Title 6

FINANCE AND TAXATION¹

Ch.	I.	In General, §§ 6.1 – 6.14
Ch.	II.	City Taxes, §§ 6.15 – 6.79
		Art. 1. Generally, §§ 6.15 – 6.25
		Art. 2. Delinquent Taxes, §§ 6.26 – 6.43
		Art. 3. Privilege Taxes, §§ 6.44 – 6.65
		Div. I. Generally, § 6.44
		Art. 4. Property Taxes, §§ 6.66 – 6.79
Ch.	III.	Budget, §§ 6.80 – 6.90
Ch.	IV.	Appropriations, §§ 6.91 – 6.106
Ch.	V.	Borrowing Power of City, §§ 6.107 – 6.151
		Art. 1. Generally, §§ 6.107 – 6.151
Ch.	VI.	Aid to Railroads, §§ 6.152 – 6.165
Ch.	VII.	Legal Liability Fund, §§ 6.166 – 6.172

CHAPTER I. IN GENERAL

Sec. 6.1. Bank for city funds.

The Chief Financial Officer and City Treasurer shall select one or more banking institution providing services in the City for the deposit of city funds and for banking services. Banking institutions shall be selected upon interests paid, cost of services, variety of services offered, quality of services provided, and needs of the city. (Ord. No. 12677, § 7, 12-18-12)

Sec. 6.2. Reports required of certain organizations to which the city appropriates money

All boards, institutions, agencies, and organizations to which the City of Chattanooga appropriates ten thousand dollars (\$10,000.00) or more shall submit to the city council annual financial statements in such detail as the city council may require; provided that the City Council may change this amount by ordinance. The city council shall have access at all reasonable times through representatives designated by the city council to records of files of recipients of city funds for purposes of verifying and clarifying said reports. (Ord. No. 12677, § 7, 12-18-12)

Sec. 6.3. Reserved.

¹Cross references-Authority to appropriate money and provide for payment of city debts and expenses, § 2.1(3); city finance officer generally, § 3.95 et seq.; city treasurer generally, § 3.102 et seq.; examination of affairs and accounts of the city, § 8.39.

Editor's Note-Former § 6.3 concerning receipts and disbursements repealed. (Ord. No. 12677, § 7, 12-18-12)

Sec. 6.4. Reserved.

Editor's Note-Former § 6.4 concerning advertising fund repealed. (Ord. No. 12677, § 7, 12-18-12)

Secs. 6.5 - 6.14. Reserved.

CHAPTER II. CITY TAXES²

ARTICLE 1. GENERALLY

Sec. 6.15. Levy and collection of taxes.

The City Council may by ordinance levy taxes on all property, real and personal or business related, as authorized under state law. The City Treasurer and delinquent tax attorneys shall collect any unpaid taxes due to the City.

(Priv. Acts 1935, Ch. 647, § 3; Ord. No. 12677, § 8, 12-18-12)

Sec. 6.16. Authority of city as to license taxes on privileges, businesses, occupations, etc.

The city council of said city, may, by ordinance, impose license taxes on any and all privileges, businesses, occupations, vocations, pursuits, trades or calling, or on any class thereof, now or hereafter subject to such taxation under the laws of the State of Tennessee. (Priv. Acts 1935, Ch. 647, § 4; Ord. No. 11272, § 1, 05-02-02)

Sec. 6.17. Designation of due date of taxes.

Taxes on property and privileges shall become due and payable to such officers and at such times as the city council may, by ordinance or resolution, designate, and also provide the date such taxes shall become delinquent. (Priv. Acts 1935, Ch. 647, § 5; Ord. No. 11272, § 1, 05-02-02)

Sec. 6.18. Penalties for nonpayment of taxes.

In order to enforce the collection of taxes when due, the City Council is empowered, by ordinance, to affix both interest and penalty for the non-payment of taxes when due as provided by state law. The interest and penalty shall be paid to the City Treasurer at the same time the taxes are paid. Nothing herein shall preclude the imposition of such additional collection fees, penalties, and costs as may be authorized by law if the delinquent taxes are placed in the hands of an attorney for collection or if any legal proceeding is instituted to collect such taxes. (Priv.

