Handbook for the Office of the City Recorder/Finance Officer in Tennessee

E. W. Meisenhelder III
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HANDBOOK FOR THE OFFICE OF THE
CITY RECORDER/FINANCE OFFICER IN TENNESSEE

published by

The University of Tennessee
Municipal Technical Advisory Service
in cooperation with
The Tennessee Municipal League

by

Mr. E. W. Meisenhelder III

Authorization Number E14-1050-00-012-84
April 11, 1984

Dear Municipal Official:

This technical assistance manual, Overview: The Tennessee City Recorder, is intended to be a detailed guide to the functions of the City Recorder and/or Finance Director in Tennessee. In view of the diverse chores performed by City Recorders/Finance Directors, it would be impossible and unprofitable to catalog all the various functions, however this manual covers the most important and most common responsibilities. It is hoped that newly elected or appointed City Recorders will find this publication invaluable as they get started in their new jobs, and that experienced City Recorders will find useful information contained throughout the pages of this manual.

Mr. Ed Meisenhelder, MTAS Management Consultant, is the principal author of this publication. Others have offered constructive suggestions and provided editing service. I would like to express my appreciation to Ed and to the following persons who have contributed to making this a better publication:

Robert W. Lankford, City Recorder, Gallatin
Marcella Weese, Deputy City Recorder, Gallatin
David M. Cooper, Finance Director, Gallatin
Diane Waldron, City Clerk's Office, Smyrna
James H. Leuty, Finance & Accounting Consultant, MTAS
Eugene Puett, Municipal Law Consultant, MTAS
Dee Roberts, Assistant Director, CGT
Wm. Gary Head, Assistant Director, MTAS

MTAS, as an agency of the Institute For Public Service, University of Tennessee, is always pleased to take another step toward fulfilling the mission of providing effective technical assistance to Tennessee's municipal officials.

Sincerely,

[Signature]

C. L. Overman
Executive Director

CLO:aal
# OVERVIEW: THE TENNESSEE CITY RECORDER

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I. INTRODUCTION

A. The City Recorder in Municipal Government

The city recorder is a key official in Tennessee municipal governments. In very small cities this person may be the only office employee, and in addition to maintaining financial records, keeping minutes and all other records, will be conducting correspondence, collecting utility bills, and answering police and fire phones. In large cities the recorder will have a staff of assistants to do the day-to-day work, and the duties may be primarily supervisory, problem solving, and public relations.

Frequently, the city recorder is purchasing agent, budget officer, insurance administrator, and personnel director. The duties may include serving as city judge (See a later chapter in this Manual on "Conducting City Court"). While more commonly in Tennessee the city recorder is appointed by the municipal governing body, the City Charter may require election by the citizens. The specific duties of the recorder depend upon provisions of the City Charter, the Municipal Code of Ordinances, directives of the municipal governing body, and to some extent the individual skills and capabilities of the incumbent of the office.

B. The Finance Officer in Municipal Government

The title of Finance Officer or Finance Director, though not mentioned in any of the Tennessee general law charters, can be found in a number of private act municipal charters, particularly for the larger cities.

Where there is both a city recorder and a finance director, the latter will generally be responsible for the overall collection and disbursement of funds, the administration of the accounting system, the signing of checks or warrants on the treasurer, the preparation of periodic reports to City Council, and will often serve as insurance administrator, investment coordinator, and purchasing
agent. The city recorder would retain duties as secretary to the Council, custodian of city records, issuer of licenses, and often serve as personnel director, and possibly city judge.

Therefore, although this manual is addressed to city recorders, much of its content pertains to the duties of the chief financial officer, whether called finance director, treasurer, or recorder.

C. Forms of Municipal Government in Tennessee

Of the approximately 334 incorporated municipalities in Tennessee, two-thirds operate under the traditional private act charter system. However, 1953 amendments to the Tennessee Constitution prohibit further incorporations of municipalities by private act. a/

The remaining one-third of Tennessee cities are incorporated under one of four general law provisions:

- Mayor-Aldermanic Charter, Tennessee Code Annotated, Title 6, Chapters 1-17 (47 cities).
- Uniform City Manager - commission Charter, TCA, Title 6, Chapters 18-29 (57 cities).
- Modified City Manager-Council Charter, TCA, Title 6, Chapters 30-36 (3 cities: Elizabethton, Oak Ridge, Union City).
- Metropolitan Government, TCA, Title 7, Chapters 1-6 (one city - county consolidated government: Nashville and Davidson County).

A city recorder, in ascertaining his or her duties under the law should first learn what kind of charter the city operates under, and then should consult the pertinent sections of the charter. Following this the Municipal Code of Ordinances should be consulted for specific details of each responsibility.

1. **Duties of City Recorder and Finance Officer in Private Act Charter Cities**

   In the case of cities incorporated under private acts, the duties of the recorder are bound to vary from city to city, but will include many of those mentioned in the first section of this chapter. The Charter may designate the person to perform these duties as city clerk rather than city recorder. The Charter may also assign major financial responsibilities to a finance director or treasurer.

2. **Duties of City Recorder in Mayor-Aldermanic Charter Cities**

   This general law charter was created by assembling a large number of legislative acts dating back as far as 1858 into specific chapters of the Tennessee Code Annotated. It is actually silent as to the recorder duties, except to state in Section 6-2-403 that "The recorder or other proper designated officer, shall be vested with concurrent jurisdiction with judges of the court of general sessions . . . and in Section 6-1-406 which refers to the recorder and issuing warrants on the treasurer. Certain financial duties are assigned to a city treasurer, and it is not uncommon for cities operating under this charter to designate the city recorder also as city treasurer.

3. **Duties of City Recorder in Uniform City Manager - Commission Cities.**

   This charter was created by Chapter 173 of the Public Acts of 1921, as a single document, and is codified in Tennessee Code Annotated as indicated above. Sections 6-21-401 through 6-21-405 outline the major duties of the city recorder. Specifically, the recorder heads the Department of Finance, attends
and keeps a record of City Commission meetings, and is custodian of official records. Except for a few cities excluded by population range, whenever the office of the city judge is not filled by the appointment of some other person the city recorder shall be the city judge (Sect. 6-21-501). The city manager may appoint the recorder as treasurer (Sect. 6-22-119).

Because of the limited adoption of the Modified City Manager-Council and Metropolitan Government forms of local government, this manual will not elaborate on the duties of recorder in those governments, but details can be found in the Tennessee Code Annotated sections already mentioned.

D. Organization Chart of Your City

An organization chart of a city is useful for showing the relationship between the city governing body and such administrative officials as the city manager, chief administrative officer and department heads, and advisory and regulatory boards and commissions.

In a mayor-istratoric form of government, there is no city manager, for the mayor generally performs both a legislative function as a member of the city governing body, and an administrative function as the chief executive officer who is responsible for the day-to-day operation of the city. Sometimes the mayor works through a chief administrative officer.

In a true commission form of municipal government, not common in Tennessee, each elected commissioner serves both as a member of the legislative body and as the supervisor of one or more major functions of the city, such as finance, public safety, or public works. In this case, there is no single executive officer (mayor or city manager) but three or five separate executives, depending upon the number of commissioners.

In the uniform city manager-commission form, the City Commission, which includes the mayor, serves as a legislative body with the day-to-day city
operation under the direction of a city manager. The manager also has broad powers to hire and supervise department heads and employees and to oversee the operation of the city budget.

Every organization should have an organizational chart. If your city needs assistance in preparing or updating a chart, MTAS Management Consultants will provide necessary assistance.

E. City Recorders/Finance Officers Certificate Training Program

The Municipal Technical Advisory Service and the Center for Government Training, both agencies of the University of Tennessee's Institute for Public Service, offer custom-designed training for City Recorders/Finance Officers and their assistants. This training effort is called the "City Recorders/Finance Officers Certificate Training Program."

The objectives of this program are to teach the basics as well as the broader requirements of the offices of city recorder and finance officer. The curriculum for the successful completion of the program consists of 60 hours/credits in financial administration and related courses useful to a city recorder or finance officer. A certificate and appropriate CEU's will then be awarded.

Details of the schedule are available from any Center for Government Training or Municipal Technical Advisory Service Office.
II. LEGISLATIVE ASSISTANCE AND RECORDS CONTROL

A. Recording Actions of the Council

1. Minutes

It is generally the duty of the city recorder personally, or by alternate, to take notes of the business transacted at each regular, adjourned, and special meeting of the City Council (City Commission, or Board of Mayor and Aldermen). These notes should include the names of the mayor and each councilman attending, a summary of each topic discussed and action taken or agreed upon, and specifics of action on each ordinance or resolution: names of persons moving and seconding adoption, and names of persons voting for passage or against (or mention that passage was by unanimous vote). Some cities also like to make a tape recording to support the resume that becomes the Minutes. The recordings are often kept for a year to allow reference in case of disputes over exactly what was said, and then erased for future use.

As soon as practicable, the minutes of each meeting are typed and copies distributed to the mayor, councilmen, and other officials together with an agenda for the next meeting and other pertinent material.

At each meeting of the mayor and council, the minutes of the preceding meeting should be introduced for approval or correction, after which the city recorder shall arrange to have them typed into the permanent minute book, signed by the mayor and the recorder, and indexed in the front or rear of the book. The texts of ordinances and resolutions should not be typed into the Minute Book, unless specifically so ordered by the mayor and council, as such practice inflates the volume of the minutes. An ordinance book and a resolution book is usually kept as adjuncts to the minute book.
2. Ordinances and Resolutions

The city attorney generally drafts all ordinances and resolutions, and should approve for legal form any ordinance which he has not drafted. All ordinances that amend the City's Code of Ordinances (and there are only a few that do not, such as an appropriation and tax levy ordinance or a building code adopted by reference) should specifically state the chapters and sections amended, deleted, or added, so that the effect of the legislation can readily be seen.

Prior to introduction of an ordinance or resolution in a council meeting, the city recorder should be contacted for the next consecutive ordinance or resolution number. Thus, it will always be possible to identify the readings of an ordinance in the Minute Book.

Many cities identify their ordinances and resolutions by numbers that run consecutively from year to year, with a calendar year prefix in each case, such as 083 for ordinances and R83 for resolutions. In the case of ordinances (which require two or three readings, depending upon the terms of your Charter), the date of first reading would determine the year prefix. For example, Ordinance No. 082-32 might have had its first reading on December 16, 1982, and its final reading on January 13, 1983. Resolutions require only one reading.

The city recorder could assign ordinance and resolution numbers by referring to a file or notebook which contains all prior numbers and entering the number, date of introduction, and subject of each new ordinance or resolution. If an ordinance or resolution fails to pass, its number would not be re-used, but a notation "failed to pass", "withdrawn", etc., entered in the notebook.

The dates of passage of a resolution and of readings of an ordinance should be entered at the end of each such document. After first reading, the original of an ordinance would be placed in a suspense file until the next meeting.
Upon passage of a resolution and final reading of an ordinance, the mayor should sign the document, attested by the signature of the city recorder. Then the city recorder files these documents in numerical sequence in his or her office.

Every city should have a municipal Code of Ordinances, kept up to date annually. Such a Code arranges ordinances that are currently in effect according to major subject matter and makes it easy to determine exactly what the local law is at any time. The Municipal Technical Advisory Service will codify a city's ordinances upon request of its governing body, and, thereafter, if supplied with all new and amending ordinances, will provide annual updated supplements.

B. Guardian of City Records

The recorder is the custodian of the records of the City. This responsibility is often spelled out in the City Charter, and is specifically mentioned in the Uniform City Manager-Commission Charter. Contracts, bonds, title deeds, certificates, oaths of office, financial records (unless there is a separate finance director), and other appropriate original papers are in the custody of the city recorder. The recorder is also custodian of the City Seal and attest to the accuracy of copies of documents, and oversees storage of public records.

Municipalities are becoming aware of the need to adopt records management programs, and increasingly the city recorder is going to be involved in this function. Records management involves determination of which files and records are "active" or currently in use, which are "inactive" or non-current but need to be referred to from time to time, and which are "dead" but must be retained for an extended period. Records management also involves consideration of
filing equipment and techniques: types of filing cabinets, microfilming, and temporary retention through data processing equipment. Finally, records management has a special application in the review, selection, and preservation of historic records and photographs.

MTAS consultants are available to assist cities in matters of records management. Helpful publications include the chapter on Records Management in the *Uniform Accounting Manual for Tennessee Municipalities*, Tennessee Comptroller's Office, which deals with financial records and various MTAS Technical Reports.

C. Miscellaneous Duties of the City Recorder

Among other duties that city recorders sometimes perform are administering oaths of office to city officials, accepting legal process against the city, calling special meetings of City Council, issuing permits for charitable solicitations, beer permits, and taxicab licenses, and preparing deeds to cemetery lots. Copies of building, electric, plumbing and other standard codes that are "adopted by reference" (instead of being copied into a city ordinance verbatim) are usually required to be kept on file in the recorder's office.

Major functions that normally are assigned to other officials or employees in medium to large cities may become the responsibility of recorders in small cities. Examples, which will be discussed later in this manual, are: collection of utility bills, preparing and administering the budget, purchasing, inventorying fixed assets, administering insurance and personnel programs, and safety and retirement plans.
III. COLLECTION OF TAXES AND ISSUANCE OF LICENSES

A. Property Tax

1. Background Information

   The annual property tax cycle begins with January 1, the statewide property assessment date. This means that all real and personal property subject to taxation is assessed to the owner of such property on that date.

   In earlier years, the assessment of real and personal property within Tennessee municipalities was done by the municipality. This activity has been transferred to the county assessor by state statute. Section 67-1-513, Tennessee Code Annotated, allows any municipality lying within the boundaries of two or more counties to maintain its own assessment office and have its own board of equalization, separate from those of the counties.

   Public utilities--telephone and telegraph, railroads, bus lines, gas transmission lines, private water, gas and electric systems, including electric membership corporations--are assessed by the Tennessee Public Service Commission. Cable television systems are subject to assessment by county assessors rather than the PSC. Utility districts and municipally-owned water, gas, and electric systems are exempt.

   Section 67-5-203, T.C.A., exempts government property in these words:

   "All property of the United States, all property of the state of Tennessee, of any county, or of any incorporated town, city, or taxing district in the state that is used exclusively for public, county or municipal purposes shall be exempt from taxation.

   Provided, however, that all property of any educational institution owned, operated, or otherwise controlled by the state of Tennessee as trustee or otherwise, shall be exempt from taxation."

   A distinction should be made between "appraised values" and "assessed values." Before the county assessor can prepare an assessment roll, he has to determine the market value (the appraised value) of each piece of property.
within the county. In the 1970's under a statewide reappraisal program, experienced appraisal companies were hired to reappraise all property in each county and prepare tax maps showing the real estate parcels. It is the task of each county assessor to keep these appraisal figures and the maps up to date. Periodic county-wide reappraisals for all counties are required over a seven year period beginning January 1, 1984, and thereafter every five years, by Section 67-5-1601 T.C.A.

A specially designed card system helps the assessor keep his records up to date.

A large "Property Record Card" contains detailed data on each piece of property, including size of the lot and dimensions of any buildings, and the appraised value. A smaller, carbon insert form, called the "State of Tennessee Property Ownership Index Card", contains both the appraised value and the assessed value. These two records are filed by map and parcel number in the assessor's office.
It is the assessed value, not the appraised value, against which property taxes are levied. By the Property Assessment and Classification Act of 1973, the Tennessee General Assembly prescribed that all taxable real and personal property shall be assessed at the following varying percentages of the appraised value.

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<th>Tangible</th>
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<tr>
<td></td>
<td>Real Prop.</td>
<td>Personal Prop.</td>
</tr>
<tr>
<td>Public Utility Property</td>
<td>55%</td>
<td>55%</td>
</tr>
<tr>
<td>Industrial &amp; Commercial Property</td>
<td>40%</td>
<td>30%</td>
</tr>
<tr>
<td>Residential Property</td>
<td>25% All Other</td>
<td></td>
</tr>
<tr>
<td>Farm Property</td>
<td>25% Tangible</td>
<td>5% a/</td>
</tr>
<tr>
<td></td>
<td>25% Personal Prop.)</td>
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The assessment rolls that county assessors are required to prepare are now usually produced by a computerized service of the State Comptroller's Office. An assessment roll gives the location of each piece of property, the name of the owner and his address, and both the appraised value and assessed value of the property. Personal property assessments are usually listed on a separate assessment roll. Assessment rolls are generally arranged by map and parcel number, but some county assessors also have an assessment roll listed alphabetically. The personal property assessment roll is arranged alphabetically.

\[a/\] In practice, this rate is now zero because of a 1977 amendment to the first sentence of Section 67-616(c) causing it to read as follows: "(c) All other tangible personal property shall be assessed at five percent (5%) of its value, except that for the purpose of taxation under this statute, all other tangible personal property shall be deemed to have no value."
The computer is programmed to print out an assessment roll containing just the property within the limits of your city. Copies can be obtained from the county assessor, at a charge, but some cities find that they can operate without an assessment roll.

The **tax roll**, on the other hand, is the document that you must have to facilitate your tax collection process. It is similar to the assessment roll, except that it is arranged alphabetically by owners' names, and it shows the city tax rate adopted by the city council and the amount of the city tax on each piece of property. Commercial and industrial personal property is fitted into the tax roll alphabetically by name of the company.

During the early fall each year, the State Comptroller's computer center sends the following materials to the city recorder of cities subscribing to the service:

(a) **Tax Roll**, in binder.

(b) **Tax Notice** card, in duplicate for each parcel.

(c) **Property Tax Receipts**, in a carbon set, consisting of four copies in different colors.

A tax roll for public utilities is also furnished to each city by the Public Service Commission, but this rarely arrives until January of the succeeding calendar year, yet still within the city's same fiscal year. Tennessee municipalities begin their fiscal (financial) year on July first. By that date, the city should have passed its budget for the new fiscal year and adopted its tax rate for the same period. Property taxes for the majority of Tennessee cities become due on October 1 and delinquent on the following March 1. Other due and delinquent dates may be provided for by Charter or Code of Ordinances in some cities.
Taxes are known by the year in which the assessment applies; thus, the 1983 taxes are those where the tax rate was applied to the assessment of January 1, 1983.

It should be pointed out that a municipality in Tennessee is not required to levy a property tax; that is a decision for the mayor and council. Many of our smallest cities have no property tax, but as population grows and demands for services increase, it usually becomes a necessity.

2. Detailed Procedures

THE FOLLOWING DETAILED PROCEDURES ARE NOT MANDATORY, BUT HAVE BEEN USED SUCCESSFULLY BY SOME TENNESSEE CITIES, AND THUS ARE PRESENTED HERE FOR YOUR CONSIDERATION.

(a) **Setting Up the Current Tax Files.** Upon receipt of the tax materials from the Comptroller's computer center, the city recorder:

1. Mails (on or before Oct. 1) the *Tax Notice* card to the owners of the respective properties. Detaches and files alphabetically by name of property owner the *Duplicate Tax Notice* card.
2. Gives pertinent *Duplicate Tax Notice* cards to mortgage companies if they can readily identify the properties.
3. Files in an *unpaid current taxes* drawer all *Property Tax Receipt* sets (in quadruplicate), by tax receipt number (which parallels the alphabetical arrangement of the tax rolls).
4. Where a preceding year's tax on a parcel of land is delinquent, inserts in red pencil in the last column of the new *tax roll* the number for the year delinquent, surround by a circle, thus: 82. The recorder determines which parcels are delinquent by referring to the prior year's tax roll.
Using the computer print-out entitled "(Year) Tax Relief Program" as a guide, inserts in green pencil in the last column of the new tax roll the letter "RB" to indicate that a tax rebate is authorized for that particular property.

Attaches the copy of the credit voucher card, "State of Tennessee-Tax Relief Application of (Name)" to the unpaid Property Tax Receipt set mentioned in subparagraph (3) above. Or, these credit voucher cards may be placed in a separate file since they all expire on the tax delinquent date.

Establishes a paid tax file that will hold the second Trustee Copy of the receipt form when taxes are paid.

(b) Receiving Payment of Current Taxes

(1) Current taxes of most Tennessee municipalities are payable between October 1 and March 1. They become delinquent on March 1. When a taxpayer comes in to pay taxes, the name and property are obtained from the taxpayer, or from his tax notice if he has brought it. The city recorder or clerk will first locate the property in the tax roll to determine (1) if any delinquent taxes are owed, and (2) to ascertain if the taxpayer is entitled to a tax rebate (see subparagraphs (c) and (g) below, for handling these cases).

If no delinquency or rebate is involved, the city recorder or clerk will receive the tax payment and enter the amount and date paid in the tax roll. Most cities do not accept partial tax payments.

