Chapter 8

FINANCE AND TAXATION

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ARTICLE I. IN GENERAL

Section 8.1 Fiscal Year.

The City operates on a fiscal year which shall begin on the first day of January and end on the last day of December.

Section 8.2 Budget–Procedures for Adoption.

The municipal budget shall be introduced, approved, amended, and adopted by ordinance passed by not less than a majority of the full membership of the City Council. The procedure shall be as follows:

a. Introduction: On the date established by the City, the proposed budget shall be submitted to the City Council for review prior to enactment of the budget ordinance.

b. Public examination: On the date that the proposed budget is submitted to the City Council for consideration, a copy of the budget shall be placed in City Hall during reasonable business hours in order to afford the public every opportunity to review the budget prior to adoption by the Council.

c. Public advertisement: A statement advising the residents of the City of the

availability of the proposed budget shall be published in a newspaper of general circulation within the City. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any person wishing to be heard on the budget may appear. The hearing shall be conducted at least one week prior to the meeting at which the budget is to be adopted. The City shall give notice of the time and place of the hearing.

d. Adoption: The municipal budget shall be adopted prior to the beginning of each fiscal year. Upon adoption, the budget shall constitute an appropriation for the purposes stated therein and an authorization of the amount to be raised by taxation for the purposes of the City. State law reference: O.C.G.A. §§ 36-81-5 and 36-81-6.

Section 8.3 Same–Message.

When introduced to the City Council for approval, the municipal budget shall be accompanied by a budget message which shall explain the budget both in fiscal terms and in terms of the work programs. The budget message shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for each change, summarize the City's debt position, and include such other materials as will provide a complete synopsis of the financial condition of the City.

Section 8.4 Same–Form and Content.

a. The municipal budget shall be prefaced by a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures for the ensuing fiscal year. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. Separate items shall be included for at least the following:

1. Administration, operation, and maintenance expenses of each department or office of the City, including a breakdown for salaries and wages for each such units;

2. Interest and debt redemption charges;

3. Proposed capital expenditures, detailed by departments and offices when practicable;

4. Cash deficits of the preceding year;

5. Contingent expenses in an amount not more than three percent of the total amount for administration, operation, and maintenance expenses;

6. Such reserves as may be deemed advisable by the City Council.

b. The total of proposed expenditures shall not exceed the total of anticipated revenue.

Section 8.5 Capital Program.

a. A five-year capital program may be submitted to the City Council at the same time that the budget and budget message are introduced for approval. Such capital program shall include:

1. A clear general summary of its contents;

2. A list of all capital improvements which are proposed to be undertaken for the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;

3. Cost estimates, method of financing and recommended time schedules for each such improvement; and

4. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

b. The above information may be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

Section 8.6 Emergency Appropriations.

The City Council may make emergency appropriations after the adoption of a budget for a purpose which was not foreseen at the time of the adoption thereof, or for which adequate provision was not made therein. Such an appropriation shall be made only to meet a public emergency affecting life, health, safety, property, or the public peace, and shall be made only out of actual unappropriated revenues.

Section 8.7 Transfer of Appropriations.

The Mayor may at any time during the fiscal year transfer part or all of any unencumbered appropriation balance among programs within a department or office, and the City Council may by ordinance transfer part or all of any unencumbered appropriation balance from one department or office to another, except that no appropriation for debt service or capital improvements may be reduced or transferred during any fiscal year.

Section 8.8 Lapse of Appropriations.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Section 8.9 Publication of Financial Statement.

Within six months after the close of the fiscal year, a statement of revenues and expenditures that fairly represents the financial condition of the City and that shows all municipal accounts as of the close of such preceding fiscal year shall be published in a newspaper of general circulation in the municipality.

Section 8.10 Disposition of Stolen, Abandoned, or Impounded Property.

a. All personal property which comes into the custody of the Police Department, where such property has been stolen or impounded or where the ownership is unknown shall be held for a period of 30 days awaiting claim by its owner. The owner of such property, upon proving ownership and paying all expenses and costs, including reasonable charges for storage, shall have the right to have such property returned to such person.

b. If after the expiration of 30 days the property is unclaimed, the Chief of Police shall advertise the property for sale in the newspaper in which the City's legal advertisements are printed. Such advertising shall take place at least 30 days before the date set for the sale and shall give a description of the property to be sold and specify the time and place of sale. If the property is still unclaimed by the time for the sale, it shall be sold as advertised, and the proceeds shall be placed in the City treasury.