² Cross references-Authority to tax for municipal band, § 2.3; treasurer to act as tax collector, § 3.103.

Acts 1935, Ch. 674, § 5; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 8, 12-18-12)

Sec. 6.19. Distress warrants.

The city shall have power to issue distress warrants and alias pluries distress warrants in the name of the City of Chattanooga to enforce the collection of privileges, ad valorem and property taxes, and any other tax, respectively, and such warrants when issued may be served by a police officer, sheriff or such other person as may be designated by the city council. Such distress warrants shall be ample authority for the officer having same to distrain and sell a sufficient amount of the personal property of any delinquent taxpayer to satisfy his taxes, interest, penalties and costs. Such officer to whom the distress warrants are delivered may proceed against said delinquent taxpayers by garnishment proceedings, returnable before the General Sessions Court, the Circuit Court, or the Chancery Court of Hamilton County. The officer for each collection made under such warrant in case of a levy or garnishment shall receive the same fees as allowed by law for collecting under execution and garnishment, the same to be taxed as a part of the cost of collection and to be paid by the delinquent taxpayer; provided, however, that the issuance and return nulla bona of a distress warrant shall not be a condition precedent to the filing and maintaining of a bill to enforce the tax lien. Ten days' notice of the time and place of the sale of personalty shall be given by advertisement placed in three (3) public places in the city, one of which shall be in the district in which the property is located and one in the lobby of the municipal building. (Priv. Acts 1935, Ch. 647, § 6; Ord. No. 12677, § 8, 12-18-

Sec. 6.20. Reserved.

Editor's Note-Former § 6.20 relating to islands and towheads repealed. (Ord. No. 12677, § 8, 12-18-12)

Secs. 6.21 -- 6.25. Reserved.

ARTICLE 2. DELINQUENT TAXES

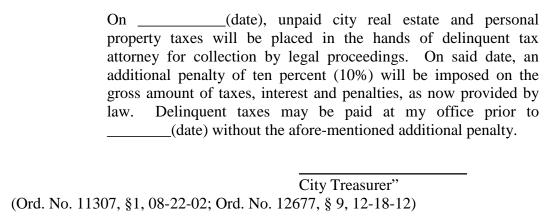
Sec. 6.26. Taxes lien on property.

Assessed taxes on realty shall be and remain a lien on the property until the same are paid, and such lien may after return of nulla bona, be enforced as other liens. (Priv. Acts 1919, Ch. 548, § 2)

Sec. 6.27. Publication of delinquent tax notice.

At least thirty (30) days prior to filing suit to collect delinquent ad valorem taxes, the City Treasurer shall cause to be published in a daily newspaper published in the City of Chattanooga a notice substantially in the following form:

"WARNING TO DELINQUENT TAXPAYERS.



Sec. 6.28. Publication of Delinquent Tax Notice.

After publication of a notice as required by Section 6.27, the City Treasurer shall furnish the Delinquent Tax Attorney a list showing the unpaid real estate taxes for said year, and it shall be the duty of said attorney to prepare and file suit in the Chancery, Circuit or Sessions Court of Hamilton County for collection of said delinquent taxes by enforcing the lien of such taxes, such lien being hereby declared to be subordinate only to the lien of state and county taxes in lien of a abutting property and/or improvement district assessments. When the delinquent tax lists are placed in the hands of said attorney, the additional penalty of ten percent (10%) of the gross amount of taxes, interest and penalties due on the date of payment shall be added for the purpose of defraying the cost of collecting such delinquent taxes.

(Priv. Acts 1933, Ch. 640, § 3; Priv. Acts 1967, Ch. 170, § 2; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.29. Filing and prosecution of suits.

- (a) The attorney designated by the Mayor shall after file suit in the Chancery, Circuit or Sessions Court for collection of delinquent taxes due the City, as well as the interest, penalties and costs attached to and a part of such taxes, which taxes, interest penalties and costs are declared a lien upon the property; and, for enforcement of this lien, suits shall be brought in the name of the City, in its own behalf and for the use and benefit of the state.
- (b) The procedure for collecting municipal ad valorem taxes shall be the same as now provided for the collection set forth in Tennessee Code Annotated §§ 67-5-2405, 67-5-2410, 67-5-2411, and 67-5-2414 through 67-5-2421.

