
Sec. 5. Due date for designated taxes; duty, authority of treasurer; warrants to collect delinquent taxes.

All taxes due the City of Kingsport, except privilege and merchants ad valorem taxes, and street labor taxes, shall, until otherwise provided by ordinance, be due and payable on ~~the first day of November~~ ^{30th day of November} of the year for which the taxes are assessed. The treasurer shall be custodian of the tax books, and shall be the tax collector for the city.

~~At and after the expiration of one month from the date when taxes become due~~ ^{As of the first day of December of the year for which the taxes are assessed}, as in this section provided or as may be provided by ordinance, the tax books in the hands of the recorder shall have the force and effect of a judgment of a court or [of] record, and the recorder shall have power to issue distress warrants, alias and pluries distress warrants in the name of the City of Kingsport, to enforce the collection of said taxes against the person owning the property on January 10th, of the year for which the taxes are assessed, by a levy upon the ~~personality~~ ^[personalty] of such taxpayer; and such distress warrant shall be executed by [the] chief of police or other policeman of the City of Kingsport by a levy upon and sale of goods and chattels under the same provisions as prescribed by law for the execution of such process from a justice of the peace.

(Pvt. Acts 1917, ch. 76, art. 11, § 5)

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