Chapter 8

FINANCE AND TAXATION

Article I. In General.
- **Section 8.1 Fiscal Year.**
- **Section 8.2 Budget - Procedures for Adoption.**
- **Section 8.3 Same - Message.**
- **Section 8.4 Same - Form and Content.**
- **Section 8.5 Capital Program.**
- **Section 8.6 Emergency Appropriations.**
- **Section 8.7 Transfer of Appropriations.**
- **Section 8.8 Lapse of Appropriations.**
- **Section 8.9 Publication of Financial Statement.**
- **Section 8.10 Disposition of Stolen, Abandoned, or Impounded Property.**
- **Sections 8.11 - 8.19 Reserved.**

Article II. Property Taxation.
- **Section 8.20 Rate of Levy as Fixed.**
- **Section 8.21 Appeal of Assessment.**
- **Section 8.22 When Taxes Due and Payable; Delinquency Interest.**
- **Section 8.23 Execution for Delinquent Taxes.**
- **Section 8.24 Against Whom Taxes Charged.**
- **Section 8.25 Exempted Property.**
- **Section 8.26 Municipal Tax Sales - Time, Place, and Manner of Sale.**
- **Section 8.27 Same - Sale by Parcels.**
- **Section 8.28 Same - Purchase by City.**
- **Section 8.29 - 8.39 Reserved.**

Article III. Municipal Bonds.
- **Section 8.40 Adoption of State Rules and Regulations.**
- **Section 8.41 Preliminary Review by Finance Committee.**
- **Section 8.42 Records to be Kept.**
- **Section 8.43 Registration - Application for Registration.**
- **Section 8.44 Same - Bond Register.**
- **Section 8.45 Same - Statement of Registration and Form.**
- **Section 8.46 Same - Procedure for Transfer After Registration.**
- **Section 8.47 Disposition of Bonds and Coupons.**
- **Section 8.48 Sinking Fund - Establishment.**
- **Section 8.49 Same - Certification of Amount.**
- **Section 8.50 Same - Investment.**
- **Sections 8.51 - 8.59 Reserved.**

Article IV. Motel Excise Tax.
- **Section 8.60 Definitions.**
- **Section 8.61 Tax Rate.**

Section 8.62 Collection of Tax by Lodging Provider.
Section 8.63 Exceptions.
Section 8.64 Registration of Lodging Provider: Form and Contents; Execution; Certificate of Authority.
Section 8.65 Determination generally; Returns; Payments.
Section 8.66 Deficiency Determination.
Section 8.67 Determination if No Return Made.
Section 8.68 Collection of Tax By City.
Section 8.69 Administration of Ordinance; Record Keeping.
Section 8.70 Violations.
Sections 8.71 - 8.75 Reserved.

Article V. Purchasing Cards.
Section 8.76 Purchasing Cards.
Sections 8.77 - 8.80 Reserved.

Article VI. Enterprise Zones.
Section 8.81 Definitions.
Section 8.82 Purposes.
Section 8.83 Qualifying Business or Service Enterprise.
Section 8.84 Designation of Enterprise Zone.
Section 8.85 Tax exemptions; Other Incentives.
Section 8.86 Time Limitations.
Section 8.87 Reporting.
Sections 8.88 - 8.90 Reserved.

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:

City. The City of Blakely and, variously, wherein the city government is empowered to impose this tax by OCGA 48-13-50, et seq.

City Clerk. The duly appointed City Clerk of the city or his designee.

Due date. The twentieth ($20^{th)}$ day after the close of the monthly period for which tax is to be computed.

Estimated tax liability. The lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.

Folio. Primary documentation produced by a hotel that demonstrates interaction between the lodging provider and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax, and the method(s) of payment.

Guest room. Accommodations occupied, or intended, arranged or designed for transient occupancy, by one (1) or more occupants for the purpose of living quarters or residential use.

Hotel. Any facility or any portion of a facility, including any lodging house, rooming house, dormitory, Turkish bath, bachelor hotel, studio hotel, motel, motor hotel. Auto or trailer court, truckstop, tourist cabin, campground, lodge, inn, time-share or other condominium, apartment community, public club, or private club, containing guest accommodations and which is occupied, or is intended or designed for occupancy, by paying guests, whether rent is paid in money, goods, labor, otherwise. It does not include any hospital, asylum, sanitarium, orphanage, jail, prison, or other facility in which human beings are housed and detained under legal restraint.

