

## ORDINANCE NO. 66-5

AN ORDINANCE TO PROVIDE A PROCEDURE FOR THE ELIMINATION OF DELINQUENT TAXES, ERRONEOUS ASSESSMENTS, AND OTHER UNCOLLECTIBLE ITEMS, FROM THE FINANCIAL RECORDS OF THE CITY OF BELLE MEADE, FOLLOWING RESOLUTION ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY.

BE IT ORDAINED BY THE CITY OF BELLE MEADE AS FOLLOWS:

SECTION 1. The City Treasurer of the City of Belle Meade is hereby authorized and directed to report to the Board of Commissioners, at its first regular quarterly meeting in each calendar year, all taxes on property located in the city which are due, outstanding and unpaid on all calendar years two years or more prior to the year of such meeting; the City Treasurer shall designate in detail in such report each item of taxes upon property having assessed value of less than Five Hundred (\$500.00) Dollars.

SECTION 2. The City Treasurer is further hereby authorized and directed to report at such regular quarterly meeting any property as to which there is disagreement or controversy between the owner of record and the City Tax assessor or the Metropolitan Tax Assessor as to the location, identity, or existence of said property, and the assessed value of same.

SECTION 3. The City Treasurer is further authorized and directed to report at such meeting each item, other than delinquent taxes but including fines, penalties, or court costs with respect to violations of any city ordinance, amounting to Five Hundred (\$500.00) Dollars, or less, as to which the said Treasurer believes there is little or no possibility of making collection without the expenditure of funds of the city equal to, or in excess of, the outstanding and unpaid item.

SECTION 4. The Board of Commissioners may, at the first regular quarterly meeting in each calendar, or at any subsequent quarterly meetings thereafter, by resolution adopted at such meeting, direct the City Treasurer to forego any further legal measures for the collection of any one or more of the following:

- (a) Any delinquent taxes upon property located in the City which, without the inclusion of penalty and interest, amount to Five (\$5.00) or less for any calendar year, as certified by the City Treasurer; or
- (b) Any taxes upon property as to which the City Manager reports and certifies his belief that the assessment is in error as to (1) ownership of the property, or (2) existence or location of the property; or (3) assessed valuation of same; or
- (c) Any claim or cause of action held by the City, arising out of negligence, or breach of contract, or violation of a city ordinance, amounting to Five Hundred (\$500.000) Dollars or less, as to which the City Treasurer reports his belief that the expenses of collection would exceed the amount to be collected, and may further direct said City Treasurer to omit from the City's financial records any debit entry with respect thereto subsequent to the date of such resolution.

SECTION 5. The Board of Commissioners is further authorized by resolution duly adopted at such regular quarterly meeting of the Board of Commissioners, to take, or direct the City Treasurer to take, such other and further action with respect to any of the matters mentioned in this ordinance, not inconsistent with the foregoing provisions as it may find proper.

  
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 MAYOR

  
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 VICE MAYOR

  
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 COMMISSIONER

  
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 CITY RECORDER

Passed first reading  
 December 28, 1966

Passed second reading  
 January 3, 1967

Passed third reading  
 and adopted  
 January 30, 1967