(Priv. Acts 1933, Ch. 640, § 5; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.30. Authority of courts relative to title to real property; evidence of certain facts; and procedure.

(a) The court in which such proceedings are filed shall be vested with the authority to render judgments and decrees divesting and vesting title and ordering writs of possession for the purpose of placing the purchaser of such property in possession thereof, and after the time for

redemption, hereinafter fixed, shall have expired the court in which said cause is heard shall divest out of the defendants all their interest in such real estate so sold for delinquent taxes and vest in the purchaser of such land at such sale absolute title to the property in fee simple, subject only to unpaid state and county taxes, unpaid street improvement assessments, and such other taxes and/or assessments as by law may be prior or paramount to the lien for municipal taxes. A duly certified copy of the final decree of the court vesting title in the purchaser of said land at such tax sale shall be entitled to record as other conveyances of land under the laws of this state, and shall be prima facie evidence that the property was subject to the tax assessed and that the assessment was made in the manner required by law; that the taxes were not paid before the entry of the final decree of sale; that the grantee named in the final decree was the purchaser of his assignee; that the sale was conducted in the manner required by law; that the property had not been redeemed from sale; and no such conveyance shall be invalidated in any court except upon satisfactory proof that the land was not liable to sale for taxes, or that the taxes for which the land was sold had been paid before said sale, and, if any part of the taxes for which said land was sold was not legally chargeable against such land, that fact shall not affect the sale or invalidate the conveyance unless it appears to the court that, before the sale, the amount legally chargeable against the land was paid or tendered to the clerk of the court, and no other objection to the sale of the title thereunder shall be valid in any controversy involving the same.

- (b) Any person who buys real estate at a sale for delinquent taxes which were a lien thereon, and who, for any cause shall fail to receive a good title or obtain possession of said land, shall be subrogated to all liens which secured the taxes, interest, penalties, fees and costs, and shall have the right to enforce the same at law or in equity for reimbursement of all sums paid by him for said land and all improvements placed thereon by him; and the chancery court shall have jurisdiction of such cause, even though the amount sued for be less than fifty dollars (\$50.00).
- (c) The procedure for collecting municipal taxes shall be the same as now provided for the collection set forth in Tennessee Code Annotated §§ 67-5-2405, 67-5-2410, 67-5-2411, and 67-5-2414 through 67-5-2421.

(Priv. Acts 1933, Ch. 640, § 5; Ord. No. 11307, §1, 08-22-02)

Sec. 6.31. Reserved.

Editor's Note-The deleted section dealt with consolidation of suits against same person. (Ord. No. 11307, § 1)

Sec. 6.32. City may purchase property at tax sales.

- (a) The City of Chattanooga is authorized and empowered to bid at such sale the amount of taxes, interest, penalties and costs, and if such property is purchased by such municipality, the title of such municipality thereto shall be in fee simple, and the municipality shall have full right and power to sell, lease or dispose of such real estate and execute conveyance thereof. (Priv. Acts 1933, Ch. 640, § 7)
- (b) If the city council determines that environmental risk are such that it is not in the best interest of the city for a minimum bid to be offered at this tax sale, the clerk shall not offer a

bid on the property at tax sale. In such event, the delinquent tax attorney shall use other procedures authorized by law to collect the tax from the owner. (Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.33. Reserved.

Editor's Note-The deleted section dealt with consolidation of suits against same parcel of land. (Ord. No. 11307, §1)

Sec. 6.34. Appointment of receivers for income producing property upon which taxes are delinquent.

Wherever property involved in tax suits is producing an income and no substantial part of such income is being applied to the payment of delinquent taxes on such property, the court in which any tax suit is pending is authorized to and shall appoint receivers to take charge of the property in question and collect the rents and profits thereon to the end that such rents and profits, after paying the receiver reasonable compensation, shall be applied to the delinquent taxes, penalties, interest and costs, and upon the payment of all taxes, interest, penalties and costs involved in said cause such receivers shall be discharged. (Priv. Acts 1933, Ch. 640, § 9) (Ord. No. 12677, § 9, 12-18-12)

Sec. 6.35. Delinquent tax attorney-Appointment.