(2) Then the tax receipt set (in quadruplicate) is pulled from the file, and the person receiving the tax payment dates and signs the quadruplicate set. The Taxpayer's Copy of the receipt is
given to the taxpayer, the second Trustee Copy goes into the paid tax file in the vault, the Return to Data Center Copy is discarded, and the first Trustee Copy is placed in a temporary file overnight. Each morning the amounts of all first Trustee Copies are reconciled with cash collection, and included on the daily cash report (of all revenues received), which is then given to the bookkeeper for posting, or if the city has its accounts on computer, is sent to the city's in-house computer center or to an outside data processing agency. Payments in cash and by check remain in the vault until time for deposit in the city's bank account.

(c) Processing Tax Relief

(1) Sections 67-5-70 through 67-5-702 Tennessee Code Annotated constitute the authority for tax relief for three categories of citizens: elderly low-income homeowners, disabled homeowners, and disabled veteran homeowners.

The process starts with the filling out by the taxpayer of a form entitled "(year) State of Tennessee Property Tax Relief Application", a supply of which has been furnished the City Recorder by the State Comptroller's Division of Property Assessments. The taxpayer submits this form in turn to both the city recorder and county trustee. This must be done annually, since a taxpayer's financial condition may change. Social Security and Medicaid Cards are usually used to substantiate the claim. Assessment and tax information is added to the form by each of the above officials, and whoever received the form last submits it to the Division of Property Assessments, where it must arrive on or before 45 days preceding the tax delinquent date.

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(2) The Division of Property Assessments issues a credit voucher card entitled "State of Tennessee-Tax Relief Application of (Name)", with one copy going to the taxpayer and another copy to the city recorder. (A similar process is used for relief from county taxes).

The Division also sends the recorder a print-out entitled "(year) Tax Relief Program", which includes the names of persons who qualified for tax relief in the preceding year.

(3) The taxpayer takes or mails the credit voucher card to the city recorder when he is settling his current taxes. The recorder will give the taxpayer credit for the amount indicated on the form; the taxpayer must pay any balance of tax. The recorder enters in the appropriate blank of the taxpayer's and the city's copies of the tax relief form the current year's receipt number and date credit is given. The recorder then signs and enters his title on the copies. Since the tax has now been fully credited and/or paid, the recorder gives the property tax receipt to the taxpayer.

(4) The recorder reports the collection of the vouchers by including the total collected as a debit item "Tax Vouchers Receivable" on the Daily Cash Report.

(5) Periodically, the city recorder will send a group of the originals of the credit voucher cards (or a copy of his office copy if original had not been provided) together with a list of the same, to the Supervisor, Property Tax Relief Program. A file
of these lists is maintained for each year by the city recorder and is used to check against printouts the State sends with the reimbursements to make certain that all rebates have been received.

(6) The State will send a check to reimburse the city for the vouchers. The recorder will record this as a credit item, "Tax Vouchers Receivable" on the Daily Cash Report.

(7) In those few cases where a loan company has paid the full tax, the city recorder marks "Prepaid" in the appropriate space on the credit voucher card and the State will send a rebate check directly to the taxpayer.

(d) Effect on Taxes of the Agricultural, Forest, and Open Space Land Act of 1976

This legislation was adopted in 1976 upon recognition by the General Assembly that it is beneficial environmentally, economically, and socially to preserve open space in or near urban areas. Specifically, it was noted that some landowners were being forced by economic pressures to sell such agricultural, forest, or open space land for premature development because of the imposition of taxes based, not on the value of the land in its current use, but on its potential for conversion to another use, such as apartment houses, industry or shopping centers.

Therefore, the solution adopted was to allow a lower assessment of certain agricultural, forest, and open space lands during their use as such, with a three or five-year roll-back period to pick up the higher taxes that would otherwise have applied, when the land is sold for a more developed purpose.
The specific standards for qualifying for this lower assessment are contained in the law itself, codified as Sections 67-5-1001 through 67-5-1009, 11-14-201 through 11-14-203, and 11-15-107 through 11-15-108, T.C.A.

Any owner of land may apply for its classification as agricultural land or forest land on any assessment roll by filing a written application with the county assessor. If the assessor determines the land is so used, he will classify it and it will be carried as such on the tax roll. An owner of land officially designated as "open space" by a local planning commission or by the State Planning Office may similarly apply for such classification by the county assessor. In any case, the city recorder is not involved in these processes; the classification of land as agricultural, forest, or open space will show up on the computerized city tax roll.

(e) Payments in Lieu of Taxes

Tax equivalents, or payments in lieu of taxes, are allowed to be paid into the city treasury, under state and federal law, by governmental public utilities and housing authorities. As these operations are owned by governments they are not subject to local property taxation but make payments in place of taxes. Such public utilities include water and sewer, natural gas, and electricity. Tax equivalent receipts are placed in a municipality's general fund.

(f) The Importance of Collecting Delinquent Taxes

The collection of delinquent taxes is an essential part of municipal finance administration. A fair, orderly, predictable method of collection should be in effect in order to maintain the level of city revenues, give
moral support to those who have paid on time, and discourage delayed payment by persons financially able but inclined to challenge the city's determination.

Cities have several alternatives in methods of collection of delinquent property taxes. They may:

1. Collect under a general law procedure (Sects. 6-55-201 through 6-55-206 T.C.A
2. Utilize provisions of their own private act City Charters.
3. Use provisions of Sections 6-22-110 through 6-22-115 T.C.A, if the city operates under the Uniform City Manager-Commission Charter. (This method and general law methods may also be used by cities with the Modified Council-Manager Charter, by authority of Section 6-35-301).
4. Arrange for the county trustee to collect city taxes, as authorized by Sections 67-1-701 through 67-1-801 et seq., T.C.A.
5. Institute an ordinary suit in law, since delinquent taxes are considered a personal debt of the property owner. This personal judgement route is sometimes as effective as the more complicated sale of property route, especially if the amounts due are relatively small.

There is a time limitation on the collection of property taxes. Section 67-1-1501 T.C.A states that such municipal taxes "shall be barred, and any lien for such taxes be canceled and extinguished, unless the same are collected or suits for the collection shall have been instituted within six (6) years from the first of January of the year for which such taxes accrued." Even if suit has been brought, all taxes levied against real property are barred and uncollectable after ten years from the date of delinquency (Sect. 67-5-1806 T.C.A).
(g) **Receiving Payment of Delinquent Taxes**

(1) If the recorder or clerk notices a red, encircled delinquent date on the tax roll, this fact is called to the attention of the taxpayer who is urged to pay up the delinquent taxes as well as the current ones. Tax payments should be directed to the oldest taxes first, and applicable interest and penalties applied.

(2) The city recorder or bookkeeper computes the applicable interest and penalty for each month from the beginning of the delinquency up to any maximum set in the City Charter or Municipal Code of Ordinances. The interest and penalty are entered in the tax roll for the year delinquent, and on the quadruplicate tax receipt set for that year.

(h) **Providing for Tax Sales**

In the publication, *Collection of Delinquent Real Property Ad Valorem Taxes in Tennessee*, by Charles E. Griffith, III and Ogden Stokes, April 1979, the authors report:

"The most frequent methods for attempting to collect delinquent taxes are mail, telephone, or personal contacts. Another method, collection by distraint and sale of personality, is authorized by statute (Section 67-5-2003 T.C.A) and can be quite effective ...(but) Such collection... has rather obvious political shortcomings, and as a result is not as frequently used as other, less drastic methods."

When attempts to collect delinquent taxes by other means have failed, then the city, on its own through Chancery Court, or by assigning the task to the county trustee, can initiate steps toward the eventual sale of the real property to satisfy the delinquent taxes. The specific stages in the process depend upon which of the alternative methods for collection the city has selected.
(i) Correcting the Tax Roll

The city recorder does not have authority to correct tax roll entries. These are initiated by the taxpayer or county assessor, and take the form of a "Change of Assessment Certification" (as in the case of Rutherford County) or a "Certificate of Error" (as used in Sumner County), prepared in the office of the county assessor (or city assessor, in cities in more than one county that are authorized to do their own assessing) and sent to the city recorder. This form is used to advise of changes in owner, owner's address, description of property, and assessed valuation. The recorder enters the changes in the tax roll and on the tax receipt forms, and files the certification. He does not have to acknowledge receipt to the assessor.

3. Useful References on the Property Tax

(a) Your City Charter: See the Articles on Corporate Powers, and Taxation and Revenue.

(b) Your Municipal Code: See the Title on Finance and Taxation.


(d) Tax Relief for Elderly Low-Income Homeowners, Disable Homeowners, and Disabled Veteran Homeowners. Sections 67-5-701 through 67-5-705 T.C.A.

Sometimes, however, the recorder may advise the assessor of changes of address or of ownership, using the Data Center copy of the Tax Receipt for this purpose.


(i) The County Assessor's Office, in your county.

(j) State Board of Equalization, Nashville, for information on computerized services, tax rebates, and property tax maps.

(k) Public Service Commission, Nashville, for information on assessment of public utilities.

4. Form Related to the Property Tax

(a) Assessment Roll

(b) Tax Roll

(c) Tax Roll of Public Utilities (by Public Service Commission)

(d) "Tax Notice" card

(e) "Property Tax Receipt"

(f) "1983 State of Tennessee Property Tax Relief Application"

(g) "State of Tennessee-Tax Relief Application of (name)" (credit voucher card)
(h) "State of Tennessee-Change of Assessment Certification", or
(i) "Certificate of Error"
(j) "Daily Cash Report" (used for all kinds of collections, not just the property taxes).

B. Business Tax

1. Background Information

A gross receipts business tax has substantially replaced the lengthy list of privilege licenses that cities were formerly authorized to issue. The MTAS publication, Tennessee Municipal Handbook, July 1980, explains this change in these words:

"The general law providing for privilege taxes on various businesses and activities was comprehensively revised in 1971 and 1972, in the business tax act (codified as Ch. 58, title 67, TCA). The former ad valorem tax on inventories of merchants was repealed by this act. Five classifications are established, and the first four are taxable by cities at gross receipts rates of 1/30 (added 1983), 1/15, 1/10 or 1/8 of one per cent on wholesalers, in addition to a minimum tax of $15.00, unless the city fixes lower rates . . .

An annual report to the state must be made by June 20 for each year ending May 31, and 15 per cent of the total amount collected by the city in the year must be paid to the state (this is due with the report, but the department of revenue will accept quarterly or monthly installments if a city prefers to pay on such basis). TCA 67-4-718 authorizes collection by the department of revenue on behalf of a city, but the department's costs of such collection were determined to be too high to make this procedure feasible." (page 18)

A following exhibit, entitled "Quick Reference to Classifications and Tax Rates of the Business Tax Act", can help identify key categories of the law. For full details, the complete act, as amended, should be consulted.

The Tennessee Department of Revenue periodically issues a booklet, "Tennessee Business Tax Act and Rules and Regulations" in updated form. In addition, the Business Tax Office of the Miscellaneous Tax Division has field
agents throughout the state who can provide assistance to cities levying, or considering levying, this tax. The city and the county tax collector should make every attempt to classify and assess similar businesses consistently.

A municipality may levy the same or lesser tax rates than those imposed by the Business Tax Act for any or all classifications in the Act (Section 1320-4-5-.27 (3) of the Rules and Regulations), but it may not reduce the tax rate to zero. The rate must be applied consistently within the classification. The $15 Minimum Tax may be neither reduced nor eliminated. The adoption of the Business Tax by a municipality is done by ordinance, which can usually be found in the Finance title of your municipal code.
### CLASSIFICATION 1

<table>
<thead>
<tr>
<th>Items (summarized)</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) retail food; package beer to go; gasoline &amp; diesel fuel at wholesale</td>
<td>Dec. 31</td>
<td>1/15 of 1% of all retail sales, except (d)</td>
</tr>
<tr>
<td>(b) lumber, hardware, plumbing/heating/air conditioning equipment, electrical supplies, farm equipment</td>
<td>Tax Delinquent March 1</td>
<td>1/60 of 1% of wholesale sales of Item (a)</td>
</tr>
<tr>
<td>(c) feed, farm and garden supplies and tools</td>
<td></td>
<td>1/40 of 1% of wholesale sales of Items (b) and (c)</td>
</tr>
<tr>
<td>(d) Gasoline, diesel fuel, &amp; motor oils sold at retail</td>
<td></td>
<td>1/30 of 1% of retail sales of Item (d)</td>
</tr>
</tbody>
</table>

### CLASSIFICATION 2

<table>
<thead>
<tr>
<th>Items</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) new &amp; used cars, boats, parts &amp; accessories; mobile homes, campers, motorcycles</td>
<td>March 31</td>
<td>1/10 of 1% of all retail sales</td>
</tr>
<tr>
<td>(b) ready-made clothing</td>
<td></td>
<td>1/40 of 1% of all wholesale sales</td>
</tr>
<tr>
<td>(c) home furnishings &amp; equipment, radios, TV, record players</td>
<td>Tax Delinquent June 1</td>
<td></td>
</tr>
<tr>
<td>(d) drugs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) coal, fuel oil, LP gas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) tangible personal property not described elsewhere</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g) prepared food &amp; drinks including alcoholic beverages, for consumption on or off premises</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h) cut flowers &amp; growing plants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) advertising specialties</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### CLASSIFICATION 3

<table>
<thead>
<tr>
<th>Items</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) delicatessens, candy</td>
<td>June 30</td>
<td>1/8 of 1% of all retail sales</td>
</tr>
<tr>
<td>(b) clothing made to order</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) antiques, art</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) books, magazines, office supplies</td>
<td>Tax Delinquent Sept. 1</td>
<td>1/40 of 1% of all wholesale sales</td>
</tr>
<tr>
<td>(e) sports goods, bicycles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) mounted jewelry</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Classification 3 is continued on next page.
CLASSIFICATION 3 (Cont.)

(g) tobacco products  
(h) toys & hobbies  
(i) cameras, film, photo equipment  
(j) gifts, souvenirs, greeting cards, novelties  
(k) artificial flowers, gemstones, leather goods, luggage, type-writers, pets, wigs, hearing aids, etc.

Each person making sales of services, incl. hotels, except architectural, engineering, medical, dental, veterinary, legal, accounting, banking, insuring, educational & domestic services; leasing of agricultural, airport, mining, oil & public utility property.

CLASSIFICATION 4

<table>
<thead>
<tr>
<th>Items (summarized)</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) contractors, exterminators</td>
<td>Sept. 30</td>
<td>1/15 of 1% of (b) compensation under the contract, whether in form of contract price, commission, fee, or wage, of Item (a)</td>
</tr>
<tr>
<td>(b) sale of livestock, poultry, and other farm products, by a person other than the producer</td>
<td>Tax Delinquent Dec 1</td>
<td>1/15 of 1% of gross commissions, margins, fees, etc., of Item (b)</td>
</tr>
</tbody>
</table>

CLASSIFICATION 5

(Taxed only by the State)

NOTE: Minimum tax for each class: $15.00

City Recorder's fee (optional): $3.50

Fee to State: 15% of total gross receipts tax collected, including penalties and interest, but excluding city recorder's fee.

Antique malls, flea markets, craft shows, auto shows, etc. shall pay ($1.00 per booth per day tax to be collected by operator of the show in lieu of any business tax otherwise provided by law.)
2. Detailed Procedures

(a) For New Business

(1) Fill out, or have applicant fill out, an "Application for Business Tax License." This form should request from the applicant his State Sales Tax Account Number. A sample application form follows.

(2) Collect the $15 Minimum Tax and issue to the applicant the original copy of a pre-numbered Business License and Business Tax Receipt Form. Use the duplicate to reconcile with cash collections and enter total on Daily Cash Report. Keep the triplicate copy on file, by license number.

An example of this form is illustrated below. This form can be used for the initial licensing and also for annual renewals. The upper portion is the "Business License"; the lower part is the "Receipt for Business Tax and Fees." After the businessman has paid the gross receipts tax at the end of the license period, the new license that is issued can be folded prior to posting so as to show only the "Business License" (upper portion, thus avoiding revealing the amount of gross receipts tax paid which would allow competitors to calculate his volume of business.

(3) Make a 3" X 5" index card, and file this alphabetically by name of business in one of four file sections, according to the classification of the business and the next payment date (as contained in the business tax act).

(4) Prepare a file folder with name of the business and file it alphabetically in a vertical file. Place in this folder the "Application for Business Tax License" and each year's duplicate "Business Tax License" and "Receipt for Business Tax & Fees."

(b) Renewal of Business Licenses and Payment of Gross Receipts Tax

(1) At the end of each taxable period, mail to each business in that respective classification the "Business Tax Act-Licences and Tax Report" form. Payment is due before the specified delinquent date. A penalty of 5% per month thereafter is assessed on the amount due, up to a maximum of 25%. Interest at the rate of 14.5% per annum until paid is also charged.

(2) When taxpayer mails in, or brings in, this "Business Tax Act-License and Tax Report" form, check it for accuracy, receive the payment, and issue a new license-receipt form, as in Section (a)-(2) above. Process and file copies of the license-receipt form and file the report form as indicated in Sections (a)-(2) and (a)-(4), above.
(c) Reports to Commissioner of Revenue

(1) On each May 31st, the city recorder shall report to the Commissioner of Revenue the Business Tax Collections for the preceding period June 1 - May 31, using the form entitled "Business Tax Report for Cities."

(2) The recorder shall also submit to the Department of Revenue with the "Business Tax Report for Cities" a payment of 15% of the Business Tax collected during the preceding 12 months.

(3) Failure to make the report and/or payment required by June 20 will result in a penalty on the city recorder of 15% plus interest at the rate of 10% per annum.

(4) Failure of the city to collect the tax, interest and penalty from a delinquent taxpayer will allow the State to collect and retain such tax, interest and penalty.

3. Useful References on the Business Tax

(a) Your City Charter: See the Article on Corporate Powers, and Taxation and Revenue.

(b) Your Municipal Code: See the Title on Finance and Taxation, the Chapter on the Business Tax or Privilege Taxes.


(e) Business Tax Supervisor, Miscellaneous Tax Division, Tenn. Dept. of Revenue, Nashville.

4. Forms Related to the Business Tax

(a) Application for Business Tax License

(b) Business License and Receipt for Business Tax and Fees

(c) Business Tax Act - License and Tax Report


(e) Business Tax Report for Cities.
C. Wholesale Beer Tax and Permits

1. Background Information

The wholesale beer tax is imposed upon beer wholesalers in any county at the rate of 17% of the wholesale price, and is authorized by the wholesale Beer Tax Act (Sects. 57-6-101 through 57-6-118, *Tennessee Code Annotated*.) Section 57-6-103 TCA says, in part:

"Every wholesaler, on or before the twentieth day of each month, based on wholesale sales in the preceding calendar month, shall remit to each county the amount of the net tax on his wholesale sales to retailers and other persons in said county, and to each municipality the amount of the net tax on his wholesale sales to retailers and other persons within the corporate limits of said municipality."

Obviously, if there are no beer retailers within a municipality, that city would receive nothing from this tax. To sell beer within a city a person must first make application and obtain a permit from the city in accordance with Chapter 5 of Title 57, TCA, entitled "Beer and Alcoholic Beverages Containing Less than Five Percent Alcohol" (Sections 57-5-101 through 57-5-303 TCA). Beer wholesalers do not have to obtain a permit unless they operate a warehouse in the city.

By 1983 state legislation (section 57-5-108c TCA), municipalities are required to collect a fee of $100 from each applicant for a beer permit. The full text of this provision is as follows:

"(c) In all incorporated cities and towns in the state of Tennessee, the governing body or beer board, prior to its consideration of an application to engage in the sale of beer under this section, shall collect an applicant fee of one hundred dollars ($100) for use in offsetting the expenses of investigating the applicant. Regardless of whether an application is approved or denied, any portion of the fee collected in excess of that actually used in the investigation shall become the property of the incorporated city or town at the end of each calendar year to be used at the discretion of the governing body. The provisions of this section shall in no way be construed as granting incorporated cities and towns the authority to require the periodic renewal of beer permits or licenses."
It will be noted that the last sentence of the above subsection prohibits the levying of annual beer permit fees. In fact, the last paragraph of Section 67-4-728 TCA [a part of the Business Tax] emphasizes that no county, municipal or metropolitan government shall have authority to levy any regulatory fee, inspection fee, or special tax or fee of any kind on beer except the 17% Wholesale Beer Tax, the Business Tax, the Local Option Sales Tax, and the $100 application fee.

It should be pointed out that the 17% wholesale beer tax authorized by the Wholesale Beer Tax Act is different from the municipal share of the state's tax on barrels of beer (Sects. 57-5-201 through 57-5-208 TCA) which all municipalities receive, whether or not they have beer retailers.

2. Detailed Procedures

For Issuance of a Beer License

(a) Persons wishing to sell beer at retail within the city must be approved by the City Beer Board, which in some municipalities is the City Council. The process starts with obtaining the following two forms from the city recorder (some cities combine the information on a single form):

- "Application for Beer Permit-State of Tennessee."
- "Beer Application Information Sheet"

(b) These two forms are filled out, the application must be notarized, and then the forms are returned to the city recorder, with the payment of the $100 application fee. The recorder refers the forms to the police department for checking the applicant's background for violations, arrests, proposed location of operation, etc.
(c) The two forms, plus a report from the police chief, are sent to the city recorder, who passes them on to the City Beer Board.

