

**TITLE 5**

**MUNICIPAL FINANCE AND TAXATION<sup>1</sup>**

**CHAPTER**

1. MISCELLANEOUS.
2. REAL AND PERSONAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. WHOLESALE BEER TAX.
5. APPROPRIATION OF PUBLIC FUNDS FOR NONPROFIT GROUPS, ETC.

**CHAPTER 1**

**MISCELLANEOUS**

**SECTION**

5-101. Official depository for town funds.

**5-101. Official depository for town funds.** The official depository for town funds shall be a bank doing business in Carroll County, Tennessee which shall be designated by the board of mayor and aldermen by resolution. (1982 Code, § 6-101, modified)

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<sup>1</sup>Charter reference  
Fiscal administration: art. IV.

## CHAPTER 2

REAL AND PERSONAL PROPERTY TAXES

## SECTION

5-201. When due and payable.

**5-201. When due and payable.**<sup>1</sup> Taxes levied by the town against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied.<sup>2</sup> (1982 Code, § 6-201)

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<sup>1</sup>State 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.

<sup>2</sup>Charter references

Delinquent taxes: § 4.16.

Property taxes: § 4.12.

Tax due dates and tax bills: § 4.15.

## 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 town at fifty percent (50%) of the rates and in the manner prescribed by the act. The proceeds of the privilege taxes herein levied shall accrue to the general fund. (1982 Code, § 6-301)

**5-302. 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. (1982 Code, § 6-302)

## CHAPTER 4

WHOLESALE BEER TAX

## SECTION

5-401. To be collected.

**5-401. 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 Tennessee Code Annotated, title 57, chapter 6.<sup>1</sup> (1982 Code, § 6-401)

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<sup>1</sup>State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of 17% on the sale of beer at wholesale. 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.

## CHAPTER 5

**APPROPRIATION OF PUBLIC FUNDS FOR  
NONPROFIT GROUPS, ETC.****SECTION**

- 5-501. Purpose.
- 5-502. Policy.
- 5-503. Definitions.
- 5-504. Administrative procedures.
- 5-505. Budget requirements.

**5-501. Purpose.** It is the purpose of this regulation to establish and codify the policy and procedure of the Town of Bruceton, Tennessee, (the "town") for the appropriation and disbursement of certain public funds of the town to:

- (1) Nonprofit charitable services benefitting the general health, safety and welfare of the citizens of the town, and
- (2) Nonprofit civic organizations to assist them in furthering the economic development, social welfare, and common good of the citizens of the town, and
- (3) To governmental entities and/or elements or agencies created hereby to support those programs thereof which will directly benefit the general health, safety and welfare of the citizens of the town. (Ord. #97-05, Sept. 1997)

**5-502. Policy.** It shall be the policy of the Town of Bruceton to appropriate its public funds only to those nonprofit charitable organizations; nonprofit civic organizations or other governmental entities which provide direct services which specifically benefit the general health, safety and welfare of the citizens of the town; after adequate inquiry has substantiated the validity of the requested funding, and subject to specific, individual, approval by the town council and to the availability of adequate revenues in the general fund to provide the monies therefor. (Ord. #97-05, Sept. 1997)

**5-503. Definitions.** For the purpose of this regulation, the following definitions shall apply:

- (1) A nonprofit charitable organization is one in which no part of the net earnings inures or may lawfully inure to the benefit of any private shareholder or individual and which provides year-round programs, facilities and/or services directly benefitting the general health, safety and welfare of the citizens of the town.
- (2) A nonprofit civic organization is one which is exempt from taxation pursuant to paragraph (4), subsection (c) of section 501 of the Internal Revenue Code of 1954, as amended, and which operates primarily for the purpose of bringing about civic betterments and social improvements through efforts to

maintain and increase employment opportunities in the municipality by promoting industry, trade, commerce, tourism and recreation by inducing manufacturers, industrial, governmental, educational, financial, service, commercial, recreational and agricultural enterprises to locate in or remain in the town.<sup>1</sup>

(3) A governmental entity is a unit of federal, state, local or municipal government, or an agency or activity created thereby pursuant to public law and subject to standard government accounting and auditing practices and procedures, which provides a local program directly benefitting the general health, safety and welfare of the citizens of the town. (Ord. #97-05, Sept. 1997)

**5-504. Administrative procedures.** (1) The overall administration of this program shall be the responsibility of the city recorder of the town.

(2) Each qualified organization which desires to receive funding of its programs and activities by the town shall file with the city recorder a written request, and at the time and place specified annually by him, for consideration by the town council for inclusion in the next budget year, which will commence on July 1<sup>st</sup> of each year. As a matter of routine, the city recorder shall provide those organizations that he is aware of with notice about February 15<sup>th</sup> of each year.

(3) A request for funding to be considered shall contain the following information as a minimum; however, the city recorder may require such additional information or documentation as he may need to substantiate the validity of the requested funding:

(a) A statement of the dollar amount being requested.

(b) The specific purpose or purposes for which the requested funds are to be used, and the time period during which these funds are to be used.

(c) A statement of how the requested funds will specifically benefit the citizens of the Town of Bruceton.

(d) A statement that the requesting organization will permit such inspection or audit of their records by designated officials of the town as may be necessary to ascertain their compliance with all applicable federal, state or local laws and regulations.

(e) A copy of the most recent annual report of the organization's business affairs and transactions, which shall contain a copy of the most recent financial statement, must be filed with the request for funds.

(f) A certification by the appropriate official of the requesting agency that the agency does not, nor will not, discriminate in its plans, programs or activities on the basis of race, color, national origin, creed,

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<sup>1</sup>State law reference

Tennessee Code Annotated, § 6-54-111(a).

religion, age, sex, handicap or any other basis which has been declared as "discriminatory" by applicable federal or state regulations, or applicable judicial decisions.

(g) Be submitted no later than March 30 and contain a date the funds are desired.

(4) No disbursements shall be made by the city recorder to eligible organizations which are in excess of the budgeted appropriations.

(5) The city recorder shall make available to interested organizations and agencies any necessary information, and provide them assistance in the filing of request for funding.

(6) The council shall review each separate request for funding, judge same on its individual merits, and approve any funding during the annual budget preparation process. (Ord. #97-05, Sept. 1997)

**5-505. Budget requirements.** All appropriations of the town's public funds for the purposes as authorized hereinabove shall become a part of the general fund budget. Each approved organization or agency shall be identified as a separate item in the general fund line item budget supplement and duly considered at the required public hearing for said budgets.

(1) Subsequent to the passage and approval of the annual budget ordinances, but prior to the disbursement of any public funds for purposes hereinabove stated, the council shall, by separate appropriations resolution duly adopted and approved, identify each separate organization authorized funding, the amount of the funding, the total of the appropriations.

(2) All disbursements of funds authorized under the provision of this chapter will be subject to the availability of cash funds in the general fund account.

(3) In the case of non profit charitable organizations the requirements and time periods for funding may be waived by the mayor and board of aldermen such that donations may be made as the general fund budget allows. (Ord. #97-05, Sept. 1997)