

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. REAL PROPERTY TAXES.
3. PRIVILEGE TAXES GENERALLY.
4. ALCOHOLIC BEVERAGE TAXES.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Claims against city subject to setoff.

5-101. Claims against city subject to setoff. Whenever any person, firm or corporation, having a claim against the city for services rendered, merchandise sold, or for anything else or otherwise, is indebted to the city for taxes or in any other manner, such debt due to the city shall be set off against such claim against the city before the same shall be paid, and no warrant shall be issued except for the balance found to be owing by the city after such setoff has been made.

Whenever such a setoff has been made the recorder shall issue a warrant to the city for the amount of such debt due to the city.

However, the board of mayor and aldermen may order such claim paid without such setoff being made, or direct that it be made in part only. Where the claim against the city consists of the wage or salary of a regular employee or officer of the city, the recorder is authorized to make the setoff herein provided for in installments. (1981 code, § 6-501)

¹Charter reference

See Article IX, Finance, for competitive bidding and purchasing procedures, accounting records, discharge of obligations, deficits, budget requirements, etc....

CHAPTER 2

REAL PROPERTY TAXES¹

SECTION

5-201. When due and payable.

5-202. When delinquent--penalty.

5-203. Penalty and interest.

5-201. When due and payable. Taxes levied by the municipality against real property shall become due and payable annually on the date prescribed in Article X, section 2 of the city's charter. (1981 code, § 6-101)

5-202. When delinquent--penalty. All unpaid real property taxes become delinquent and be subject to a penalty in accordance with the provisions of Article X, section 2 in the city's charter. (1981 code, § 6-102)

5-203. Penalty and interest. Penalty of one half of one percent (.5%) and interest of one percent (1%) shall be added January 1, following the due date and on the first of each succeeding month. (As added by Ord. #095-10, Aug. 1995)

¹Charter reference

See generally Article X, Taxation, of the city charter.

CHAPTER 3

PRIVILEGE TAXES GENERALLY¹

SECTION

5-301. Tax levied.

5-302. License required.

5-303. Inspectors 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 said 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 municipality at the rates and in the manner prescribed by the said act. (1981 code, § 6-301)

5-302. License required. No person shall exercise any such privilege within the municipality without a currently effective privilege license, which shall be issued by the city recorder to each applicant therefor upon such applicant's payment of the appropriate privilege tax. (1981 code, § 6-302)

5-303. Inspectors required. No person, after obtaining a Minimum Business License which has been issued by the city clerk, shall open a place of business to the public without prior inspection and approval by city building and codes, city fire marshall, city health department and/or the Springfield Police Department.

¹Charter reference

See generally Article X, Taxation, of the charter.

CHAPTER 4

ALCOHOLIC BEVERAGE TAXES

SECTION

5-401. Wholesale beer tax to be collected.

5-402. Tax on private clubs.

5-401. Wholesale beer tax to be collected. The city recorder is hereby directed to take appropriate action to assure payment to the municipality of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in chapter 6 of title 57, Tennessee Code Annotated. (1981 code, § 6-401)

5-402. Tax on private clubs. (1) As set out in Tennessee Code Annotated, section 57-4-301, it is hereby declared the legislative intent of this commission that every person is exercising a taxable privilege who engages in the business of selling, at retail in this city, alcoholic beverages for consumption on the premises.

(2) A privilege tax is levied for city purposes, to be paid annually, in the amount of three hundred dollars (\$300.00), on all private clubs, as defined in Tennessee Code Annotated, section 57-4-102, which sell at retail in this city alcoholic beverages for consumption on the premises. (1981 code, § 6-402)