Sections 8.11 - 8.19 Reserved.

ARTICLE II. PROPERTY TAXATION

Section 8.20 Rate of Levy as Fixed.

The rate of levy shall be as provided by the City Council from time to time.

Section 8.21 Appeal of Assessment.

Any taxpayer may appeal from an assessment by the County Board of Tax Assessors to the County Board of Equalization as to matters of taxability, uniformity of assessment, and value, and the taxpayer or the County Board of Tax Assessors may appeal to the Superior Court of the County in which the property lies from a decision of the County Board of Equalization. All such appeals shall be made in the manner provided in O.C.G.A. § 48-5-311.

Section 8.22 When Taxes Due and Payable; Delinquency Interest.

a. All ad valorem taxes on tangible property other than motor vehicles shall become due and payable on December 20 of each year. Notice of the amount due for such respective due date shall be mailed to each taxpayer on or about October 1 of each year for the December 20 payment.

b. Tax bills showing the assessed valuations, amount of taxes due, tax due dates, and information as to delinquency dates and penalties shall be sent to all taxpayers at least 30 days prior to the due date, but failure to send a tax bill shall not invalidate any tax.

c. Delinquent taxes shall bear interest at one percent per month from the date the tax is due until the tax is paid.

State Law Reference: O.C.G.A. § 48-2-40.

Section 8.23 Execution for Delinquent Taxes.

The City shall forthwith issue an execution against any person who has defaulted in the payment of any ad valorem tax to be paid. The execution thus issued shall be a lien on all the property of such person, both real and personal, and shall be placed in the hands of the City officer responsible for collection by levy and sale.

Section 8.24 Against Whom Taxes Charged.

Taxes are to be charged against the owner of the property, if known, and against the specific property itself. Life tenants and those who enjoy the use of the property are chargeable with the tax thereon.

Section 8.25 Exempted Property.

The following property shall be exempt from ad valorem taxation:

1. All public property;

2. All placed of religious worship and places of burial;

3. All buildings used as a college, university, or other seminary of learning;

4. All property exempted from municipal taxation by the laws of state.

State Law Reference: O.C.G.A. § 48-5-41.

Section 8.26 Municipal Tax Sales–Time, Place, and Manner of Sale.

The time, place, and manner of the sale of property, both real and personal, for taxes due this City shall be the same as that provided by law to Sheriffs' Sales for state and county taxes.

State Law Reference: Sale of property for taxes, O.C.G.A. § 48-5-359.

Section 8.27 Same–Sale by Parcels.

When not impracticable, all property sold for municipal taxes shall be so offered for sale that the smallest amount that will bring the amount of taxes and costs shall alone be sold.

Section 8.28 Same–Purchase by City.

The City Treasurer shall attend all sales of property for taxes due the City, and in the event no one person bids for the property put up to be sold in an amount as much as the tax due thereon, the treasurer shall place a bid for such property for the City and, if the bid is accepted, take custody of the deed for the City. No property so purchased by the City shall ever be sold by the City except at a public sale thereof to the highest bidder.

Sections 8.29 - 8.39 Reserved.

ARTICLE III. MUNICIPAL BONDS

Section 8.40 Adoption of State Rules and Regulations.

The rules, regulations, and provisions contained in O.C.G.A. Chapters 36-38 and 36-82 relating to debts of municipalities, counties, and other political subdivisions are hereby adopted as the rules, regulations, and provisions governing the issuance of general obligation and revenue bonds by this City.

Section 8.41 Preliminary Review by Finance Committee.

Prior to any issue of bonds by the City, the proposal for such issue shall be referred to the standing finance committee which committee shall give careful consideration to the proposal and submit a recommendation to the City Council for approval of disapproval, with applicable reasons therefor.

Section 8.42 Records to Be Kept.

A complete description of each bond issued by the City shall be kept by the City Clerk in a suitable book, which book shall be open to public inspection.

Section 8.43 Registration–Application for Registration.