(d) The Beer Board considers the application and either grants or refuses a permit according to its best judgement of the facts and circumstances, endorsing its action on each application. In making this decision, the Board must make sure that the proposed location of the beer sales meets requirements as to distance from schools and churches contained in the municipal zoning or other ordinances.

(e) Upon approval by the Beer Board, the city recorder issues the permit, assigning a permit number to each such document. Instead of issuing a special permit solely for beer retailers, some cities issue the "Business License" form since beer sales are subject to the Business Tax (Classifications 1-a and 2-g).

(f) A list of approved beer retailers is maintained in the recorder's office to which "beer license" numbers may be assigned. This number may also be entered on the recorder's copy of the "Business Tax Act-License and Tax Report" for each approved applicant. The city recorder should telephone the successful applicant of the Beer Board's approval.

(g) The Beer Board shall report to the Commissioner of Revenue on each new permit issued by it, within 10 days of the date of issuance. Also, an annual report shall be sent to the Commissioner prior to July 10, containing a current list of persons holding such permits.
For Collection of the Wholesale Beer Tax

(h) When a permit has been issued, the city recorder should obtain from the permit holder the names of beer wholesalers who will be supplying him. Then the city recorder notifies these wholesalers so that they will begin paying the city on a monthly basis the 17% wholesale beer tax, authorized by section 57-6-103 TCA. The same procedure should be followed after annexation of territory that includes one or more beer retailers. Periodically, the recorder should contact each license holder to obtain names of any changes in wholesalers.

(i) The city recorder, upon receipt of the tax checks, enters the amount in a receipt book. The receipts are reconciled with cash collection and the amount is entered on the Daily Cash Report.

Municipal codes of ordinances usually prohibit the transfer of a beer permit from one location to another without city approval, and also prohibit the transfer of a beer permit from one owner to another. The city recorder or Beer Board generally may suspend or revoke a permit for any violation under the state laws or municipal ordinances.

3. Useful References on the Wholesale Beer Tax and Permits

(a) Your City Charter: See the Articles on Corporate Powers, and Taxation and Revenues.

(b) Your Municipal Code: See the Title on Alcoholic Beverages, the Chapter on Beer.

(c) Tennessee Code Annotated: Title 57, Chapter 5, Beer and Alcoholic Beverages Containing Less Than Five Percent Alcohol (Sects. 57-5-101 through 57-5-416), and Chapter 6, Wholesale Taxes (especially 57-6-101 through 57-6-118, the Wholesale Beer Tax Act.)

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4. Forms Related to the Wholesale Beer Tax and Permits

(a) "Application for Beer Permit-State of Tennessee."
(b) "Beer Application Information Sheet."

D. Alcoholic Beverage Taxes and Licenses

1. Background Information

Chapters 2, 3, and 4 of Title 57 of the Tennessee Code Annotated deal with wines and "hard" liquor, defining them as having an alcoholic content of over five percent.

Chapter 2, entitled "Local Option - Manufacture Only" (Sections 57-2-101 through 57-2-105), permits a county legislative body, after a petition and favorable referendum, to license liquor manufacturers within the county. A fee of $1,000 is paid by the company to the state and to the county. If the plant is located within a city a similar fee is paid to the city and the city issues a license for such manufacture. This chapter deals with manufacturing only; it does not authorize the sale of the products by the distillery.

Chapter 3, "Local Option - Traffic in Intoxicating Liquors" (Sections 57-3-101 through 57-3-609), makes it lawful

"to manufacture, store, transport, sell, distribute, possess and receive alcoholic beverages, subject to the license, payment of taxes, limitations, regulations and conditions provided for in this chapter, in the counties or municipalities of this state which by local option elections so permit, as hereinafter provided." (Sect. 57-3-102).

This chapter contains two provisions for holding elections that would have the effect of permitting liquor to be sold at retail within the cities of the county:

(a) Section 57-3-106 (a) (1) provides that if the voters of the county in an election, by majority vote, approve the manufacture, receipt, sale, storage,
transportation, distribution and possession of alcoholic beverages, then sales at retail shall be made only in municipalities of 1,000 persons or more, as counted by a federal census.

(b) Section 57-3-106(b)(1) allows the voters of any municipality incorporated for five years or longer under a general or special law and having a population of 925 or more persons, as counted by a federal census, to permit the manufacture, receipt, sale, etc. of liquor within the municipality, whether or not the county is "wet" or "dry". [a few counties and municipalities are deleted from this general authority, on a population basis]

Thus, the sale of packaged liquor in a municipality depends upon (1) a favorable referendum under either of the subsections of Section 57-3-106 discussed above, for cities meeting the minimum population of Section 57-3-106 discussed above, for cities meeting the minimum population requirements, (2) the issuance by the city of a Certificate that applicant has not been convicted of a felony within the past 10 years and has met conditions of local liquor laws regarding maximum number of retail liquor stores allowed, proximity to schools and churches, etc. (required by Section 57-3-208), and (3) the issuance of a liquor license by the Tennessee Alcoholic Beverage Commission (by Section 57-3-104 cl). Note that the decision to issue a license rests with the Tennessee Alcoholic Beverage Commission, not with the city. However, liquor stores are subject to Classification 3 of the Business Tax. Also, if the city has a population of 1,000 or more, and is in a county with less than 60,000 population, it may levy a municipal inspection fee not to exceed 8% (not to exceed 5% in cities or counties over 60,00 population) authorized by Section 57-3-501. The inspection fee is levied against the wholesale price of liquor and is collected by the wholesaler from the retailer and remitted to the city with a monthly report.
Chapter 4, is entitled "Consumption of Alcoholic Beverages on Premises" (Sections 57-4-101 through 57-4-308). Such authority, often referred to as "Liquor by the Drink" or "Mixed Drink", is available after a favorable referendum in counties over 60,000 population, municipalities in excess of 110,000, municipalities over 20,000 in counties over 60,000, or in municipalities over 28,000 located in two or more counties where 55% or more of the property is owned by the federal government (Section 57-4-103).

In addition, special authority is granted to sell liquor by the drink, often under very detailed specifications listed in Sections 57-4-101 and 57-4-102, to hotels, restaurants, non-profit clubs, passenger trains, commercial passenger boat companies, commercial airlines, premiere type tourist resorts, convention centers, historic performing arts centers, urban park centers, historic interpretive centers, and historic mansion house sites, as well as to a charitable, non-profit or political organization possessing a special occasion license.

Section 57-4-301 authorizes municipalities to levy and collect privilege taxes in amounts varying from $300 a year to $1,500 a year, depending upon the particular type of establishment selling liquor for consumption on the premises. In addition, this same section of law levies a 15% tax on the gross sales of such liquor by the drink, with the proceeds of the tax being sent to the Tennessee Commissioner of Revenue. This 15% tax money is then redistributed primarily for education purposes, by the somewhat complex formula contained in Section 57-4-306, to the state, and to the county and city concerned.

In lieu of the privilege tax and the 15% tax discussed above, commercial airlines and passenger trains pay a $750 annual license fee to the state for state purposes. Charitable, non-profit or political organizations selling
alcoholic beverages at retail pursuant to a special occasion license pay just a $50 license fee to the Tennessee Alcoholic Beverage Commission for a 24-hour period (Section 57-4-102(j)).

Chapter 9 deals with the seizure and distribution of contraband goods. Municipalities share in the proceeds of sales by the state of contraband liquor (Section 57-9-116f), and of vehicles used in connection with such illegal liquor (Section 57-9-201e).

2. Detailed Procedures

Packaged Liquor Sales

(a) An applicant for a state license to sell packaged liquor would fill out a green Alcoholic Beverage Commission Application, Form AB 0015. If he had not previously held a license, he would also complete a white Alcoholic Beverage Commission Questionnaire, Form AB 0021.

(b) A copy of the Application (with Questionnaire, if required) would be brought to the city recorder who would refer it to the police department for checking the applicant's background for violations, arrests, proposed location of operation, etc.

(c) Upon completion of the above investigation by the police department, the Application, plus a report from the police chief would be sent to the city recorder, who would pass them on to the mayor or council for issuance, if appropriate, of a Certificate containing the information required by Section 57-3-208b(1), relating to any felonies committed by the applicant, the proposed location of retail outlet, etc.

It should be pointed out that subsection (c) of the above section allows a municipality to limit the location and number of retail liquor licenses, as long as such limitation does not "unreasonably restrict the availability of alcoholic beverages for the residents" of the municipality.
(d) Upon receipt of the Certificate from the city, the applicant submits it with the Application to the Alcoholic Beverage Commission, for issuance of a License.

Consumption of Alcoholic Beverages on Premises

(e) As explained above, consumption of liquor on the Premises (Liquor by the Drink), is confined to a very small group of Tennessee cities and counties, so that most city recorders will not have to deal with such operations. Suffice it to say that a fairly extensive documentation is required of applicants for consumption of liquor in restaurants, hotels, and convention centers, including the submission of a yellow Application, Form AB 0017 (with pink Questionnaire, Form AB-0009, if applicant had not previously held a license) a yellow Application for Employee's On Premise Permit, Form AB-0001, and a Price Schedule of Drinks. Even more information is required of private clubs' request for a license to sell liquor by the drink.

Receiving Payments of Liquor Taxes and Inspection Fees

(f) When the monthly payments of the municipal inspection fee and monthly statements from wholesalers come in, the city recorder issues a receipt. The receipts are reconciled with cash collections and the total entered on the Daily Cash Report.

(g) Similarly, receipts are issued for the city's privilege tax to establishments authorized to sell liquor by the drink, and for the city's share of the 15% tax levied on such drinks.

E. Hotel/Motel Occupancy Tax

A hotel/motel occupancy tax is practical for a city that is a "destination point" for visitors, is located on a major highway or interstate route, or wishes to increase funds needed to attract tourists.
The only Tennessee general law provision authorizing the levying of a hotel/motel tax, Chapter 4, Title 7, Tennessee Code Annotated, is for metropolitan governments (applicable at present only to Metropolitan Nashville and Davidson County). Other local governments have adopted the tax by private or class acts passed for them by the General Assembly.

Tennessee acts in existence for several years customarily set the rate "not to exceed 3%" (or, occasionally, 5%). The tax is levied on the occupancy of a room in a hotel, motel, tourist camp, etc., by transients, who are defined as persons occupying the room for a period of "less than 30 continuous days" (or "less than 90 continuous days").

The revenues from the hotel/motel tax most frequently are earmarked for tourism, for example: 1/3 for direct promotion for tourism; 1/3 for tourist related activities; and 1/3 for the city's general fund.

The act usually provides that the hotel operator collects the tax and remits it to the city generally by the twentieth day of each month for the preceding month. The city recorder would issue a receipt for each payment, reconcile with cash collections and enter the total on the Daily Cash Report.

A municipality usually adopts a hotel/motel occupancy tax ordinance to implement the private act. For more information on this revenue source, including suggestions on how to estimate the tax yield, see MTAS Technical Bulletin entitled "A Hotel/Motel Occupancy Tax for Your City?" date August 16, 1982. Reference to private acts passed for other cities and counties will also be informative.

F. Franchise Taxes

The most common franchise tax paid to Tennessee municipalities is the tax on cable television receipts permitted by Federal Communication commission regulations and enacted by a municipal cable television franchise ordinance.
Usually the rate is three percent of the gross receipts attributable to operation of the CATV system within the municipality, and payable annually or semi-annually. If a higher tax rate -- up to 5% -- was authorized by the FCC, the amount over three percent is generally earmarked to offset municipal administration of the franchise ordinance or for assistance in local programming.

Private utilities, such as gas, water, electricity, and telephone, may hold franchises with a city, but if a franchise tax is paid, it is usually passed on to the consumer and shows up on his utility bill.

Acknowledgement of receipt of a franchise tax payment would be made by issuance of a general city receipt form.

Useful References on Codes

(a) Tennessee Code Annotated: Sect. 6-54-109 (Municipal control of franchises) Sect. 6-33-111 (Franchise control under modified City Manager-Council Charter) Sect. 7-59-101 through 7-59-108 (The Cable Television Act of 1977)

(b) Tennessee Municipal Handbook, Municipal Technical Advisory Service, The University of Tennessee, July 1980, pp. 72-74


(d) Rules and Regulations of Federal Communications Commission: Federal Register, Title 47. Telecommunications, Part 76, Cable Television Service.

G. Building and Related Codes and Permits

The general law of Tennessee (Sections 6-54-501 through 6-54-507 TCA) allows municipalities to adopt by reference standard building, plumbing, electrical, traffic and other codes adopted by technical trade associations.

When a code is adopted "by reference", the whole, voluminous code does not have to be re-enacted sentence by sentence by the city in a long ordinance.
Instead, a brief ordinance is used, but the city recorder is required to keep on file three copies of each such adopted code for public use, inspection and examination.

A series of fairly standard application forms and placards are used in the administration of codes, and often the Codes Administrator or other official issuing the permit will calculate and collect the application fee. A certificate of occupancy is used with some codes to give evidence that the applicant has conformed to all code requirements.

Application fees so collected are turned over periodically to the city recorder for deposit and accounting control.

Useful References on Codes

(a) **Tennessee Code Annotated:** Sections 6-54-501 through 6-54-507, and 68-17-143 (electrical inspection fees).

(b) **Your City Charter:** See the Article or Sections on Corporate powers.

(c) **Your Municipal Code:** See the Title on Building, Utility, and Housing Codes


Documents and Forms Related to Codes

(a) The complete code and amendments thereto.

(b) Building, Plumbing, Electrical, etc. Application Forms.

(c) Appropriate cardboard placards for posting on site.

(d) Certificate of Occupancy.

H. Miscellaneous Licenses and Permits

1. **Auto Regulatory Fees**

   Although Section 6-55-501 TCA prohibits a city from levying a tax on the privilege of driving a motor vehicle on municipal streets, cities may, by Section 6-55-502 TCA, collect a **regulatory fee** to help finance the operation of
safety lanes, inspection bureaus, and other aspects related to the regulation of traffic.

If such a fee is levied by a city, it would become the responsibility of the city recorder to receive and account for the money. A municipality may contract with the county clerk of the county in which it is wholly or partially located for the collection of its motor vehicle regulatory fee (Section 7-51-703 TCA).

Parking meters are a common device to regulate parking of motor vehicles and to provide revenues to help pay for this regulatory service. Collection of coins from the meters may be done by members of the police department or by the city recorder's office, but the ultimate accounting responsibility for the money collected is that of the recorder. An ordinance may prescribe the method of operating these devices.

2. **Taxicab Licenses**

The power to regulate taxicabs may be stated or implied in the corporate powers of the City's Charter, but generally a separate ordinance, or chapter of the Municipal Code is devoted to the regulation of this type of business. The city recorder may be assigned the power to issue taxicab licenses within a maximum number authorized for the city, and to keep on file indemnity bonds in the amount prescribed by ordinance. Annual license fees would also be collected by the recorder. If your city has a municipal code prepared by MTAS, see Title 5, "Businesses, Professions and Occupations" for the Chapter on taxicabs.

3. **Peddlers, Charitable Solicitations, Flea Markets and Advertising Signs**

These are activities which usually are regulated by city ordinances, with permits obtainable from and fees paid to the city recorder or the police department. They are usually grouped under Title 5 of an MTAS prepared code of
ordinances. Section 67-4-709(5) TCA, prescribes the method of taxing flea markets under the Business Tax.

In 1978 the Tennessee General Assembly adopted legislation authorizing municipalities to appropriate funds for the financial aid of nonprofit charitable organizations, under standard procedures to be prescribed by the Comptroller of the Treasury. The law was codified as Section 6-54-111 TCA. MTAS Technical Bulletin entitled "Some Guidelines for Charitable Appropriations", dated January 18, 1980, quotes the law and the procedures, and offers additional suggestions for making such municipal donations.

4. **Animal Registration**

The control of animals is often authorized by the City Charter in a brief entry among the Corporate powers of the municipality, in words similar to these:

"Animals. To regulate, tax, license, require vaccination or suppress the keeping or running at large of animals within the city; to impound the same, and in default of redemption to sell or kill the same."

More detailed instructions are contained in ordinances in a municipal code (as Title 3 of an MTAS-prepared code), and may deal with swine, fowl, bees, as well as, dogs. A city generally will require immunization and licensing of dogs, which will be a small revenue for the city recorder to collect. If there is a municipal animal pound, then the city will have to appropriate funds for its operation, and account for fees paid for the release of animals to their owners.
I. **Special Assessments--What They Are and How They Are Used**

Special Assessments are a way of paying for public improvements that benefit only certain areas or properties within a municipality. It is not a popular way of financing improvements in Tennessee, but where used the city recorder is involved in maintaining records of the assessments and receiving periodic payments. Under the special assessment technique new street lighting or street improvements could be provided for a business district, or residential areas could finance sanitary sewers.

The statutory authority for special assessments is discussed in the following extracts from the Tennessee Municipal Handbook, MTAS, July 1980, p.24:

"TCA 7-32-101 - 7-32-141 empower any city, unless its private act charter provides otherwise, to construct or improve (or reconstruct or reimprove) streets, alleys, or other public places by assessing two-thirds of the costs against abutting property owners on a front-footage basis. The upper limit of any such assessment is one-half the cash value of a lot and improvement thereon ("the fair sale price ...if sold at a voluntary sale"); any excess must be paid by the city. The owners of at least 75 per cent of the front footage involved may petition for an improvement and agree to pay the entire costs, but in this event the maximum assessment is one-half of the assessed value of each lot. TCA 7-33-101 - 7-33-124 authorize issuance of two types of bonds: (1) terms of one to five years, payable from the special assessments (but the city's full faith and credit also must be pledged), and (2) terms not to exceed 20 years to provide funds to pay the city's share of such improvements; no maximum interest rate is prescribed.

"TCA 7-33-301 - 7-33-318 authorize special assessments for streets, sidewalks, other public ways, and sanitary sewers, based on assessed values of benefited properties. Bonds up to 30 years in term ...may be issued ...[Bids shall be evaluated for the best net effective interest rates on the sums of money actually to be received by the municipality]. If the special assessments are the only security no more than 75 per cent of the total costs can be charged to property owners, but if the city additionally pledges its full faith and credit the entire costs may be so charged. Annual assessments are made, payable at the same time city property taxes are due, or property owners may elect to pay in equal monthly installments. The law somewhat ambiguously seems to require the governing body to act if the owners of 51 per cent of total assessed value of property to be benefited petition for an improvement (7-33-303)."
J. Issuance of Capital Outlay, Grant Anticipation, Bond Anticipation, and Tax Anticipation Notes

The January 1983 issue of the Local Government Newsletter, in its lead article "Financing," outlined financing methods available to Tennessee cities. Extracts from this article as follows:

"Tennessee...municipalities have several alternative methods for financing capital projects. Funds for financing capital projects come from five principal sources: bonds, notes, state loans (primarily for water, sewer and solid waste disposal project), current funds, and grants.

For the past couple of years, not many...municipal bonds have been sold due to high interest rates associated with such issues. Most entities anticipating issuance of bonds have issued bond anticipation notes anticipating a better market at some future date.

Notes are normally issued primarily to finance smaller to medium-sized capital projects, but in the last few years such issues are becoming a means of financing more and more medium to larger-sized projects. In Tennessee, local governments are authorized to issue four types of notes: capital outlay notes, grant anticipation notes, bond anticipation notes, and tax anticipation notes.

Capital outlay notes can be issued for any purpose for which general obligation bonds may be issued and are used primarily for short-term financing of capital projects.

Grant anticipation notes are issued and secured by a pledge of moneys to be received pursuant to a contract or agreement between a federal agency and a...municipality.

Bond anticipation notes are issued in anticipation of the issuance of bonds.

Tax anticipation notes are issued for cash flow purposes against the budget for the current fiscal year which the county or municipality will have adopted. Tax anticipation notes are issued for a particular fund within the budget and are repaid when the revenues of the fund are received.

There are several loan programs available to local governments in Tennessee. One of the larger programs at
the state level is the Water, Sewer, and Solid Waste Loan Program. In order for municipalities to participate in this loan program, they must be eligible to receive state-shared taxes."

The full text of this article, which discusses redemption periods and other aspects of these financing methods, can be found as Appendix 1 of this Manual.

An even fuller explanation, plus sample resolutions and notes, is contained in the Comptroller's publication, Guide for the Issuance of Notes--Counties and Municipalities in Tennessee, Division of Local Finance, June 1982.

Another useful publication of the Division of Local Finance is Local Government Bond Laws, a copy of which was sent to each mayor.

The purpose of this brief discussion of temporary financing through notes is to alert city recorders to these methods, which are growing in popularity, and, when used, will involve the recorder in the processes of issuance, administration, and redemption.

