

ORDINANCE NO. 157

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

- 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 each 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, Tennessee, the most restrictive shall in all cases apply.

B. Validity

If any rule, section, or sub-section of this ordinance is held by any court to be invalid or unconstitutional, the same shall not invalidate, otherwise effect any of the other rules, sections, or sub-sections of this ordinance unless it clearly appears that such other rule, section, or sub-section is wholly or necessarily dependent for its operation upon the rule, section or sub-section so held invalid or unconstitutional.

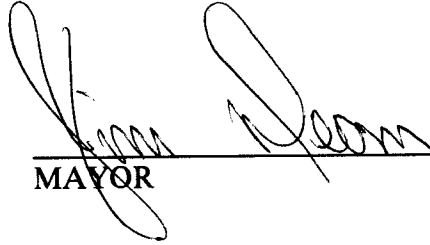
C. Effective Date

This ordinance shall become effective upon passage, the public welfare requiring.

Passed 1st Reading	<u>3-2-25</u>	Ayes	<u>5</u>	Nays	<u>0</u>	Other	<u>0</u>
Passed 2nd Reading	<u>3-23-25</u>	Ayes	<u>5</u>	Nays	<u>0</u>	Other	<u>1</u>
Passed 3rd Reading	_____	Ayes	_____	Nays	_____	Other	_____

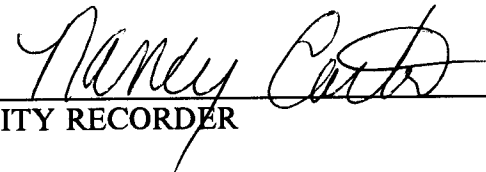
Public Hearing: 3-23-95
Notice of Public Hearing Published
on 3-16-95 in Kingsport
Times-News

Publication: Kpt. Times News
Publication Date: 8-17-95



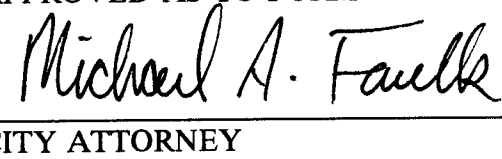
MAYOR

ATTEST:



CITY RECORDER

APPROVED AS TO FORM:



CITY ATTORNEY

KINGSPORT TIMES

PUBLICATION CERTIFICATE

Kingsport, Tenn. August 18, 1995

This is to certify that the Legal Notice hereto attached was published in the Kingsport

Times, a daily newspaper published in the City of Kingsport, County of Sullivan, State of Tennessee, be-

ginning in the issue of

August 17

and appearing

consecutive weeks—times, as per order of Town of Mount

Carmel

Signed

Elizabeth Hemen

ORDINANCES PASSED BY THE MT. CARMEL BOARD OF MAYOR & ALDERMEN AND DATE PASSED

ORD. NO. 157

An Ordinance to establish a property tax; and to fix the effective date of this Ordinance. Date Passed: 3/23/95

ORD. NO. 159

An Ordinance appropriating funds for the various departments and divisions for the fiscal period July 1, 1995, through June 30, 1996, and to fix the effective date of this Ordinance. Date Passed: 6/22/95

ORD. NO. 160

An Ordinance appropriating the sewage maintenance, collection and treatment fund, for the fiscal period July 1, 1995, through June 30, 1996; to authorize the Mayor and Recorder to jointly issue vouchers drawing upon said appropriations; to authorize the Mayor and Recorder to make expenditures of less than \$5000.00 for minor plant extensions and to fix the effective date of this Ordinance. Date Passed: 6/22/95

ORD. NO. 161

An Ordinance providing for and fixing the tax rate on all real, personal, and mixed property within the corporate boundaries, which is taxable on the basis of assessments made by the County Property Assessor, the Public Service Commission and the Division of Property Assessments of the State

of Tennessee for the year 1995. Date Passed: 6/22/95

ORD. NO. 162

An Ordinance of the Town of Mount Carmel, Tennessee defining full-time employees, amending Section 4-407 Vacation, of the Municipal Code and adding Section 4-412, Sick Leave. Date Passed: 7/27/95

Pub. It: 08/17/95

STATE OF TENNESSEE, SULLIVAN COUNTY, TO-WIT:

Personally appeared before me this,

18 day of August

1995, Elizabeth Hemen

Classified Sales Rep

of the Kingsport Times and in due form of law made oath that the foregoing statement was true to the best of his knowledge and belief.

Duane Wilton

NOTARY PUBLIC

My commission expires February 23, 1998