

CHAPTER 4: REVENUE AND FINANCE

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ARTICLE I. TAXES

Section 4-101 Ad Valorem Tax

1. Rate of Levy. There is hereby set and levied to meet the ordinary current expenses of the City of Danielsville an annual ad valorem tax as determined by the Mayor and City Council upon all real and personal property within the city. There is also hereby set and levied, for the payment of principal and interest on general obligation bonds, an annual ad valorem tax as determined by the Mayor and City Council upon all real and personal property within the city. Such levies shall be shown separately on all tax bills.
2. Assessment and Fair Market Value. All property subject to municipal ad valorem taxation shall be assessed at forty percent (40%) of its fair market value. The basis for fair market value shall be one hundred percent (100%) of the fair market value determined for the property by the county for county ad valorem tax purposes.
3. 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. The taxpayer or the county Board of Tax Assessors may appeal to the Madison County Superior Court 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.
4. When Taxes Due and Payable. Ad valorem taxes shall become due on the first day of October each year unless the digest is delayed by the Tax Assessor and shall be deemed delinquent if not paid within thirty (30) days after said due date. 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 thirty (30) days prior to the due date, but failure to send a tax bill shall not invalidate any tax. Any taxes willfully not paid within ninety (90) days of the due date shall be delinquent. Delinquent taxes shall bear an interest at one percent (1%) per month from the date the tax is due in addition to a penalty of ten percent (10%) of the amount of revenue held in trust and not paid on or before the time prescribed by law. (See O.C.G.A., § 48-2-44).
5. Failure to Pay Tax. 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.

The City Treasurer or other person authorized to collect the taxes due to the municipality may attach the property of the delinquent taxpayer on any ground provided by O.C.G.A. § 18-3-1 or on the ground that the taxpayer is liquidating his property in an effort to avoid payment of the tax. The City Treasurer may use garnishment to collect the tax pursuant to O.C.G.A. §48-3-1 *et seq.*, or may levy upon all property and rights to property belonging to the taxpayer not otherwise exempt, for the payment of the amount due, together with any interest on the amount, any penalty for non-payment, and such further amount as shall be sufficient for the fees, costs, and expenses of the levy. Judicial sales shall be conducted pursuant to O.C.G.A. §48-2-55.

The finance officer or other person authorized to collect taxes shall enter on the execution the name of the person garnished and shall return the execution to the court. The subsequent proceedings on the garnishment shall be the same as on garnishments in cases when judgment has been obtained.

6. Against Whom Charged. Taxes are to be charged against the owner of the property, if known, or against the specific property itself if the owner is not known. Life tenants and those who enjoy the use of the property are chargeable with the tax thereon.
7. Exempted Property. The following property shall be exempt from ad valorem taxation:
 - A All public property;
 8. All places of religious worship and places of burial;

- C. All property owned by religious groups and used only for single family residences when no income is derived from the property;
- D. All public charities;
- E. All nonprofit hospitals; and
- F. All buildings used as a college, university, or other seminary of learning.

NOTE: See O.C.G.A. §48-5-41 for a complete list of exempted property. See O.C.G.A. §§48-5-354 through 48-5-356 for additional special exempt municipal property.

Section 4-102 Malt Beverage Excise Tax

1. Rate of Levy. Municipalities permitting the sale of malt beverages shall impose an excise tax, in addition to the excise taxes levied by the state, as follows:
 - A. Where malt beverages, commonly known as tap or draft beer, are sold in or from a barrel or bulk container, a tax of Six Dollars (\$6.00) on each container sold containing not more than fifteen and one-half (15-1/2) gallons and a proportionate tax at the same rate on all fractional parts of fifteen and one-half (15-1/2) gallons;
 - B. Where malt beverages are sold in bottles, cans, or other containers, except barrel or bulk containers, a tax of five cents (\$.05) per twelve (12) ounces and a proportionate tax at the same rate on all fractional parts of twelve (12) ounces.

NOTE: See O.C.G.A. § 3-5-60 for the state malt beverage excise tax.

