CHAPTER 1

PROPERTY TAXES

SECTION
6-101. Property tax rate.
6-102. When due and payable.
6-103. When delinquent--penalty and interest.
6-104. Property tax relief program.

6-101. Property tax rate. The property tax rate for the current fiscal year, as ordained by the Board of Mayor and Aldermen is incorporated by reference herein. A copy of the ordinance assessing the property tax for the current fiscal year shall be kept on file in the recorder's office or other office so assigned by the recorder.

6-102. When due and payable. Taxes levied by the town against real property shall become due and payable annually on the first day of September of the year for which levied. (Code of 1982)

6-103. When delinquent--penalty and interest. 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. (Code of 1982)

6-104. Property tax relief program. (1) That a Jonesborough Property Tax Relief Program is hereby established that is operated under the tax relief

---

1See § 1-1013 of this municipal code for the levy of a city litigation tax. See § 5-102 for the levy of a permit fee upon all business with the town.
guidelines established in *Tennessee Code Annotated*, §§ 6-7-5-702 to -704 for Jonesborough residents provided that in no event shall the total relief allowed by the state and Jonesborough exceed the total taxes actually paid.

(2) In order to receive property tax relief from Jonesborough, the resident shall have already applied and been approved for tax relief through the State of Tennessee on an annual basis.

(3) The total amount of tax relief provided by the Town of Jonesborough shall be determined by an annual appropriation and shall be subject to the availability of funds.

(4) The amount of property tax relief from Jonesborough to an eligible individual homeowner will equal to the amount per individual as determined by the State of Tennessee.

(5) The provisions of this section shall be administered through the town recorder's office. (as added by Ord. #2011-13, Oct. 2011)
CHAPTER 2

PRIVILEGE TAXES

SECTION
6-201. Tax levied.
6-202. License required.
6-203. Certificate of occupancy required.

6-201. 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 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" (title 67, chapter 4, Tennessee Code Annotated) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the town at the rates and in the manner prescribed by the said act. [Code of 1982]

6-202. License required. No person shall exercise any such privilege within the town without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's payment of the appropriate privilege tax. Violations of this section shall be punished under the general penalty provisions of this code of ordinances. [Ord. 38, April 16, 1906 § 1 modified]

6-203. Certificate of occupancy required. A certificate of occupancy must be issued to any new business or changed use within an existing business by the building inspector before a business permit may be issued by the town recorder. [Code of 1982]
CHAPTER 3

WHOLESALE BEER TAX

SECTION

6-301. To be collected.

6-301. To be collected. The recorder is hereby directed to take appropriate action to assure payment to the town of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in chapter 6 of title 57, Tennessee Code Annotated. [Ord. of March 13, 1973, § 5, modified]
CHAPTER 4

BUDGET AMENDMENTS

SECTION

6-401. Prior approval.
6-402. No limitation of power.

6-401. Prior approval. Prior to the approval of any amendment to the annual budget that would increase appropriations for the expenditure of town funds, the town board shall approve a resolution that identifies corresponding source of funds to cover the proposed additional expenditure, and/or identifies a corresponding reduction in expenditure to compensate for the proposed additional expenditure. [Ord. of June 8, 1987]

6-402. No limitation on power. Nothing in this chapter shall be construed or interpreted as an expansion or limitation of any power or authority granted to the municipality by the State of Tennessee. [Ord. of June 8, 1987]
CHAPTER 5

PRIVILEGE TAX ON THE OCCUPANCY
OF HOTELS AND MOTELS

SECTION
6-501. Definitions.
6-502. Levy of tax.
6-503. Collection of tax.
6-504. Tax to be remitted to town recorder.
6-505. Town recorder to collect tax.
6-506. Tax not to be absorbed by operator.
6-507. Delinquent taxes.
6-508. Records.
6-509. Recorder to administer and enforce provisions.
6-510. Tax to town general fund.
6-511. Severability.
6-512. Tax rate.

6-501. Definitions. As used in this chapter unless the context otherwise requires:

(1) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(2) "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

(3) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.

(4) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than ninety (90) continuous days.

(5) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, goods, labor or otherwise, any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.

(6) "Operator" means the person operating the hotel whether as owner, lessee, or otherwise. [as added by Ord. #92-11, § 1, Aug. 1992]
6-502. Levy of tax. The legislative body of Jonesborough is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided by this chapter. [as added by Ord. #92-11, § 2, Aug. 1992]

6-503. Collection of tax. Such tax shall be added by each operator to each invoice prepared by the operator for the occupancy in his hotel and be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to the town.

