

TITLE

AN ORDINANCE TO AMEND TITLE 5, TITLED "MUNICIPAL FINANCE AND TAXATION," CHAPTER 1, TITLED "MISCELLANEOUS," OF THE CODE OF ORDINANCES, CITY OF OAK RIDGE, TENNESSEE, BY DELETING SECTION 5-102, TITLED "WHEN DUE, DELINQUENT," IN ITS ENTIRETY AND SUBSTITUTING THEREFOR A NEW SECTION 5-102, TITLED "WHEN DUE, DELINQUENT," TO BROADEN THE CIRCUMSTANCES UNDER WHICH THE CITY MAY DELAY THE DUE DATE AND DELINQUENCY DATE FOR PROPERTY TAXES FOR AN INDIVIDUAL TAX YEAR BY RESOLUTION OF CITY COUNCIL.

WHEREAS, City Code §5-102 sets forth the due date (July 1) and delinquency date (August 31) for property taxes; and

WHEREAS, City Code §5-102 also sets forth a mechanism to modify the property tax due date and delinquency date schedule by resolution in the event the state and/or county appraisal process is delayed; and

WHEREAS, due to the national, state, and local emergency related to the COVID-19 crisis, citizens and businesses have been financially impacted at a time when property taxes are soon due and payable; and

WHEREAS, the COVID-19 crisis has also impacted the City's timeline for conversion to a new software for utility and property tax billing; and

WHEREAS, the software was scheduled to come into production in mid-May and has now been moved to mid-July which is between the current due date and delinquent date for 2020; and

WHEREAS, the current language in City Code §5-102 is not broad enough to allow the City to delay the due date and delinquency date by resolution for either of the above-stated reasons; and

WHEREAS, the City desires to broaden the circumstances under which the City may modify the tax due date and delinquency date schedule by resolution.

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

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

Sec. 5-102. When due, delinquent.

The taxes levied and assessed under § 5-102 of this chapter shall become due and payable on the first day of July each year for the then-current calendar year and shall become delinquent after the thirty-first day of August of each year. In the event circumstances exist that impact the property tax schedule, the finance director with the approval of the city manager may present a modified schedule for an individual tax year's due date and delinquent date for approval by resolution of city council. Such circumstances included, but are not limited to, a delay in the state and/or county appraisal processes, a state of emergency, or any other identifiable circumstance where a modification in the tax schedule would be in the best interests of the City and/or its citizens.

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

APPROVED AS TO FORM AND LEGALITY:

Kenneth R. Krushenski, City Attorney

Warren L. Gooch, Mayor

First Reading: 4/13/2020
Publication Date: 4/16/2020
Second Reading: 5/11/2020
Publication Date: 5/14/2020
Effective Date: 5/21/2020

Mary Beth Hickman, City Clerk