2. Against Whom Levied. The malt beverage excise tax is levied against and shall be paid by each licensed wholesale dealer in malt beverages in the municipality.
3. Due Date and Required Report. The malt beverage excise tax shall be paid on or before the tenth (10th) day of the month following the calendar month in which the beverages are sold or disposed of, and payment shall be accompanied by a report itemizing the exact quantities of malt beverages sold for the preceding calendar month by size and type of container.

Any tax remaining unpaid at the expiration of fifteen (15) days from the due date shall be delinquent.

4. Enforcement. The tax levied by this section may be enforced by execution in the same manner as other taxes of the city, and in addition, any failure of payment of such tax shall be grounds for revocation or refusal of the business license of the delinquent taxpayer.
5. Exemption. Malt beverages which contain less than one-half (1/2) of one percent (1%) alcohol by volume shall not be subject to any tax levied under Title 3 of the O.C.G.A. or any tax levied pursuant to authority granted by said title.

Section 4-103 Wine Excise Tax

1. The governing authority of each municipality where the sale of wine is permitted by this chapter, at its discretion, may levy an excise tax on the first sale or use of wine by the package, which tax shall not exceed twenty-two cents (\$.22) per liter and a proportionate tax at the same rate on all fractional parts of a liter.

The rate of taxation, the manner of its imposition, payment, and collection, and all other procedures related to the tax shall be as provided for by each municipality.

No county excise tax shall be imposed, levied, or collected in any portion of a county in which a municipality within the county is imposing the same tax on wine sold by the package. (See O.C.G.A. § 3-6-70)

NOTE: See O.C.G.A. § 3-6-50 for the state wine excise tax.

2. Exemption. Wines which contain less than one-half (%) of one percent (1%) of alcohol by volume shall not be subject to any tax levied under this Title 3 of the O.C.G.A. or any tax levied pursuant to authority granted by said title.

Section 4-104 Depository Financial Institutions

1. Financial Institutions Business License Tax. Pursuant to O.C.G.A. § 48-6-93 there is hereby levied for the license year 1984, and for each year thereafter an annual business license tax upon depository financial institutions a business license tax at the rate of one quarter of one percent (.25%) of the gross receipts of said institutions. Gross receipts shall mean gross receipts as defined in O.C.G.A. § 48-6-95. Notwithstanding any other provisions of this ordinance, the minimum amount of business license tax due from any depository financial institution pursuant to this ordinance shall be One Thousand Dollars (\$1,000.00) per year.
2. Due Date; Filing of Return. Each depository financial institution within the City of Danielsville shall file a report of its gross receipts with the City of Danielsville on March 1 of the year following the year in which such gross receipts were measured. Said returns shall be in the manner and in the form prescribed by the Commissioner of the Department of Banking and shall be based upon the allocation method set forth in subsection (d) of Code Section 48-6-93 of the O.C.G.A. The tax levied pursuant to this ordinance shall be assessed and collected based upon the information provided in said return.

Section 4-105 Insurance Companies

1. Insurer License Fees. There is hereby levied for the year 1991 and for each year thereafter an annual license fee upon each insurer doing business within the City of Danielsville in the amount of thirty-five dollars (\$35.00). For each separate business location in excess of one not covered by Section 2, which is operating on behalf of such insurers within the City of Danielsville, there is hereby levied a license fee in the amount of thirty-five dollars (\$35.00). For the purposes of this Ordinance, the term "insurer" means a company which is authorized to transact business in the classes of insurance designated in O.C.G.A. § 33-3-5.
2. License Fee for Insurers Insuring Certain Risks at Additional Business Locations. For each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales, offers, solicits or takes application for insurance through a licensed agent of an insurer for insurance said insurer shall pay an additional license fee of Twenty Dollars (\$20.00) per location for the year 1991 and for each year thereafter.
3. Insurance Agency License Fees: Independent Insurance Agencies, Brokers, etc., not Otherwise Licensed. There is hereby levied for the year 1991 and for each year thereafter an annual license fee upon independent agencies and brokers for each separate business location from which an insurance business is conducted and which is not subject to the company license fee imposed by Section 1 hereof, in the amount of thirty-five dollars (\$35.00) for each such location within the City of Danielsville. (Amended 4/2/01)
4. Due Date for License Fees. License fees imposed in Sections 1, 2, and 3 of this ordinance shall be due and payable on the 1st day of July, 1991 and on July of each subsequent year.
5. Administrative Provisions. The City Clerk is hereby directed to forward a duly certified copy of this ordinance to the Insurance Commissioner of the State of Georgia within forty-five (45) days of its enactment.

