

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 ALLOW COUNCIL, AT THE REQUEST OF THE CITY MANAGER AND FINANCE DIRECTOR, TO MODIFY, BY RESOLUTION, THE DUE DATE AND DELINQUENT DATE OF CITY TAXES WHEN THE STATE OR COUNTY RE-APPRAISAL TIMETABLE FOR ANY FISCAL YEAR FALLS BEHIND THE CITY'S DUE DATE AND DELINQUENT DATE.

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

WHEREAS, the City desires to address problems which arise when the County and State re-appraisals fall behind the City's schedule for tax due date and delinquent date as is currently being experienced in the State Five-Year Re-Appraisal Program; and

WHEREAS, said change will allow the City Council to adopt a resolution to re-establish the City's due date and delinquent date when the State and County reappraisal schedule is not timely completed.

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

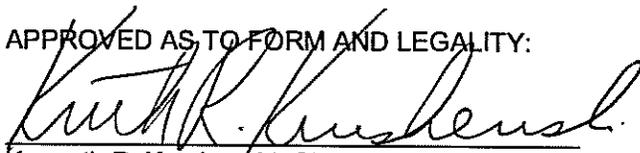
Section 1. Title 5, titled "Municipal Finance and Taxation," Chapter 1, titled "Miscellaneous," of the Code of Ordinances, City of Oak Ridge, Tennessee, is hereby amended by deleting Section 5-102, titled "When Due, Delinquent," and substituting therefor a new Section 5-102, with the same title, to change the due date and delinquent date for taxes which new section shall read as follows:

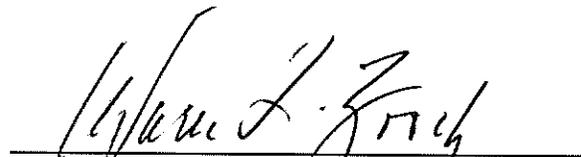
Section 5-102. When Due, Delinquent

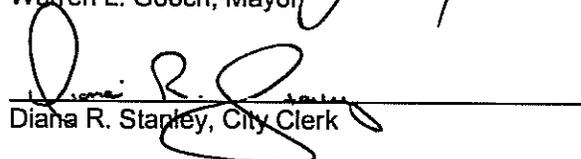
The taxes levied and assessed under Section 5-102 of this chapter shall become due and payable on the first day of July each year for the then-current calendar year and shall become delinquent after the thirty-first day of August of each year. In the event that State and/or County appraisal processes and implementation timetables impact Section 5-102, the Finance Director, with the approval of the City Manager, shall present a modified schedule for tax due date and delinquent date which shall be approved by Resolution of the City Council.

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


Warren L. Gooch, Mayor


Diana R. Stanley, City Clerk

First Reading: 06/08/2015
Publication Date: 06/11/2015
Second Reading: 06/15/2015
Publication Date: 06/18/2015
Effective Date: 06/25/2015