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a/ "Financing," by Wayne Williams, Assistant Director of Local Finance, Division of Bond and Local Finance, Tennessee Comptroller of the Treasury, January 1983.
IV. CASHIERING AND ACCOUNTING FOR REVENUE

The preceding chapter dealt with the collection of a variety of taxes and the issuance of several kinds of licenses. Special procedures and forms are needed for most of those revenues.

This chapter will deal primarily with state-shared taxes and miscellaneous revenues that do not involve complicated procedures and which can generally be acknowledged by a simple all-purpose city receipt form. The chapter will also explain the use of the Daily Cash Report, which embraces all receipts coming in to the city recorder's office.

A. Cash Handling Procedures

A receipt must be prepared for every payment received by the city, whether paid by cash or check, through the mail or personal appearance. There are specific, separate kinds of receipts used for property taxes and for business taxes, which have already been described in Chapter III. However, a general pre-numbered receipt form can be used, in triplicate, for all other types of payments (See example of "General Receipt Form" in appendix).

On this general receipt, the city recorder enters the payor's name, the amount, the date, and the purpose of payment, and checks a box indicating whether payment is by cash or check. The recorder also puts in the proper fund number and revenue, expense or liability account number, and signs the receipt. The white (original) receipt is given to the payor, the pink (duplicate) copy goes with the Daily Cash Report to the bookkeeper, and the yellow (triplicate) copy remains bound in the recorder's general receipt book.

There are several instances when it is not practical to issue the white original receipt to the payor, such as when checks are received from the state and federal governments for shared taxes and grants, and when persons mail in a
payment for a traffic ticket. In the first of these cases, the white original can be attached to the pink copy which accompanies the Daily Cash Report to the bookkeeper. In the second case, the white originals can be thrown away by the recorder.

The cash and checks received are placed in a cash drawer which contains enough cash to make change. Receipts are reconciled with cash collections, amounts are entered on the Daily Cash Report, and all cash and checks are placed in the vault, until they can be deposited in the bank.

B. Sources of Cash Receipts

The city receives a wide variety of revenues in addition to those already discussed. Many of these come from the State of Tennessee or the federal government, in the form of shared taxes or grants.
1. **County and State-Shared Taxes**

There are at least nine different county or state taxes that are shared with municipalities, some of which are restricted to specific uses:

<table>
<thead>
<tr>
<th>Jurisdiction Levying</th>
<th>Designation</th>
<th>Restrictions as to use of city's share</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) State</td>
<td>Sales Tax</td>
<td>No restrictions</td>
</tr>
<tr>
<td>(b) County</td>
<td>Local Option Sales Tax</td>
<td>No restrictions</td>
</tr>
<tr>
<td>(c) State</td>
<td>Beer Tax</td>
<td>No restrictions</td>
</tr>
<tr>
<td>(d) State</td>
<td>Alcoholic Beverage Tax</td>
<td>No restrictions</td>
</tr>
<tr>
<td></td>
<td>(Shared only with counties &amp; 4 largest cities)</td>
<td></td>
</tr>
<tr>
<td>(e) State</td>
<td>Gasoline &amp; Motor Fuel Taxes</td>
<td>City Streets</td>
</tr>
<tr>
<td>(f) State</td>
<td>Special Tax on Petroleum Products</td>
<td>City Streets</td>
</tr>
<tr>
<td></td>
<td>(Replaced the Gasoline Inspection Fee)</td>
<td></td>
</tr>
<tr>
<td>(g) State</td>
<td>Gross Receipts Tax (TVA In Lieu)</td>
<td>No restrictions</td>
</tr>
<tr>
<td>(h) State</td>
<td>Tax on Income from Stocks &amp; Bonds</td>
<td>No restrictions</td>
</tr>
<tr>
<td>(i) State</td>
<td>Intangible Personal Property Tax</td>
<td>No restrictions</td>
</tr>
</tbody>
</table>
Despite the variety of these revenues and the restrictions as to use in some cases, the city recorder's function is merely to acknowledge receipt of each check, and include it with the day's receipts. The recorder's general receipt book is used for this purpose, and all such receipts are classified and included in the Daily Cash Report, to be discussed in detail below.

Many, but not all, of these taxes are distributed to municipalities on a per capita basis, recomputed annually as of July 1 by considering the amount of tax distributable to cities and the actual total population within the incorporated municipalities of Tennessee. The former is developed by the Department of Revenue after reviewing actual collections and new legislation, including the state's annual general appropriation act. The municipal population figure is computed by the Tennessee State Planning Office after including new incorporations, annexations, and official city-wide censuses, and deleting population in those rare cases of disincorporation of a municipality.

In order to facilitate an understanding of these revenue sources, each is discussed at some length below.

(a) State Sales Tax

The 5½% state sales tax is levied on the retail sale or use of tangible personal property, rental or lease of tangible personal property, and specific services. Section 67-6-103 Tennessee Code Annotated provides that twelve and one-half percent (12½%) of four-ninths (4/9) of four and one-half percent (4½%) state sales tax are to be allocated to the incorporated municipalities of the state. The amount is distributed on a per capita basis, with checks being forwarded to cities monthly.
(b) **Local Option Sales Tax**

This tax is authorized by Sections 67-6-701 through 67-6-712, TCA. Any county by resolution of its quarterly court, or any city by ordinance of its governing body, can levy the local option sales tax at a rate up to one-half of the rate of the state sales tax. At the present time this authority applies only to 4.5 per cent, which means that the local tax could be levied up to 2.25 per cent, (this may be raised to 2.75 in the future) although lower limits apply to industrial and farm machinery and some electric, water and gas bills. The maximum tax of $7.50 on the sale of a single article of personal property was raised to higher maximums authorized by a 1983 amendment to the law, by passage of an appropriate ordinance.

If the county has levied the tax at the maximum rate, no city in the county can levy a local sales tax. If a county has a sales tax of less than the maximum, a city can levy a tax equal to the difference between the county rate and the maximum.

No local sales tax or any increase in the local sales tax rate can become effective until approved in an election in the city or county levying it. When the ordinance or resolution so provides, the State Revenue Department will collect the local tax at the same time it collects the state sales tax. This method of collection is recommended.

If the tax is effective only inside a city, the proceeds go to the city general fund. If the tax is levied by the county, the money is divided as follows:

1. One-half is expended and distributed in the same manner as the county property tax for schools, including division with any city
or district schools on an average daily attendance basis.

(2) a. The other half is distributed on the basis of where the sale occurred. Collections in incorporated cities or towns go to their general funds. Collections in unincorporated areas go to the county general fund. Or . . . .
b. A county and city may by contract provide for some other division of the half not allocated to schools. Since the city receives a portion of the county sales tax collected within incorporated areas, it is important that the city recorder inform the state of new business establishments and annexations. A useful reference booklet is "The Local Sales Tax--Handbook for Local Officials", revised October 1983, prepared jointly by the Municipal Technical Advisory Service and the County Technical Assistance Service.

c. State Beer Tax

Section 57-5-201 TCA levies a special state privilege tax of $3.90 per thirty-one-gallon barrel to be paid by persons manufacturing or distributing beer in the state. From the proceeds of this tax 10.05% is divided among the incorporated municipalities according to population (Sect. 57-5-205). Forty-one hundredths percent (0.41%) of the proceeds "shall be reserved and transferred to the department of mental health and retardation to assist municipalities and counties in carrying out the provisions of the 'Comprehensive Alcohol and Drug Treatment Act of 1973'. . . ." The 10.05% portion is paid to cities semi-annually, in October and April, and may be used for general purposes.
(d) **Alcoholic Beverage Tax** (Distribution to the 4 largest cities of Tennessee)

Section 57-3-302(b) TVA levies a $4.00 per gallon tax on the sale or distribution of alcoholic beverages (hard liquor). Section 57-3-306(a) and (b) provide for a distribution of a share of this tax to counties. Subsection (d) of Section 57-3-306 specifically states that:

"Thirty percent (30%) of the amount distributed to counties having a population of more than two hundred and fifty thousand (250,000) according to the 1970 federal census or any subsequent federal census, shall be paid by such counties to any municipalities within such counties that have a population of one hundred and fifty thousand (150,000) according to the 1970 federal census or any subsequent federal census."

(e) **State Gasoline and Motor Fuel Taxes** (State Street Aid)

What is commonly called the state "gasoline tax" when referring to state sharing with cities is really the sum of two different but related taxes:

- A 9¢ per gallon "special privilege tax" on gasoline, and (until December 31, 1988) a 5¢ per gallon tax on gasohol. Sect. 67-3-604 TCA, and
- A 9¢ per gallon "excise tax" on compressed natural gas used as a motor vehicle fuel (Section 67-2-803(c) TCA), 9¢ per gallon on liquefied petroleum gas similarly used (Sections 67-3-803(b) and 67-3-1103), and 12¢ per gallon on other motor fuels, including diesel oil, but excluding gasoline (Sect. 67-3-802(2) & (c) TCA).

Distribution by the state to municipalities is according to the following shares:

- 14.3% (less 1% of this figure for administration) of the total
collection of the special privilege tax on gasoline and gasohol
(Sect. 67-3-617 TCA).
- 14.14% of the total collection of the excise tax on liquefied
  petroleum gas (Sect. 67-3-812(b)(3) & 67-4-2224 TCA).
- 12.38% the total collection of the excise tax on diesel fuel and
  compressed natural gas (Sect. 67-3-812(2)(3) TCA).

The above sources produce revenue commonly called "state street
aid funds." State street aid checks are forwarded to cities monthly.

These funds must be accounted for in a separate State Street Aid
Fund and can only be used for street maintenance and/or construction
purposes. The text on the "Municipal Street Aid Fund" appears as
Sections 54-4-201 through 54-4-204 TCA. For a thorough discussion of
uses of these moneys see "State Street Aid Fund: Proper and Improper

(f) Special Tax on Petroleum Products

This municipal revenue source began in 1976 when Chapter No.
721 of the Public Acts of that year established a Local
Government Fund of $12,017,000 from the collection of the state
inspection fee on gasoline. Roughly 61% of that twelve million
dollar fund was thereafter to be distributed to cities on the
basis of their population.

In 1978, the wording of the 1976 act became the wording of
Section 107 of Chapter 761 of the Public Acts of 1978, except
that the inspection fee now became a 1¢ per gallon Special Tax on
Petroleum Products (Section 67-3-904 and 67-3-905 TCA). There is
no longer a state inspection fee on gasoline. The Local
Government Fund remains at $12,017,000, and the municipal share
is the same except that a portion of it is earmarked for The University of Tennessee's Center for Government Training to support training of local government officials. The municipal share, paid monthly, is deposited in the General Fund, where it may be used only for city streets. An appropriate "audit trail" should be maintained to substantiate such a use.

(g) **Gross Receipts Tax (TVA In-Lieu)**

The Tennessee Valley Authority, as a governmental entity, does not pay taxes to state and local governments. However, it is authorized by federal law to make payments in lieu of taxes based upon it gross receipts, and the State of Tennessee receives substantial annual sums from this source.

The basis of apportionment in the 1983/84 Tennessee Budget reads as follows:

"51½% of the TVA in-lieu of tax payments which exceed state receipts in FY 77-78 of which approximately 65.9% is designated for counties, 28.3% for municipalities, and 5.8% for impacted local areas affected by TVA construction plus an amount equal to that received by local governments in FY 77-78 (4.1 million) (TCA 67-24-101 through 67-24-103),

Every city will qualify for the per capita amount of $2.68. In addition, some cities will receive the amount received in 1977-78. Finally, those cities that are in T.V.A.'s designated county impact areas may receive additional funds. Thus, a city may qualify for a portion of these funds in three different ways:

1. 1977-78 funding level. [See list on next page for these amounts.]
2. Impacted area funding. (Designated counties and cities.)
3. Per Capita amount - $2.68."

<table>
<thead>
<tr>
<th>City Name</th>
<th>Funding Level</th>
<th>Funding Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adamsville</td>
<td>113.03</td>
<td>Knoxville</td>
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<tr>
<td>Alamo</td>
<td>5.81</td>
<td>Lafollette</td>
</tr>
<tr>
<td>Athens</td>
<td>114.38</td>
<td>Lake City</td>
</tr>
<tr>
<td>Big Sandy</td>
<td>679.63</td>
<td>Lebanon</td>
</tr>
<tr>
<td>Bluff City</td>
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<td>Lenior City</td>
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<td>Bradford</td>
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<td>Lewisburg</td>
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<td>Bristol</td>
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<td>Brownsville</td>
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<td>Centerville</td>
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<td>Chattanooga</td>
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<td>Clarksville</td>
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<td>Cleveland</td>
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<td>Martin</td>
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<td>Clinton</td>
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<td>McEwen</td>
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<tr>
<td>Columbia</td>
<td>5,904.25</td>
<td>McMinnville</td>
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<tr>
<td>Cowan</td>
<td>249.70</td>
<td>Memphis</td>
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<tr>
<td>Cumberland City</td>
<td>13,166.50</td>
<td>Monterey</td>
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<tr>
<td>Dandridge</td>
<td>810.31</td>
<td>Mount Pleasant</td>
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<td>Dayton</td>
<td>2,552.00</td>
<td>Murfreesboro</td>
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<tr>
<td>Decaturville</td>
<td>75.70</td>
<td>Nashville</td>
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<tr>
<td>Decherd</td>
<td>21.05</td>
<td>New Johnsonville</td>
</tr>
<tr>
<td>Dunlap</td>
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<td>Elizabethton</td>
<td>1,288.84</td>
<td>Niota</td>
</tr>
<tr>
<td>Englewood</td>
<td>1,190.83</td>
<td>Oak Ridge</td>
</tr>
<tr>
<td>Erwin</td>
<td>24.35</td>
<td>Parsons</td>
</tr>
<tr>
<td>Estill Springs</td>
<td>2,397.65</td>
<td>Petersburg</td>
</tr>
<tr>
<td>Fayetteville</td>
<td>52.30</td>
<td>Savannah</td>
</tr>
<tr>
<td>Franklin</td>
<td>141.91</td>
<td>Selmer</td>
</tr>
<tr>
<td>Friendship</td>
<td>4.88</td>
<td>Sharon</td>
</tr>
<tr>
<td>Greenville</td>
<td>216.70</td>
<td>Shelbyville</td>
</tr>
<tr>
<td>Harriman</td>
<td>2,998.28</td>
<td>South Pittsburg</td>
</tr>
<tr>
<td>Hohenwald</td>
<td>253.65</td>
<td>Sparta</td>
</tr>
<tr>
<td>Humboldt</td>
<td>3.48</td>
<td>Spring City</td>
</tr>
<tr>
<td>Jackson</td>
<td>1,560.00</td>
<td>Sweetwater</td>
</tr>
<tr>
<td>Jefferson City</td>
<td>432.49</td>
<td>Tellico Plains</td>
</tr>
<tr>
<td>Johnson City</td>
<td>3,012.00</td>
<td>Tullahoma</td>
</tr>
<tr>
<td>Kingston</td>
<td>2,819.35</td>
<td>Winchester</td>
</tr>
</tbody>
</table>
(h) **Tax on Income from Stocks and Bonds**

For many years the State of Tennessee has levied a tax on the income from stocks and bonds (also referred to as the Hall Income Tax). If three-quarters of property of the corporation paying such dividends or interest is assessed for ad valorem taxes in Tennessee, the tax rate paid by the recipient of the income is 4% (Sect. 67-2-102(b) TCA). If less than three-quarters, or if the corporation is out-of-state, the rate is 6% (Sect. 67-2-102(a) TCA). Taxpayers who receive $25 or less annually in income from stocks and bonds are exempt from the tax, as are blind and low income elderly persons (Sects. 67-2-104(a)(b)(c) TCA).

The Taxes collected at the 4% rate are paid into the general fund of the state. Of the taxes collected at the 6% rate, five-eighths are paid to the state's general fund, and the remaining three-eighths are distributed among the cities and counties within which the taxpayer lives. If he lives inside an incorporated municipality, the three-eighths' share goes to that city; if he resides outside an incorporated municipality, the share goes to the county (Sect. 67-2-119 TCA).

Thus, the distribution of the income tax is a departure from the usual per capita basis. Cities usually receive their once-a-year checks from this source in July or August. The revenue is for General Fund purposes.
(i) **Intangible Personal Property Tax**

The following explanation of a shift in the administration of the Intangible Personal Property Tax is reprinted from a publication of the State Comptroller's Office:

"In a decision handed down January 24, 1983, the United States Supreme Court found certain aspects of Tennessee Bank Tax Statutes, T.C.A. Sections 67-751 through 67-763, to be constitutionally defective. These are the code sections under which the Division of Property Assessments has been calculating the intangible personal property tax of banks for collection by the local government where the principal office of a bank is located.

To eliminate the constitutional defect and still maintain local government revenue from this source, Public Chapter No. 227 was enacted into law May 3, 1983. The major provisions of this act affecting local governments are:

(1) T.C.A. Sections 67-751 through 67-763 are repealed. Therefore, intangible personal property tax of banks will no longer be calculated by the Division of Property Assessments as a direct property tax and will not be collected by local governments.

(2) T.C.A Title 67, Chapter 27, is amended so that the amount of excise tax the state collects from banks will be increased. A distribution will be made from these state collected funds to the local government where the principal office of a bank is located. The distribution will be calculated based on the same factors as had been used for calculating the intangible personal property tax so that the amount of the distribution in each instance will be approximately the same as would have been collected from the property tax. The distribution will be made during the third quarter of each state fiscal year, January through March."


b/ Codified as Sections 67-4-805 and 67-4-813, TCA.
2. Federal Government Entitlements, Grants and Loans

Federal entitlements, grants and loans vary widely in purpose, amounts, duration, application process and record-keeping. Among the most popular of these federal funding systems are: general revenue sharing, community development, jobs programs, economic development, outdoor recreation, environmental grants, and Farmers Home Administration loans and grants.

With the notable exception of general revenue sharing entitlements, federal funds usually involve detailed applications evidencing a city's need for the funds, and its invention to apply the funds to meeting objectives of the particular grant program. Similarly, administration of the grant requires careful record-keeping, compliance with nondiscrimination and wage requirements, and appropriate financial audits.

The city recorder is frequently involved in preparing data for the application, in receiving and accounting for the funds, and in preparing progress reports on the work being done.

As this manual was being prepared, some of the major grant programs were in process of revision or reauthorization, and that, plus the recent cut-back in programs, has created an era of uncertainty in which it is difficult to describe fund levels and other benefits with accuracy.

3. Charges for Services

A city can help keep its tax rate down, and broaden its revenue base, by levying fees or charges for various services that it provides. One of the most common of these is a monthly charge for garbage and refuse collection from residential subscribers or commercial establishments. In some cases, this charge appears on monthly billings for utilities, such as water and sewer.
Recreation facilities are frequently supported by fees, at least in part. Examples are swimming pool and golf course fees, and library charges. Other fees for services include administrative, accounting and management services provided to the utilities, lot clearing activities, cemetery services, and special police and fire services.

Often, for the convenience of the customer, fees are collected by representatives of recreation or other departments at the point of delivery of the service. In such cases, these representatives pay over the receipts periodically to the city recorder. Whether the recorder receives service charges directly, or through department collections, all monies are appropriately receipted for and included in the Daily Cash Report.

4. Rents and Concessions

Revenues are also received by cities in the form of rents and concession payments. Examples of the former are rents on a city warehouse, temporarily excess space in a new city hall, and on farm land at the landfill site. Concession payments include those at swimming pools and ball parks.

5. Public Enterprise Revenues

The major public enterprises operated by municipalities are water, sewer, gas, and electric utilities. Municipal electric systems are usually operated virtually as separate enterprises under an electric board appointed by the city council. They customarily do their own billing and collecting.

The other utilities may be served financially by the city recorder's office or may have their own billing and collecting staffs. Utilities were among the first municipal services to be computerized for billing, collecting and accounting. Often, several Utility services, such as water, sewer, and gas, will be shown as separate charges on a combined utility bill.
When utility bills are paid by mail, the customer usually retains the stub for his files. When paid in person, the receiving official stamps "Paid" and the date on the stub which is then detached and handed to the customer. The recorder will also receive and account for tap fees and customer deposits.

Daily, the city recorder will summarize the bill stub amounts, reconcile with cash collections and enter totals for each utility on appropriate line of Daily Cash Report.

6. Other Municipal Revenues

Court fines and forfeitures can be an important segment of a city's revenue structure. They may be paid to the city recorder directly, or to a court clerk for periodic forwarding to the recorder. Receipts are issued by the recorder individually, or for a group of fines, as the situation merits. These revenues are also shown on the Daily Cash Report.

Other miscellaneous revenues include interest on investments and on temporarily idle funds. An effort should be made to keep all money (except for normal working cash) invested in some interest-bearing account. Infrequent, but sometimes large, revenues come from sale of surplus materials, equipment, land and buildings, and all these sales would be entered into the revenue accounts by the recorder.

For a comprehensive "Checklist of Current Revenues Available to Municipalities" see Appendix 2 at the end of this manual.