(Effective 3/1/91)

AN ORDINANCE TO AMEND INSURER LICENSE FEES AND
INSURANCE AGENCY LICENSE FEES FOR THE CITY OF DANIELSVILLE

THE COUNCIL OF THE CITY OF DANIELSVILLE
HEREBY ORDAINS THAT:

WHEREAS, the Mayor and City Council have determined that it is in the best interests of and consistent with the convenience and necessity of the City of Danielsville to amend its city code, the following action is taken:

THEREFORE, the Mayor and City Council ordain as follows:

SECTION 1. THE CODE OF THE CITY OF DANIELSVILLE, GEORGIA, IS HEREBY AMENDED BY DELETING SECTION 4-105.1 AND ADDING A NEW SECTION 4-105.1 TO READ ASFOLLOWS:

"4-105 Insurance Companies

"1. Insurer License Fees. There is hereby levied for the year 2002 and for each year thereafter an annual license fee upon each insurer doing business within the City of Danielsville in the amount of Fifteen Dollars (\$15.00). For each separate business location in excess of one not covered by Section 2, which is operating on behalf of such insurers within the City of Danielsville, there is hereby levied a license fee in the amount of Fifteen Dollars (\$15.00). For the purposes of this Ordinance, the term "insurer" means a company which is authorized to transact business in the classes of insurance designated in O.C.G.A. § 33-3-5."

SECTION 2. LIABILITY

1. Neither the approval of any action under the provisions of this ordinance, nor the compliance with provisions of this ordinance, shall relieve any person from the responsibility for damage to any person or property otherwise imposed by law nor impose any liability upon the Mayor or City Council for damage to any person or property.

SECTION 3. CONFLICTS BETWEEN SPECIFIC AND GENERAL PROVISIONS.

Where there is an apparent conflict in this Ordinance between specific and general provisions, it is the intention hereof that the specific shall control.

SECTION 4. SEVERABILITY.

If any section, provision, or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

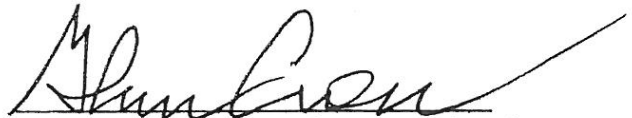
SECTION 5. REPEAL OF CONFLICTING PROVISIONS.

All ordinances or parts of ordinances in conflict with this ordinance, and not preserved hereby, are hereby repealed.

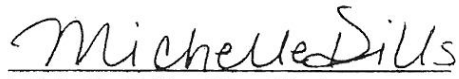
SECTION 6. EFFECTIVE DATE

This Ordinance shall become effective immediately after its passage and approval in the manner prescribed by law.


Passed and approved this 7th day January, 2002, at a meeting of the Mayor and Council of the City of Danielsville, Georgia.


Glenn Cross, Mayor, City of Danielsville

Attest:


Michelle Dills, City Clerk

Approved as to Legal Form:


Victor Y. Johnson, City Attorney

Section 4-106 Gross Direct Premiums Tax

1. Rate of Levy on Life, Accident, and Sickness Insurers. There is hereby set and levied for the year 1991 and for each calendar year thereafter upon each company authorized to write life, accident, and sickness insurance and to write life, accident, and sickness insurance and which is doing business within the municipal corporate limits an annual tax equal to one percent (1%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the corporate limits of the municipality .

The term "gross direct premiums" as used in this section shall have the same meaning as that used in O.C.G.A. § 33-8-4. The tax levied by this subsection is in addition to any license fee imposed by this code.