When a person has maintained occupancy for thirty (30) continuous days, he shall receive from the operator a refund or credit for the tax previously collected from or charged to him, and the operator shall receive credit for the amount of such tax if previously paid or reported to the town. [as added by Ord. #92-11, § 3, Aug. 1992, and amended by Ord. #2008-09, Sept. 2008]

6-504. Tax to be remitted to town recorder. The tax hereby levied shall be remitted by all operators who lease, rent or charge for occupancy within a hotel in the town to the town recorder, such tax to be remitted to such officer no later than the twentieth (20th) day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy whether prior to occupancy or after occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the town for such tax shall be that of the operator. [as added by Ord. #92-11, § 4, Aug. 1992]

6-505. Town recorder to collect tax. The town recorder shall be responsible for the collection of such tax. A monthly tax return under oath shall be filed with the town recorder by the operator with such number of copies thereof as the recorder may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the recorder and approved by the board of mayor and aldermen of the Town of Jonesborough prior to use. The recorder shall audit each operator in the town at least once per year and shall report on the audits made on a quarterly basis to the board of mayor and aldermen. The board of mayor and aldermen is authorized to adopt ordinances or resolutions to provide reasonable rules and regulations for the implementation of the provisions of this chapter. [as added by Ord. #92-11, § 5, Aug. 1992]

6-506. Tax not to be absorbed by operator. No operator of a hotel shall advertise or state in any manner whether directly or indirectly that the tax or any part thereof will be assumed or absorbed by the operator so that it will not
be added to the rent, or that if added, any part will be refunded. [as added by Ord. #92-11, § 6, Aug. 1992]

6-507. Delinquent taxes. Taxes collected by an operator which are not remitted to the recorder on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and in addition, a penalty of one percent (1%) for each month or fraction thereof of such taxes are delinquent. Such interest and penalty shall become a part of the tax. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is declared to be unlawful and shall be punishable upon conviction by a fine not in excess of fifty dollars ($50). [as added by Ord. #92-11, § 7, Aug. 1992]

6-508. Records. It shall be the duty of every operator liable for the collection and payment to the town of the tax imposed by this act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the town, which records the recorder shall have the right to inspect at all reasonable times. [as added by Ord. #92-11, § 8, Aug. 1992]

6-509. Recorder to administer and enforce provisions. The recorder in administering and enforcing the provisions of this chapter shall have as additional powers, those powers and duties with respect to collecting taxes as provided in title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, title 67, chapter 23, it being the intent of this chapter that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of the chapter. The recorder shall also possess those powers and duties as provided in Tennessee Code Annotated, section 67-1-707(a)(b), for the county clerks with respect to the adjustment and settlement with taxpayers all errors of taxes collected by him/her under authority of this ordinance and to direct the refunding of same. Notice of any tax paid under protest shall be given to the recorder and the ordinance or resolution authorizing levy of the tax shall designate a town officer against whom suit may be brought for recovery. [as added by Ord. #92-11, § 9, modified, Aug. 1992]

6-510. Tax to town general fund. The recorder is hereby charged with the duty of collection of the tax herein authorized and shall place the proceeds of such tax in the town general fund. Such funds may be used for the promotion of tourism. [as added by Ord. #92-11, § 10, Aug. 1992]
6-511. **Severability.** If any provision of this chapter or the application thereof to any person circumstance is held invalid, such invalidity shall not affect other provisions or applications of the chapter which can be given effect without the invalid provision or application, and to that end the provisions of this chapter are declared to be severable. [as added by Ord. #92-11, § 11, Aug. 1992]

6-512. **Tax rate.** The hotel privilege tax be hereby set at five (5%) percent of the consideration charged by the operation. [as added by Ord. #92-11, § 12, Aug. 1992]
CHAPTER 6

OPERATION AND USE OF UNMANNED AERIAL VEHICLES

SECTION
6-601. General.
6-602. Governing regulations.
6-603. Additional operating requirements.
6-604. Exemptions.
6-605. Approval and revocation of authority to operate commercial UAVs.
6-606. Severability.

6-601. General. An Unmanned Aerial Vehicle (UAV) for the purpose of this chapter is defined as unpiloted equipment capable of flight used for any commercial purpose, including agricultural purposes where crops are grown as part of a commercial farming operation, or where the aerial vehicle is used to search, scout, locate or detect as an aid for the hunting of wild animals. The operator(s) of any commercial unmanned aerial vehicle must be registered with the Jonesborough Police Department before undertaking any UAV flights within the Jonesborough city limits. [as added by Ord. #2017-03, May 2017 Ch12_04-09-18]

6-602. Governing regulations. (1) UAVs shall operate during daylight hours unless the operator has been issued an exemption waiver by the Federal Aviation Administration and the Jonesborough Police Department.
(2) UAVs must be used with a line-of-sight operation.
(3) UAVs in Jonesborough must be operated at sixty (60) mph or below.
(4) The maximum altitude of a UAV in use in Jonesborough shall be four hundred feet (400').
(5) UAV operators must be commercial operators with a Jonesborough business license, an operator's license from the Federal Aviation Administration, and any other license required by federal, state and county jurisdictions.
(6) Operators of UAVs shall be liable for personal injury or property damage resulting from the operation of a UAV in Jonesborough. A commercial operator must sign a hold-harmless agreement reviewed and accepted by the town attorney.
(7) Operators of commercial UAVs must have liability insurance with a minimum single event coverage of one million dollars ($1,000,000) with the Town of Jonesborough listed as additional insured. Proof of insurance must be reviewed and accepted by the Jonesborough Town Attorney.
(8) Commercial operators and UAV equipment must meet all Federal Aviation Administration requirements including but not limited to the following:
(a) Aircraft vehicle weight of fifty-five (55) pounds or less.
(b) Any pre-flight inspections of vehicle, including battery strength, that must be conducted, along with documentation of those inspections.

