

HOUSE BILL 2126

By Bass

AN ACT to amend Chapter 431 of the Acts of 1907; as amended and rewritten by Chapter 49 of the Private Acts of 2007; and as amended by any other acts amendatory thereto, relative to the due dates for property taxes in the City of Elkton.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Article XIII of Chapter 49 of the Private Acts of 2007, as amended by any other acts amendatory thereto, is amended by deleting Section 4 in its entirety and by substituting instead the following:

Section 4. When Due, Interest, Penalty. All taxes due the City of Elkton, except privilege and merchant's ad valorem taxes shall be due and payable on the first Monday in October of the year for which the taxes are assessed, at the office of the recorder. Penalties and interest as required by Tennessee Code Annotated, Section 67-5-2010, one-half percent (.5%) penalty and one percent (1%) interest, shall be charged by ordinance on all taxes remaining unpaid on and after the first day of March following the year for which the taxes are assessed, shall be imposed and collected by the recorder, and by the recorder paid into the city treasury. On and after the first day of March, the tax books in the hands of the recorder shall have the force, and effect of a judgment of a court of record, and the recorder shall have the power to issue distress warrants and alias and pluries distress warrants, in the name of the State of Tennessee for the use of the City of Elkton to enforce the collection of the taxes against the person owning the property assessed January 1 of the year for which the tax is assessed, by levy upon the person of the taxpayer; and the distress warrant shall be executed by the chief of police or any police officer of the City of Elkton, by levy upon the sale of the goods and

chattels of the taxpayer under the same provisions as prescribed by law for the execution of such process.

SECTION 2. Article XIII of Chapter 49 of the Private Acts of 2007, as amended by any other acts amendatory thereto, is further amended by deleting Section 5 in its entirety and substituting instead the following:

Section 5. Lien. All municipal taxes on real estate in the City of Elkton and all interest, penalties and costs accruing on the taxes are declared to be a lien on the realty from and after the 1st of January, of the year for which the same are assessed, superior to all liens, except of the State of Tennessee and the County of Giles, for taxes legally assessed on the realty, with which it shall be a coordinate lien.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Board of Mayor and Aldermen of the City of Elkton. Its approval or nonapproval shall be proclaimed by the Mayor of the City of Elkton and certified to the Secretary of State.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.