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ORDINANCE NO. 149

AN ORDINANCE TO ESTABLISH A PROPERTY TAX; AND
TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN AS
FOLLOWS:

That the Code of Ordinances, Town of Mount Carmel, Tennessee, is hereby
amended by adding a new chapter to Title 5, which said chapter reads as follows:

CHAPTER 4

PROPERTY TAXES

SECTION

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| 5-401. | Tax levied. |
| 5-402. | When set. |
| 5-403. | Tax to be lien on property: when due;
when delinquent; interest and penalties. |
| 5-404. | Assessment of property for taxes. |
| 5-405. | Recorder to collect |
| 5-406. | Tax to be used for any lawful expenditure. |
| 5-407. | Collection of delinquent taxes. |

5-401. Tax levied. There is hereby levied and enacted a tax on all property within the
corporate boundaries which is taxable by municipalities under the laws of the State of Tennessee.

5-402. When set. The levy rate is to be set each year on July 1, or as soon thereafter
as possible upon the adoption of the annual budget.

5-403. Tax to be lien on property: when due; when delinquent; interest and penalties.
The tax shall become a lien upon all property on and after January 10th of each year; shall
become due and payable on and after October 1st, next following; shall become delinquent on
and after March 1st of the year following the date it becomes due and payable; and shall bear
interest and penalties as provided by the laws of the State of Tennessee pertaining to municipal
taxes.

5-404. Assessment of property for taxes. For purposes of said tax and determination
of the amounts due thereunder the assessments made by the County Tax Assessor of Hawkins
County, Tennessee, upon property within the corporate boundaries shall be used and are hereby
adopted until such time as, by appropriate action, a separate means of assessment is established,
and provided that where property lying partly within the corporate boundaries and partly outside
the corporate boundaries shall be assessed in one assessment by the said county tax assessor
without allocation of value as to the portion lying within the corporate boundaries, in such event,
the Board of Mayor and Aldermen shall have full power and authority to determine what part
of such assessed value is properly allocable to property within the corporate boundaries.

Utilities and carriers shall be assessed by the means and the manner provided by state law for assessment of such property.

5-405. Recorder to collect. The taxes herein levied shall be paid to the Recorder or such other official or employee as may by ordinance or resolution be designated.

5-406. Tax to be used for any lawful expenditure. All monies collected under this Chapter shall be used for any lawful expenditure, any lawful expenditure being defined from time to time by appropriate action of the Board of Mayor and Aldermen.

5-407. Collection of delinquent taxes. The taxes herein levied may be collected in the same manner as is provided for collection of delinquent municipal taxes by the laws of the State of Tennessee and any ordinance, or ordinances.

LEGAL STATUS PROVISIONS

A. Conflict With Other Ordinances

In case of conflict between this ordinance or any part thereof, and the whole or part of any existing or future ordinance of the Town of Mount Carmel, the most restrictive shall in all cases apply.

B. Validity

If any section, clause, provision or portion of this ordinance shall be held to be in doubt or unconstitutional by any court of competent jurisdiction, such holding shall not affect any other section, clause, provision, or portion of this ordinance which is not of itself invalid or unconstitutional.

C. Effective Date

This ordinance shall take effect and be in force from and after its passage, the public welfare requiring.

Passed 1st Reading _____
Passed 2nd Reading _____

MAYOR

CITY RECORDER

APPROVED AS TO FORM:

CITY ATTORNEY

No record where Ordinance 149 ever appeared on the agenda or in the minutes