Any holder of a bond issued by the City may register such bond as to principal and interest or as to principal only by making written application for such registration to the City Clerk and presenting the bond desired to be registered. Each application shall state: (1) the number of bonds presented, (2) of what issue, (3) the date, (4) the amount, (5) when due, and (6) to what extent the bonds are to be registered. Each application shall be signed by the applicant who, if holding the bonds in any capacity other than for such person's self, shall sign the application in the name of the property for whose benefit such person holds the bonds, state the capacity in which such person signs, and attach proof of such capacity.

Section 8.44 Same–Bond Register.

A bond register shall be kept on file in the office of the City Clerk in which, upon written application and presentation of the bond by the holder thereof as hereinabove provided, shall be entered a description of each bond so presented, which description shall state: (1) the bond number, (2) the nature of the issue, (3) the face amount, (4) the date issued, (5) the date of maturity, (6) the rate and due dates of interest, (7) whether the bond is registered as to principal and interest or as to principal only, (8) the name and mailing address of the bond holder, (9) the name of the person registering the bond, and (10) the capacity in which such person registered the bond. All bonds registered in compliance with this section shall be nonnegotiable to the extent registered.

Section 8.45 Same–Statement of Registration and Form.

Upon registration of any bonds as hereinabove provided, the City Clerk shall stamp, print, or write upon each bond so registered a statement of the registration in substantially the following form, inserting in the blanks the matter applicable to each transaction: "Registered by _____. Nonnegotiable. Principal [and interest] to be paid only to _____ located at _____ or to such person's legal representative located at _____. This ____ day of _____, 20___.

City of Blakely

_____

City Clerk

Section 8.46 Same–Procedure for Transfer after Registration.

In order to transfer any bond which may have been registered under the provisions hereof, the holder thereof shall present the same to the City Clerk and shall authorize such transfer, in writing, giving the name of the transferee, the number of the bond, of what issue, and the dates of issue and maturity. Such authority shall be signed and acknowledged in the presence of a notary public or some other officer authorized by law to administer oaths, and such notary public or other officer shall certify, in writing and under seal of the office, that such authority was signed and acknowledged in such officer's presence. In addition to giving such written authority, the holder shall enter a statement of the transfer on the face of each bond, properly dated, and signed. Thereupon the City Clerk shall enter the transfer of each bond opposite the original entry of registration in the bond register, giving the name of the transferee and date of the transfer, and shall enter the same on each bond over such person's official signature. The transferee may thereafter, in the manner herein prescribed, also transfer such bond.

Section 8.47 Disposition of Bonds and Coupons.

Whenever the City Clerk pays any bond or coupon of the City, such clerk shall forthwith stamp, print, or write upon such bond or coupon the word "PAID" and shall notify the standing finance committee that such clerk has in hand such canceled paper, whereupon the finance committee shall take possession of the same after giving the clerk a receipt for the bonds and coupons. Such bonds and coupons shall thereafter be destroyed by the finance committee in the presence of the City Clerk, who shall then make an entry to that effect on the receipt given to such clerk.

Section 8.48 Sinking Fund–Establishment.

All taxes collected for the payment of principal and interest on City general obligation bonds shall be kept by the City Treasurer as a separate fund to be known as the "sinking fund." Under no circumstances shall such fund be paid out by the City Treasurer for any other purpose than for the

payment of the interest and principal on the bonds for which it was collected or for the purpose of investment as provided by law and City ordinance.

State Law Reference: Creation of sinking fund, O.C.G.A. § 36-38-23.

Section 8.49 Same–Certification of Amount.

Prior to adoption of the annual budget, the amount to be included in the sinking fund for the prospective fiscal year shall be certified by the municipal auditor as an amount sufficient to pay all principal and interest coming due in such fiscal year, and the sinking fund as certified shall be included in the annual budget.

Section 8.50 Same–Investment.

It shall be the duty of the City Treasurer promptly to make arrangements for the investment of the sinking fund in the manner provided by law and, upon approval of such arrangements by the City Council, promptly to make such investment.

Sections 8.51- 8.59 Reserved.

ARTICLE IV. MOTEL EXCISE TAX.

