

TITLE 5**MUNICIPAL FINANCE AND TAXATION¹****CHAPTER**

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

CHAPTER 1**REAL PROPERTY TAXES****SECTION**

5-101. Administration of taxes and special assessments.

5-101. Administration of taxes and special assessments. The assessment, levy, and collection of taxes and special assessments shall be in charge of the department of finance and taxation, subject to the provisions of the municipal code.

All real property taxes and personal property taxes of the city shall be due and payable on the tenth day of November of the year for which the taxes are assessed.

The city treasurer shall be the custodian of the tax books and shall be the tax collector of the city.

All municipal taxes on real property and personal property in the city and all penalties and costs accruing thereon are hereby declared to be a lien on said property from and after the first day of January of each year hereafter for which same are assessed, which lien shall be superior to all liens except liens of the United States and the State of Tennessee for taxes legally assessed thereon.

No assessment shall be invalid because of inadequate description of the property or if the same is assessed to an unknown owner or in the name of a person or persons who are not the lawful owner thereof. The city council shall have the power to have corrected any errors in the tax assessments.

If such taxes are not paid on or before the date fixed for the delinquencies thereof, to the amount of tax due and payable a penalty of one-half of one percent (1/2 of 1%) and interest of one percent (1%) shall be added on the first day of April, following the tax due date and on the first day of each succeeding month.

¹Charter reference

Collection of taxes: § 6-35-301.

The city treasurer shall turn over to the city attorney for collection on July 1, all delinquent taxes assessed for the previous year and an attorney's fee of ten percent (10%) shall be added on that date and the city attorney shall be required, no later than October 1 following, to file with the clerk and master of the chancery court a list of all delinquent taxes on real estate and personal property for the sale of said real estate and personal property, for the collection of taxes, or which is liable for sale for other taxes and the same will be sold in a like manner and upon the same terms as property is sold for delinquent state and county taxes. (2000 Code, § 5-201)

CHAPTER 2

PRIVILEGE TAXES

SECTION

5-201. Tax levied.

5-202. "Business Tax Act" implemented.

5-203. 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 state¹ to be privileges taxable by municipalities, an annual privilege tax in the maximum amount allowed by said laws. (2000 Code, § 5-301)

5-202. "Business Tax Act" implemented. The taxes provided for in Tennessee Code Annotated, title 67, chapter 4, known as the "Business Tax Act," are hereby enacted, ordained, and levied on the businesses, business activities, vocations, or occupations carried on in Elizabethton, Tennessee, at the rates and in the manner prescribed by the said act.

The provisions of this section shall be retroactive to June 1, 1971, to coincide with the effective date of the public act. (2000 Code, § 5-302)

5-203. License required. No person shall exercise any privilege taxed by the city without a currently effective privilege license which shall be issued by the city clerk to each applicant therefor upon such applicant's payment of the appropriate privilege tax. (2000 Code, § 5-303)

¹State law reference

Tennessee Code Annotated, title 67.

CHAPTER 3**WHOLESALE BEER TAX****SECTION**

5-301. To be collected.

5-301. To be collected. The city clerk is hereby directed to collect for the city the seventeen percent (17%) wholesale beer tax levied by the "Wholesale Beer Tax Act" as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (2000 Code, § 5-401)

¹Municipal code references

Alcohol and beer regulations: title 8.

Privilege tax: § 8-217.

State law reference

Tennessee Code Annotated title 57, chapter 6 provides for a tax of seventeen percent (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.