

TITLE

AN ORDINANCE TO AMEND TITLE 5, TITLED "MUNICIPAL FINANCE AND TAXATION," CHAPTER 1, TITLED "MISCELLANEOUS," OF THE CODE OF ORDINANCES, CITY OF OAK RIDGE, TENNESSEE," BY DELETING SECTION 5-102, TITLED "WHEN DUE, DELINQUENT," AND SUBSTITUTING THEREFOR A NEW SECTION 5-102, WITH THE SAME TITLE, TO CHANGE THE DUE DATE AND DELINQUENT DATE FOR TAXES.

WHEREAS, by City Code §5-102, taxes are due on June 1 each year and become delinquent after July 31 of each year; and

WHEREAS, the City desires to change the due date and delinquency date by one month; and

WHEREAS, said change will provide benefits to the City and the taxpayers including but not limited to allowing the City to have more accurate information during preparation of the annual budget and providing less inconvenience for taxpayers who appeal their assessments to the county.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OAK RIDGE, TENNESSEE:

Section 1. Title 5, titled "Municipal Finance and Taxation," Chapter 1, titled "Miscellaneous, of the Code of Ordinances, City of Oak Ridge, Tennessee, is hereby amended deleting Section 5-102, titled "When due, delinquent," and substituting therefor a new Section 5-102, titled "When due, delinquent," which new section shall read as follows:

Sec. 6-101. When due, delinquent.

The taxes levied and assessed under §5-101 of this chapter shall become due and payable on the first day of July of each year for the then-current calendar year and shall become delinquent after the thirty-first day of August of each year.

Section 2. This ordinance shall become effective ten (10) days after adoption on second reading, the welfare of the City of Oak Ridge requiring it.

APPROVED AS TO FORM AND LEGALITY:

Kenneth R. Krushenski, City Attorney

Thomas L. Beehan, Mayor

Diana R. Stanley, City Clerk

First Reading: 3/03/2014
Publication Date: 3/10/2014
Second Reading: 3/24/2014
Publication Date: _____
Effective Date: _____