C. Preparation of Daily Cash Report

An accurate accounting for all monies taken in by the city is essential for the proper financial operation of the city. The basic task lies with the city recorder to properly code the receipt as a revenue or liability.
1. Coding of Revenues on Receipt and Daily Cash Report Forms

The city recorder should quickly become familiar with the accounting codes assigned to each municipal revenue source. The most common of these are printed on the Daily Cash Report; see sample illustrated in appendix. A full list is contained in the "Classification of Revenue" section of the Tennessee Comptroller's blue note book entitled Uniform Accounting Manual for Tennessee Municipalities.

The correct revenue account code number should be entered in the "Account" column of the General Receipt Form with the amount received placed in the "Amount" column. In a few cases, two account codes will be shown, as with moving traffic violations fines. For example:

City Court Fines and Costs 35110 $ 
Fee Due State 21523 $

2. Coding of Collections as Agent for the State for Trust Funds, for Utilities, etc.

Besides receiving payments designated for expenditure from the General Fund, the city recorder receives checks or cash as agent for the state or for other city funds. The following are examples:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Code No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coll. for Debt Service Fund (formerly a portion of the City tax rate was specifically designated for debt service. Now this collection would be limited to interest payments on the Debt Service Fund).</td>
<td>21420</td>
</tr>
<tr>
<td>Due State--Moving Traffic Violations and DWI</td>
<td>21523</td>
</tr>
</tbody>
</table>
Purposes

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Code No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Returned Checks Collection (a good check replacing a bad check)</td>
<td>13290</td>
</tr>
<tr>
<td>Tax Relief Reimbursement</td>
<td>11920</td>
</tr>
</tbody>
</table>

In case of doubt as to how to code these types of collections, the Comptroller's blue manual, your auditor, or an MTAS Finance Consultant should be consulted. Receipts are issued for all of these purposes but in some cases the originals are not needed and are thrown away.

3. **Totaling the Daily Cash Report and Balancing with the Cash Drawer**

   Each afternoon, before closing, the receipt forms for the day should be totaled and compared with the money and checks in the cash drawer, so that the following morning operations can begin with the usual cash on hand in the cash drawer. As has been mentioned before, all cash and checks are removed to the vault for safe-keeping overnight.

   Each morning, before depositing the previous day's collections (cash and checks), the city recorder reviews the pink copies of the general receipt forms, the property tax receipts, the business tax receipts, and other special receipts, for that previous day in order to obtain totals for each revenue code, and these amounts are then entered in the Daily Cash Report form. It is important that deposits be made intact in order to leave a clear audit trail and to facilitate location of errors.

   Totals are run and entered for each fund: General Fund, State Street Aid Fund, Federal Revenue Sharing Fund, etc. The recorder also completes and signs the following line on the Daily Cash Report:
Collections composed of:

Cash $_____ Checks $_____ Total $_____

by __________________

City Recorder

The bookkeeper will post summaries in the Journal, and monthly transfer the information to the Ledgers. The Daily Cash Report should be used whether or not the accounts are on a computer. If the accounts are computerized, then the original of the Daily Cash Reports should be forwarded to the data processing servicing agency for maintaining the accounts and preparing financial reports for the city.

D. Direct Deposit of State-Shared and State-Collected Taxes

The State of Tennessee has recently offered cities the option of direct deposit of state-shared and state-collected taxes. According to an MTAS Technical Bulletin entitled "STEADY: A System Providing for the Direct Deposit of State-Shared and State-Collected Taxes", dated November 21, 1983:

"There will be three methods of distributing funds to cities. All of these will become effective after December 1, 1983. The State Comptroller's Office has approved these alternatives:

1. To Local Government bank account;
2. To Local Government Investment Pool account (existing or new);
3. To continue to receive state warrants."

The technical bulletin gives details on the direct deposit option. The major benefit to municipalities is that they can expect to have these monies available three to five days earlier for use or investment.

An explanation of the operation of the State's Local Government Investment Pool has been issued by the Tennessee Treasury Department.
V. CONDUCTING CITY COURT

As pointed out in the first chapter of this manual, a city's private act charter may specify that the city recorder shall also serve as city judge. In Mayor-Aldermanic charter cities, Section 6-2-403 TCA (previously quoted) states that "The recorder or other proper designated officer, shall be vested with concurrent jurisdiction with judges of the court of general sessions..." In Uniform City Manager-Commission cities, with a few exceptions, whenever the office of the city judge is not filled by the appointment of some other person, the city recorder shall be the city judge (Sect. 6-21-501 TCA).

A. Ordinance Provisions

A city's code of ordinances will often outline the powers and responsibilities of the city judge. In an MTAS-prepared code, a chapter on the city court is usually found in Title 1, "Administration, Officers, and Personnel." Subjects commonly covered in such ordinances include:

- issuance of warrants
- appearance bonds
- issuance of subpoenas for witnesses
- recorder to make court rules
- docket to be kept
- trials without delay
- court fines, penalties, and costs
- sufficiency of security in judgement
- appeals

B. Traffic Tickets and General Warrants

A violator of city or state law usually finds himself in court as the result of having received a traffic ticket or having a warrant served upon him. Samples of these documents appear in appendix.
C. City Court Docket; Reports

Copies of traffic tickets or warrants are used to enter names and charges in a City Court Docket. The docket may be in the form of a printed and bound book with pages entitled "Magistrate's Docket" and "Civil Cases" (see samples in appendix). In some cities, the prospective cases are entered into a word processor and an alphabetical list of violators and their offenses produced in a printed Docket for the convenience of the judge.

Regardless of form, the completed docket must indicate the disposition of each case.

Each month, at the prescribed time, the city must report to the state, using the following forms:

- TN. Dept. of Revenue, Form RV-1438, "Motor Vehicle Enforcement" (for violations of registration, overweight, spillage, etc.)
- TN. Dept. of Revenue Form RV-0440, "Litigation Tax Report"

Examples of Disbursement Vouchers used by one city to authorize the writing of city checks for the fees due the state are shown below.

D. References

City Charter

City Code Ordinances

Tennessee Code Annotated
VI. MISCELLANEOUS DUTIES THAT MAY BE ASSIGNED TO THE CITY RECORDER

A. **Budget Preparation and Administration**

An annual municipal budget is not only an essential document for financial planning and administration, it is required by general law (Sects. 6-2-305, 6-22-122, and 6-35-304).

Some municipal charters may designate the budget officer, as the city manager is so designated in the Uniform City Manager-Commission charter and the Modified City Manager-Council Charter. Where the charter assigns budget duties to the mayor, or where no specific assignment is made, the city recorder can be expected to do the bulk of the budget preparation work. Occasionally, a city will adopt an ordinance to formalize the duties of budget-making, but more frequently these tasks are not spelled out in a legal document.

Each city should follow a budget calendar, which identifies the times at which major steps in the budget process should be taken (See MTAS Technical Bulletin entitled "Suggested Budget Calendar for Small/Medium-Sized Cities," April 3, 1981). The budget should be prepared by line item, but appropriations should be made by department or major function.

A comprehensive guide, entitled **Budget Preparation Manual**, has been prepared by the Municipal Technical Advisory Service and the Center for Government Training, which covers budget-making from start to finish. From time to time budget workshops are conducted by the Center for Government Training. A chapter on budgeting is also found in the Comptroller's **Uniform Accounting Manual for Tennessee Municipalities**.

Budget administration during the fiscal year is as important as the budget process itself to make sure that expenditures are properly made, all revenues are accounted for, and no appropriations are overspent without proper legal

There is also the "Municipal Budget Law of 1982," codified as Sections 6-56-201 through 6-56-212 TCA. This law, which also requires an annual budget, shall be in effect in a city only upon approval of two-thirds of the governing body of the municipality, or upon approval of the majority of the voters casting votes in an election on this matter.

**B. Purchasing**

The major requirements for municipal purchasing are often contained in the City Charter, with designation of a purchasing agent, and the establishment of dollar maximums above which the agent may not purchase without council approval, or above which sealed competitive bids are required. For example, the Uniform City Manager-Commission charter designates the city manager as purchasing agent. The "board of commissioners shall prescribe by ordinance the maximum expenditure which the city manager may make without specific authorization of the board, and shall prescribe rules for competitive bidding, but no purchase shall be made at any one time in an amount which in the aggregate will exceed one thousand dollars ($1,000), unless bids shall have been requested through public advertisement and award made to the lowest bidder."

Where there is no city manager, the city recorder will often serve as purchasing agent, with the city council awarding bids or otherwise approving the large purchases. While some cities may write their purchasing procedures into an ordinance, others adopt a purchasing policy by city council vote. A list of elements of a complete purchasing procedure, many of which will personally involve the city recorder, include:
- Purchase Documents (requisitions, purchase orders, receiving reports, etc.)
- Specification Writing
- Quotations and Bids
- Small Purchases (through petty cash or departmental purchase orders)
- Emergency Purchases
- Contractual Purchases (Over a six or 12-month period)
- Inspection and Testing
- Warehousing (including inventory records)
- Sale of Surplus Property

Municipalities can make purchases without competitive bidding from those contractors who have indicated a willingness to sell to cities at the prices established in their state contracts (Section 12-3-1001 TCA). Cities with microfiche readers can arrange with the Purchasing Division, Tennessee Department of General Services, to receive periodic updates of microfiche records of state contract prices.

In addition, cities may purchase furniture, equipment, and other supplies from the Tennessee State Prison Industries, and from State and Federal surplus property depots.

In 1980 the Municipal Street Aid Fund legislation was amended to require that all purchases over $2,500 made with such funds shall be by public advertisement and competitive bid. Exceptions include emergency purchases and heavy equipment repair for which limited repair facilities are available (Section 54-4-204 TCA).

The General Assembly recently passed the "Municipal Purchasing Law of 1983", codified as Sections 6-56-301 through 6-56-306 TCA. Competitive bids are required by this act for purchases costing more than $2,500. However, the act does not apply to cities with charter provisions or private act requirements governing competitive bidding and purchasing. It also does not apply to purchases made through the state.

Cities are required to incorporate in their procurement policies the energy efficient standards and life cycle costing employed by the state in its
procurement policies, unless a city desires to use higher standards (Sects. 12-3-601 through 12-3-612 TCA).

MTAS consultants are available to assist cities in developing or amending purchasing policies.

References on Purchasing:
- Your City Charter
- Your Municipal Code
- "Buying through the Purchasing Division, Tennessee Dept. of General Services," (Sect. 12-3-1001 TCA).
- "Quality Products Catalog," Tennessee Dept. of Corrections, Tennessee State Industries, Station A, Nashville, TN. 37203

C. Insurance Administration

Insurance administration is a smaller function than some of those just discussed that may be assigned to the city recorder, but it is important nonetheless.
The basic prerequisite is that all current policies be on file where they can be referred to readily, and that all amendments and riders to the policies be attached thereto. As motor vehicles, large pieces of equipment, land and structures are acquired, your insurance agent should be advised so that they can be added to the respective policies by endorsement. Similarly, when they are sold, or otherwise disposed of, they should be deleted from coverage.

To complete an insurance file, the agent should send to the city periodically reports of claims paid and other settlements on insured properties. When insurance coverages are let to bids, the city recorder will be expected to keep track of the procedures used, including notices to insurers and the receipt of the sealed bids.

MTAS consultants have been available to make insurance reviews for cities, to suggest changes in coverages, and to provide sample bid specifications. Risk management studies made by MTAS include insurance reviews and the identification of safety measures that might help reduce insurance costs. The Tennessee Municipal League's Insurance Pool has a full-time safety engineer who can help cities reduce their risk exposures.

Insurance References:
D. Inventory of Fixed Assets

In order for an auditor to prepare a complete and unqualified city audit, it is necessary that he have a listing of the fixed assets of the municipality. Sometimes the auditor himself prepares such a list, but frequently the city recorder is expected to prepare and maintain an inventory of fixed assets.

In the MTAS Municipal Technical Report No. 7, entitled "General Fixed Asset Accounting," May 1974, it is pointed out that to be classified as a fixed asset, a specific item must:

1. Be tangible in nature.
2. Have a longer life than the current year.
3. Have a significant value.

It is suggested that equipment costing less than $100, and structures and improvements costing less than $500, not be recorded in the fixed asset inventory. The American Institute of Certified Public Accountants has stated that it should be optional for a city to include such normally immovable improvements as streets, sidewalks, curbs and gutters, bridges, drainage systems and lighting systems in its inventory.

MTAS Municipal Technical Report No. 7 discusses designating the official responsible for this project, taking the physical inventory, determining fixed asset values, maintaining individual property records, and properly marking the fixed assets. MTAS consultants are available to help cities with their fixed asset accounting. Chapter III-G of the Comptroller's Uniform Accounting Manual for Tennessee Municipalities deals with fixed asset accounts.

E. Personnel Administration

Personnel administration is a comprehensive management function that in medium-sized and larger cities requires a full-time personnel director plus some supporting staff. A complete program would include numerous phases of
recruitment, training, employee relations and fringe benefits, position
classification and compensation administration, performance evaluations,
disciplinary actions and pension and retirement planning.

The city recorder in the small city can be expected at the least to
maintain personnel records, prepare the payroll, make FICA (Social Security),
Withholding Tax, and Unemployment Compensation insurance payments, administer
employee life and hospitalization insurance programs and deferred compensation
plans, and compile OSHA and worker's compensation reports. While none of these
tasks is extremely time-consuming, they are all of great importance to the city
and the employee, and accuracy and timeliness must be stressed. As each of
these subjects has its own legal requirements, forms, and timetables, the
recorder needs to demonstrate flexibility and versatility. MTAS consultants can
be of assistance on may of these aspects.

Some of the many references of use in personnel are listed below.

References on Personnel Administration:

- Your City Charter
- Your Municipal Code of Ordinances

The above two references are helpful in identifying the powers and
duties of municipal officials. Also your OSHA ordinance would probably be
a part of your Code.

- "Personnel," Chapter 11, pp. 43-46, Tennessee Municipal Handbook, MTAS,
  July 1980.
- "1983 Salary and Fringe Benefits Survey of Tennessee Municipalities,
  MTAS, in preparation.
- Tennessee Consolidated Retirement System, Division of Retirement, Treasury Dept., Andrew Jackson State Office Building, Nashville.
- Old Age and Survivors Insurance Agency (OASI), Treasury Dept., Andrew Jackson State Office Building.
- Your city's insurance agents and the Tennessee Municipal League Insurance Pool, especially on hospitalization and worker's compensation coverages.
- The following MTAS Municipal Technical Reports and MTAS Technical Bulletins, arranged by personnel topic (the reports are shown in capitals):

**Anti-Discrimination and Equal Opportunity**


**Civil Rights**


**Collective Bargaining**


**Disclosure**

Dismissal


Employee Relations


Insurance


Retirement


Social Security


Work Rescheduling

OUTLINE OF APPENDIX

Tax Notice
Property Tax Receipt
1983 State of TN. Property Tax Relief Application
State of Tennessee - Tax Relief Application of
State of Tennessee - Change of Assessment Certification
Certificate of Error

Classifications & Tax Rates of the Business Tax
Application for Business Tax License
Business License & Receipt for Business Tax & Fees
Business Tax Act: License and Tax Report
Monthly Report of Antique Mall, Flea Markets, Craft Shows,
Antique Shows, etc.
Business Tax Report for Cities

Application for Beer Permit
Beer Application Information Sheet

Building Permit
Taxicab Driver's Permit
Application for Temporary Soliciting Permit

General Receipt Form
1977/78 Gross Receipts Tax Funding Level for Qualifying Cities
Daily Cash Report

Police Ticket for Traffic Violations
Warrant
Magistrate's Docket
City Court Docket
Motor Vehicle Enforcement
Litigation Tax Report
Report of Fines, Fees, and Cost for Violations of the Tennessee
Motor Vehicle Laws
Disbursement Vouchers
Disbursement Vouchers

"Local Government Newsletter," January 1983
"Checklist of Revenues Available to Municipalities"
IMPORTANT — IF YOU MAIL YOUR TAX PAYMENT, PLEASE WRITE THE RECEIPT NUMBER (REC. NO.) ON YOUR CHECK, OR RETURN THIS TAX BILL WITH YOUR PAYMENT.

STATE PROPERTY TAX RELIEF PROGRAM

If you are 65 years of age or a permanently disabled homeowner, you may be eligible for the State Property Tax Relief Program. You must own and reside on the property. The annual income from all sources for each owner shown on the deed must not exceed the yearly income limitation. If you believe that yourself or someone you know may qualify for this refund, please contact the office of your County Trustee or City Tax Collector. Applications for property tax relief must be filed prior to the property tax delinquency date of your city and/or county.
<table>
<thead>
<tr>
<th>TAXPAYEER'S COPY</th>
</tr>
</thead>
</table>

OWNER'S NAME AND MAILING ADDRESS

If payment is made by check, this receipt is not valid until check has been honored by the bank on which it was drawn.

<table>
<thead>
<tr>
<th>MAP AND PARCEL</th>
<th>DIST.</th>
<th>MAP NO.</th>
<th>GP.</th>
<th>CTL. MAP</th>
<th>PARCEL</th>
<th>S. INT.</th>
<th>CT.</th>
</tr>
</thead>
</table>

PROPERTY ADDRESS

SUBDIVISION NAME

DIMENSIONS

ADDITIONAL DESCRIPTION

<table>
<thead>
<tr>
<th>WORLD</th>
<th>DEED BOOK</th>
<th>DEED BK.</th>
<th>DEED ACRES</th>
<th>LOT NO.</th>
<th>ROLLBACK TAXES</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEED ACRES</td>
<td>LOT NO.</td>
<td>ROLLBACK TAXES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BLK.</td>
<td>BLK BOOK PG.</td>
<td>CALL ACRES</td>
<td>BLOCK</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SSD</td>
<td>TOTAL SSD TAXES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SSD</td>
<td>TOTAL SSD TAXES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL DUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

100% LAND VALUE
100% IMPRT VALUE
PER PROP. VALUE
TOTAL PROP. VALUE
ASSESSMENT AT
NET PROPERTY TAXES

TOTAL DUE

ADJUSTMENT

PENALTY

& INTEREST

TOTAL COLLECTED

Please check the parcels as it is your responsibility to see that taxes are paid on all your property.

VOID IF NOT VALIDATED

DATEPAID

AUTHORIZED OFFICIAL

ROBERT W. LANKFORD
1. THE COLLECTING OFFICIAL MUST COMPLETE THIS APPLICATION WITH APPLICANT.

2. DO NOT WRITE IN THE SHADED AREAS.

3. IF THE APPLICANT IS ELIGIBLE FOR BOTH COUNTY AND CITY TAX RELIEF, PLEASE USE THIS APPLICATION FOR BOTH JURISDICTIONS.

CHECK ONE ONLY:
- □ ELDERLY
- □ SPECIAL DISABLED VETERAN
- □ DISABLED
- □ WIDOW(ER) OF DISABLED VETERAN

1. BIRTH DATE
   MO. DAY YEAR
   a. FILE NO.  
   b. REF. NAME
   c. RC
   d. AC
   e. EC
   TAX RELIEF OFFICE USE ONLY

2. YEAR OF OWNERSHIP / OCCUPANCY
3. SS/RR BENEFIT NO. & MEDICARE CODE
4. APPLICANT'S LAST NAME
5. FIRST NAME
6. INITIAL

MAILING STREET ADDRESS
8. MAIL CITY NAME
9. ST.
10. ZIP CD.
11. PROPERTY STREET ADDRESS
12. PROPERTY CITY NAME
13. ZIP CD.

COUNTY TAX INFORMATION
COVCI TAX YEAR
a. PAY CD
b. PD/DUE
c. COUNTY ASSESSMENT
d. COUNTY TAX RATE
m. COUNTY RECEIPT NUMBER OR MAP/GROUP/PARCEL NO.

CITY TAX INFORMATION

TOTAL 1982 INCOME OF ALL PROPERTY OWNERS CANNOT EXCEED $6000. LIST ALL OWNERS. IF DECEASED GIVE DATE AND INCLUDE 1982 INCOME.

NAME
RELATION
D.O.B.

INCOME SOURCE
SOCIAL SECURITY
INTEREST & DIVIDENDS
RETIREMENT / PENSION
VETERAN'S BENEFITS
WORKMAN'S COMPENSATION
SALARIES & WAGES
PROPERTY OWNERS COMBINED INCOME
FROM ALL SOURCES

INCOME AMOUNT

I certify this information to be correct and understand that I am subject to penalty and interest for intentionally providing false information. Further, I authorize the Social Security Administration to release information necessary to verify my eligibility.

APPLICANT'S SIGNATURE
APPLICANT'S PHONE
DATE

REMARKS:

COLLECTING OFFICIAL MUST COMPLETE REVERSE SIDE OF THIS FORM.

FORM CT 1982
INSTRUCTIONS FOR COMPLETING 1983 APPLICATION

ACCEPtable EVIDENCES OF ELIGIBILITY

Submit a copy of a 1983 tax receipt if taxes are paid or a copy of a 1983 tax notice if requesting a credit voucher. If the application is for both city and county, a receipt/notice must be attached for each jurisdiction.