The Mayor shall appoint some practicing attorney or attorneys as Delinquent Tax Attorney(s) who shall proceed with the collection of delinquent taxes as provided by the provisions of this article and applicable laws. The City Attorney's office may be appointed to collect delinquent taxes.

(Priv. Acts 1933, Ch. 640, § 11; Priv. Acts 1967, Ch. 170, § 4; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.36. Penalty added.

When ad valorem taxes, real or personalty are delinquent or other delinquent taxes or assessments are delivered to the delinquent tax attorney, a penalty of ten percent (10%) or such other amount as may be authorized by state law shall be added to defray the cost of collection. (Priv. Acts 1933, Ch. 640, § 10; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.37. Same-Authority of mayor to withdraw tax, etc., collections from attorney if collections not made within five years.

If delinquent ad valorem taxes, personalty taxes, or delinquent special benefit assessments heretofore or hereafter turned over by the mayor to a private attorney for collection are not collected or the property against which such taxes and benefits are assessed sold for such taxes or benefit assessments within a period of five (5) years from the date they are turned over to such attorney, the mayor shall have authority to recall and withdraw such tax collections from the attorney, and such attorney shall forfeit all rights to fees or commissions that he has for the

filing of suits against property for the collection of such taxes or benefit assessments. The attorney shall deliver to the mayor upon demand any and all records that he may have with reference to such taxes and benefit assessments, and the mayor thereafter may appoint another attorney to collect the taxes and benefit assessments or to sell the property for such taxes or benefit assessments who shall be entitled to all fees or commissions on all taxes or benefit assessments collected or on property sold for such taxes or benefit assessments by him. (Priv. Acts 1949, Ch. 760, § 2; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.38. Compensation for contracted attorney.

Private attorneys to whom delinquent ad valorem taxes, special benefits assessments, or other taxes which may hereafter be turned over for collection shall receive a fee or commission on all such taxes or benefit assessments collected by them. The amount of the fee shall be reached by agreement, provided that the fee shall not exceed maximum amount authorized by state law.

(Priv. Acts 1933, Ch. 640, § 11; Priv. Acts 1949, Ch. 760, § 3; Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Sec. 6.39 Supplemental powers; legal construction; Interlocal Agreement.

Neither the provisions of this article nor anything herein contained shall be construed as a restriction or a limitation upon any powers which the city might otherwise have under any laws of this state, but shall be construed as cumulative of and supplemental to any such powers. The City Council may provide by ordinance for any supplemental or additional provisions it deems advisable to collect delinquent taxes or to take advantage of or conform to future changes in state laws. Nothing in this article may be construed as limiting the authority of the city to contract with the county trustee to collect both current and delinquent municipal taxes pursuant to an interlocal agreement.

(Ord. No. 11307, §1, 08-22-02; Ord. No. 12677, § 9, 12-18-12)

Secs. 6.40 -- 6.43. Reserved.

ARTICLE 3. PRIVILEGE TAXES³

Division I. Generally

Sec. 6.44. Authority of city generally.

Cross references-General authority to levy privilege taxes, § 2.1(2); general licensing authority, § 2.1(15); authority to license amusements amusements, § 2.1(17); authority to license amusement machines, § 2.1(18); licensing of solicitors and handbill distributors, § 2.1(37); authority to impose fee for collection of privilege taxes, § 2.1(38); authority to license lodging establishments, § 2.1(47); authority to license tourist guides, § 2.1(48); authority to license dairies and milk plants, § 2.1(49); authority to license driving ranges and archeries, § 2.1(53); authority to license boat dealers and fee therefor, § 2.1(54); privilege tax on vehicles, § 2.11; authority to license electricians, § 9.1; authority to provide for licensing of plumbers, § 9.2.

Privileges shall be taxed and collected, as may be provided by city ordinance. (Priv. Acts 1919, Ch. 548)

Secs. 6.45 -- 6.65. Reserved.

(Ord. No. 12677, § 10, 12-18-12)

Editor's Note-Sections 6.45 through 6.52 inclusive dealing with alcoholic beverages sold at retail repealed.

ARTICLE 4. PROPERTY TAXES⁴

Sec. 6.66. City to use property valuation of county tax assessor.

