

TITLE 5**MUNICIPAL FINANCE AND TAXATION¹****CHAPTER**

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

CHAPTER 1**MISCELLANEOUS****SECTION**

- 5-101. Official depository for city funds.
- 5-102. Fiscal year.
- 5-103. Returned payment fee.
- 5-104. Processing fee for credit and debit cards.

5-101. Official depositories for city funds. All insured banks operating within the corporate limits are hereby designated as official depositories of municipal funds. In addition to local financial institutions, the city is authorized to invest idle funds in the local government investment pool of the State of Tennessee, obligations of the U.S. Treasury. (1979 Code, § 6-101, as amended by Ord. #98-02, Feb. 1998)

5-102. Fiscal year. The fiscal year for the city shall be from July 1 to June 30. All budgetary matters shall coincide with the above dates. (1979 Code, § 6-102)

5-103. Returned payment fee. A processing fee of twenty dollars (\$20.00) plus bank service charges relating to the returned payment (not to exceed thirty dollars (\$30.00) total) or the amount of the payment, whichever is lesser, will be applied to any payment from customers given to the city by written check and the check is returned for insufficient funds. If any form of payment is returned for any other reason, the charging of this fee will be determined by the city's finance director. (as added by Ord. #16-20, Nov. 2016)

¹Charter references

For specific charter provisions on depositories of municipal funds, see Tennessee Code Annotated, § 6-4-402.

5-104. Processing fee for credit and debit cards. A processing fee of two and three quarter percent (2.75%) may be applied to any payment from customers given to the city by a credit or debit card. In the event that the credit or debit card company issuing the card does not honor payment of the charge, the city shall collect the same fee that it normally charges for returned checks for insufficient funds, and this fee shall be in addition to the normal fee for using a credit or debit card for payment. (as added by Ord. #16-20, Nov. 2016, and amended by Ord. #20-03, April 2020 *Ch19_01-20-22*)

CHAPTER 2

REAL PROPERTY TAXES

SECTION

5-201. When due and payable.

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

5-203. Sale of real estate for delinquency.

5-204. Property tax relief.

5-205. Partial payments.

5-201. When due and payable.¹ Taxes levied by the city against real property shall become due and payable annually on the first Monday of October of the year for which levied. (1979 Code, § 6-201)

5-202. 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 one and one-half percent (1 1/2%) interest added each month thereafter.² (1979 Code, § 6-202, as amended by Ord. #17-26, Sept. 2017)

5-203. Sale of real estate for delinquency. The finance director shall notify all owners of real property, whose real estate taxes are not paid on April 1, for the year assessed, that said real estate taxes are delinquent.

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.

²Charter and state law references

A municipality has the option of collecting delinquent property taxes any one of three ways:

- (1) Under the provisions of its charter for the collection of delinquent property taxes.
- (2) Under Tennessee Code Annotated, §§ 6-55-201--6-55-206.
- (3) By the county trustee under Tennessee Code Annotated, § 67-5-2005.

The finance director shall after due diligence to collect delinquent real estate taxes, turn over to the Clerk and Master of the Chancery Court in the respective counties all real property that is delinquent for two (2) years as of April 1. The Clerk and Master will process the delinquent taxes in accordance to applicable laws as provided in the Tennessee Code Annotated. (1979 Code, § 6-203, as amended by Ord. #96-08, May 1996, and Ord. #14-23, Sept. 2014)

5-204. Property tax relief. The finance director is hereby authorized to match the payment received by the city from the State of Tennessee for owners of real property that are qualified and certified as eligible for tax relief as authorized by law. (as added by Ord. #96-17, Oct. 1996, and amended by Ord. #14-23, Sept. 2014)

5-205. Partial payments. (1) The city shall accept partial payments of annual real property taxes beginning on the first Monday of October 2014. Notwithstanding the following schedule, the entire amount of taxes due must be paid in full prior to the first day of March, pursuant to § 5-202.

(2) Current real property taxes may be paid in no more than five (5) monthly installments beginning October 1 of each year. The minimum payment accepted shall be no less than twenty percent (20%) of the total real property tax bill due. In no event will a partial payment be accepted for a tax that has become delinquent.

(3) Notwithstanding the provisions of subsection (2), no interest or other fees shall be assessed against the taxpayer except as provided by § 5-202. (as added by Ord. #14-23, Sept. 2014)

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 cities, 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 city at the rates and in the manner prescribed by the act. (1979 Code, § 6-301)

5-302. License required. No person shall exercise any taxable 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. (1979 Code, § 6-302)

CHAPTER 4

WHOLESALE BEER TAX

SECTION

5-401. To be collected.

5-401. To be collected. The finance director 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. (1979 Code, § 6-401, as replaced by Ord. #16-01, Feb. 2016)

CHAPTER 5

PURCHASING

SECTION

5-501. City administrator or his designee is purchasing agent.

5-502. General powers and duties of purchasing agent.

5-503. Purchasing procedures.

5-504--5-510. [Deleted.]

5-501. City administrator or his designee is purchasing agent. As provided in Tennessee Code Annotated, § 6-56-301, et seq., the office of the 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 White House. 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. (1979 Code, § 6-501, as replaced by Ord. #00-24, Sept. 2000, and Ord. #07-19, July 2007)

5-502. General powers and duties of purchasing agent. The purchasing agent or designated representative, as provided therein, 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 by resolution and filed with the city recorder. (1979 Code, § 6-502, as replaced by Ord. #00-24, Sept. 2000, and Ord. #07-19, July 2007)

5-503. Purchasing procedures. After initial approval by resolution of the governing body of this City of White House, changes or revisions to the purchasing procedures shall be made only by resolution by the governing body. (1979 Code, § 6-503, as amended by Ord. #95-16, Sept. 1995; and Ord. 99-22, Sept. 1999; as replaced by Ord. #00-24, Sept. 2000, and Ord. #07-19, July 2007)

5-504--5-510. [Deleted.] (as deleted by Ord. #07-19, July 2007)