

AN ORDINANCE TO ESTABLISH A METHOD FOR COLLECTION OF DELINQUENT PROPERTY TAXES.

WHEREAS, the Brighton Charter in section 19 directs the Mayor and Board to establish a method for collection of delinquent property taxes; and

WHEREAS, Tennessee Code Annotated section 67-5-2005 establishes a method for the County Trustee to collect delinquent municipal taxes;

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF BRIGHTON, THAT:

REAL AND PERSONAL PROPERTY TAXES

- Section 1. When due and payable. Taxes levied by the town against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied.
- Section 2. 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.
- Section 3. City Recorder to certify delinquent taxes to the County Trustee. By April 1st of the second calendar year after the taxes become due, the City Recorder shall certify the delinquent real property taxes to the county trustee for collection.
- Section 4. This ordinance shall take effect from and after its passage, the welfare of the Town requiring it.

Passed on 1st reading: 12/14, 1999

Passed on 2nd reading: 1/11, 2000

A. W. Smil
Mayor

Bonnie K. Baker
Town Recorder