2. Rate of Levy on All Other Insurers. There is hereby set and levied for the calendar year 1991, and for each calendar year thereafter, upon each insurance company not taxed under the provisions of the preceding subsection (1) and which is doing business within the municipal corporate limits, an annual tax equal to two and one-half percent (2.5%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the municipal corporate limits. The tax levied by this subsection is in addition to any license fee imposed by this code.
3. Due Date and Required Report. The gross direct premiums tax levied herein shall be due and payable upon the effective date of this code and then on the first (1st) day of July in each calendar year. Payment shall be made to the City Clerk/Treasurer and shall be accompanied by a report showing the names and addresses of the agents representing the insurance company in the city, the classes of insurance written, the premiums received for each class, and such other reasonable information as may be required. The required report shall be made on forms prescribed by the City Clerk/Treasurer and made out over affidavit of an officer of the company. Payments shall be deemed delinquent if not received within forty-five (45) calendar days from the due date.
4. False Information. It is hereby declared to be a violation of this section for any person, firm, corporation, or agents thereof to knowingly give false or incomplete information on any report herein required to be filed.
5. Confidentiality of Information. All reports required to be filed under this section shall be confidential and the information contained therein shall be used solely by the officers of the city responsible for the administration of this section.
6. Enforcement. The taxes levied by this section may be enforced by execution in the same manner as other taxes of this municipality.

Section 4-107 Public Utility Franchise Tax

1. Rate of Levy. There is hereby set and levied on each electric light and power company , gas company, telephone and telegraph company, water company, and any other public utility making use of the streets, alleys, or other public ways or places in the City of Danielsville for the purpose of rendering utility services, a franchise tax as determined by Mayor and Council.
2. Due Date and Required Report. The public utility franchise tax shall be paid on or before the twentieth (20th) day of the month following the calendar month in which the utility was provided and the sale was made, and payment by a report showing the volume of gross sales by service classification (residential, commercial, industrial) for said preceding month.

Section 4-108 Local Option Sales Tax

The City Council is authorized to levy a local option sales tax in accordance with O.C.G.A. § 48-8-85.

Section 4-109 Local Option Income Tax

The City Council is authorized to levy a local option sales tax in accordance with O.C.G.A. §48-7-144.

NOTE: When a county or a municipality within a county levies a local sales and use tax, neither the county nor any municipality within the county may levy the local income tax authorized by this article during the same period of time. See O.C.G.A. §48-7-199.

Section 4-110 Municipal Tax Sales

1. Time, Place, and Manner of Sale. The time, place, and manner of the sale of property, both real and personal, for taxes due this municipality shall be the same as that provided by law for sheriffs' sales for state and county taxes.
2. 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.
3. Purchase by City. The City Clerk/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 as much as the tax due thereon, the City Clerk/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.
4. Redemption of Property Sold for Taxes. Any person whose property is sold in obedience to an execution issued for the collection of municipal taxes shall have such rights of redemption of said property as are set forth in Chapter 4, Title 48 of the O.C.G.A. and any other provisions of law not inconsistent therewith.

VOID

This section Amended in its entirety - See Ordinance 222 of 3/9/15 for Amended section 4-111

Section 4-111 Occupation Tax

1. Occupation Tax Required: Occupation Tax Required for business Dealing In the City
 - A. For the year 1996 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in Danielsville, Georgia, whether with a location in Danielsville or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. §48-13-7, shall pay an occupation tax for said business, trade, profession, or occupation; which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in Danielsville, Georgia. If the taxpayer has no permanent business location in Danielsville, Georgia, such business tax registration shall be shown to the City Clerk or his/her designee or to any police officer of said, Danielsville, Georgia, upon request.
 - B. As to the practice of law, attorneys engaged in such practice in the City of Danielsville shall pay an Occupation Tax for said profession. Said Occupation Tax shall not serve as a precondition to the practice of law. Further, any applicable registration required to be displayed in a conspicuous place is referred to in paragraph (A) above shall not serve as a precondition to the practice of law.
2. Construction of Terms: Definitions
 - A. Wherever the term Danielsville is used herein, such term shall be construed to mean Danielsville, Georgia; wherever the term gty is used herein, it shall be construed to mean Danielsville, Georgia.
 - B. As used in this Section, the term:

4-111 Occupation Tax

Sec. 4-111.1- Repeal of previous ordinance and title.

