

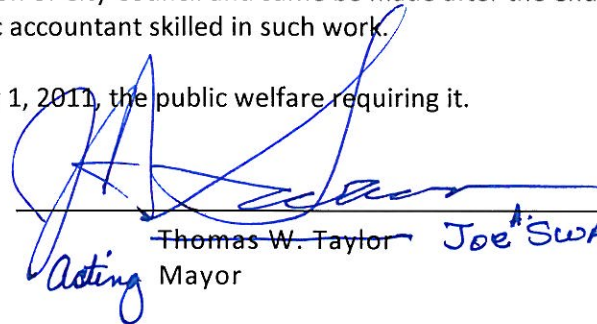
- SECTION 15: All taxes due the City of Maryville, except privilege taxes, shall be due and payable on the first day of September of the year for which said taxes are assessed. The Financial Services Director shall be the custodian of the tax books and shall be the tax collector of the City.
- SECTION 16: All municipal taxes on real estate in the City of Maryville, and all penalties and costs accruing thereon, are hereby declared to be a lien on said realty from and after the first day of January of the year for which the same are assessed, superior to all other liens, except those of the United States, of Tennessee and County of Blount for taxes already assessed thereon, with which it shall be a lien of equal dignity. No assessment shall be invalid because the number, size and dimension of any street, lot or parcel of land shall not have been precisely named, or the amount of the valuation of tax not correctly given, or because the same was assessed to unknown owners, or on account of any objection, error or informality merely technical, but all such assessments shall be good and valid. The Council of the City shall have the power to correct any such errors or informalities in the tax assessments, upon a certificate filed by the assessor or assessing body.
- SECTION 17: At and after the expiration of one month from the date when taxes become delinquent, the tax books in the hands of the Financial Services Director shall have the force and effect of a judgment of a Court of Record, and shall have the power to issue distress warrants, alias and pluries distress warrants in the name of the City of Maryville, to enforce the collection of said taxes against the person owning the property on the first day of January of the year in which taxes are assessed by a levy upon the property of such taxpayer, and such distress warrants shall be executed by the appropriate officer as authorized by law, by a levy and sale of goods and chattels under the same provisions as prescribed by law for the execution of such process from a Justice of the Peace.
- SECTION 18: That on the 1st day of December of the year for which taxes are assessed a penalty of one and one-half (1.5%) per centum upon all taxes remaining unpaid shall be imposed and collected by the City and paid to the City Treasury, and an additional penalty of one and one-half (1.5%) per centum shall accrue on the first day of each month thereafter that said taxes shall remain unpaid. In addition thereto said taxes shall draw interest at the rate of ten per cent (10%) per annum.
- SECTION 19: As soon as practicable in each year after the assessment books for the State and County are complete (which shall be after equalization boards, provided for by the general law, shall have finished their work) it shall be the duty of the Financial Services Director to prepare or cause to be prepared from said assessment books of Blount County, and of the Tennessee Public Service Commission of Tennessee, a tax book similar in form to that required by laws of the State of Tennessee to be made out for the County Trustee, embracing, however, only such properties and persons as are liable for taxes within the City of Maryville. Such tax books, when certified to be true, correct and complete by the Financial Services Director, shall be the assessment for taxes in said City of all municipal purposes; provided, that there may be an assessment by the Financial Services Director at anytime of any property subject to taxation found to have been omitted, and such assessment shall be fully valid and entered on the assessment books of the City.

SECTION 20: The Financial Services Director shall, under the provisions of the Charter of the City of Maryville and amendments thereto, proceed with collection of the delinquent taxes due the City of Maryville in accordance with applicable State law, and suits for the collection of said taxes shall be filed in the same manner as provided for collection of the delinquent State and County taxes.

SECTION 21: It shall be the duty of the Financial Services Director, immediately after the levy of taxes by the City Council, to cause the said levy to be extended upon said tax books, prepared by the Financial Services Director, in the same manner that extensions are made upon the tax books in the hands of the County Trustee.

SECTION 22: As stated in Article IX Section 14 of the Charter of the City of Maryville, there shall be installed and maintained adequate accounting records in accordance with generally accepted principles of municipal accounting. The same account titles shall be used throughout the accounting records, the budget and financial statements. Constant and comprehensive budgetary control shall be maintained. An audit of the financial affairs of the City shall be required by action of City Council and same be made after the end of each fiscal year by a certified public accountant skilled in such work.

SECTION 23: This ordinance shall take effect July 1, 2011, the public welfare requiring it.


Thomas W. Taylor ~~Joe SWANN~~
Acting Mayor

ATTEST:

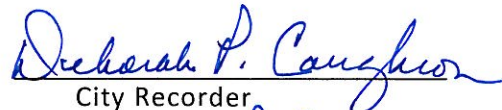
Deborah P. Caughron
City Recorder

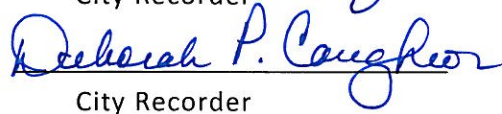
APPROVED AS TO FORM:

City Attorney

PASSED ON 1st READING 6/7, 2011.

PASSED ON 2nd READING 6/23, 2011.


City Recorder


City Recorder