Section 8.60 Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Due date means the 20th day after the end of the monthly period for which tax is to be computed.

Guest room means a room occupied, or intended, arranged or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.

Monthly period means a calendar month.

Motel means any structure or any portion of a structure, including any motel, lodging-house, roominghouse, dormitory, turkish bath, bachelor hotel, hotel, motor hotel, auto court, inn, bed and breakfast inn, public club or private club containing guest rooms and which is occupied, or is intended or designated for occupancy by guests, whether rent is paid in money, goods, labor or otherwise. Such term does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention center or other building in which human beings are housed and detained under legal restraint.

Occupancy means the use or provision, or right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.

Occupant or *guest* means any person who, for a consideration, uses, possesses or has the right to use or possess any room in a motel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Operator means any person operating a motel in the city including, but not limited to, the owner or proprietor of such premises, the lessee, subleasee, lender in possession, licensee or any other person otherwise operating such motel.

Person means an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust, receive, trustee, syndicate or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the state, and any political subdivision of either thereof upon which the city is without power to impose the tax provided in this article.

Rent means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or

nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

Return means any return filed or required to be filed as provided in this article.

Tax means the tax imposed by this article.

Section 8.61 Violations; Fines and Punishment.

a. Any person violating any of the provisions of this article shall be deemed guilty of an offense and upon conviction thereof shall be punished as provided in section 1.7. Each such person shall be guilty of a separate offense for each and every day or portion thereof during which any violation of any provision of this article is committed, continued, or permitted by such person, and shall be punished accordingly.

b. Any operator or other person who fails to register as required in this article, or to furnish any return required to be made, or fails or refuses to furnish a supplemental return or other data required by the clerk-treasurer, or who renders false or fraudulent return shall be deemed guilty of an offense and upon conviction thereof shall be punished as aforesaid. Any person required to make, render, sign or verify and report who makes any false or fraudulent report, with intent to defeat or evade the determination of an amount due required by this article to be made, shall be guilty of an offense and upon conviction thereof shall be punished as aforesaid.

Section 8.62 Administration of Article.

The clerk-treasurer, under supervision of the Mayor, shall administer and enforce the provisions of this article for the levy and collection of the tax imposed by this article.

Section 8.63 Rules and Regulations.

The clerk-treasurer shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other ordinances of the city, or the laws of the state, or the constitution of the state of the United States, for the administration and enforcement of the provisions of this article and the collection of the taxes under this article.

Section 8.64 Imposition and Rate of Tax.

a. There is hereby levied and imposed, and there shall be paid a tax of five percent of the rent for every occupancy of a guest room in a motel in the city, provided that levy and collection of that portion of such tax amounting to three percent of the rent which is required to be expended for the purpose of promoting tourism, conventions, and trade shows, or for other purposes provided in O. C. G. A. § 48-13-51(a)(3), shall be suspended during periods of time during which the city has no contract for the expenditure of such funds with the state, a department of the state government,

a state authority or private sector nonprofit organization, or a contract with some combination of such entities. Written notice of the dates of the beginning and end of such periods of suspension shall be given to each operator of a motel in the city on or before the date immediately preceding the date each period begins and ends by the clerk-treasurer or such other person as may be designated by him to give such notice. Such notice shall be deemed sufficient if delivered to any person authorized to collect rent for the operator of the motel to whom notice is required to be given.

b. Such tax shall be paid upon any occupancy on or after June 1, 1992, although such occupancy is had pursuant to a contract, lease, or other arrangement made prior to such date.

c. No tax shall be levied as provided in this section from fees or charges for any rooms, lodging, or accommodations furnished for a period of more than thirty consecutive days or for use as meeting rooms.

Section 8.65 Exemptions.

Notwithstanding any other provision of this article, no tax shall be levied as provided in this article upon the fees or charges for any rooms, lodging or accommodations furnished for use by state or local government officials or employees when traveling on official business.

Section 8.66 Collection of Tax by Operator.

It shall be the duty of every operator of a motel located within the city to collect from the occupants the tax levied and imposed upon the occupancy of guest rooms by the provisions of this article.

