

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. PROPERTY TAXES.

CHAPTER 1

MISCELLANEOUS

SECTION

- 5-101. Fiscal year.
- 5-102. Estimate of expenditures and revenue.
- 5-103. Depositories of city funds.
- 5-104. Security for deposits.
- 5-105. Withdrawals from account, etc.
- 5-106. Manager to furnish names, signatures, etc., to depositories.
- 5-107. Reports as to uncollectible fines, etc.
- 5-108. Permit fees.
- 5-109. Purchases and public contract.
- 5-110. Surplus property.
- 5-111. Contracts with professionals.

5-101. Fiscal year. The fiscal year or accounting period of the city shall begin on July 1 of each year and end on June 30 of the following year. (Ord. 73-5, § 1. 1987 Code, § 6-101)

5-102. Estimate of expenditures and revenue. The city manager shall submit to the board of commissioners on or before May 15 of each year an estimate of the expenditures and revenues of the city for the coming fiscal year. (Ord. 73-5, § 3. 1987 Code, § 6-102)

5-103. Depositories of city funds. All banking institutions and savings and loan associations having their main offices and principal places of business in Davidson County, Tennessee, and including any and all such branches as may be operated by said institutions that are members of and have all deposits insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation are hereby designated as depositories of the funds of the City of Belle Meade. (Ord. 75-2, §§ 1 and 2, as amended by ord. 76-1, §§ 1 and 2. 1987 Code, § 6-103)

¹Charter reference

Finance and taxation: title 6, chapter 22.

5-104. Security for deposits. To the extent that the depositories designated in § 5-103 are insured as to each depositor, no security or collateral shall be required to protect the city up to the amount so insured, but all funds of the city in excess of such amount deposited in account with any named depository shall be secured as required by Tennessee Code Annotated, § 6-22-120. (Ord. 75-2, § 3. 1987 Code, § 6-104)

5-105. Withdrawals from account, etc. All checks, drafts and other withdrawals from the accounts of the city shall be executed in the name of the city as follows:

(1) All checks, drafts or other withdrawals of amounts up to two thousand five hundred dollars (\$2,500.00) shall be signed in the name of the city by any one (1) of the following: city recorder, mayor, vice mayor, commissioner.

The city recorder will, on a regular basis, provide to the commissioners for their review, a list of all checks signed by him/her, acting alone under the authority of this section.

(2) All checks, drafts or other withdrawals of amounts of two thousand five hundred dollars (\$2,500.00) or more shall be signed in the name of the city of by any two (2) of the following: city recorder, mayor, vice mayor, commissioner.

(3) Any two (2) members of the Board of Commissioners of the City of Belle Meade are authorized to enter the safe deposit box rented by the city and, when specifically authorized by ordinance, to execute notes, bonds and other such instruments.

(4) All deposits shall be made in accounts designated "City of Belle Meade" and endorsements satisfactorily indicating such deposits shall be sufficient.

(5) All vendor invoices of five thousand dollars (\$5,000.00) or more shall be approved by the commissioners at their regular or special meetings each month and such approval shall be recorded in the meeting minutes. (Ord. 75-2, § 4. 1987 Code, § 6-105, as replaced by Ord. #98-2, March 1998, Ord. #99-5, Sept. 1999, Ord. #2011-8, Aug. 2011, and Ord. #2015-10, Nov. 2015)

5-106. Manager to furnish names, signatures, etc., to depositories. The city manager shall furnish each of the depositories a certified copy of this chapter and shall also certify the names of the mayor, vice mayor, and city treasurer of the City of Belle Meade to each depository, and shall furnish a specimen of the signature of each such official authorized to sign checks, drafts, and other instruments to each such depository. (Ord. 75-2, § 5. 1987 Code, § 6-106)

5-107. Reports as to uncollectible fines, etc. The city treasurer is authorized and directed to report at the first regular meeting in each year each item, including fines, penalties, or court costs with respect to violations of any city ordinance, amounting to five hundred dollars (\$500.00) or less as to which the treasurer believes there is little or no possibility of making collection without the expenditure of funds of the city equal to or in excess of the outstanding and unpaid item.

The board of commissioners by resolution may direct the treasurer to forego any further measures to collect such item and may further direct that he omit from the city's financial records any debt entry with respect thereto subsequent to the date of the resolution. (Ord. 66-5, §§ 3 and 4. 1987 Code, § 6-107)

5-108. Permit fees. Each application for a building permit, a petition for consideration and action of the municipal planning commission, under § 12-103 of this code, an application for permits required under § 16-201, and any other application for any other permit under this code, shall be accompanied by the fee established for such permit by resolution by the Belle Meade Board of Commissioners. All resolutions or ordinances in conflict herewith are hereby repealed. (As added by ord. 84-8. 1987 Code, § 6-108)

5-109. Purchases and public contracts. (1) The city manager shall be responsible for all city purchasing.