For the purpose of fixing and determining the valuation for tax purposes of real and personal property within the City of Chattanooga, Tennessee, the valuation of said property as assessed by the tax assessor of Hamilton County, Tennessee, shall govern, and the valuation assessed by said tax assessor, and no other valuation, shall be the valuation upon which the said city may assess, levy and collect taxes on real and personal property within said city. (Priv. Acts 1945, Ch. 553, § 3)

Sec. 6.67 – 6.69 Reserved.

Editor's Note-Sections 6.67 to 6.69 dealing with assessments of property repealed. (Ord. No. 12677, § 11, 12-18-12)

Secs. 6.70 -- 6.79. Reserved.

CHAPTER III. BUDGET⁵

Sec. 6.80. Annual budget not to exceed estimated revenue except in cases of extraordinary emergencies.

It shall be the duty of the mayor and city council elected under this act to prepare and pass an annual budget each year. The budget for the ordinary and extraordinary expenses of the city for any one year shall not exceed the estimated amount of revenue to be collected for said year; and in no event shall there be appropriated by the city council any sum or sums in excess of the estimated revenues of said city, for the fiscal year in which said appropriation is made.

Cross references-General authority to levy and collect property taxes, § 2.1(1).

⁵ **Cross reference-**Budgets of planning commission, § 12.10.

Provided, however, the city council may make appropriations from fund balance to the extent allowed under established guidelines and state law. (Priv. Acts 1911, Ch. 10, § 19; Priv. Acts 1911, Ch. 621; Priv. Acts 1917, Ch. 42, § 9; Ord. No. 12677, § 12, 12-18-12)

Sec. 6.81. Information to be a part of the annual budget.

The annual budget ordinance shall contain at least as much information as that required by Tennessee Code Annotated § 6-56-203(1) and (3) as the same may be amended from time to time. (Ord. No. 11591, 8-3-04)

Secs. 6.82 -- 6.90. Reserved.

CHAPTER IV. APPROPRIATIONS⁶

Sec. 6.91. Levy and appropriations for departments.

In fixing the annual tax rate the ordinance shall designate what amount of the total appropriation is made for various departments, for debt service, and for such other purposes as may require an appropriation for the ensuing year. It is not intended, however, that it shall be obligatory upon the city council to make a levy and appropriation for all the purposes above enumerated, but only for such as may be necessary, in its judgment. It shall not be lawful to use any funds appropriated to a particular fund for any other fund unless the same shall have been previously directed by ordinance. In making appropriations for the various departments the city council shall not be bound by the estimates submitted by the officer or board in charge of such departments, but shall appropriate only as much as it shall deem necessary. It shall not be lawful to expend in any year a greater amount in any fund than shall have been appropriated for that fund. (Priv. Acts 1901, Ch. 432, § 15; Priv. Acts 1911, Ch. 10, § 13; Ord. No. 12677, § 13, 12-18-12)

Sec. 6.92. Reserved.

Editor's Note-The deleted section dealt with appropriations to youth concerts. (Ord. No. 12677, § 14, 12-18-12)

Sec. 6.93. Reserved.

Editor's Note-The deleted section dealt with appropriations to farmers' institute. (Ord. No. 12677, § 14, 12-18-12)

Sec. 6.94. Reserved.

Editor's Note-The deleted section dealt with farmers' institute. (Ord. No. 12677, § 14, 12-18-12)

Sec. 6.95. Reserved.

⁶ Cross reference-General authority to make appropriations, § 2.1(3).

Editor's Note-The deleted section dealt with appropriation to legislative delegation. (Ord. No. 12677, § 14, 12-18-12)

Sec. 6.96. Appropriations for legislative delegations (To be repealed). (Ord. No. 12677, § 14, 12-18-12)

Secs. 6.97 -- 6.106. Reserved.

CHAPTER V. BORROWING POWER OF CITY⁷

ARTICLE 1. GENERALLY

Sec. 6.107. General debt limit.

Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said city more than ten per cent (10%) of the assessed valuation for the preceding year of all taxable property in said city.

