

ORDINANCE 14-23

AN ORDINANCE OF THE CITY OF WHITE HOUSE, TENNESSEE AMENDING THE MUNICIPAL CODE TITLE 5, CHAPTER 2 REAL PROPERTY TAXES, SECTIONS 5-203 AND 5-204, AND ADDING SECTION 5-205.

WHEREAS, Public Chapter No. 660 of the 2010 Public Acts authorizes any municipality that collects its own property taxes to accept partial payments of local property taxes;

WHEREAS, the Board of Mayor and Aldermen of the City of White House believe that such a program is in the best interests of the City; and

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen that the White House Municipal Code Title 5, Chapter 2 Real Property Taxes, be revised from the Municipal Code as follows:

ARTICLE V: MINICIPAL FINANCE & TAXATION
CHAPTER II: REAL PROPERTY TAXES
SECTIONS: 5-203. Sale of real estate for delinquency.
5-204. Property tax relief.
5-205. Partial payments.

5-203. Sale of real estate for delinquency. The ~~recorder~~ finance director shall notify all owners of real property, whose real estate taxes are not paid on April 1, for the year assessed, that said real estate taxes are delinquent.

The ~~city recorder~~ finance director shall after due diligence to collect delinquent real estate taxes, turn over to the Clerk and Master of the Chancery Court in the respective counties all real property that is delinquent for two (2) years as of April 1. The Clerk and Master will process the delinquent taxes in accordance to applicable laws as provided in the Tennessee Code Annotated.

5-204. Property tax relief. The ~~recorder~~ finance director is hereby authorized to match the payment received by the city from the State of Tennessee for owners of real property that are qualified and certified as eligible for tax relief as authorized by law.

5-205. Partial payments.

- (a) The city shall accept partial payments of annual real property taxes beginning on the first Monday of October 2014. Notwithstanding the following schedule, the entire amount of taxes due must be paid in full prior to the first day of March, pursuant to Sec. 5-202.
- (b) Current real property taxes may be paid in no more than five (5) monthly installments beginning October 1 of each year. The minimum payment accepted shall be no less than twenty percent (20%) of the total real property tax bill due. In no event will a partial payment be accepted for a tax that has become delinquent.
- (c) Notwithstanding the provisions of subsection (b), no interest or other fees shall be assessed against the taxpayer except as provided by Section 5-202.

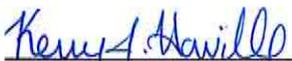
This ordinance shall become effective upon its final reading and adoption by the Board of Mayor and Aldermen, and publication, the public welfare requiring it.

First Reading:	September 18, 2014	PASSED
Second Reading:	September 25, 2014	PASSED

ATTEST:



Michael Arnold, Mayor



Kerry Harville, City Recorder