

**TITLE 5**

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

**CHAPTER**

1. PRIVILEGE TAXES.
2. PURCHASING REGULATIONS.
3. REAL AND PERSONAL PROPERTY TAXES.
4. OPEN RECORDS FEE.

**CHAPTER 1**

**PRIVILEGE TAXES**

**SECTION**

- 5-101. Tax levied.  
5-102. License required.

**5-101. 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 at the rates and in the manner prescribed by the act. (1999 Code, § 5-101)

**5-102. 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 compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1999 Code, § 5-102)

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<sup>1</sup>Charter reference  
Taxation: art. X.

## CHAPTER 2

### PURCHASING REGULATIONS

#### SECTION

5-201. Purchasing agent; office created.

5-202. Duties of purchasing agent.

5-203. Purchasing procedures only revised by resolution.

**5-201. Purchasing agent; office created.** As provided in Tennessee Code Annotated, § 6-56-301, et seq., the office of purchasing agent is hereby created and the city administrator shall faithfully discharge the duties of said office or appoint an individual to make purchases for the City of Lawrenceburg. Purchases shall be made in accordance with the Municipal Purchasing Law of 1983 and amendments thereto, this chapter and purchasing procedures approved by the governing body. (1999 Code, § 5-201, modified)

**5-202. Duties of purchasing agent.** The purchasing agent, or designated representative, as provided herein, shall purchase materials, supplies, services and equipment, provide for leases and lease-purchases and dispose of surplus property in accordance with purchasing procedures approved by the governing body and filed with the city recorder. (1999 Code, § 5-202, modified)

**5-203. Purchasing procedures only revised by resolution.** After initial approval by resolution of the governing body of this city, changes or revisions to the purchasing procedures shall be made only by resolution. (1999 Code, § 5-203)

### CHAPTER 3

#### REAL AND PERSONAL PROPERTY TAXES

##### SECTION

##### 5-301. Partial payments.

**5-301. Partial payments.** (1) The city shall accept partial payments of annual real property taxes beginning on the first Monday of October 2011. Notwithstanding the following schedule, the entire amount of taxes due must be paid in full prior to the first day of March.

(2) Partial payments will be accepted according to the following schedule:

(a) The City of Lawrenceburg will accept partial payments in increments of four (4) before the first day of March without penalty.

(b) Any tax remaining after said first day of March will accrue interest and the entire property will be considered delinquent and may be subject to a tax lien and enforcement by tax sale or other legally authorized procedures.

(3) Notwithstanding the schedule in subsection (2), no penalties, fines, interest or other fees shall be assessed against the taxpayer except as provided by subsection (2).

(4) Prior to the final reading of the ordinance comprising this chapter, the recorder shall transmit to the state comptroller of the treasury a copy of the ordinance comprising this chapter, which shall serve as the plan required by Tennessee Code Annotated, § 6-56-152(b)<sup>1</sup>. To fulfill the requirements of that section, the city hereby declares that:

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

(b) The city can implement this program within existing resources. (as added by Ord. #1080, July 2011)

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<sup>1</sup>State law reference

Tennessee Code Annotated, § 6-56-152 permits a municipality that collects its own property taxes to, via ordinance, accept partial payment of property taxes upon filing a plan for such with the comptroller of the treasury. The plan must indicate that the municipality has the appropriate accounting system technology. The plan must also indicate whether the program will be implemented within existing resources or indicate prior approval of the governing body if additional resources are needed. The plan is not required for a city that has implemented a partial payment program prior to March 29, 2010.

## CHAPTER 4

### OPEN RECORDS FEE

#### SECTION

5-401. Procedures regarding access to an inspection of public records.

**5-401. Procedures regarding access to an inspection of public records.** (1) Consistent with the Public Records Act of the State of Tennessee, personnel of the City of Lawrenceburg shall provide full access and assistance in a timely and efficient manner to Tennessee residents who request access to public documents.

(2) Employees of the City of Lawrenceburg shall protect the integrity and organization of public records with respect to the manner in which the records are inspected and copied. All inspections of records must be performed under the supervision of the department manager of the department maintaining records requested or his/her designee. All copying of public records must be performed by employees of the city, or, in the event that city personnel are unable to copy the records, by an entity or person designated by the department manager maintaining records requested.

(3) To prevent excessive disruptions of the work, essential functions, and duties of employees of the City of Lawrenceburg, persons requesting inspection and/or copying of public records are requested to complete a records request form to be furnished by the city. If the requesting party refuses to complete a request form, a city employee shall complete the form with the information provided by the requesting party. Persons requesting access to open public records shall describe the records with specificity so that the records may be located and made available for public inspection or duplication, as provided in subsection (2) above. All requests for public records shall be directed to the records custodian (department manager of department maintaining records requested).

(4) When records are requested for inspection or copying, the records custodian (department manager) has up to seven (7) business days to determine whether the city can retrieve the records requested and whether the requested records contain any confidential information, and the estimated charge for copying based upon the number of copies and amount of time required. Within seven (7) business days of a request for records the records custodian (department manager) shall:

- (a) Produce the records requested;
- (b) Deny the records in writing, giving explanation for denial;

or

- (c) In the case of voluminous requests, provide, in writing, the requestor with an estimated time frame for production and an estimation of duplication costs.

(5) There is no charge assessed to a requester for inspecting a public record. Charges for physical copies of records, in accordance with the Office of Open Records Counsel (OORC) schedule of reasonable charges, are as follows:

(a) Standard 8 ½ x11 or 8 ½ x14 black and white copy - \$.15 per page for each produced.

(b) Standard 8 ½ x11 or 8 ½ x14 color copy - \$.50 per page for each produced.

(c) Maps, plats, electronic data, audio discs, video discs, and all other materials shall be duplicated at actual costs to the city.

(6) Requests requiring less than one (1) hour of municipal employee labor for research, retrieval, redaction and duplication will not result in an assessment of labor charges to the requester.

Employee labor in excess of one (1) hour may be charged to the requester, in addition to the cost per copy, as provided in subsection (5). The city may require payment in advance of producing any request. Requests for copies of records may not be broken down to multiple requests for the same information in order to qualify for the first free hour.

(a) For a request requiring more than one (1) employee to complete, labor charges will be assessed based on the following formula: In calculating the charge for labor, a department head shall determine the number of hours each employee spent producing a request. The department head shall then subtract the one (1) hour threshold from the number of hours the highest paid employee(s) spent producing the request. The department head will then multiply total number of hours to be charged for the labor of each employee by that employee's hourly wage. Finally, the department head will add together the totals for all the employees involved in the request and that will be the total amount of labor that can be charged.

(b) When the total number of requests made by a requester within a calendar month exceeds four (4), the requests will be aggregated, and the requestor shall charge a fee for any and all labor that is reasonably necessary to produce the copies of the requested records after informing the requestor that the aggregation limit has been met. Request for items that are routinely released and readily accessible, such as agendas for current calendar month meetings and approved minutes from meetings held in the previous calendar month, shall not be counted in the aggregated requests.

(7) If the city is assessed a charge to retrieve the requested records from archives or any other entity having possession of requested records, the records custodian (department manager) may assess the requestor the cost assessed to the city.

(8) Upon completion of a records request the requestor may pick up the copies of records at the office of the records custodian (department manager). Alternatively, the requestor may choose to have the copies of records delivered

via United States Postal Service; provided that the requestor pays all related expenses in advance.

(9) If the public records requested are frail due to age or other conditions, and copying of the records will cause damage to the original records, the requesting party may be required to make an appointment for inspection. (as added by Ord. #1123, Nov. 2013)