(a) Evidence of age and receipt/notice.
(b) Disabled Homemakers-Evidence of disability and receipt/notice. Evidence of disability will be from SSA-2458 from Social Security or a copy of Tennessee Department of Health Medical Card or a duly constituted authority for any industry or government jurisdiction.

Special Disabled Veteran--A receipt/notice and a letter from the Veteran's Administration specifying one of the following conditions: (a) 100% total and permanent service-connected disability which resulted in a loss of or use of both arms or legs, or total blindness; or (b) 100% total and permanent disability which is the result of having served as a prisoner of war for a period of at least six months; or (c) 100% total and permanent service-connected, combat-related disability which existed on the date of discharge.

(b) Widow(er) of Special Disabled Veteran--A receipt/notice; and a copy of veteran's death certificate or affidavit of death; and a form of personal identification. The veteran must have been receiving tax relief at time of death and spouse must presently be the sole owner, or have proof of life estate. Spouse is automatically disqualified if he/she remarries or moves.

TYPES OF OWNERSHIP (to be used with certification on opposite half of page)

A. Applicant's Name Appears on Tax Receipt or Tax Notice

1. Sole owner--Submit evidence of age or disability; and receipt/notice.
2. Owns with spouse who is living--Submit evidence of age or disability; and receipt/notice; and include spouse's income in block 15.
3. Owns because spouse is deceased, applying in own name--Submit evidence of age or disability; and receipt/notice; and give date of death of spouse in block 14.
4. Co-owner and other co-owner(s) living--Submit evidence of age or disability; and receipt/notice; and list co-owner(s) in block 14; and include co-owner(s) income in block 15.
5. Co-owner and other co-owner(s) deceased--Submit evidence of age or disability; and receipt/notice; and give date(s) of death of spouse in block 14.
6. Life estate--After verifying life estate, submit evidence of age or disability; and receipt/notice.
7. Surviving spouse who is not eligible, final payment--Submit evidence of age or disability; and receipt/notice; and a copy of death certificate or affidavit of death.

B. Applicant's Name Does Not Appear on Tax Receipt or Tax Notice

1. Sole owner--Submit evidence of age or disability; and receipt/notice; and review deed or attach documentation.
2. Owns with spouse--Submit evidence of age or disability; and receipt/notice; and review deed or attach documentation; and include spouse's income in block 15.
3. Co-owner or other co-owner(s) living--Submit evidence of age or disability; and receipt/notice; and review deed or attach documentation; and list co-owner(s) in block 14; and include co-owner(s) income in block 15.
4. Property owner is deceased--Submit evidence of age or disability; and receipt/notice; and a copy of the death certificate or affidavit of death; and review deed or attach documentation.

C. Other Considerations are as Follows:

1. Application signed by someone other than applicant--Attach a copy of Power of Attorney to signer, or other court document.
2. Applicant unable to sign--Complete and attach form letter from collecting official that he/she typed or printed applicant's name on application.
3. Mobile Homemakers (on their own land)--Attach a copy of their title or bill of sale.
4. Mobile Homemakers (located in mobile home park or on private property)--Complete and attach mobile home form from assessor and copy of title or bill of sale; and communication from mobile home park owner or private property owner confirming home is located on property.
5. Temporary Address--Include in Remarks applicant's response that the home is not being rented, and it is available for the return.

D. Statutory and Rule Changes

1. The one year ownership and residency requirement has been abolished.
2. Requests for credit vouchers must be made no later than forty-five (45) days prior to delinquency date and must be received by the State office no later than forty (40) days prior to delinquency date.

TO BE COMPLETED BY COLLECTING OFFICIAL

1. OWNERSHIP VERIFICATION

If the applicant's name appears on the tax receipt/notice, submit a copy of the 1983 receipt/notice and indicate the correct type of ownership.

TYPES OF OWNERSHIP

A. Applicant's Name Appears on the 1983 Tax Receipt or Notice

1. Applicant is the sole owner.
2. Applicant owns with spouse who is living.
3. Applicant is now sole owner because spouse is deceased. Applicant is applying in own name.
4. Applicant is a co-owner. Other owner(s) living.
5. Applicant is a co-owner. Other owner(s) deceased.
6. Applicant holds a life estate. Life estate verified.
7. Applicant is a surviving spouse who is not eligible. Final payment. Appropriate documentation attached.
8. Other (Specify)

B. Applicant's Name Does Not Appear on 1983 Tax Receipt or Notice

1. Applicant Is sole owner. Deed reviewed; or affidavit attached.
2. Applicant owns with spouse. Deed reviewed; or affidavit attached.
3. Applicant is co-owner. Deed reviewed; or affidavit attached.
4. Property owner is deceased. Surviving spouse is requesting final payment. Appropriate documentation attached.
5. Other (Specify)

II. INCOME REPORTED

1. Applicant advised that if a co-owner (spouse or other) died during 1982, their 1982 income must be included to date of death, along with the income of all living owners.
2. Applicant advised that the combined 1982 income of all owners cannot exceed $6,000.

III. AUTHORITY TO SIGN FOR PROPERTY OWNER

If someone other than the property owner is applying or signing for the owner, verify type of ownership, 1982 income, under I or II above, and the authority to sign for the applicant.

1. Power of Attorney or court document attached.
2. Collecting official has personal knowledge that owner is living, but is not present. Form "Applicant Unable to Sign" attached.
3. Property owner present, but cannot write. Form "Applicant Unable to Sign" attached.

CERTIFICATION BY COLLECTING OFFICIAL

I certify that I have exercised reasonable care and am satisfied that the applicant understood:
1. That all owners were to be listed;
2. That all income from all sources for each owner was to be listed;
3. That intentionally providing false information could subject (him) or (her) to penalty and interest charges in addition to immediate repayment of any tax relief received for any such years in which false information was provided.

I further assert that I detect no conditions in this application which would necessitate any documentation from this applicant in addition to that being submitted.

Trustee:______________________
County:______________________
City:______________________
City Coll Off:________________
STATE OF TENNESSEE - TAX RELIEF APPLICATION

OF

THIS VOUCHER WILL NOT BE HONORED AFTER

APPLICANT MUST PROVIDE ALL INFORMATION WITHIN THE RED AREA

PC FILE NO. REF NAME TYPE

INCOME OF ALL

PROPERTY OWNERS CANNOT

EXCEED

APPLICANTS

PHONE NO

LIST ALL OWNERS BELOW IF DECEASED GIVE DATE OF

DEATH AND INCLUDE INCOME

IN NEXT COLUMN

NAME R.O.D

RETIRED

NAME AND ADDRESS

AND PENSION

INTEREST AND

DIVIDENDS

SALARIES AND

WAGES

OTHER INCOME

PROPERTY OWNERS' COMBINED INCOME

FROM ALL SOURCES

I CERTIFY THE INFORMATION TO BE CONNECTED AND UNDERSTAND THAT A OFFICIAL WILL SUBJECT THE APPLICANT TO PENALTY AND INTEREST CHARGES IN ADDITION TO AN INCREASED INCOME IN ANY BIPS IN WHICH FALSE INFORMATION WAS PROVIDED.

I CERTIFY THAT THE APPLICANT IS NOT SUBJECT TO PENALTY AND INTEREST FOR INTENTIONALLY PROVIDING FALSE INFORMATION. FURTHER, I AUTHORIZE THE SOCIAL SECURITY ADMINISTRATION TO RELEASE INFORMATION NECESSARY TO VERIFY MY ELIGIBILITY.

AMOUNT SIGNATURE

READ INSTRUCTIONS ON BACK

INSURANCE FOR APPLICANT

APPLICANT TO PROVIDE SOCIAL SECURITY NUMBER DATE OF BIRTH TELERET NUMBER NAME OF ALL OWNERS DATE OF DEATH OF EACH DECEASED NAME OF RAM ALL OWNER MUST PROVIDE ADDITIONAL

ONE OF THE FOLLOWING CERTIFICATIONS MUST BE COMPLETED BY THE COLLECTING OFFICIAL

CERTIFICATION WITH CONTACT CHECK ONE ONLY

1. The applicant or their legal representative delivered this ACV to my office.

2. The applicant mailed this ACV to my office and I contacted the applicant by phone for additional information.

3. The applicant mailed this ACV to my office and I contacted the applicant in writing for additional information.

I certify that I have exercised reasonable care and am satisfied that the applicant understand that:

all owners were to be listed;

all income from all sources for each owner was to be listed;

all methods of providing false information should result in penalty and interest charges in addition to an increase in income in any bip in which false information was provided.

I further certify that I do not have knowledge of any documentation from this applicant or any others that would contradict any information furnished by the applicant.

INSTRUCTIONS WITHOUT CONTACT CHECK ONE ONLY

I will certify that ACV is not valid because no contact with the applicant or the legal representative was made.

I certify that this ACV was not received by me or verified by me as to the accuracy or completeness of the information submitted.

I certify that I do not have knowledge of any documentation from this applicant or any others that would contradict any information furnished by the applicant.

REMARKS
STATE OF TENNESSEE
CHANGE OF ASSESSMENT
CERTIFICATION

As Assessor of Property, I hereby certify the change shown below to be correct for the tax year and authorize you to make this change in the tax book.

COUNTY NAME: RUTHERFORD

FROM COUNTY ASSESSOR: TOMMY SANFORD

PROPERTY OWNER'S NAME: U.S. 41S, Smyrna, TN.

THE ASSESSMENT HAS BEEN CHANGED ON THE ABOVE PROPERTY.

LOT OR ACREAGE CHANGE (IF APPLICABLE)

PREVIOUS

REVISED 11.6 acres calculated

REVISED ASSESSMENT S

.6550 @25%

Land 23200

Improvements 3000

REASON FOR CHANGE: Left off Smyrna tax roll.

Authorized Official
CERTIFICATE OF ERROR

SUMNER COUNTY TAX ASSESSOR
SUMNER COUNTY COURT HOUSE
GALLATIN, TN. 37066
PHONE: 452-2412

DATE: 4-12-77

TO: [Name]

ASSESSOR OF PROPERTY OF SUMNER COUNTY, I HEREBY CERTIFY THE CHANGE BELOW TO BE CORRECT FOR THE 1976 TAX YEAR AND AUTHORIZE YOU TO MAKE THIS CHANGE IN THE TAX BOOK IN YOUR OFFICE.

RECEIPT NO. 5002 ADD-PICKUP ☐ DELETE ☐ CHANGE ✓

ITEM(S) TO BE CHANGED

<table>
<thead>
<tr>
<th>DIST</th>
<th>MAP NO.</th>
<th>GRP</th>
<th>CONT. MAP</th>
<th>PCL F/I</th>
<th>S/I</th>
<th>C</th>
<th>PROPERTY ADDRESS</th>
<th>LAND PRO T</th>
</tr>
</thead>
</table>

OWNER'S NAME

DEED DATE

BOOK PAGE

MAILING ADDRESS

SUBDIVISION

PLAT PAGE

BLOCK LOT

DIMENSION

ACRES

<table>
<thead>
<tr>
<th>LAND</th>
<th>IMPRO</th>
<th>PERSONAL</th>
<th>TOTAL</th>
<th>ASSESSMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>420,342</td>
<td>420,342</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>146,960</td>
<td>168,137</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>PREVIOUS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>CORRECTED</td>
</tr>
</tbody>
</table>

THIS REFLECTS A CHANGE IN: ☑ ASSESSED VALUE   ☐ OWNER'S NAME

☐ PROPERTY DESCRIPTION   ☐ MAILING ADDRESS

REASON FOR CHANGE:

[Assessment Appeals Commission decision on [Landmark Personal Prop.]

[Please send notice.]

[Signature]

AUTHORIZED AGENT

I HEREBY CERTIFY THAT I HAVE CORRECTED THE ABOVE ASSESSMENT UPON THE TAX BOOK IN MY OFFICE.

DATE: 4-13-77

[Signature]

AUTHORIZED AGENT

PLEASE DATE AND SIGN THIS FORM; RETAIN A COPY FOR YOUR OFFICE AND RETURN TO ADDRESS AT THE TOP OF THIS FORM.
### QUICK REFERENCE TO
CLASSIFICATIONS & TAX RATES
OF THE BUSINESS TAX ACT
(as of October 1983)

#### CLASSIFICATION 1

<table>
<thead>
<tr>
<th>Items (summarized)</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) retail food; package beer to go; gasoline &amp; diesel fuel at wholesale</td>
<td>Dec. 31</td>
<td>1/15 of 1% of all retail sales, except (d)</td>
</tr>
<tr>
<td>(b) lumber, hardware, plumbing/heating/air conditioning equipment, electrical</td>
<td>Tax Delin-</td>
<td>1/60 of 1% of wholesale sales of Item (a)</td>
</tr>
<tr>
<td>supplies, farm equipment</td>
<td>quent</td>
<td></td>
</tr>
<tr>
<td>(c) feed, farm and garden supplies and tools</td>
<td>March 1</td>
<td>1/40 of 1% of wholesale sales of Items (b) and (c)</td>
</tr>
<tr>
<td>(d) Gasoline, diesel fuel, &amp; motor oils sold at retail.</td>
<td></td>
<td>1/30 of 1% of retail sales of Item (d)</td>
</tr>
</tbody>
</table>

#### CLASSIFICATION 2

<table>
<thead>
<tr>
<th>Items</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) new &amp; used cars, boats, parts &amp; accessories; mobile homes, campers,</td>
<td>March 31</td>
<td>1/10 of 1% of all retail sales</td>
</tr>
<tr>
<td>motorcycles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) ready-made clothing</td>
<td></td>
<td>1/40 of 1% of all wholesale sales</td>
</tr>
<tr>
<td>(c) home furnishings &amp; equipment, radios, TV, record players</td>
<td>Tax Delin-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>quent</td>
<td></td>
</tr>
<tr>
<td>(d) drugs</td>
<td>June 1</td>
<td></td>
</tr>
<tr>
<td>(e) coal, fuel oil, LP gas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) tangible personal property not described elsewhere</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g) prepared food &amp; drinks including alcoholic beverages, for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>consumption on or off premises.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h) cut flowers &amp; growing plants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) advertising specialties</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### CLASSIFICATION 3

<table>
<thead>
<tr>
<th>Items</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) delicatessens, candy</td>
<td>June 30</td>
<td>1/8 of 1% of all retail sales</td>
</tr>
<tr>
<td>(b) clothing made to order</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) antiques, art</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) books, magazines, office supplies</td>
<td></td>
<td>1/40 of 1% of all wholesale sales</td>
</tr>
<tr>
<td>(e) sports goods, bicycles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) mounted jewelry</td>
<td>Tax Delin-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>quent</td>
<td></td>
</tr>
<tr>
<td>(g) tobacco products</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h) toys &amp; hobbies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) cameras, film, photo equipment</td>
<td>Sept. 1</td>
<td></td>
</tr>
<tr>
<td>(j) gifts, souvenirs, greeting cards, novelties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(k) artificial flowers, gemstones, leather goods, luggage, type-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>writers, pets, wigs, hearing aids, etc.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Classification 3 is continued on next page.
CLASSIFICATION 3 (Cont.)

Each person making sales of services, incl. hotels, except architectural, engineering, medical, dental, veterinary, legal, accounting, banking, insuring, educational & domestic services; leasing of agricultural, airport, mining, oil & public utility property.

CLASSIFICATION 4

<table>
<thead>
<tr>
<th>Items (summarized)</th>
<th>Tax Due</th>
<th>Percent of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) contractors, exterminators</td>
<td>Sept. 30</td>
<td>1/15 of 1% of compensation under the contract, whether in form of contract price, commission, fee, or wage, of Item (a).</td>
</tr>
<tr>
<td>(b) sale of livestock, poultry, and other farm products, by a person other than the producer</td>
<td>Tax Delinquent Dec. 1</td>
<td>1/15 of 1% of gross commissions, margins, fees, etc., of Item (b).</td>
</tr>
</tbody>
</table>

CLASSIFICATION 5

(Taxed only by the State)

NOTE: Minimum tax for each class: $15.00

City Recorder's fee (optional): $3.50

Fee to State: 15% of total gross receipts tax collected, including penalties and interest, but excluding city recorder's fee.

Antique malls, flea markets, craft shows, auto shows, etc. shall pay ($1.00 per booth per day tax to be collected by operator of the show in lieu of any business tax otherwise provided by law.)
## Application for Minimum Business Tax License as Required by Section 7, Chapter 387, PA 1971

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Name of Owner(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Address</td>
<td>Mailing Address if Different</td>
</tr>
<tr>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Single Ownership</td>
<td>Partnership</td>
</tr>
</tbody>
</table>

### State Sales Tax Account Number

#### TYPE OF BUSINESS

**PRIMARY PRODUCT SOLD OR SERVICE PERFORMED:**

- Retail
- Wholesale
- Both
- Services

**Previous Owner:**

---

THIS APPLICATION AND REMITTANCE MUST BE RECEIVED BY THIS OFFICE WITHIN 20 DAYS AFTER COMMENCEMENT OF BUSINESS, OR PENALTY AND INTEREST WILL APPLY.

**MINIMUM TAX PAYMENT**

$15.00

**PENALTY**

(5% for each 30 days or any fraction thereof, not to exceed 25%) -- $0.00

**INTEREST**

(0.000274 per day from date due until paid) -- $0.00

**RECORDING FEE**

$3.50

**TOTAL PAYMENT ENCLOSED**

---

**Name of Person Filing Application**

**Date**

**Title or Position**

---

Make remittance payable to:

**Town of Smyrna**

P O Box 876  459-2553

Smyrna, TN  37167

---

*Equivalent to 14.5% per annum.*
Smyrna, Tennessee
MINIMUM CITY BUSINESS LICENSE
AND
BUSINESS TAX RECEIPT
GROSS RECEIPTS TAX

This license expires: _______________ 19__

POST AT LOCATION OF BUSINESS

Name

B/A

Address

City

State

Zip

TO SAFEGUARD CONFIDENTIAL INFORMATION, FOLD ON DOTTED LINE AND DISPLAY UPPER PORTION OF LICENSE.

MINIMUM BUSINESS TAX

This is to certify that the person or firm named herein has paid into my hands the minimum payment of tax as set out herein for the use and benefit of the City aforesaid, and licensed to engage in the business of:

Class ______________________ at the
Mohawk outlet shown above for __________________________ months beginning

19__

GROSS RECEIPTS TAX

Tax Period From: _______________ 19__

To: _______________ 19__

Retail Rate of Tax

Wholesale Rate of Tax

State Sales Tax No.

Date Issued: _______________ 19__

Mike Woods, City Clerk
Deputy Clerk

Gross Receipts Tax
Credit
Sub Total
Penalty
Interest
Minimum Tax
Collecting and Recording Fee
Penalty
Interest
Court Costs
Officer's Costs
TOTAL RECEIVED $
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Rate</th>
<th>Tax</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and Water Furnace</td>
<td>0.9</td>
<td>1/2</td>
<td>0.5</td>
<td>2.3</td>
</tr>
<tr>
<td>State Tax</td>
<td>0.1</td>
<td>1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>County Tax</td>
<td>0.1</td>
<td>1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Other Local Taxes</td>
<td>0.1</td>
<td>1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Total</td>
<td>0.1</td>
<td>1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
</tbody>
</table>

The total tax due is calculated by multiplying the tax rate by the amount for each category and summing the results. The total tax due is then paid to the appropriate taxing authority.

For purposes with two or more business locations in a city and/or county, the annual tax on each business is due on or before the 15th day of the month following the end of the tax year. The tax is calculated based on the business's taxable value.

The tax rate for each category is determined by the applicable taxing authority and is subject to change. It is important to consult the relevant taxing authority for the most current tax rates and regulations.

I certify that this return, including all accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, true and correct. This return is not on a form furnished for this purpose or in a form furnished for a different purpose.

This return is for the tax year.

Signed: [Signature]
Date: [Date]

[City, State]
MONTHLY REPORT OF ANTIQUE MALL, FLEA MARKETS, CRAFT SHOWS, ANTIQUE SHOWS, GUN SHOWS, AND AUTO SHOWS

The owner, manager, operator, or promoter of the facility shall be required to obtain a business license and shall collect and submit to local tax officials a one dollar ($1.00) fee, per day, per booth, from each exhibitor at the promotion locations.

In the case in which the location is not a continuing business, the fees collected shall be submitted to local tax officials within seventy-two (72) hours after the closing of the event.

In the case in which the location is a continuing business, the fees collected shall be due and payable monthly, on the first day of each month, and shall be transmitted to the tax collecting official on or before the tenth (10th) of each month following the month in which said tax is collected.