- (a) Section 4-111 Occupation Tax Ordinance of the City of Danielsville, Georgia, along with all amendments thereto, are deleted in entirety, except as provided for herein, and the following is substituted in place thereof, effective immediately upon being approved by the city council and successive years thereafter as follows:
- (b) The provisions of any ordinances or resolutions or parts of ordinances or resolutions in conflict herewith are repealed.
- (c) This section shall be known as the "City of Danielsville Occupation Tax Ordinance."

Sec. 4-111.2 -Occupation Tax Purpose and Scope

The occupation tax levied here in is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade, or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A.

§§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance.

For information and guidelines regarding Registration and Failure to Obtain Registration of any business, trade, profession, or occupation in Danielsville, GA, whether with a location in Danielsville or out-of-state, see Chapter 32 Licensing and Business Regulation Section 32-100.

Sec. 4-111.3 -Occupation Tax Required

Occupation Tax is required for business dealings in the city.

- A. Each person engaged in any business, trade, profession, or occupation in Danielsville, GA, whether with a location in Danielsville or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. §48-13-7, shall pay an occupation tax for said business, trade, profession, or occupation; which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the tax payer has a permanent business location in Danielsville, Georgia. In the taxpayer has no permanent business location in Danielsville, Georgia, such business tax registration shall be shown to the City Clerk or his/her designee or to any police officer of said, Danielsville, Georgia, upon request.
- B. As to the practice of law, attorneys engaged in such practice in the City of Danielsville shall pay an Occupation Tax for said profession. Said Occupation Tax shall not serve as a precondition to the practice of law. Further, any applicable registration required to be displayed in a conspicuous place is referred to in paragraph (A) above shall not serve as a precondition to the practice of law.
- C. Businesses not covered by this article. The following businesses are not covered by this article but may be subject to the provisions of other general laws of the State of Georgia or local law. The exemptions and limitation contained in this article shall not be construed to repeal or otherwise affect any franchise fee, business tax or other fees or taxes otherwise allowed by law.

- (f) Those businesses regulated by the Georgia Public Service Commission;

- ⓪ Those electrical service businesses organized under O.C.G.A. tit. 46, Ch. 3;
- Ⓛ Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness;
- Ⓜ Cooperative marketing associations governed by O.C.G.A. § 2-10-105;
- Ⓝ Motor common carriers governed by O.C.G.A. § 46-7-15 or motor vehicles required to be registered with the public service commission;
- Ⓞ Those businesses governed by O.C.G.A. § 48-5-355 (businesses purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls in carload lots for distribution among the purchasers for use and not sale);
- Ⓟ Any persons selling or introducing into the city agricultural products and livestock, including animal products, raised in the State of Georgia when the sale and introduction are made by the producer of the product and the sale is made within 90 days of the introduction of the product into the city, pursuant to O.C.G.A. § 48-5-356;
- Ⓠ Any state or local authority, non-profit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair;
- Ⓡ Any non-profit, tax-exempt organization operated by a charitable trust governed by O.C.G.A. § 48-013-55.
- Ⓢ Any practitioner whose office is maintained by the United States, the State of Georgia, a municipality or county of the state, or instrumentality of the United States, the State of Georgia or a municipality or county of the state;
- Ⓣ Non-profit, agricultural product cooperative marketing associations pursuant to O.C.G.A. § 2-10-105;
- Ⓤ Insurance companies governed by O.C.G.A. § 33-8-8 et seq.;
- Ⓥ Other businesses or any part of a business where such levy is prohibited or exempted by the laws of the State of Georgia or the United States.
- Ⓦ On any state or local authority or nonprofit organization, pursuant to O.C.G.A. § 48-13-13(5).
- Ⓧ Depository financial institutions governed by O.C.G.A. § 48-6-93.

Sec. 4-111.4 - Definitions.