Lodging Provider. Any person operating a hotel in the City including, but not limited to, the owner or proprietor of such premises, lessee, sub-lessee, lender in possession, licensee or any other person operating such hotel; and who is subject to the taxation imposed for furnishing for value to the public any rooms, lodgings, or accommodations.

Monthly period. The calendar months of any year.

Occupancy. The use or provision, or right to the use or possession of any guest room in a hotel or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.

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

Permanent Resident. Any occupant who, as of a given date, has or shall have occupied or has or shall have the right of occupancy of any guest room in a hotel for not less than thirty (30) continuous days next preceding such date.

Person. Any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, cooperative, estate, trust, receiver, trustee, syndicate or any other group or combination acting as a unit, the plural as well as the singular number; excepting the United States, the State of Georgia and any instrumentality of either thereof upon which the City is without power to impose the tax..

Rent. 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 lodging provider to the occupant, without any deduction therefrom whatsoever.

Tax. The tax on occupants imposed by this ordinance, as provided for by **OCGA** 48-13-50, et seq., specifically 48-13-51.

Section 8.61 Tax Rate.

There shall be paid for every occupancy of a guest room in a hotel in the City a tax at the rate of five percent (5%) of the amount of rent unless an exemption is provided under Section 8.63.

Section 8.62 Collection of Tax by Lodging Provider.

Every lodging provider furnishing guest rooms in a hotel in the City shall collect a tax of five percent (5%) on the amount of rent from the occupant unless an exception is provided under Section 8.63. The lodging provider shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable. This tax shall be due from the occupant, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable to the city for the full amount received or collected as tax, whether collected appropriately or inappropriately; and for any amount of tax that should have been collected, but was not.

a. Any person who receives or collects the tax or any consideration represented to be

the tax from another person holds the amount so collected in trust for the benefit of the City and is liable to the City for the full amount collected, plus penalty and interest.

b. An individual who controls or supervises the collection of the tax from another person, or an individual who controls the accounting for or remittance of the tax, and who willfully fails to remit or cause to be remitted the tax is liable as a responsible individual for an amount equal to the tax not remitted or caused to be remitted, plus penalty and interest. The dissolution of a corporation, partnership or other business or fraternal association does not affect a responsible individual's liability under this sub-section. Furthermore, the liability imposed by this sub-section shall be in addition to any other penalty provided by law.

Section 8.63 Exceptions.

No tax shall be collected from an occupant after becoming a permanent resident; or from an occupant who certifies in writing that he is staying in such accommodations as a result of his residence having been destroyed by fire or other casualty; or from the United States and the State of Georgia or any instrumentality of either thereof; or from any official or employee of the State, its units of local government or any other instrumentality of the State , when traveling on official business and presenting written substantiation thereof or paying by State or local government credit or debit card; or from a foreign sovereign enjoying exemption by treaty or consular convention, when presenting substantiation issued by the United States Department of State. Occupancy provided without charge in money or otherwise is not subject to this tax.

Section 8.64 Registration of Lodging Provider; Form and Contents; Execution; Certificate of Authority.

Every person engaging or about to engage in business as a lodging provider in the City shall immediately register with the City Clerk on a form provided by said official. Persons engaged in such business must so register not later than thirty (30) days after the date that this ordinance becomes effective. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of this place(s) of business and such other information which would facilitate the administration of the tax as prescribed by the City Clerk. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in case of ownership by a corporation, by an officer. The City Clerk shall, after such registration, issue without charge a certificate of authority to each lodging provider to collect the tax from the occupant. A separate registration shall be required for each place of business of a lodging provider. Each certificate shall state the name and location of the business to which it is applicable.

Section 8.65 Determination Generally; Returns; Payments.

a. Due date of taxes. All amount of such tax shall be due and payable to the City Clerk

monthly on or before the twentieth (20th) day of the month next succeeding the respective monthly period. The tax shall become delinquent for any monthly period after the twentieth(20th) day of each succeeding month during which it remains unpaid.

b. Penalty and interest for failure to pay tax by due date. A lodging provider who fails to make any return or to pay the amount of tax as prescribed, shall be assessed a specific penalty to be added to the tax in the amount of five percent (5%) or five dollars ($5.00), which ever is greater, if the failure is for one (1) month or less; and an additional five percent (5%) or file dollars ($5.00), whichever is greater, for each additional month or fraction thereof in which such failure shall continue; provided, however, that the aggregate penalty for any single violation shall not exceed twenty-five percent (25%) or twenty-five dollars ($25.00), which ever is greater. Delinquent amounts shall bear interest at the rate of one percent (1%) per month, or faction thereof, until paid

c. Acceptance of delinquent return and remittance without imposing penalty and interest; authority; requirements. If the failure to make any return or to pay the amount of tax by the due date results from providential cause shown to the satisfaction of the governing authority of the City by affidavit attached to the return, and remittance is made within ten (10) days of the due date, such return may be accepted exclusive of penalty and interest.