<table>
<thead>
<tr>
<th>DAY (WORKING DAYS)</th>
<th>NUMBER OF EXHIBITORS</th>
<th>FEES COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
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<tr>
<td>3</td>
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<td>5</td>
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<td>21</td>
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<td>22</td>
<td></td>
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<tr>
<td>23</td>
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<td>31</td>
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<td></td>
</tr>
</tbody>
</table>

TOTAL COLLECTED $_______

I certify that this return, including any accompanying schedule or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return, made in good faith, for the tax period stated pursuant to the provisions of Chapter 58 of Title 67, Tennessee Code Annotated, known as the "Business Tax Act." It was prepared by anyone other than the taxpayer, this return is based upon all information of which I have any knowledge, under the penalties provided by the "Return Preparer Act of 1969."

This return is for the tax period from ___________ to ___________.

Signature of individual, member of firm, or officer of corporation

Here

Signature of preparer, including title if employee of the taxpayer; if person preparing return is not an employee of the taxpayer, state name of attorney, CPA or PA and signature of employee preparing return

Date

Date
# MISCELLANEOUS TAX DIVISION
## BUSINESS TAX REPORT
---
### FOR CITIES

<table>
<thead>
<tr>
<th>NAME OF CITY</th>
</tr>
</thead>
</table>

**PERIOD COVERED BY THIS REPORT:**

FROM: ________________________ TO: ________________________

## PART ONE

1. **Total Minimum and Gross Receipts Business Tax Collected During Above Period**

2. **Total Interest Collected During Above Period**

3. **Total Penalty Collected During Above Period**

4. **Total (Add Lines 1, 2 and 3)**

5. **Less Adjustments (Note: List Total Adjustments Here and Explain Adjustments in Part Three)**

6. **Net Business Tax Collected (Line 4 Minus Line 5)**

7. **Total Due the State (Multiply Line 6 x 15%)**

8. **Less Previous Payments (List Each Payment and Date in Part Two and Enter Total Here)**

   **Note:** This Line To Be Used Only With Final Annual Report at May 31: If You Have Not Filed Monthly or Quarterly Reports, This Line and Part Two Do Not Apply

9. **Total Due With This Report (Line 7 Minus Line 8)**

10. **Penalty (15% of Line 9 If Report is Filed After the 20th Day of June)**

    "Ten Percent (10%) Interest from date delinquent to date paid."

11. **Interest (Effective Rate Per Annum—Computed Daily)**

12. **Total Amount Due With This Report (Enclose Check in Amount Shown)**

---

I certify that this report has been examined by me and is to the best of my knowledge and belief, a true and complete report, made in good faith for the taxable period stated, pursuant to the provisions of Chapter 58, Title 67, Tennessee Code Annotated, and Rules and Regulations issued thereunder authority thereof.

---

**SIGNATURE**

**TITLE**

**DATE**
APPLICATION FOR BEER PERMIT  

STATE OF TENNESSEE

County of: ..................................................  
To the Board of: ...........................................  

I hereby make application for a permit to: ..................................................  

beer or other beverages to be sold, stored or manufactured under the provisions of Chapter 69 of the Public Acts of 1933 and the amendments thereto, and base my application upon the answers to the following questions:

Mr.  

1. What is your name? Mrs. Miss  
2. Under what name will you operate?  
3. Location of business where permit will be exercised?  
4. How far are you from the nearest church or school?  
5. Do you own the premises in which you will operate?  
6. Will you conduct the business in person or are you acting as agent for another?  
7. Give names and addresses of all partners and owners.  
8. Are all owners, officers and employees citizens of the United States?  
9. Have any of the parties referred to in question 8 been convicted of any violation of the liquor law or any crime involving moral turpitude within the last ten years?  
   If so, give particulars of each charge, the court and date when convicted.  
10. If granted a permit, will you rigidly enforce the law against the sale to minors?  
11. Describe the character of the place which you operate.  

(State whether restaurant, hotel or yes or no.)  

12. Do you operate a dance hall in connection with or adjacent to your business?  
13. Do you have cabins to rent in connection with or adjacent to your business?  
14. Give name of former operator.  
   Are you related to him? If so, what relation?  
   Does he retain any interest in the business?  
   Is he or will he be employed by you in any capacity?  
15. Give your record in the beer business since 1933, if any:

<table>
<thead>
<tr>
<th>From</th>
<th>Date</th>
<th>To</th>
<th>Location</th>
<th>Employer</th>
<th>Style of Business</th>
</tr>
</thead>
</table>

16. Do you permit drunks, loose women and lawless characters to congregate at your place?  
17. Have you ever had a beer permit revoked in the State of Tennessee?  
   If so, give date, place and cause of said revocation.  
18. If granted a permit, will you strictly comply with the law regarding the sale, storage and manufacture of beer or other like beverages and so operate your business as not to interfere with public health, safety and morals?  

Applicant hereby solemnly swear that each and every statement in the above application is true and correct and agrees that, if any statement therein is false, the permit issued pursuant thereto may be revoked by the Beer Committee (or Board) upon notice and hearing, in which event the burden shall be on the permittee to prove the correctness of all the statements in this application.

This ....... day of ....... ............... 19 .......


Sworn to and subscribed before me this ....... day of ....... 19 .......

------------------------------
Notary Public or Clerk
We, do solemnly swear that we are resident citizens of County, Tennessee over the age of 21 years and have been well acquainted with for years; that we have carefully read the statements in the above and foregoing application and that each and every statement contained therein is true to the best of our knowledge and belief.

Sworn to and subscribed before me this day of 19

The following action was taken upon this application:

[Signatures]
BEER APPLICATION INFORMATION SHEET

PART I

1. NAME OF BUSINESS FOR WHICH APPLICATION IS MADE

<table>
<thead>
<tr>
<th>(2) LOCATION OF BUSINESS</th>
<th>(3) BUSINESS TELEPHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PART II (APPLICANT FOR LICENSE)

1. NAME
2. AGE
3. DATE OF BIRTH
4. PLACE OF BIRTH
5. HEIGHT
6. WEIGHT
7. SEX
8. RACE
9. HAIR COLOR
10. EYE COLOR
11. SOCIAL SECURITY NUMBER
12. DRIVER'S LICENSE NUMBER
13. RESIDENTIAL ADDRESS
14. RESIDENTIAL TELEPHONE NUMBER
15. PREVIOUS RESIDENTIAL ADDRESS
16a. IF EMPLOYED BY FIRM, PREVIOUS EMPLOYMENT ADDRESS
16b. PREVIOUS EMPLOYMENT (ADDRESS)
17. HAVE YOU EVER BEEN ARRESTED?

18. IF ANSWER TO NO. 17 IS YES, COMPLETE THE FOLLOWING:

<table>
<thead>
<tr>
<th>DATE OF ARREST</th>
<th>CHARGES MADE</th>
<th>CITY/COUNTY/STATE ARREST WAS MADE</th>
<th>FINAL DISPOSITION</th>
</tr>
</thead>
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</tr>
</tbody>
</table>

PART III (OPERATOR OF BUSINESS)

1. NAME
2. AGE
3. DATE OF BIRTH
4. PLACE OF BIRTH
5. HEIGHT
6. WEIGHT
7. SEX
8. RACE
9. HAIR COLOR
10. EYE COLOR
11. SOCIAL SECURITY NUMBER
12. DRIVER'S LICENSE NUMBER
13. RESIDENTIAL ADDRESS
14. RESIDENTIAL TELEPHONE NUMBER
15. PREVIOUS RESIDENTIAL ADDRESS
16a. NAME OF PREVIOUS EMPLOYER
16b. ADDRESS OF PREVIOUS EMPLOYER
17. HAVE YOU EVER BEEN ARRESTED?

18. IF ANSWER TO NO. 17 IS YES, COMPLETE THE FOLLOWING:

<table>
<thead>
<tr>
<th>DATE OF ARREST</th>
<th>CHARGES MADE</th>
<th>CITY/COUNTY/STATE ARREST WAS MADE</th>
<th>FINAL DISPOSITION</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

I VERIFY THAT THE FOREGOING STATEMENTS ARE TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS THE ___________ DAY OF ________________.
CITY OF SMYRNA, TENN.

BUILDING PERMIT

DATE _____________________________ VOID AFTER _____________________________

OWNER ___________________________________________ ADDRESS _____________________________

CONTRACTOR ___________________________________________ ADDRESS _____________________________

CIVIL DISTRICT ___________________________ SUBDIVISION ___________________________ LOT. NO. ___________________________

MAP NO. ___________________________ PARCEL NO. ___________________________ ROAD ___________________________ MAILING ADDRESS ___________________________

NOTE: Fill in the following information as accurately and completely as possible. In the blank space below show a rough sketch indicating dimensions of the lot, location of street, shape and dimensions of all existing and proposed buildings and distances from buildings to lot lines. This application is not acceptable unless all required information is furnished.

ZONING DISTRICT: RESIDENTIAL A ☐ RESIDENTIAL B ☐ AGRICULTURAL ☐

CHECK ONE: NEW CONSTRUCTION ☐ ADDITION ☐ SIGNS ☐ RELOCATION, FROM ___________________________ TO ___________________________

PROPOSED USE: RESIDENCE: ☐ GARAGE OR CARPORT ☐ OTHER ☐

MINIMUM SETBACK REQUIREMENT:

Front yard ___________________________ Side yard ___________________________

Rear yard ___________________________

TYPE OF BUILDING:

BRICK ☐ PANELING ☐ SHEET ROCK ☐ BLOCK ☐

FOUNDATION:

CONCRETE ☐ OTHER ☐

CENTRAL GAS & AIR ☐ FIREPLACE ☐

CENTRAL ELECTRIC & AIR ☐ CERAMIC TILE ☐

LOT SIZE: Width ___________________________________ Dept. ___________________________ Area ___________________________________

NO. OF ROOMS ___________________________ BASEMENT ___________________________ BATHS. ___________________________ NO. OF STORIES ___________________________

ESTIMATED CONSTRUCTION COST ___________________________ PERMIT FEE ___________________________

HOUSE SKETCH (Sq. Ft. and Location on Lot.)

In making application for a building permit, the applicant states that the information given is, to the best of his knowledge, true and accurate. It is understood and agreed by the applicant that any error, misstatement or misrepresentation of fact, either with or without intention on his part, such as might, if known cause a refusal of this application or any alteration or change in plans made without the approval of the building inspector subsequent to the issuance of the building permit, shall constitute sufficient grounds for the revocation of such permit.

Applicant ___________________________

Building Permit Issued ___________________________

Signed ___________________________

Building Inspector ___________________________
This is to certify that ________________________ has complied with Section 5-309 of the Smyrna Municipal Codes and is hereby authorized to drive a taxicab within the corporate limits of the Town of Smyrna.

____________________________
CHARLES VANCE,
CHIEF OF POLICE

DATE ISSUED

VALID FOR ONE YEAR FROM INSURANCE DATE

DATE REPAID

DRIVE SAFELY
Support Your Local Police
APPLICATION FOR TEMPORARY SOLITICING PERMIT

NAME______________________________

WT.______HT.______HAIR______EYES______AGE______

LOCAL ADDRESS__________________________________________

MATERIAL TO BE SOLD_____________________________________

EMPLOYER'S ADDRESS______________________________________

TWO LOCAL REFERENCES

NAME____________________________________________________

ADDRESS________________________________________________

NAME____________________________________________________

ADDRESS________________________________________________

LIST ANY CRIMINAL RECORD ________________________________

(IF NONE, SO STATE)

LAST 3 CITIES SOLICITED ____________________________________

__________________________________________________________

APPROVED BY____________________________________________

CHIEF OF POLICE EXPIRATION DATE____________________________

$5.00 RECEIVED BY________________________________________

RECEIVED OF______________________________________________

$5.00

TEMPORARY SOLITICING LICENSE EXPIRATION DATE______________

SMYRNA CITY CLERK
<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

**THE CITY OF __________________**
OFFICE OF THE RECORDER

**AMOUNT _______ DATE _______ No. 16534**

Received from __________________________ the sum of __________________________ dollars.
For __________________________

☐-Cash ☐-Check __________________________

_________________________ CITY RECORDER
## 1977/78 Gross Receipts Tax
### Funding Level for Qualifying Cities

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<thead>
<tr>
<th>City</th>
<th>Gross Receipts</th>
<th>City</th>
<th>Gross Receipts</th>
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<tr>
<td>Adamsville</td>
<td>113.03</td>
<td>Knoxville</td>
<td>37,516.00</td>
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<tr>
<td>Alamo</td>
<td>5.81</td>
<td>Lafollette</td>
<td>163.59</td>
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<tr>
<td>Athens</td>
<td>114.38</td>
<td>Lake City</td>
<td>499.88</td>
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<tr>
<td>Big Sandy</td>
<td>679.63</td>
<td>Lebanon</td>
<td>785.13</td>
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<td>Bluff City</td>
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<td>Lenior City</td>
<td>1,524.39</td>
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<td>Bradford</td>
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<td>Bristol</td>
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<td>198.83</td>
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<td>Fund Name/Source</td>
<td>Receipt No. Explanation</td>
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<td>CEMETERY TRUST FUND</td>
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<td>Total Cemetery</td>
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<td>CAPITAL PROJECTS FUND</td>
<td>Transfer from General</td>
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<td>STATE STREET AID FUND</td>
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<td>FEDERAL REVENUE SHARING FUND</td>
<td>Federal Revenue-Direct Dep.</td>
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<td>Total Revenue Sharing Fund</td>
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<td>Golf Course Fund</td>
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<td>Total Golf Course Fund</td>
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<td>INTERNAL SERVICE FUND</td>
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<td>TOTAL Internal Srv. Fd.</td>
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<td>General Fund Revenue/Source</td>
<td>Receipt No.</td>
<td>Explanation</td>
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<td>Real &amp; Personal Prop. (current)</td>
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<td>Prop. Tax - 1st prior yr.</td>
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<td>Prop. Tax - Other Prior Yrs.</td>
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<td>Interest &amp; Penalty</td>
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<td>Sales Tax:</td>
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<td>Business Gross Receipts</td>
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<td>Bldg. Permits</td>
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<td>Plumbing Permits</td>
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<td>State Grant - Str. &amp; Hds.</td>
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<td>City &amp; Co. Ct. Fines/Costs</td>
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<tr>
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<td>Cemetery:</td>
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<tr>
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<td>Rent:</td>
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<td>Police:</td>
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<td>Cash on Hand</td>
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<tr>
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<td>Tax Relief/Reimb.</td>
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</tr>
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</table>

**TOTALS** $ $ 

**DAILY COLLECTIONS COMPOSED OF THE FOLLOWING AMOUNTS FROM ALL FUNDS ON PAGES 1 & 2:**

<table>
<thead>
<tr>
<th>Deposit Report</th>
<th>Transaction Type</th>
<th>CASH $</th>
<th>CHICKS $</th>
<th>TOTAL $</th>
<th>BY:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td>FUND NAME</td>
<td>CODE NO.</td>
<td>DEBIT AMT.</td>
<td>CODE NO.</td>
<td>CREDIT AMT.</td>
</tr>
<tr>
<td>110</td>
<td>General Fund Savings</td>
<td>11221</td>
<td></td>
<td>11100</td>
<td></td>
</tr>
<tr>
<td>121</td>
<td>State St. Aid Fd. Sugs.</td>
<td>11221</td>
<td></td>
<td>11100</td>
<td></td>
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<tr>
<td>122</td>
<td>Revenue Sharing Sugs.</td>
<td>11221</td>
<td></td>
<td>11100</td>
<td></td>
</tr>
</tbody>
</table>

I certify this is a true and complete statement of all cash and cash items received in this office and deposited (Fin.Dept.) (date)
COMPLAINT

Docket No.  Page No.  Ticket No. 4925

State of Tennessee, Sumner County, City of Gallatin

You must appear in the Court designated by: X

<table>
<thead>
<tr>
<th>Gallatin City Court</th>
<th>General Sessions Court</th>
</tr>
</thead>
<tbody>
<tr>
<td>132 W. Main St. Rm 101</td>
<td>117 W. Smith St.</td>
</tr>
<tr>
<td>Gallatin City Hall</td>
<td>Gallatin, Tenn.</td>
</tr>
</tbody>
</table>

You are hereby Summoned to appear personally before the Court to answer for the following offense: On ___ the ___ day of ___ 19__, at ___ AM PM

<table>
<thead>
<tr>
<th>Name(last)</th>
<th>first</th>
<th>mid. int.</th>
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<tbody>
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<tr>
<th>Address</th>
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<table>
<thead>
<tr>
<th>Phone No.:</th>
<th>Birthday:</th>
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<tr>
<th>Business:</th>
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<thead>
<tr>
<th>Race:</th>
<th>Sex:</th>
<th>D.L. No.:</th>
<th>St:</th>
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<tr>
<th>Veh. Lic. No.:</th>
<th>YR:</th>
<th>St:</th>
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<th>Body Type:</th>
<th>Color:</th>
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</tbody>
</table>

Upon a public street or highway namely at (location) ______ did unlawfully (park or operate) in the city, county and state aforesaid and did commit the following offense:

<table>
<thead>
<tr>
<th>Radar Speeding (over limit) ___ mph in ___ mph zone</th>
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<tbody>
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<thead>
<tr>
<th>Improper Passing</th>
<th>Improper Lane Usage</th>
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<tr>
<th>Other:</th>
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</table>

The undersigned further states that he has just and reasonable grounds to believe, and does believe, that the person named above committed the offense herein set forth, contrary to law.

Sworn to before me this ___ day of _____, 19 ___

Signature (Officer Identification)

(JUDGE/CLERK)

<table>
<thead>
<tr>
<th>Court Appearance:</th>
<th>the ___ day of ___ 19 ___</th>
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<tbody>
<tr>
<td></td>
<td>at ___ AM PM</td>
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</table>

I hereby acknowledge receipt of a copy of this citation & agree to appear at the time & place indicated; I also waive formal issuance & service of a warrant upon me, & agree to stand trial upon this summons/citation & that same be treated in all respects as a warrant served upon in accordance with state statute.

Signature: ___________________________  Not An Admission of Guilt
City of Gallatin, Tennessee

City of Gallatin
State of Tennessee
County of Sumner

Personally appeared before me, of the City Court of Gallatin in said County, the undersigned affiant, who made oath in due form of law that on the 

day of

in the City, County and State aforesaid.

that the offense of has been committed and accusing

came to hand same day issued. Executed by arresting Defendant and setting case for trial before the City Court of Gallatin

don the 

day of 
at. o'clock. Police Officer

To Any Lawful Officer of Said City

The foregoing affidavit having been made before me that the offense of has been committed and accusing

thereof, you are therefore commanded in the name of the City forthwith to arrest and bring before the Judge of the City Court of Gallatin, the said

to answer the above charge.

Issues this the 

day of

Sworn to and subscribed before me this 

day of

19

State of Tennessee
City of Gallatin
Sumner County

Ph. No.
## BILL OF COSTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Affidavit and Warrant</td>
<td></td>
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<tr>
<td>Docketing</td>
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<td>Subpoena (City)</td>
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<td>Subpoena (City)</td>
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<td>Continuance</td>
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<td>Bond</td>
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<td>Judgment</td>
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<tr>
<td>Certifying Bill of Costs</td>
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<tr>
<td>Arrest</td>
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<tr>
<td>Summoning</td>
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<tr>
<td>Witnesses</td>
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<td>Guarding and Committing to Jail</td>
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<td>Jail Fee</td>
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<tr>
<td>Fine</td>
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<tr>
<td>Witness claiming for City</td>
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<tr>
<td>Days</td>
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</table>

Total: $0.00

I hereby certify that the above Bill of Costs is Correct.

__________________________
Clerk

It is the Judgment of this Court, upon application of the Prosecutor that this cause be dismissed upon payment of all costs.

This ______ Day of ______, 19_____

__________________________
Judge

This ______ Day of ______, 19_____

__________________________
Prosecutor

### The defendant having been informed by the Judge of the City Court of Gallatin of the charge alleged in the warrant against him, pleads ______ guilty of the offense.

The defendant being fully informed by the Judge of the City Court of Gallatin of all his rights and of the jurisdiction of said Court does hereby expressly waive in writing his right to be tried by indictment or presentment preferred by a Grand Jury and likewise waives trial by a Jury of his peers and requests a trial upon said charge upon the merits before the Judge of the City Court of Gallatin.

This ______ Day of ______, 19_____

__________________________
Judge, City Court of Gallatin

It is the judgment of the City Court of Gallatin, Tennessee, that the defendant above named is not guilty of the charge against him in the within warrant, and that he be and is forthwith discharged and that he go hence without a day.

This ______ Day of ______, 19_____

__________________________
Judge, City Court of Gallatin

The defendant having been brought before the Judge of the Gallatin City Court of Sumner County, Tennessee, and having entered a plea of ______ guilty to the charge set forth in the within warrant, and thereupon having been fully informed by said Judge as set forth in the above waiver, or statement, signed by the defendant, thereupon the defendant signed the foregoing waiver, or statement, in open Court before the Judge thereof.