(2) Competitive prices for all purchases and public improvements shall be obtained whenever practicable, and the purchase made from or the contract awarded to the lowest and best bidder, provided that the city may reject any and all bids.

(3) All contracts involving expenditure in excess of \$3,000 must be approved by majority vote of the board of commissioners.

(4) Formal sealed bids shall be obtained in all transactions involving any expenditure in excess of \$10,000. The transaction shall be evidenced by written contract. In cases where the board indicates by unanimous resolution of those present at the meeting, based upon the written recommendation of the manager, that it is clearly to the advantage of the city not to contract with competitive bidding, it may authorize noncompetitive contracts.

(5) The city manager may reject all bids and authorize the making of public improvements or accomplishment of any other city work by any city department.

(6) Purchasing and contract procedures not prescribed by this or other Belle Meade ordinance shall be governed by Tennessee Code Annotated, § 6-19-104, as amended by Pub. Acts 1989, ch. 175, § 4. (1987 Code, § 6-109, as added by ord. 89-10, and amended by Ord. #2021-4, Jan. 2022 *Ch8_01-19-22*)

5-110. Surplus property. The identification and disposition of property declared by the commissioners to be "surplus property" shall be determined as follows:

1. Identification of surplus property. when a department head determines that the department holds surplus property that retains value that could be realized through sale, the department heads shall prepare a report for the commissioners describing said property in detail, including any identifying serial or vehicle identification numbers, as well as an estimate of the value of the property.

a. N.A.D.A guidelines may be used to determine fair market value for vehicles.

b. All other surplus property values may be determined by the city manager, taking into consideration both the depreciated book value of the property and any other means of determining fair market value deemed appropriate by the city manager.

2. Authorization to sell surplus property. Upon the commissioners' review of the report from a department head and determination of value by the city manager, the commissioners may by motion declare said property "surplus property" available for disposition and/or sale.

3. Sale of declared surplus property. Once the property has been declared surplus by the commissioners the city manager may use any of the following means to lawfully dispose of the property:

a. Sale to other government agencies, the public, or by using any reputable on-line or auction company for a reasonable fee determined by the city manager to be reasonable.

b. The City of Belle Meade reserves the right to sell its surplus property at public auction or sealed bid to the highest and best bidder. (as added by Ord. #2007-3, April 2007)

5-111. Contracts with professionals. (1) Contracts for legal services, fiscal agent, financial advisor or advisory services, educational consultant services, and similar services by professional persons or groups of high ethical standards, shall not be based upon competitive bids, but shall be awarded on the basis of recognized competence and integrity. The prohibition against competitive bidding in this section shall not prohibit any entity enumerated from interviewing eligible persons or groups to determine the capabilities of such persons or groups.

(2) (a) In the procurement of architectural and engineering services, the selection committee/procurement official may seek qualifications and experience data from any firm or firms licensed in Tennessee and interview such firm or firms. The selection committee/procurement official shall evaluate statements of qualifications and experience data regarding the procurement of architectural and engineering services, and shall conduct discussions

with such firm or firms regarding the furnishing of required services and then shall select the firm deemed to be qualified to provide the services required.

(b) The selection committee/procurement official shall negotiate a contract with the qualified firm for architectural and engineering services at compensation which the selection committee/procurement official determines to be fair and reasonable to the government. In making such determination, the selection committee/procurement official shall take into account the estimated value of the services to be rendered, the scope of work, complexity and professional nature thereof.

(c) Should the selection committee/procurement official be unable to negotiate a satisfactory contract with the firm considered to be qualified, at a price determined to be fair and reasonable, negotiations will continue with other qualified firms until an agreement is reached.

(d) If the city has a satisfactory existing working relationship for architectural or engineering services may expand the scope of the services; provided, that they are within the technical competency of the existing firm, without exercising the provisions of this section.

(3) Any person providing fiscal agent, financial advisor or advisory services to the city shall perform such services only pursuant to a written contract, to be entered into prior to, upon or promptly after the inception of the relationship, specifying the services to be rendered, the costs therefor, and the expenses to be covered under such contract.

(4) Any person providing fiscal agent, financial advisor or advisory services to the city who desires to bid, directly or indirectly, on any bonds, notes or other obligations of such entity sold pursuant to public, competitive sale shall receive in writing prior to the sale the permission of such entity to bid either directly or indirectly on the obligations.

(5) For the purposes of this section, "providing fiscal agent, financial advisor or advisory services" means a relationship that exists when a person renders or enters into an agreement to render financial advisory or consultant services to or on behalf of an issuer with respect to a new issue or issues of municipal securities, including advice with respect to the structure, timing, terms and other similar matters concerning such issue or issues, for a fee or other compensation or in expectation of such compensation for the rendering of such services. Notwithstanding the foregoing provisions of this subsection, a financial advisory relationship shall not be deemed to exist when, in the course of acting as an underwriter, a municipal securities dealer renders advice to an issuer, including advice with respect to the structure, timing, terms and other similar matters concerning a new issue of municipal securities.