d. Waiving of penalty and interest; authority. OCGA Section 48-2-41, relating to the authority to waive interest, and Section 48-2-43, relating to the authority to waive penalty, shall apply; provided, however, that the governing authority shall stand in lieu of the Georgia Commissioner of revenue, and the City shall stand in lieu of the State.

e. Penalty for fraud. In the case of a false or fraudulent return, or of failure to file a return where willful intent exists to defraud the City of any tax due, a penalty of fifty percent (50%) shall be assessed.

f. Return; remittance; time of filing; lodging providers required to file; contents. On or before the twentieth (20th) day of the month succeeding each monthly period, a return for the preceding monthly period together with appropriate remittance shall be filed with the City Clerk. The return shall report the gross rent, taxable rent, exempt rent, amount of tax collected or otherwise due for the period, and such other information as may b required by the City Clerk. However, if the estimated tax liability for any monthly period shall exceed two thousand five hundred dollars ($2,500.00) for a lodging provider who, in the prior fiscal year remitted tax greater than two thousand five hundred dollars ($2,500.00) in any three (3) consecutive months, such lodging provider shall file an estimated return and remit not less than fifty percent (50%) of the estimated tax liability for the monthly period by the twentieth (20th) day of that same monthly period. The amount of tax so remitted shall be credited against the amount to be due with the regular return for the monthly period to be filed on the twentieth (20th) day of the succeeding month.

g. Extension of time of filing; authority; requirements; remittance; penalty and interest.

The governing authority of the City may, for good cause, extend the time for making returns for not longer than thirty (30) days. No extension shall be valid unless granted in writing upon written application of the lodging provider. Such grant may not be applicable for longer period than twelve (12) consecutive months. A lodging provider granted an extension shall remit tax equaling not less than one hundred percent (100%) of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date the tax would otherwise come due without the grant of extension. No penalty or interest shall be charged during the first ten (10) days of the extension period. Thereafter, interest shall be collected on the unpaid balance at the rate of one percent (1%) per month.

h. Collection fee allowed lodging providers. Lodging providers collecting the tax 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 paying the amount due, if the amount is not delinquent at the time of payment. The rate of the deduction shall be three percent (3%) of the amount due, but only if the amount due was not delinquent at the time of payment.

Section 8.66 Deficiency Determinations.

a. Recomputation of tax; authority to make; basis of recomputation. If the City Clerk 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 lodging provider, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One (1) or more deficiency determinations may be made of the amount due for one (1) or more monthly periods.

b. Penalty and interest for failure to pay tax. Penalty and interest shall be assessed upon the amount of any determination, as provided by Section 8.65.

c. Notice of determination; service of. The City Clerk shall give to the lodging provider written notice of his determination. The notice may be served personally or by mail; if by mail, such service shall be addressed to the lodging provider at his address as it appears in the records of the City. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee, or when made by statutory overnight delivery.

d. Time within which notice of deficiency determination to be mailed. Except in cases of failure to make a return or of fraud, every notice of deficiency determination shall be mailed within three (3) years after the twentieth (20^{th}) day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, which ever period should last expire.

e. Appeal or protest of deficiency determination. The procedure for contesting a deficiency determination shall be as provided by **OCGA** Section 48-5-380.

Section 8.67 Determination If No Return Made.

a. Estimate of gross receipts. If any lodging provider fails to make a return, the City Clerk shall make an estimate of the amount of the gross receipts of the lodging provider, or as the case may be, of the amount of total rentals in the City which are subject to the tax. The estimate shall be made for the period or periods in respect to which the lodging provider failed to make the return and shall be based upon any information which is or may come into the possession of the City Clerk. Written notice shall be given in the manner prescribed in Section 8.66(c).

b. Penalty and interest for failure to pay tax. Penalty and interest shall be assessed upon the amount of any determination, as provided by Section 8.65.