Section 8.67 Registration of Operator.

a. Every person engaging or about to engage in business as an operator of a motel in this city shall immediately register with the clerk-treasurer on a form provided by such clerk-treasurer. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place or places of business and such other information which would facilitate the collection of the tax as the clerk-treasurer may require. The registration shall be signed by the owner if a natural person; by a member or partner in case of ownership, by an association or partnership; and by an executive officer in the case of ownership by a corporation.

b. A separate registration shall be required for each place of business of an operator.

c. Should the clerk-treasurer deem it necessary, in order to facilitate registration, he may prescribe administrative provisions other than those provided in this section. Such provisions shall be made to effect the purposes of this article.

Section 8.68 Certificate of Taxing Authority.

Upon the registration of an operator under this article, the clerk-treasurer shall issue to the operator without charge a certificate of authority to collect the tax from the occupants, stating the name and location of the business to which it is applicable. Such certificates shall be nonassignable and nontransferable and shall be returned immediately to the clerk-treasurer upon the cessation of business by the registered operator at the location named upon sale or transfer of such business at such location.

Section 8.69 Due Date of Taxes.

All taxes levied and imposed by this article shall be due and payable to the city monthly on or before the 20th day of each month next succeeding each respective monthly period in which such taxes are collected.

Section 8.70 Returns and Time of Filing; Remittance of Tax.

a. On or before the 20th day of the month following each monthly period, a return for the preceding monthly period shall be filed with the clerk-treasurer, in such form as the clerk-treasurer may prescribe, by every operator liable for the payment of tax under this article.

b. All returns shall show the gross rent, exempt rent, taxable rent, amount of tax collected or otherwise due for the monthly period for which filed, and such other information as may be required by the clerk-treasurer, and shall be accompanied when filed by remittance of the net amount of tax due.

Section 8.71 Collection Fee Allowed Operators.

Operators collecting the tax levied under this article shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and payment of the amount due, if such amount is not delinquent at the time of payment. The rate of the deduction shall be the same rate authorized for deductions from state sales and use tax under O. C. G. A. § 48-8-50.

Section 8.72 Deficiency Determinations.

a. *Recomputation of tax; authority to make; basis of recomputation.* If the clerk-treasurer is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city by any person, he may compute and determine the amount required to be paid upon the basis of any information in his possession or which may come into his possession. One or more than one deficiency determinations may be made of the amount due for one or more than one monthly period.

b. *Interest on deficiency.* The amount of the unpaid tax found to be shall bear interest at rate of three-fourths of one percent per month from and after the 20th day of the month following the monthly period for which the amount should have been returned until the date of payment of such tax and interest.

c. *Offsetting of overpayments.* In making a determination the clerk-treasurer may offset overpayments for a period, or periods, against unpaid tax found to be due for another period or periods, against penalties, and against the interest on such unpaid tax.

d. *Notice of determination; service.* The clerk-treasurer, or his designated representative, shall give to the operator written notice of his determination. The notice may be served personally or by mail. If by mail, such service shall be addressed to the operator at his address as it appears in the records of the clerk-treasurer.

e. *Time within which notice to be mailed.* Except in the case of failure to make a return, every notice of deficiency determination shall be mailed within three years after the 20th day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period shall last expire.

Section 8.73 Determination if no Return Made.

a. *Estimate of gross receipts.* If any operator fails to make a return, the clerk-treasurer shall make an estimate of the amount of the gross receipts of the operator or, as the case may be, of the amount of the total receipts of the operator or, as the case may be, of the amount of the total receipts of the operator or, as the case may be of the amount of the total rentals in this city which are subject to the tax. The estimate shall be made for the period in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the clerk-treasurer. Upon the basis of this estimate the clerk-treasurer shall compute and determine the amount required to be paid the city, adding to the sum thus determined a penalty equal to 15 percent thereof. One or more determinations may be made of the amount due for one or for more than one monthly period.

b. *Offsetting overpayment.* In making a determination the clerk-treasurer may offset overpayments for a period, against unpaid tax found to be due for another period, against penalties, and against interest on unpaid tax found to be due. The interest on such unpaid tax shall be computed in the manner set forth in section 8-72 b.

c. *Interest on amount found due.* The amount of the unpaid tax found to be due shall bear interest at the rate of three-fourths of one percent per month from and after the 20th day of the month following the monthly period for which the amount should have been returned until the date of payment of such tax, penalties and interest.