(6) Contracts by the city for information management services, including, but not limited to, computer program analyst services shall, upon approval by a two-thirds (2/3) vote of the governing body, be procured through a request for proposals process. The request for proposals process will invite

prospective proposers to participate and will indicate the service requirements and the factors used for evaluating the proposals. Such factors shall include cost, vendor's qualifications and any additional factor or factors deemed relevant by the procuring entity for the procurement of the service; cost is not to be the sole criteria for evaluation. The contract for such services will be awarded to the best evaluated, responsive proposer. (as added by Ord. #2008-1, Feb. 2008)

CHAPTER 2

PROPERTY TAXES¹

SECTION

- 5-201. Tax statements.
- 5-202. Due date.
- 5-203. Penalty and discount.
- 5-204. Treasurer's duties.
- 5-205. Notice of taxes due.
- 5-206. Suits for collection.
- 5-207. Reports of certain unpaid taxes.
- 5-208. Reports as to property in controversy.
- 5-209. Action to forego legal proceedings.

5-201. Tax statements. Statements for taxes on real and personal property located in the City of Belle Meade shall be prepared and forwarded by mail to all taxpayers as soon as possible following September 1st of each year. (Ord. 76-2, § 2. 1987 Code, § 6-201)

5-202. Due date. Taxes on real and personal property located in the City of Belle Meade shall be due and payable on the first day of October of each year. (Ord. 76-2, § 3. 1987 Code, § 6-202)

5-203. Penalty and discount. Pursuant to Tennessee Code Annotated, § 6-22-112, a penalty of two percent (2%) upon all taxes remaining unpaid on March 1st of the year following October 1st of the year for which the taxes are due and an additional penalty of two percent (2%) shall be added for each month

¹State 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.

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 each succeeding month.

thereafter for twelve (12) months. (Ord. 76-2, § 4. 1987 Code, § 6-203, as amended by Ord. #2013-5, Aug. 2013)

5-204. Treasurer's duties. The city treasurer shall be responsible for the preparation and forwarding of tax statements and for the collection of taxes, and decisions made by the city treasurer as to the date same shall have been paid, the amount of penalty, if any, and the amount of discount, if any, shall be final. (Ord. 76-2, § 5. 1987 Code, § 6-204)

5-205. Notice of taxes due. With respect to any taxes and penalties remaining due and unpaid after the 31st day of December of the year for which the taxes are assessed, it shall be the duty of the treasurer to send notice to such delinquent taxpayer by certified mail, on or before the tenth day of the following January, advising said taxpayer that unless said taxes and penalties accrued and thereafter accruing shall be paid prior to the 1st day of the following March, suit will be filed for the purpose of collecting and enforcing payment of such taxes and penalties. (Ord. 23 as amended by ord. 59-1, § 1, modified. 1987 Code, § 6-205)

5-206. Suits for collection. In the event such taxes and penalties shall not be paid in full prior to said 1st day of the following March, then it shall be the duty of the Treasurer to deliver the delinquent list showing all unpaid taxes to the city attorney, or to a special attorney appointed for such purpose, and to cause said attorney to prepare and file suits in the Chancery and Circuit Courts for the collection of all delinquent taxes and penalties thereon due to the city. (Ord. 23 as amended by ord. 59-1, § 2, modified. 1987 Code, § 6-206)

5-207. Reports of certain unpaid taxes. The city treasurer of the City of Belle Meade is hereby authorized and directed to report to the board of commissioners, at its first regular meeting in each calendar year, all taxes on property located in the city which are due, outstanding, and unpaid on all calendar years two years or more prior to the year of such meeting. The city treasurer shall designate in detail in such report each item of taxes upon property having assessed value of less than five hundred dollars (\$500.00). (Ord. 66-5, § 1. 1987 Code, § 6-207)

5-208. Reports as to properties in controversy. The city treasurer is further hereby authorized and directed to report at such regular meeting any property as to which there is disagreement or controversy between the owner of record and the tax assessor as to the location, identity, or existence of said property, and the assessed value of same. (Ord. 66-5, § 2. 1987 Code, § 6-208)

5-209. Action to forego legal proceedings. The board of commissioners may, at the first regular meeting in each calendar year, or at any

subsequent meeting thereafter, by resolution adopted at such meeting, direct the city treasurer to forego any further legal measures for the collection of either of the following:

(1) Any delinquent taxes upon property located in the city which, without the inclusion of penalty and interest, amount to fifty dollars (\$50.00) or less for any calendar year, as certified by the city treasurer; or

(2) Any taxes upon property as to which the city manager reports and certifies his belief that the assessment is in error as to:

(a) Ownership of the property; or

(b) Existence or location of the property; or

(c) Assessed valuation of the same. (Ord. 66-5, § 4. 1987 Code, § 6-209, as amended by ord. 92-1, § 1)