Section 8.68 Collection of Tax by City.

a. Action for delinquent tax; time for. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, the City Clerk may bring an action in a court of competent jurisdiction in the name of the City to collect the amount delinquent together with penalty, interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.

b. Lodging provider selling or quitting business. If any lodging provider liable for any amount under this ordinance sells out his business or quits his business, he shall make a final return and remittance within fifteen (15) days after the date of selling or quitting the business.

c. Duty of successors or assignees of lodging provider to withhold tax from purchase money. If any lodging provider liable for any amount of tax, interest or penalty under this ordinance sells out his business or quits the business, his successors or assigns shall withhold sufficiently from the purchase price to cover such amount until the former owner produces from the City Clerk either a receipt reflecting full payment or a certificate stating that no amount is due.

d. Liability for failure to withhold. If the purchaser of a business fails to withhold from the purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price.

e. Credit for tax, penalty or interest paid more than once or erroneously or illegally collected. Whenever the amount of any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected or received by the City, it may be refunded by the governing authority. Of the lodging provider or person determines that the has overpaid or paid more than once, which fact has not been determined by the City Clerk, such person shall have three (3) years from the date of payment to file a claim in writing stating the specific ground upon which the claim is founded. The claimant may request a hearing before the governing authority at which the claim

and any other information available will be considered. The governing authority shall approve or disapprove the claim, and notify the claimant of its action.

Section 8.69 Administration of Ordinance; Record Keeping.

a. Authority of City Clerk. The City Clerk shall administer and enforce the provisions of this ordinance for the collection of the tax.

b. Records required from lodging providers, etc.; form. Every lodging provider renting guest rooms in the City shall preserve, for a minimum of three (3) years, all folios, receipts, certificates of exemption and such other documents as the City Clerk may prescribe, and in such form as he may require. Said records shall at all times be available for examination within the City.

c. Examination of records; audits. The City Clerk or any person authorized in writing by him may examine the books, papers, records, financial reports, equipment and other facilities of any lodging provider renting guest rooms and any lodging provider liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the lodging provider, to ascertain and determine the amount required to be paid. Such examination shall be conducted at the place of lodging provision, unless the City Clerk shall stipulate another place within the City.

d. Authority to require reports; contents. In administration of the provisions of this ordinance, the City Clerk may require the filing of reports by any person or class of persons having in their possession or custody information relating to the rental of guest rooms which are subject to the tax. The reports shall be filed with the City Clerk when required by said official, and shall set forth the rental charged for each occupancy, the date(s) of occupancy, the basis for exemption, or such other information as the City Clerk my prescribe.

Section 8.70 Violations.

Any lodging provider who fails, neglects or refuses to collect the tax as provided by Section 8.62 shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than one hundred dollars ($100.00), or confinement for a term not to exceed three (3) months, or both fine and confinement. Any lodging provider who fails or refuses to make any return as provided by Section 8.65, to keep adequate records or to open them for inspection by the City, or to furnish other data reasonably requested by the governing authority shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by fine of not more than one hundred dollars ($100.00), or confinement for a term not to exceed three (3) months, or both. Any lodging provider who makes a false or fraudulent return with intent to evade the tax shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars ($100.00), nor more than three hundred dollars ($300.00), or confinement for a term not to exceed three (3) months, or both. Each and every day during any portion of which any violation is committed, continued or permitted, shall constitute a separate offense and shall be punished accordingly.

Sections 8.71 - 8.75 Reserved.

ARTICLE V. PURCHASING CARDS

Section 8.76 Purchasing Cards.

The City has adopted a policy regarding government credit cards or/and purchasing card usage. Any employee or official who uses or possess a government credit card should abide by the terms of this policy when using the government credit card for purchases.

Sections 8.77-8.80 Reserved.

ARTICLE VI. ENTERPRISE ZONES.

Section 8.81 Definitions.

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

Act means the Georgia Enterprise Zone Employment Act, set forth at O.C.G.A. § 36-88-1 *et seq*., as amended.

Ad valorem tax means property taxes levied for municipal operating purposes and does not include property taxes imposed by school districts or property taxes imposed for general obligation debt.

Business enterprise means any business engaged primarily in retail, manufacturing, warehousing and distribution, processing, telecommunications, tourism, research and development industries, new residential construction and residential rehabilitation.

Enterprise zone means one or more geographic areas so designated by the City Council wherein City ad valorem taxes, occupational taxes, license fees, and other local fees and taxes, except local sales and use taxes or any combination thereof, may be exempted or reduced from applying qualified business and service enterprises.

