

TITLE 6

FINANCE AND TAXATION

CHAPTER

1. REAL PROPERTY TAXES.
2. PRIVILEGE TAXES.

CHAPTER 1

REAL PROPERTY TAXES¹

SECTION

6-101. When due and payable.

6-102. When delinquent--penalty and interest.

6-101. When due and payable. Taxes levied by the municipality against real property shall become due and payable annually on the date fixed in the charter.

6-102. When delinquent--penalty and interest. All real property taxes shall become delinquent on and after the delinquency date fixed in the charter and shall thereupon be subject to such penalty and/or interest as is authorized and prescribed by the charter and/or state law.

¹See also the charter, particularly section 14.

CHAPTER 2

REAL PROPERTY TAXES

SECTION

6-201. Tax levied.

6-202. License required.

6-201. 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" (title 67, chapter 58, Tennessee Code Annotated) 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. (ord. No. 69, modified)

6-202. 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. (ord. No. 25, modified)