TITLE 5
MUNICIPAL FINANCE AND TAXATION

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

CHAPTER 1
MISCELLANEOUS

SECTION

5-101. Donations. The board of mayor and alderman of the City of Ripley, Tennessee, is prohibited from making any donations to any cause from the funds of the city as long as there are any notes, bills, or other expenses outstanding, excluding bonded indebtedness, which amount exceeds the amount on deposit in the general fund of the city. (1967 Code, § 6-501)
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.** Taxes levied by the city against real property shall become due and payable annually on the first day of October of the year for which levied. (1967 Code, § 6-101)

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 such penalty and interest as is authorized and prescribed by the state law for delinquent county real property taxes. (1967 Code, § 6-102)

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1 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.

2 Charter 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 ½ 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.

3 Charter 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.
CHAPTER 3

PRIVILEGE TAXES GENERALLY

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 enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on in Ripley, Tennessee at the rates and in the manner prescribed by the act. (1967 Code, § 6-301, as amended by Ord. #189, July 1971)

5-302. License required. 1. No person shall exercise any such 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 of the code and payment of the appropriate privilege tax.

2. All applicants for privilege license(s) must meet and consult with the Building Inspector/Codes Enforcement Officer of the City of Ripley regarding applicable building and utility codes, zoning, and sign regulations prior to the issuance of the requested privilege license. No privilege license shall be issued by the recorder until conformation has been received of the building inspector/codes enforcement officer that the applicant has met and consulted with him/her as required herein. (1967 Code, § 6-302, as replaced by Ord. #369, Nov. 1997)
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 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 (1967 Code, § 6-401)

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.
CHAPTER 5

PURCHASING

SECTION
5-501. Public advertisement and competitive bidding.

5-501. Public advertisement and competitive bidding. 1. Public advertisement and competitive bidding shall be required for the purchase of all goods and services exceeding an amount of $10,000 except for those purchases specifically exempted by the Municipal Purchasing Act of 1983, as amended, or any other applicable state law.

2. Supplies and materials, the total cost of which does not exceed $1,000 may be purchased or procured directly from those firms or businesses where the city maintains accounts by the department or activity supervisor concerned so long as such purchases are within the budget limitations of the department of activity concerned.

3. Purchases which will cost in the aggregate more than $1,000 but less than $10,000 shall be exempt from public advertising and/or formal competitive bidding. The purchase of such items or services, however, shall only be made after quotations from at least three sources are received, if possible. The purchasing department shall permanently record the results of any such informal quotations or verify that multiple sources of similar supplies or services were unavailable. (as added by Ord. #413, Oct. 1999)