

TITLE 5

MUNICIPAL FINANCE AND TAXATION

CHAPTER

1. MISCELLANEOUS
2. REAL AND PERSONAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. PURCHASING.
5. WHOLESALE BEER TAX.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for city funds.

5-101. Official depository for city funds. The Carroll Bank and Trust, Bradford, Tennessee, is hereby designated as the official depository for all city funds. (2005 Code, § 5-101, modified)

CHAPTER 2

REAL AND PERSONAL PROPERTY TAXES¹

SECTION

5-201. When due and payable.

5-202. When delinquent; penalty and interest.

5-201. When due and payable.² Taxes levied by the city/town against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied.

5-202. When delinquent--penalty and interest.³ 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.⁴

¹Charter reference

Taxation: art. IX, §§ 1 and 3.

²State 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. 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.

³Charter 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 one half of one percent (1/2 of 1%) and interest of one percent (1%) shall be added on the first day of March, following the tax due date and on the first day of each succeeding month.

⁴Charter and state law references

A municipality has the option of collecting delinquent property taxes any one (1) of three (3) ways:

(1) Under the provisions of its charter for the collection of delinquent property taxes.

(continued...)

CHAPTER 3

PRIVILEGE TAXES

SECTION

5-301. Tax levied.

5-302. 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. 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 Act. (2005 Code, § 5-301)

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 recorder to each applicant therefor upon the applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. Violations of this section shall be punished under the general penalty provisions of this code of ordinances. (2005 Code, § 5-302)

(...continued)

- (2) Under *Tennessee Code Annotated*, §§ 6-55-201 to 6-55-206.
- (3) By the county trustee under *Tennessee Code Annotated*, § 67-5-2005.

CHAPTER 4

PURCHASING

SECTION

- 5-401. Office of purchasing agent created.
- 5-402. Purchasing agent; duties.
- 5-403. Purchasing procedures.
- 5-404. Purchasing limits.

5-401. Office of purchasing agent created. As provided in *Tennessee Code Annotated*, §§ 6-56-301, *et seq.* the office of purchasing agent is hereby created and each department head shall act as a purchasing agent and shall faithfully discharge the duties of said office or appoint an individual to make purchases for their respective departments. Purchases shall be made in accordance with the Municipal Purchasing Act of 1983 and amendments thereto (*Tennessee Code Annotated* § 6-56-301, *et seq.*), this chapter and purchasing procedures approved by the governing body. (2005 Code, § 5-401, modified)

5-402. Purchasing agent; duties. 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 the purchasing procedures approved by the governing body and filed with the city recorder. (2005 Code, § 5-402)

5-403. Purchasing procedures. 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. (2005 Code, § 5-403)

5-404. Purchasing limits. It shall be the policy of the City of Bradford that all municipal purchases costing in excess of ten thousand dollars (\$10,000.00) be competitively bid in compliance with the Municipal Purchasing Act of 1983 and amendments thereto. (Ord. #120312B, Dec. 2012)

CHAPTER 5

WHOLESALE BEER TAX

SECTION

5-501. To be collected.

5-501. 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 6.¹

¹State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax in accordance with § 57-6-103. 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.

Municipal code references

Alcohol and beer regulations: title 8.

Beer privilege tax: § 8-208.