Provided, that bonds payable out of funds derived from special assessments for public improvements, or designated revenue sources other than property taxes, or bonds payable wholly from revenue derived from the operation of any utility owned or controlled by the city and the amount in the sinking fund shall be deducted in computing the amount of the net bonded debt of said city. Provided, further, that the provisions of this Act [section] shall not apply to refunding bonds issued for the purpose of paying or to be exchanged for outstanding bonds of the city, or to bonds issued for funding any floating

indebtedness of said city now outstanding. (Priv. Acts 1941, Ch. 251, § 1; Ord. No. 12677, § 15, 12-18-12)

Secs. 6.108 -- 6.151. Reserved.

Editor's Note-Deleted §§ 6.108 through 6.155 inclusive dealing with borrowing power of City repealed. (Ord. No. 12677, § 16, 12-18-12)

CHAPTER VI. AID TO RAILROADS⁸

Sec. 6.152 – 6.155. Reserved.

⁷ Cross references-Borrowing for public works and improvements generally, Title 15; general authority to provide for payment of debts, § 2.1(3); bonds for electrical system, § 10.3 et seq.; issuance of bonds for water and gas systems, § 14.2 et seq.; issuance of bonds for sewer improvements, § 15.20 et seq.

⁸ Cross reference-Railroads generally, Title 16.

Editor's Note-Deleted §§ 6.152 through 6.155 dealing with aid to railroads repealed. (Ord. No. 12677, § 17, 12-18-12)

Sec. 6.156 -- 6.165. Reserved.

CHAPTER VII. LEGAL LIABILITY FUND

Sec. 6.166. Purpose.

The purpose of the legal liability fund is to provide for the City's legal liabilities and for the defense of and prosecution of claims for the City. (Ord. No. 12677, § 18, 12-18-12)

Editor's Note-Former § 6.166 based upon Priv. Acts 1965, Ch. 165 establishing tort liability and moral claims fund replaced by this section.

Sec. 6.167. Appropriations for, use of legal liability fund.

There shall be included in the budget and appropriated to the legal liability reserve fund an amount which the city council reasonably anticipates will be needed to create and maintain the fund at a level to meet any liability of the city under the Tennessee Governmental Tort Liability Act and any other laws that may create liability resulting from acts or omissions of any officials, officers or employees of the city while engaged in the exercise of any of their functions, governmental or proprietary. Disbursements from the fund shall be made only for this purpose and the cost of litigation relating to claims for or against the city. Neither the creation of this fund, nor the appropriation of money to the fund from whatever source, shall constitute a waiver of any legal immunity from suit for acts or omissions of officers and employees of the city, and the city council shall not have the power to waive such immunity. The city attorney may settle or compromise and authorize payments from the legal liability fund, which does not exceed ten thousand (\$10,000.00) dollars per claim. The city council may increase this amount by ordinance. All payments in excess of ten thousand (\$10,000.00) dollars or larger amounts, as may be subsequently amended by ordinance, are subject to approval by the city council. (Acts 1923, Ch. 580, § 2; Ord. No. 12677, § 18, 12-18-12)

Sec. 6.168. Permanent nature of fund.

The liability fund shall be a permanent fund and at the end of the fiscal year the same shall not be appropriated for any other municipal purpose, nor shall the same revert to surplus or a contingency fund. (Priv. Acts 1965, Ch. 165, § 5; Ord. No. 12677, § 18, 12-18-12)

Editor's Note-Former §§ 6.168 and 6.169 based upon Priv. Acts. 1965, Ch. 165, § 3 and § 4 repealed.

Sec. 6.169. Insurance not barred.

Nothing herein shall be construed as prohibiting the city from contracting for any form of insurance, including but not limited to coverage for motor vehicles, buildings, or other insurable

risks, whether as to one department, agency or division of city government, or for more than one, or for all divisions of city government. (Priv. Acts 1965, Ch. 165, § 6; Ord. No. 12677, § 18, 12-18-12)

Editor's Note-Former § 6.171.

Sec. 6.170. Reserved.

(Priv. Acts 1965, Ch. 165, § 5; repealed by Ord. No. 12677, § 18, 12-18-12)

Sec. 6.171. Reserved.

(Priv. Acts 1965, Ch. 165, § 6; repealed by Ord. No. 12677, § 18, 12-18-12)

Sec. 6.172. Reserved.

Editor's Note-Former § 6.172 repealed (Ord. No. 12677, § 18, 12-18-12)