

**TITLE 5****MUNICIPAL FINANCE AND TAXATION****CHAPTER**

1. REAL PROPERTY TAXES.
2. PRIVILEGE TAXES.
3. TAX COLLECTOR.

**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.**<sup>1</sup> Taxes levied by the city against real property shall become due and payable annually on the first day of October of the year for which levied. (1976 Code, § 6-201)

**5-102. When delinquent--penalty and interest.**<sup>2</sup> 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

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<sup>1</sup>State law references

Tennessee Code Annotated, §§ 67-1-701, 67-1-702 and 67-1-801, read together, permit a municipality to collect its own property taxes if its charter authorizes it to do so, or to turn over the collection of its property taxes to the county trustee. Apparently, under those same provisions, if a municipality collects its own property taxes, tax due and delinquency dates are as prescribed by the charter; if the county trustee collects them, the tax due date is the first Monday in October, and the delinquency date is the following March 1.

<sup>2</sup>Charter and state law reference

Tennessee Code Annotated, § 67-5-2010(b) provides that if the county trustee collects the municipality's property taxes, a penalty of 1/2 of 1% and interest of 1% shall be added on the first day of March, following the tax due date and on the first day of each succeeding month.

interest as is authorized and prescribed by the state law for delinquent county real property taxes.<sup>1</sup> (1976 Code, § 6-202)

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<sup>1</sup>Charter and state law references

A municipality has the option of collecting delinquent property taxes any one of three ways:

- (1) Under the provisions of its charter for the collection of delinquent property taxes.
- (2) Under Tennessee Code Annotated, §§ 6-55-201--6-55-206.
- (3) By the county trustee under Tennessee Code Annotated, § 67-5-2005.

## 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 state laws. The taxes provided for in the state's "Business Tax Act" (Tennessee Code Annotated, § 67-4-701, et seq.) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the City of Smithville at the rates and in the manner prescribed by the said act. (1976 Code, § 6-301)

**5-202. License required.** No person shall exercise any such privilege within the city without a currently effective privilege license, which shall be issued by the secretary and treasurer to each applicant therefor upon the applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1976 Code, § 6-302)

**CHAPTER 3****TAX COLLECTOR**<sup>1</sup>**SECTION**

5-301. Secretary and treasurer to serve as tax collector.

5-302. Bond of the tax collector.

**5-301. Secretary and treasurer to serve as tax collector.** The secretary and treasurer of the city shall serve as the tax collector of the city. (1976 Code, § 1-501)

**5-302. Bond of the tax collector.** The bond required of the secretary and treasurer by § 1-301 of this code shall also cover him in his capacity as tax collector. (1976 Code, § 1-502)

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<sup>1</sup>Charter references

Appointment: § 5.

Compensation: § 5.