(c) Registration of aircraft vehicle(s) and proper markings.

(9) Flying model aircraft for hobby or recreational reasons does not require Federal Aviation Administration (FAA) approval; however, operators of that equipment need to register the UAV with the FAA if it weighs between 0.55 lbs. and up to 55 lbs. The operation must be carried out under the criteria for flying model hobby or recreational aircraft under the law. Use of flying model aircraft must be on private property in which ownership or permission for flight use has been obtained, or on public property in which permission for model hobby flight has been granted. Flights must be within the boundary of the property of ownership of which permission has been granted.

(10) The attachment of weapons, explosives for any weaponization, including chemical or electrical, of UAVs is prohibited. [as added by Ord. #2017-03, May 2017 Ch12_04-09-18]

6-603. Additional operating requirements. (1) Within four (4) hours in advance of each and every commercial use of a commercial UAV, the operator shall provide notification to the Jonesborough Police Department of the date, time and location of the intended flight, launch site, contact information, and any other information that may be required by the police department. The UAV operator must receive a signed acknowledgment form from the police department before the UAV flight is initiated within Jonesborough's city limits.

(2) The use of a UAV over public property is prohibited without authorization from the town. Except by law enforcement with approved authority, or with the permission of the property owner, the use of UAVs over private property with the intent to conduct surveillance or "spy" on an individual or property capturing an image, photographs or video, and to possess, disclose, display, distribute, project or otherwise use such image is prohibited. Operators are prohibited from intentionally intruding, physically or otherwise, upon the solitude or seclusion of another or his private affairs or concerns. Intrusive actions are those that would highly offend a "reasonable person."

(3) The use of a UAV for the purpose of searching, scouting, locating, detecting or any other activity aiding the hunting of wild animals or in preventing the legal hunting of wild animals is prohibited.

The operation of any UAV in transit above private property must be at least two hundred feet (200') in altitude.

(4) Operating a UAV while intoxicated by alcohol or under the influence of a controlled substance is prohibited.

(5) Operating a UAV in a careless or reckless manner which may endanger life or property is prohibited.
(6) Operating a UAV directly over streets, sidewalks, walkways, etc. where a significant number of people (fifty (50) people or more in a two (2) block area) are present is prohibited.

(7) In accordance to §39-13-901 of the Tennessee Code Annotated, UAV commercial operators are prohibited from:

(a) Using an unmanned aircraft to capture an image of an individual or privately owned real property in the state with the intent to conduct surveillance of the individual or property captured in the image.

(b) Using an unmanned aircraft without the venue owner or operator's consent, to intentionally capture an image of an individual or event in an open-air event venue wherein more than one hundred (100) individuals are gathered for a ticketed event.

(c) Knowingly using an unmanned aircraft within or over a designated fireworks discharge site, fireworks display site or fireworks fallout area during an event as defined in §68-104-202 of the Tennessee Code Annotated, without the consent of the owner or operator of the event. [as added by Ord. #2017-03, May 2017 Ch12_04-09-18]

6-604. Exemptions. (1) This chapter shall not prohibit the operation of UAVs, either directly by the Jonesborough Police Department or on behalf of the Jonesborough Police Department by written agreement, for any law enforcement activity undertaken in accordance with federal, state and local regulations.

(2) This chapter shall not prohibit the use of UAVs for recreational use by an operator at least sixteen (16) years of age, or model airplane use by an operator when the flight is on private property owned by the operator, or on private property with the permission of the owner, or on public property in which specific approval for such aerial flight has been granted, and when flight altitude is four hundred feet (400') or less. [as added by Ord. #2017-03, May 2017 Ch12_04-09-18]

6-605. Approval and revocation of authority to operate commercial UAVs.

(1) It shall be the sole authority of the chief of police to grant operating authority to an individual or business to operate a commercial UAV within the city limits of Jonesborough. Authority to operate shall be considered after the review of all documentation required and submitted, and shall not be unreasonably withheld.

(2) The Town of Jonesborough reserves the right to revoke any permission to operate a commercial UAV in Jonesborough by an individual or business for any reason, and at the sole discretion of the Town of Jonesborough, by and through the chief of police. [as added by Ord. #2017-03, May 2017 Ch12_04-09-18]
6-606. **Severability.** If any clause or section of this chapter is for any reason found to be illegal or invalid, the illegality or invalidity of that clause or section shall not affect or impair any of the remaining provisions or sections. [as added by Ord. #2017-03, May 2017 *Ch12_04-09-18*]