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

Administrative fee means a component of an occupation tax, which approximates the reasonable cost of processing and handling the occupation tax and associated documents.

Business means any person who, within the corporate limits of the city, engages in, causes to be engaged in, and/or represents himself to be engaged in, any occupation, practice of a profession, or activity with the object of gain, benefit or advantage either directly or indirectly.

City, as used in this article, means the City of Danielsville, a political subdivision of the State of Georgia.

City clerk, means that officer of the city appointed by the city and his/her designee charged with the administration and enforcement of this article.

Date of commencing business means the date on which a person not engaged in an occupation, profession, or business within the city becomes substantially engaged in an occupation, profession, or business.

Dominant line of business means the dominant service or product within a multiple-line business.

Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose

employer issues to such individual, for purposes of documenting compensation, a form I.R.S. W-2 but not a form I.R.S. 1099. An employee is also an individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form I.R.S. W-2.

Location of office means any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. *Number of employees* means the number of persons employed on a full-time position basis or full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents.

Occupation tax means a tax levied on persons, partnerships, corporations, or other entities for substantially engaging in an occupation, profession, or business.

Ordinance means the Occupation Tax Ordinance of the City of Danielsville.

Person means sole proprietors, corporations, partnerships, non-profit organizations or any other form of business organization or entity.

Professional means a practitioner of a profession who by state law requires state licensure regulating such profession or occupation as designated by O.C.G.A. § 48-13-9(c), but does not include a practitioner who is an employee of a business if the business pays an occupation tax.

Regulatory fees means payments, whether designated as license fees, permit fees or by another name, required by the city as an exercise of its police power and as a part of or aid to the regulation of an occupation, profession or business. A regulatory fee does not include an administrative fee or registration fee. Development impact fees, as defined by O.C.G.A. § 36-71-2(8) or other costs or conditions of zoning or land development are not regulatory fees.

Seasonal Business/Employer means a business that operates only during certain seasons of a calendar year.

Sec. 4-111.5 – Occupation Tax Levied.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade, or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A.

§§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance. An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the corporate limits of the city and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the following criteria as provided by O.C.G.A. § 48-13-10:

- (1) All business and practitioners of professions and occupations shall pay a flat fee of One Hundred Dollars (\$100.00); unless they would be considered "Seasonal", in which case item (3) of this section would be used in determining the amount of occupational tax due.
- (2) For any person commencing business on or after July 1 in any year, the occupation tax for the remaining portion of that year shall be fifty percent (50%) of the tax that would be imposed for an entire year.
- (3) All business and practitioners of professions and occupations who operate their business only a specific number of months out of the year will be taxed as follows:
 - (a) 1-3 months out of a calendar year shall pay a flat fee of Thirty-Five Dollars (\$35)

(b) 4-6 months out of a calendar year shall pay a flat fee of Seventy Dollars (\$70)

(3) Registration and assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business's largest dollar volume of business in Georgia is in Danielsville and the business or practitioner:

- a) Has one or more employees or agents who exert substantial efforts within the unincorporated part of the county for the purpose of soliciting business or serving customers or clients; or
- b) Owns personal or real property which generates income and which is located within the jurisdiction of Danielsville.

(4) Exemption for State or Local Authorities and Nonprofit Organizations . No occupation tax, regulatory fee, or administrative fee may be levied on any state or local authority or nonprofit organization, pursuant to O.C.G.A. §48-13-13(5) .

Sec. 4-111.6 - Occupation Tax Due and Payable.

- a. Each such occupation tax shall be due before the calendar year 1996 and succeeding calendar years thereafter unless otherwise specifically provided. Said occupation tax shall be payable January 1 of each year for each profession, business, trade, occupation or calling in existence as of January 1 of each year, and shall, if not paid by February 28 of each year, be subject to penalties for delinquency as further prescribed in Section 4-110.7.
- b. In the event that any person commences business within the geographical jurisdiction of the city on any date after January 1 in any year, the occupation tax shall be due and payable on the date of the commencement of the business and delinquent if not paid by said date.

