

TITLE 5

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

CHAPTER

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

CHAPTER 1

PURCHASING

SECTION

5-101. Competitive bidding.

5-101. Competitive bidding. Pursuant to Tennessee Code Annotated, § 6-56-304(1), it is the intent and purpose of the Town of Erwin that municipal purchases of items costing less than ten thousand dollars (\$10,000.00) may be made without following the advertised or competitive bidding procedure. (Ord. #548, Sept. 1995, as amended by Ord. #579, July 1999)

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<sup>1</sup>Charter reference  
Taxation and revenue: art. VII.  
Municipal code reference  
Budget amendments: § 1-105.

## CHAPTER 2

REAL PROPERTY TAXES

## SECTION

5-201. When due and payable.

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

5-203. Recorder's duties at tax sales.

5-201. When due and payable. Taxes levied by the town against real property shall become due and payable annually on the first Monday of October of the year for which levied. (1976 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 charter. (1976 Code, § 6-102)

5-203. Recorder's duties at tax sales. The recorder is hereby authorized, empowered, and directed to attend all tax sales conducted through the chancery court for the purpose of foreclosing liens for unpaid taxes due the town. At such sales, in the absence of good faith bids for the amount of taxes, penalties, and costs by other parties, he is directed and empowered to bid the amount of such taxes, penalties, and costs then accruing against any property or properties, for the year or years for which such properties are offered for sale. Any bids for such property or properties shall be made subject to unpaid state and county taxes, unpaid street improvements, assessments, and for taxes accruing after the year or years for which the sales are made in favor of the town. On confirmation of such sales to the town, title thereto shall be taken in the corporate name of the Board of Mayor and Aldermen of the Town of Erwin. (1976 Code, § 6-103)

## CHAPTER 3

PRIVILEGE TAXES

## SECTION

5-301. Tax levied.

5-302. License required.

5-303. Enforcement.

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 the rates and in the manner prescribed by the act. (1976 Code, § 6-201)

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 compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1976 Code, § 6-202)

5-303. Enforcement. If any privilege taxes levied pursuant to this chapter, or pursuant to any other provisions of this code or the Charter of the Town of Erwin, Tennessee, specifically Article VII, Section II, of said charter, shall remain unpaid for a period of sixty (60) days after the due date thereof, or if any person, partnership, corporation or other entity shall exercise privileges without a currently effective privilege license as provided in § 5-302, hereof, for a period of sixty (60) days; then the city recorder may, upon an additional sixty (60) days written notice to such persons, partnership, corporation or other entity, withdraw from said business or privilege all refuse collection as provided in title 17 chapter 1 of this code, specifically § 17-111 thereof, or that provided by any other provisions of this code.

Provided, however, the withdrawal from said business or privilege of all refuse collection shall not relieve said business or privilege from the requirements of this code to properly dispose of all refuse, garbage and/or rubbish and said disposal shall be thereafter done by said business or privilege by privately contracting for the removal of said refuse. It shall be required of said business or privilege to keep their premises in a clean and sanitary condition, free from accumulations of refuse, offal, filth and trash. Such business or privilege is hereby required to store such refuse in sanitary containers of the type described in title 17, chapter 1 of this code, and have such

refuse removed from said premises at intervals which are at least as often as those previously provided by the town, or to dispose of such material in a manner prescribed by the proper health officer so as not to cause a nuisance or become injurious to the public health and welfare. The violation of any provision hereof shall be punishable by a penalty of not more than fifty dollars (\$50.00) and costs, and each day said condition is allowed to exist shall be a separate violation.

The disposal of refuse in any quantity by any such business or privilege, or by any individual employed by or conducting said business or privilege, in any place, public or private, including any other dumpster site provided by the Town of Erwin, Tennessee, after the withdrawal of said refuse collection privilege, other than as provided in this section, is expressly prohibited, and any violation hereof shall be punishable by a penalty of not more than fifty dollars (\$50.00) and costs, for each separate occurrence. (Ord. #494, June 1987)

## CHAPTER 4

WHOLESALE BEER TAX<sup>1</sup>

## 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>2</sup> (1976 Code, § 6-301)

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<sup>1</sup>Municipal code reference  
Beer: title 8, chapter 2.

<sup>2</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.