The Court having heard all of the evidence produced by the City and the defendant and argument of counsel, finds the defendant guilty of the offense charged in the warrant, and orders and adjudges that for said offense defendant pay a fine of $_________ and No/100 Dollars and all costs of this case, in default of payment of fine and costs or failure to secure the same, or either as may be prescribed by law, that he be confined in the Workhouse of Sumner County, Tennessee, until he works out or satisfies the same or until this judgment is complied with in the manner prescribed by law or defendant is discharged by due course of law, and that in addition to said fine and costs said defendant be committed to and confined in said Workhouse for period of

This ______ Day of ______, 19_____

__________________________
Judge

This ______ Day of ______, 19_____

__________________________
Prosecutor
<table>
<thead>
<tr>
<th>NUMBER</th>
<th>DATE OF TRIAL</th>
<th>PARTIES TO SUIT</th>
<th>AMOUNT OF JUDGMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2297</td>
<td>8-26-77</td>
<td>CITY OF GALLATIN vs. John Doe</td>
<td>Judgment for the Rader against the for $ 27.00 and all costs for which execution may issue</td>
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<td>This day of 19</td>
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<tr>
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<td></td>
<td>CITY OF GALLATIN vs. Jane Doe</td>
<td>Judgment for the Reckless Denying (Dismissed) against the State Warrant Tacked for $ ___ and all costs for which execution may issue</td>
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<tr>
<td></td>
<td>8-26-77</td>
<td></td>
<td>This day of 19</td>
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<tr>
<td>No.</td>
<td>STYLE OF CASE AND CHARGE</td>
<td>JUDGMENT</td>
<td>OFFICER</td>
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<td>City of Gallatin</td>
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<td><strong>vs.</strong></td>
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<td>City of Gallatin</td>
<td>Judg. For Plt. Against Def. For</td>
<td>Recorder</td>
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<td><strong>vs.</strong></td>
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<td>City of Gallatin</td>
<td>Judg. For Plt. Against Def. For</td>
<td>Recorder</td>
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<td><strong>vs.</strong></td>
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<tr>
<td>DOCKET NUMBER</td>
<td>DATE OF TRIAL</td>
<td>NAMES OF PARTIES</td>
<td>JUDGMENT</td>
</tr>
<tr>
<td>---------------</td>
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</tr>
<tr>
<td>10083</td>
<td>11/18/83</td>
<td>Parking in R/W blocking traffic</td>
<td>Officer: Lyno</td>
</tr>
<tr>
<td>10106</td>
<td>11/18/83</td>
<td>61 mph/45 Zone, Inbound</td>
<td>Officer: Lyno</td>
</tr>
<tr>
<td>9315</td>
<td>11/18/83</td>
<td>39 mph/25 Zone</td>
<td>Officer: Enio</td>
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<tr>
<td>10641</td>
<td>11/18/83</td>
<td>58 mph/40 Zone</td>
<td>Officer: Lonho</td>
</tr>
<tr>
<td>10094</td>
<td>11/18/83</td>
<td>Registration/Muffler Violation</td>
<td>Officer: Lonho</td>
</tr>
<tr>
<td>10117</td>
<td>11/18/83</td>
<td>71 mph/35 Zone</td>
<td>Officer: Lonatto</td>
</tr>
<tr>
<td>9299</td>
<td>11/18/83</td>
<td>53 mph/35 Zone</td>
<td>Officer: Enio</td>
</tr>
<tr>
<td>10096</td>
<td>11/18/83</td>
<td>51 mph/35 Zone</td>
<td>Officer: Lonho</td>
</tr>
<tr>
<td>9318</td>
<td>11/18/83</td>
<td>55 mph/40 Zone</td>
<td>Officer: Lonho</td>
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<td>9513</td>
<td>11/18/83</td>
<td>59 mph/45 Zone</td>
<td>Officer: Lonho</td>
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<tr>
<td>8187</td>
<td>11/18/83</td>
<td>Child Restraint (3 yrs. old)</td>
<td>Officer: Lonho</td>
</tr>
<tr>
<td>10111</td>
<td>11/18/83</td>
<td>60 mph/45 Zone</td>
<td>Officer: Lonho</td>
</tr>
<tr>
<td>9319</td>
<td>11/18/83</td>
<td>68 mph/55 Zone</td>
<td>Officer: Lonho</td>
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<tr>
<td>Citation Number</td>
<td>Docket Number</td>
<td>Date of Payment</td>
<td>Violator's Name</td>
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**VIOLATIONS**

TCA 59-302 Registration
TCA 59-1107 Overlength
TCA 59-1108 Overwidth
TCA 59-1108 Overheight
TCA 59-1109 Overweight
TCA 59-1120 Spillage

TOTAL

Less 5% Commission
TOTAL REMITTANCE

SIGNATURE OF AUTHORIZED OFFICIAL
**LITIGATION TAX REPORT**

**Month of:** ____________________________  
**City of:** ____________________________  
**County of:** ____________________________

**Clerk’s Signature:** ____________________________

<table>
<thead>
<tr>
<th>Gross Tax</th>
<th>% Used</th>
<th>Commission or Adjustment Amount</th>
<th>Net Tax</th>
<th>Revenue Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Civil or City Court Cases X $5.25</td>
<td></td>
<td></td>
<td></td>
<td>R-3</td>
</tr>
<tr>
<td>Adjustments (Explain Below)</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>2. Criminal Tax Cases X $15.25</td>
<td></td>
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<td>R-4</td>
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<tr>
<td>Adjustments (Explain Below)</td>
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<tr>
<td>3. Cases X $2.00 (Dept. of Education)</td>
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<td>R-5</td>
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<tr>
<td>Adjustments (Explain Below)</td>
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<tr>
<td>4. Criminal Injuries Compensation Tax Tax Offenses X $10.00/$21.00</td>
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<td>R-6</td>
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<tr>
<td>Adjustments (Explain Below)</td>
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<tr>
<td>5. State Fines, Taxpayer Penalties (TCA 67-4303) Refunds of Costs, Fines and Forfeitures</td>
<td></td>
<td></td>
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<td>R-7</td>
</tr>
<tr>
<td>15% Penalty (TCA 67-4313 on Gross Tax)</td>
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<tr>
<td>When Report is Delinquent, Interest at Applicable Rate on Delinquent Return</td>
<td></td>
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</tbody>
</table>

**Total Tax Due on This Report:** ____________________________

*When partial payments are received, list the case number and amounts to be allocated to each tax on the back of this return.*

**TAXPAYER’S COPY**
### PARTIAL PAYMENT LITIGATION TAX:

<table>
<thead>
<tr>
<th>CASE NO:</th>
<th>AMOUNT ALLOCATED:</th>
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<tbody>
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### CIC TAX - PARTIAL PAYMENTS:

<table>
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<th>CASE NO:</th>
<th>AMOUNT ALLOCATED:</th>
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TENNESSEE DEPARTMENT OF SAFETY
REPORT OF FINES, FEES, AND COST
FOR VIOLATIONS OF THE TENNESSEE MOTOR VEHICLE LAWS

MONTH ENDING ___________ 19_____

CITY COURT OF ____________________________ COUNTY ____________________________

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<th>TICKET NUMBER</th>
<th>DATE 19____</th>
<th>FROM WHOM RECEIVED</th>
<th>DRIVER LICENSE NUMBER/DOE</th>
<th>VIOLATION</th>
<th>ARRESTING OFFICER</th>
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Note:
TCA 59-704 requires a valid operator’s or chauffeur’s license for the operation of a motor vehicle. TCA 59-1028 and 59-718 provide that all fines, penalties, and forfeitures of bonds for violation of TCA 59-704 be paid to the Tennessee Department of Safety.

*A check for this amount should be remitted within 10 days after the end of each month to:

DEPARTMENT OF SAFETY
Andrew Jackson State Office Building
Nashville, Tennessee 37219

I do solemnly swear that the above exhibits a true and correct statement of the fines and fees collected for violation of Motor Vehicle Laws by me during the time stated, the names of the parties paying the same, the source from which it was derived, and the date of each item.

Also disposition of all cases brought before me.

__________________________________________
Signature of Authorized Official
Tennessee Department of Safety
Andrew Jackson State Office Building
Nashville, Tennessee 37219

<table>
<thead>
<tr>
<th>SCRIPION</th>
<th>INVOICE NO.</th>
<th>A/C NAME</th>
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<th>FUNCTION</th>
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Violations with the following charges:
Driving without license

Fine is payable to State of Tennessee. List of violations are on file in City Recorders Of.

PREPARED BY ___________________________  APPROVED BY ___________________________
<table>
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<tr>
<th>DESCRIPTION</th>
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<th>FUNCTION</th>
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Traffic violations written by City of Gallatin (that are not dismissed) $200 is payable to State of Tennessee. List of violations are on file in City Recorders Office.
Also full fine for violation of registration is payable to State.

PREPARED BY ___________________  APPROVED BY ___________________
FINANCING

By Wayne Williams
Assistant Director of Local Finance, Division of Bond and Local Finance

Tennessee counties and municipalities have several alternative methods for financing capital projects. Funds for financing capital projects come from five principal sources: bonds, notes, state loans (primarily for water, sewer and solid waste disposal projects), current funds, and grants.

For the past couple of years, not many county or municipal bonds have been sold due to high interest rates associated with such issues. Most entities anticipating issuance of bonds have issued bond anticipation notes anticipating a better market at some future date. A few years ago a good quality bond would have sold at an interest cost of five to six percent. Today, a good quality bond is selling in the range of nine to 11 percent. Some persons are currently advising that if a marketable issue can be put together, it may be to the advantage of local government to sell at this time. Some current municipal bond issues, however, are being structured with a relatively short maturity to make them more marketable. Some have a short call feature so that if the market does improve significantly in the near future, the bonds could be called and refunded. Rating agencies have expressed concern about the large amount of short-term paper outstanding which eventually must be converted to bonds. It should be noted that legitimate capital project financing by local governments must compete for funds in the market with many other tax-free issues, such as industrial revenue issues, hospital issues, and housing issues, all of which have increased significantly in the last few years.

Notes are normally issued primarily to finance smaller to medium-sized capital projects, but in the last few years such issues are becoming a means of financing more and more medium to larger-sized projects. In Tennessee, local governments are authorized to issue four types of notes: capital outlay notes, grant anticipation notes, bond anticipation notes, and tax anticipation notes.

(Continued on Page 8)
Capital outlay notes can be issued for any purpose for which general obligation bonds may be issued and are used primarily for short-term financing of capital projects and can be issued for a period of not to exceed three years with an extension of two additional three-year periods for a total of nine years. Such notes for the purchase of land may be issued for a seven-year period with an additional three-year extension for a total of ten years however. Legislation enacted in 1982 revised the capital outlay note statutes to require that at least one-ninth of the original principal amount plus interest must be retired each year the notes are outstanding. Such notes issued for the purchase of land, however, must be retired in an amount of not less than one-tenth of the original principal amount plus interest each year that the notes are outstanding.

Grant anticipation notes are issued and secured by a pledge of moneys to be received pursuant to a contract or agreement between a federal agency and a county or municipality. Grant anticipation notes have not been widely used in Tennessee due to the fact that arbitrage provisions (laws which were promulgated pursuant to Section 103 of the Internal Revenue Code of 1954, as amended, currently in effect) limited the amount of earnings which could be derived on the proceeds of such note issues.

Bond anticipation notes are issued in anticipation of the issuance of bonds. Bond anticipation notes may be issued for an original two-year period with two two-year extensions. Beginning with the first year of the first extension, however, bond anticipation notes must be retired in at least one-twentieth of the original principal amount plus interest, or as may otherwise be approved by the State Director of Local Finance.

Tax anticipation notes are issued for cash flow purposes against the budget for the current fiscal year which the county or municipality will have adopted. Tax anticipation notes are issued for a particular fund within the budget and are repaid when the revenues of the fund are received. All tax anticipation notes under Tennessee law must be retired without renewal on or before June 30 of the fiscal year in which they were issued. Any notes outstanding at the end of the fiscal year, by statute, must be funded through the funding bond procedure, Section 9-11-101 to 9-11-119, Tennessee Code Annotated. Application for the funding of any tax anticipation notes which cannot be retired is to be made to the State Director of Local Finance at least ten days prior to the end of the fiscal year when it has been determined that said notes cannot be retired.

There are several benefits to be derived from selling notes rather than bonds. Notes are usually sold to a local bank at a favorable rate of interest. They are smaller issues and usually do not require a legal opinion by recognized bond counsel. Also, notes are not normally handled by a fiscal agent, but are sold by the local government officials. There is less issuance expense incurred, such as printing, delivery and associated expense. More and more municipalities in Tennessee in the near future will probably issue notes to finance capital projects by reducing the size of their projects and by doing projects over a longer period of time. Governments probably will block the projects out and fund them piecemeal rather than do the big projects and authorize the issuance of bonds due to the cost differential associated with bond issues.

There are several loan programs available to local governments in Tennessee. One of the larger programs at the state level is the Water, Sewer, and Solid Waste Loan Program. In order for municipalities to participate in this loan program, they must be eligible to receive state-shared taxes. The loans can be for a maximum of 30 years based on the useful life of the project. All loans must be approved by the Department of Public Health and the local development authority.

Although many counties and municipalities have reduced fund balances due to current economic conditions, many counties and municipalities maintain a rather vigorous capital outlay program from current revenues. If a local government does not maintain at least a portion of its capital program from current revenues, it should provide the necessary funds to ensure proper maintenance of financed capital projects.

In Tennessee, lease and lease-purchase programs have not been used widely by local governments to foster their capital programs. The Attorney General has opined that one legislative body cannot obligate a succeeding legislative body unless statutes specifically permit it. There are some lease purchase programs being used in Tennessee where the lease expires on June 30 each year and is renewed on July 1 following. The problem associated with this lease is that if the legislative body does not appropriate funds in the succeeding fiscal years for the payment of the lease, the county or municipality may lose the equipment in which they have invested. If lease purchase arrangements should become a major source of financing capital programs in Tennessee, legislation may need to be enacted.

**PUBLICATION REVISED**

The Division of Local Government has revised its publication Local Government Bond Law. Copies have been sent to each county executive and mayor. Anyone who wishes a copy of this manual should write the Division of Local Government, Suite 1400, James K. Polk State Office Building, Nashville, Tennessee 37219.
CHECKLIST OF REVENUES AVAILABLE TO MUNICIPALITIES

I. Local Taxes
   A. Real and Personal Property Taxes
   B. Public Utilities Property Tax
   C. Interest, Penalty, and Court Cost on Property Tax
   D. Payments In-Lieu of Taxes
   E. Local Option Sales Tax
   F. 17% Wholesale Beer Tax
   G. Business Taxes
   H. Special Taxes
   I. Franchise Taxes--CATV, Utilities, etc.
   J. Room Occupancy Tax
   K. Special Assessments
   L. Mixed Drink Privilege Tax (57-4-301b1 TCA)
   M. Liquor Manufacturer's Privilege Tax (57-2-102 TCA)

II. Licenses and Permits
   A. Auto Regulatory Fees
   B. Taxicab Licenses
   C. Inspection Fee on Alcoholic Beverage Retailers (57-3-501 TCA)
   D. Animal Registration
   E. Building and Related Permits
   F. Sign Permits, Solicitation Permits, Parking Meters and Permits

III. Intergovernmental Revenue
   A. Federal Grants
   B. Federal Loans
   C. Federal Revenue Sharing
D. Federal Payment In-Lieu of Taxes
   1. TVA
   2. Housing Authority

E. State Grants

F. State Shared Taxes
   1. Sales Tax
   2. Income Tax, on stocks & bonds
   3. Beer Tax
   4. Mixed Drink Tax (57-4-301b3 TCA)
   5. Gasoline & Motor Fuel Taxes
   6. Special Tax on Petroleum Products
   7. TVA Gross Receipts

G. Other Intergovernmental Revenues
   1. Proceeds from Sales of Contraband Liquor & Vehicles (57-9-115 & 57-9-201 TCA)
   2. Intangible Personal Property Tax

IV. Charges for Service

A. General Government

B. Public Safety
   1. Special Fire Protection Fees
   2. Accident Report Charges
   3. Ambulance Service
   4. Other Public Safety Charges - Abandoned Autos, etc.

C. Public Works
   1. Street, Sidewalk & Curb Repair, ROW Fees, Cemeteries
   2. Sanitation: Charging for Residential as well as Commercial Service
   3. Other Public Service Charges: Lot Clearing - Bill Owners; Street Maintenance for Other Cities

D. Culture, Recreation
   1. Golf Course
   2. Membership
   3. Swimming Pool
   4. Playground Charges
   5. Park and Recreation Charges
   6. Auditorium and Room Rental and Rates
   7. Library Charges and Fines
   8. Other Culture/Recreation, Sr. Citizens Center

V. Fines, Penalties, & Forfeits

A. City Court Fines & Revenue

B. Parking Meters
C. Impoundment Charges
D. Drug Fines
E. County Court Costs
F. Other Fines and Penalties

VI. Other Revenue
A. Interest Earnings
B. Rent
C. Sales of Fixed Assets
D. Sale of Materials
E. Animal Control

VII. Other Financing Sources
A. Sale of Bonds, Notes
B. School Revenues

VIII. Public Enterprise Revenue
A. Operating Revenue - Water
   1. Metered Sales
   2. Hydrant Rentals
   3. Sale to Water Districts
   4. Others
B. Operating Revenue - Sewer
   1. Sewer User Fees
   2. Connection Fees
   3. Development Fees
C. Operating Revenue - Natural Gas
D. Municipal Airport Fees
E. Miscellaneous Enterprise Revenue
TO:  Tennessee City Officials
FROM:  Carol C. Hewlett
       Information Resource Specialist
RE:   MTAS Publications

Attached are lists of MTAS publications available FREE OF CHARGE to Tennessee municipal officials. Some of these publications are included in this packet. If you need others, contact the MTAS LIBRARY at the address above.

CCH/vr
To request copies of any of the publications listed below please contact:

MTAS Library
University of Tennessee
891 Twentieth Street
Knoxville, TN 37996-4400
(615) 974-1009


Bid Data of Current Municipal Public Works, issued semi-annually, January and July.


Directory of Tennessee Municipal Officials, issued annually.


How to Conduct a City Council Meeting.

Ideas That Work for Tennessee Cities, updated annually.


Mayor-Aldermand Charter, updated annually.


MTAS Brochure.


Salary and Fringe Benefits Survey of Tennessee Municipalities, issued annually.


Summary of Public Acts of Interest to Municipal Officials, issued after each session of Tennessee General Assembly.


There is a Better Way, (16mm film and video cassette on automated and semi-automated refuse collection systems). Rental $20.00/week. Purchase information available upon request.

Uniform Commission-Manager Charter, updated annually.


FORTHCOMING PUBLICATIONS

Directory of TN Municipal Officials, 1985-86 edition, spiral bound (September)

Fire Services Manual.


Storm Drainage Management Policy Manual

Salary & Fringe Benefit Survey (September)

VR 8-22-85
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<th>TITLE</th>
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<td>CATV: Municipal Challenge and Opportunity</td>
<td>E.W. Meisenhelder</td>
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<td>State Street Aid Fund: Proper and Improper Uses</td>
<td>W.K. Joines</td>
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<td>Municipal Employee Retirement Plans: Some Things to Consider</td>
<td>John Crabtree and Jeff Crawford</td>
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<td>Public Information Program for Small and Medium sized Tennessee Municipalities</td>
<td>Jackie Kersh</td>
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<td>Timing of a Special Census</td>
<td>E.W. Meisenhelder</td>
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<td>Initiating Police Service</td>
<td>Joe Fitzgerald and Garland Musick</td>
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<td>7</td>
<td>General Fixed Asset Accounting</td>
<td>W.K. Joines</td>
<td>5/1974</td>
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<td>13</td>
<td>Community Development Filing: Model System</td>
<td>Virgil Davis</td>
<td>10/1975</td>
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<td>Preparation of Capital Improvement Program</td>
<td>Eugene Burr</td>
<td>11/1975</td>
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<td>Establishing a Citizens Complaint and Request for Service System</td>
<td>Virgil Davis</td>
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<td>Suggested Filing System for Mayor's Office</td>
<td>E.W. Meisenhelder</td>
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<td>18</td>
<td>Enactment of Municipal Ordinances</td>
<td>Don Ownby</td>
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A Records Management System for a Community Development Office in Medium or Large Cities in Tennessee

Conducting A Citizen Opinion Survey, A Case Study

Preserve Your City's Photographic and Documentary History

Sources of Assistance for Public Employer-Employee Relations

Termination Procedures and the Due Process Clause as Applies to Municipal Utilities

Work Rescheduling and Traffic Relief: The Potential of Flex-Time

Mutual Aid Agreements: A Guide for Intergovernmental Emergency Management

Internal Control and Fiscal Compliance Questionnaire for Municipalities in Tennessee

Items to Consider Before and After Incorporation

How to Make an Annexation Study

Tennessee Annexation Law and Other Changes in Municipal Boundaries (as amended in 1984)

Departmental Budget Preparation

Tennessee Municipal Audit Procurement Guide

Thomas Finley 7/1977
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Jeff Crawford 3/1979
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