\$50.00
Total valuation fee	
\$100.00 to \$1,000.00	\$15.00
\$1,001.00 up	\$15.00 for first \$1,000.00 plus \$5.00 for each additional \$1,000.00 or fraction thereof

(2) Moving fee. For the moving of any building or structure, the fee shall be one hundred dollars (\$100.00).

(3) Demolition fees. For the demolition of any building or structure, the fee shall be:

One and two family dwellings	\$100.00
Commercial, multi-family	\$200.00
(4) <u>Other fees.</u>	
Fee for fire and life safety inspection and plans review.	(20% of building permit fee)
Plan review fee.	(30% of building permit fee)
Certificates of occupancy (residential) (new construction).	\$50.00
Certificates of completion (existing structures).	\$10.00
Use and occupancy certificate (commercial).	\$100.00
Fee for zoning letter.	\$25.00
Fee for cell tower hook on.	\$1,000.00
Fee for submission to design review commission committee.	\$75.00
Fee for variance or appeal request to board of zoning appeal.	\$75.00
Fee for all other appeals.	\$75.00
(as added by Ord. #2020-09, Sept. 2020 <i>Ch20_06-28-21</i> )	

5-509. Plumbing permit fees. The fees for all plumbing work shall be as indicated in the following schedule:

- |   |           |
|---|-----------|
| (1) <u>TAP fee.</u>                               | \$50.00   |
| (2) <u>Plumbing fee schedule.</u>                 |           |
| (a) Plumbing fixture or stand alone floor drain.  | \$4.00/ea |
| (b) Building sewer.                               | \$3.00/ea |
| (c) Water heater.                                 | \$3.00/ea |
| (d) Water piping and/or water treating equipment. | \$3.00/ea |

(e)	Repair or alteration of drainage or vent piping.	\$3.00/ea
(f)	Vacuum breaking, pressure reducing or backflow protective devices or check valve assembly.	\$3.00/ea
(g)	Grease or oil interceptor.	\$3.00/ea
(h)	Other miscellaneous items.	\$3.00/ea

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-510. Mechanical permit fees. The fees for all mechanical work shall be as indicated in the following schedule:

(1)	<u>TAP fee.</u>	\$50.00
(2)	<u>Mechanical fee schedule.</u>	
	Total valuation fee	
	\$10.00 to \$1,000.00	\$10.00 for the first \$1,000.00, or fraction thereof
	\$1,001.00 up	\$10.00 for the first \$1,000.00, plus \$4.00 for each additional \$1,000.00 or fraction thereof
(3)	<u>Fee for inspecting boilers.</u>	\$35.00

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-511. Gas permit fees. The fees for all gas work shall be as indicated in the following schedule:

(1)	<u>TAP fee.</u>	\$50.00
(2)	<u>Gas fee schedule.</u>	
	100,000 BTU to 500,000 BTU per hour, each object.	\$6.00



500,000 to less than 1,000,000 BTU per hour each object.	\$8.00
1,000,000 to less than 5,000,000 BTU per hour each object.	\$10.00
Over 5,000,000 BTU per hour each object.	\$20.00

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-512. Electrical permit fees. The fees for all electrical work shall be as indicated in the following schedule:

(1) <u>TAP fee.</u>	\$50.00
(2) <u>Electrical fee schedule.</u>	
(a) 600 volts or less.	\$20.00
(b) Over 600 volts.	\$100.00
(c) Each 100 amps.	\$4.00
(d) Temporary service on structure.	\$20.00
(e) Temporary service on pole.	\$20.00
(f) Meter center.	\$20.00
(g) Generator.	\$10.00

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-513. Swimming pool construction permit fees. Fees for all swimming pools will be assessed at the same rate as the building and construction fee schedule in § 5-508.

(1) <u>TAP fee.</u>	\$50.00
(2) <u>Total valuation fee.</u>	
\$100.00 to \$1,000.00	\$15.00
\$1,001.00 up	\$15.00 for first \$1,000.00 plus \$5.00 for each additional thousand or fraction thereof.

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-514. Land disturbance permit fees. Fees for land disturbance permits are based on the size of the parcel:

(1)	<u>TAP fee.</u>	\$50.00
(2)	<u>Fee schedule.</u>	
	0 to 2.0 acres	\$25.00
	2.1 acres to 4.9 acres	\$50.00
	5.0 acres and greater	\$100.00

(as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-515. Other code related fees. (RESERVED) (as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

5-516. Chicken permit fee. Fee schedule. Prior to purchasing any chickens pursuant to § 10-102 within the town, any person must obtain a permit from the building official and an inspection shall be conducted of any proposed facilities for housing chickens. There shall be a permit fee of thirty-five dollars (\$35.00) to keep chickens within the town. (as added by Ord. #2020-09, Sept. 2020 *Ch20\_06-28-21*)

## CHAPTER 6

SIGNAL MOUNTAIN PUBLIC LIBRARY FUND

## SECTION

5-601. Signal Mountain Public Library Fund established.

5-602. Purchasing requirements.

5-603. Duties of finance director.

5-604. Audit and reporting required.

5-601. Signal Mountain Public Library Fund established. (1) There is hereby created and established a fund known as the "Signal Mountain Public Library Fund" to be maintained by the town finance director as a special fund which shall be kept separate and apart from all other funds. This fund shall account for all financial transactions of the Signal Mountain Public Library, regardless of funding source.

(2) Charitable contributions, any funds from other governmental entities, private grant funds, revenue generated through library operations and tax funds, whether raised by bonds, taxation, governmental grants, or otherwise shall be deposited to such special fund for the use and benefit of the Signal Mountain Public Library. (as added by Ord. #2017-09, Oct. 2017)

5-602. Purchasing requirements. Expenditure of such funds shall be in accordance with the Town of Signal Mountain Purchasing Ordinance, library board policies and applicable Tennessee laws and regulations. No funds shall be expended or disbursed unless such funds are duly appropriated in the Library's approved operational and/or capital budgets. (as added by Ord. #2017-09, Oct. 2017)

5-603. Duties of finance director. (1) The finance director shall oversee the Signal Mountain Public Library Fund in the same manner as all other municipal funds and accounts. All funds shall be reported in accordance with generally accepted accounting principles and any terms and conditions established by funding sources.

(2) The finance director is authorized to direct the investment of such funds in the same manner as surplus funds of the town are now being invested.

(3) Finance reports, budget documents and other records will be provided to the library administration, in the same manner as other town departments. (as added by Ord. #2017-09, Oct. 2017)

5-604. Audit and reporting required. (1) The Signal Mountain Public Library Fund and all library accounts of every character shall be audited annually as part of the town's annual audit.

(2) In coordination with and as a supplement to the annual audit(s), the library board shall furnish to the town council each fiscal year, an annual report setting forth the detailed activities and statistics associated with the operation of the library during that period. (as added by Ord. #2017-09, Oct. 2017)