

TITLE 5**MUNICIPAL FINANCE AND TAXATION****CHAPTER**

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

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

- 5-101. Official depository for town funds.
- 5-102. Processing fee for credit and debit cards.

5-101. Official depository for town funds. The city treasurer and city superintendent shall choose the official depository for all funds for the Town of Greenbrier. (1970 Code, § 6-401, as amended by Ord. #14-05, May 2014)

5-102. Processing fee for credit and debit cards. (1) The Town of Greenbrier is hereby establishing a processing fee of three dollars (\$3.00) from customers using credit and debit cards as methods of payment for monthly utility charges, court fees and fines, permits (excluding building), and other fee/charges that are under two hundred dollars (\$200.00).

(2) The Town of Greenbrier is hereby establishing a processing fee of three percent (3%) from customers using credit and debit cards as methods of payment for property tax, tap fees, cemetery lots, building permits, and any other fee/charge that is over two hundred dollars (\$200.00).

(3) 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, and this fee shall be in addition to the normal fee for using a credit or debit card for payment. (as added by Ord. #12-08, Jan. 2013)

CHAPTER 2

REAL PROPERTY TAXES

SECTION

5-201. When due and payable.

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

5-201. When due and payable.¹ Taxes levied by the municipality against real property shall become due and payable annually on the first day of November of the year for which levied. (1970 Code, § 6-101, modified)

5-202. When delinquent--penalty and interest.² 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.³ (1970 Code, § 6-102)

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 reference

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 of each succeeding month.

³Charter 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,

(continued...)

5-203. Property tax freeze program adopted. (1) The property tax freeze program as provided for in Chapter 581 of the Public Acts of 2007, codified in Tennessee Code Annotated, § 67-5-705, is hereby adopted by the Board of Mayor and Aldermen of the City of Greenbrier, Tennessee.

(2) The property tax freeze program shall be implemented and administered in accordance with Tennessee Code Annotated, § 67-5-705 and the rules promulgated by the State Board of Equalization through the Division of Property Assessments. (as added by Ord. #08-05, April 2008)

(...continued)

§ 67-5-2005.

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. (1970 Code, § 6-201)

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. (1970 Code, § 6-202)

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 municipality of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (1970 Code, § 6-301)

¹State 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.