

TITLE 5

MUNICIPAL FINANCE AND TAXATION<sup>1</sup>

CHAPTER

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

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depositories for city funds.

5-101. Official depositories for city funds. The Bank of Dyer and the Farmers and Merchants Bank of Dyer, Tennessee, are hereby designated as the official depositories for all municipal funds. (1983 Code, § 6-101)

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<sup>1</sup>Charter reference: art. VI.

## CHAPTER 2

REAL PROPERTY TAXES

## SECTION

5-201. When due and payable.

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

5-201. When due and payable.<sup>1</sup> Taxes levied by the city against real property shall become due and payable annually on the first Monday of October of the year for which levied. (1983 Code, § 6-201)

5-202. 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 interest as is authorized and prescribed by the state law for delinquent county real property taxes.<sup>3</sup> (1983 Code, § 6-202)

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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.

<sup>3</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 3

PRIVILEGE TAXES

## SECTION

5-301. Tax levied.

5-302. "Business Tax Act" implemented.

5-303. License required.

5-301. 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. (1983 Code, § 6-301)

5-302. "Business Tax Act" implemented. The taxes provided in the State's "Business Tax Act" (Tennessee Code Annotated, title 67, chapter 4) are hereby enacted, ordained, and levied on the business activities, vocations, or occupations doing business or exercising a taxable privilege as provided by said Act in Dyer, Tennessee, at the rates and in the manner prescribed by the said Act. The proceeds of the privilege taxes herein levied shall be accrued to the general fund. Provided, however, that the "Business Tax Act" heretofore adopted by the City of Dyer be amended as follows: The privilege tax rates for classifications 1, 2, 3, and 4, as defined by Tennessee Code Annotated, §§ 67-4-702, 67-4-704, 67-4-706, 67-4-710, 67-4-727, and 67-4-728, be hereby established at 100% of the total tax due under the rate as prescribed by Tennessee Code Annotated, §§ 67-4-702, 67-4-704, 67-4-706, 67-4-710, 67-4-727, and 67-4-728, with a minimum tax of \$15.00 payable by each person or each place, location, or outlet from which business is carried on. In addition to the privilege tax levied above, the city recorder shall collect, as allowed by Tennessee Code Annotated, § 67-4-717, a collection and recording fee in the amount of \$5.00. (1983 Code, § 6-302, as amended by Ord. #97-83, June 1997)

5-303. License required. No person shall exercise any such privilege within the city without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's payment of the appropriate privilege tax. (1983 Code, § 6-303)

## CHAPTER 4

WHOLESALE BEER TAX

## SECTION

5-401. To be collected.

5-401. To be collected. The recorder is hereby directed to take appropriate action to assure payment to the city of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.<sup>1</sup> (1983 Code, § 6-401)

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<sup>1</sup>State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of 17% on the sale of beer at wholesale. Every wholesaler is required to remit to each municipality the amount of the net tax on beer wholesale sales to retailers and other persons within the corporate limits of the municipality.