Full-time job equivalent means a job or jobs with no predetermined end date, with a regular work week of 30 hours or more, and with the same benefits provided to similar employees.

New job means a new "full-time job equivalent" employment for an individual created within an enterprise zone by a new or expanded qualified business or service enterprise at the time of the initial staffing of such new or expanded enterprise.

Service enterprise means an entity engaged primarily in finance, insurance, and real estate activity or activities listed as provided in the Act.

Section 8.82 Purposes.

This article has been enacted based upon a recognized need for revitalization in geographic areas within the City that are suffering or may suffer from disinvestment, underdevelopment, and economic decline and is intended to provide encouragement and incentives to private businesses to reinvest, renovate, restore, improve and rehabilitate such areas for new housing construction and the economic viability and profitability of businesses and commerce and to generate increased employment opportunities for residents of such areas.

Section 8.83 Qualifying business or service enterprise.

A qualifying business or service enterprise is an enterprise which increased employment by five or more new full-time job equivalents in a designated enterprise zone and which provides additional economic stimulus in such zone. The quality and quantity of such additional economic stimulus shall be determined, on a case-by case basis, by the City Council. Such business or service enterprise may be new, an expansion or reinvestment of an existing business or service enterprise, or a successor to such business or service enterprise. Whenever possible, ten percent of such new employees shall be low-income or moderate-income individuals, as defined under the Act.

Section 8.84 Designation of enterprise zones.

The City Council may designate one or more geographic areas as enterprise zones following an analysis of criteria (i.e., pervasive poverty, unemployment, general distress, underdevelopment, general blight) and data described in the Act. Any area designated as an enterprise zone may be re-designed as an enterprise zone after the expiration of its initial term if the area continues to meet the criteria for an enterprise zone.

Section 8.85 Tax exemptions; other incentives.

(a) State, County and City ad valorem taxes, occupation taxes, license fees, and other local fees and taxes, except local sales and use taxes or any combination thereof, may be exempted or reduced from applying to qualified business and service enterprises in an area designated as an enterprise zone. Ad valorem taxes levied by the Early County Board of Education may not be exempted or reduced.

(b) Qualifying business and service enterprises in a designated enterprise zone shall be granted an exemption from state, county, and municipal ad valorem taxes that would otherwise be levied on the qualifying business and service enterprises not to exceed the following schedule:

(1) One hundred percent of the property taxes shall be exempt for the first five years;
(2) Eighty percent of the property taxes shall be exempt for the next two years;
(3) Sixty percent of the property taxes shall be exempt for the next year;
(4) Forty percent of the property axes shall be exempt for the next year; and
(5) Twenty percent of the property taxes shall be exempt for the last year.

(c) If a project consists of new residential construction, residential rehabilitation, or other rehabilitation of an existing structure and the value of the improvement exceeds the value of the land by a ratio of five to one, then the exemption schedule set forth in Section 8-85(b) shall apply whether or not the project is carried out by a qualifying business or service enterprise.

(d) In no event shall the value of the property tax exemptions granted to qualifying business and service enterprise zone created by the City exceed ten percent of the value of the property tax digest of the City or in the event an exemption is granted by the County, ten percent of the County tax digest.

(e) For any qualifying business or service enterprise, the tax exemption described in this section may begin in any year during which an enterprise zone designation is in effect and may continue even if the enterprise zone designation has terminated. A minimum of five new jobs must be maintained throughout the exemption period for a qualifying business or service enterprise to maintain eligibility for the tax exemption. Property tax exemptions granted to business or service enterprises that continue to qualify for the exemption shall continue for the full term of the incentives.

(f) Notwithstanding any other provision of this section, the City may enter into agreements with qualifying business or service enterprises in designated enterprise zones to provide for modification or termination of any tax and fee exemptions and abatements.

(g) Qualifying business or service enterprises in designated enterprise zones may be eligible for incentives other than those provided under this section.

Section 8.86 Time limitations.

An area designated as an enterprise zone shall remain in existence for ten years from the first day of the calendar year immediately following its designation as an enterprise zone. Except as otherwise provided, property tax incentives granted to a qualified business or service enterprise shall remain in effect for the full term of the exemption period.

Section 8.87 Reporting.

The City shall report designations of enterprise zones as required by the Act, providing sufficient information to identify at a minimum the geographic boundaries of enterprise zones, the specific fees and taxes to be exempted or abated, and the beginning and ending dates of the designation period.

Sections 8.88 - 8.89 Reserved.