d. *Notice of determination; service.* Promptly after making his determination, the clerk-

reasurer shall give to the operator written notice of his determination, which notice may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

Section 8.74 Collection of Tax.

a. *Action for tax; time for.* When it is determined by a return filed, or by the clerk-treasurer having made a determination under the provisions of section 8-72 or 8-73, that tax is due and payable to the city under provisions of this article, the city clerk-treasurer may at any time within three years after determination that such tax is due and payable bring an action in the courts of this state, of any other state, or of the United States in the name of the city to collect the amount of tax payable to the city together with interest thereon and penalties, court costs, attorney's fees and other legal fees incident thereto.

b. *Duty to withhold tax from purchase money.* If any operator liable for any amount of tax under this article sells or transfers his business, his successors or assigns shall withhold a sufficient amount of the purchase price of the business to comer such amount of tax, interest thereon, and penalties, and turn such sum over to the city unless the operator liable for such tax delivers to such purchaser or transferee, as the case may be, at the time of such sale or transfer, a certificate from the clerk-treasurer showing that all tax returns required of such operator have been filed and all taxes shown as being payable on such returns have been paid in full.

c. *Liability for failure to withhold; time to enforce successor's liability.* If the purchaser or transferee of a business fails to withhold the required amount of the purchase price, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. The time within which the obligation of a successor may be enforced shall start to run at the time the operator sells or transfers his business, or at the time that the determination against the operator becomes final, whichever event occurs the later.

d. *Issuance of fi fa.* The clerk-treasurer is hereby authorized to issue a fi. fa. for execution and levy to satisfy the amount of any tax, penalty or interest due but not paid under the provisions of this article.

Section 8.75 Agents for Receiving Notices.

When registering pursuant to section 8-67, each operator shall appoint, in writing, an agent to receive for the operator any notice required to be given to the operator under the provisions of this article, stating the full name, street address, mailing address and telephone number of such agent. Such agent shall be either an individual resident of the city or an employee of the operator who regularly works at the operator's place of business on a daily basis, and the appointment of the agent must be accompanied by the written consent of such agent to serve as agent for the operator. Such agent may be changed from time to time by written appointment of, and consent of a successor agent. The operator is required to have such an agent at all times and should an agent cease to be a resident of the city or an employee regularly working at the operator's place of business in the city, as the

case by be, the operator shall immediately file a written appointment of a new agent and such agent's consent to serve as such with the clerk-treasurer. Any agent so appointed by an operator shall be authorized to receive for and on behalf of the operator any notice required to be given to the operator by the provisions of this article. Delivery of any such notice to such agent, in person or by mail, shall be sufficient to meet the requirements of this article and such notice shall be binding on the operator. This method of giving notice to operators is supplementary and cumulative of the other methods of giving notice set forth in this article.

Section 8.76 Records Required, Form.

Every operator shall keep such records, receipts, invoices, and other pertinent papers in such form as the clerk-treasurer may require for the enforcement of this article.

Section 8.77 Examination of Records; Audits.

The clerk-treasurer, or any person authorized in writing by him, may examine the books, papers, records, financial reports, equipment and other facilities of any operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount of tax to be paid.

Section 8.78 Authority to Require Reports; Contents.

In administration of the provisions of this article, the clerk-treasurer may require the filing of reports by any person or class of persons having in such person's possession or custody information relating to rentals of guest rooms which are subject to the tax. The reports shall be filed with the secretary when required by the clerk-treasurer and shall set forth the rental charged for occupancy, the date or dates of occupancy, and such other information as the clerk-treasurer may require.

Section 8.79 Confidentiality of Information.

The clerk-treasurer or any person having administrative duty under this article shall not make known in any manner the business affairs, operations or information obtained by an audit of books, papers, records, financial reports, equipment and other facilities of any operator or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or permit any return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person not having such administrative duty under this article, except ion case of judicial proceedings or other proceedings necessary to collect the tax levied and assessed by this article. Successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, may be given information as to the items included in the measure and amount of unpaid tax or amounts of tax, interest and penalties required to be collected.

Sections 8.80 - 8.85 Reserved.