Sec. 4-111.7 - Occupation Tax Delinquency - Interest, Penalty and Liens.

- A. Delinquent Tax. Occupation tax is considered delinquent and subject to interest if not paid on or before February 28 each year.
- B. Interest. Interest on delinquent occupation taxes shall be at a rate of 1.0% percent per month. Said interest rate may be increased by amendment of this Section by the City Council to a rate not to exceed one and one-half percent (1.5%) per month as provided by O.C.G.A. §48-13-21(b)
- C. Penalty. Should any occupation tax remain due and unpaid for ninety (90) days from the due date (January 1 of each year) of said tax, the person liable for the tax shall pay a penalty of ten percent (10%) of the tax due.
- D. Lien. In addition to the other remedies provided for the collection of the occupation tax, the city clerk, or other legal authority, shall issue executions against businesses, individuals and practitioners for all of the taxes or fees due, penalties and interest. Such executions shall bear interest at the **rate authorized by law, or one percent (1%), whichever is greater, per month**. The lien shall cover the property in the city of the person, partnership or corporation liable for such tax, as provided for in the Charter, the ordinances of the city and the laws of the state and shall become fixed as of the date and time when such tax or any installment thereof became delinquent. The execution shall be levied by an officer or agent of the city, who is authorized to levy such executions, upon the property of the delinquent tax or fee payer located in the city and sufficient property shall be advertised and sold to pay the amount of the execution, including any penalties and interest and costs. All other proceedings in relation thereto shall be as provided by the City

Charter, local ordinances and the laws of the state. The defendant at execution shall have the rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions.

- (f) *Practicing occupation after nulla bona entry for special tax.* When a nulla bona entry has been entered by the proper authority upon an execution by the city clerk against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full, together with all interest and cost accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

E. Civil fine. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government. A civil fine not to exceed \$1,000 shall be imposed upon those practitioners who do business in Danielsville after the registration for their business has been revoked. This shall be enforced by a court of competent jurisdiction that enforces the city ordinances.

F. Penalty of Ordinance Violation. If any person, firm, or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact, in Danielsville, any kind of business, trade, profession, calling, or occupation subject to this Section without having first obtained said registration, such offender shall, upon conviction before the Municipal Court Judge, be fined in an amount not exceeding Two Hundred Dollars (\$200.00) in the discretion of the Danielsville Municipal Court Judge.

F. Prohibition against unconstitutional application of penalties. No penalties, whether criminal or civil in nature or effect, shall be unconstitutionally applied to any person, partnership, corporation or other entity licensed by the State of Georgia pursuant to O.C.G.A. tit. 43, O.C.G.A. § 14-7-2(2) or O.C.G.A. § 14-10-2(2).

Sec. 4-111.8-Amendment Repeal Provision

This Section shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right the Council to access and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amount of tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the jurisdiction of additional occupation taxes upon the same person, property, or business.

Sec. 4-111.9-Applications of Provisions to Prior Ordinance

This Section does not repeal or affect the force of any part of any ordinance previously passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in said ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee, or assessment shall be fully paid.

Sec. 4-111.10 – Enforcement of Provisions

It is the duty of the Danielsville Police Department to see that the provisions of this Section relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the Danielsville Chief of Police, members of the Danielsville Police Department, and their assistants, to inspect all registrations issued by Danielsville as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

Sec. 4-111.11-Provisions to Remain in Full Force and Effect Until Changed by the Governing Body

The section shall remain in full force and effect until changed by amendment adopted by the Mayor and Council. All provisions relating to any form of tax here in levied shall remain in full force and effect until such taxes have been paid in full.

Sec. 4-111.12 - Requirements of Public Hearings Regarding Occupation Tax

- A. The Council shall conduct a first and second reading before adopting any ordinance or resolution regarding the occupation tax.
- B. In any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year for the City of Danielsville, the City Council shall hold a public hearing as part of the process of determining how to use the additional revenue, as required by *O.C.G.A. §48-13-28*. This public hearing may be combined with any other public hearing held by the City Council, as long as notice of said hearing is provided to the public.

Sec. 4-111.13-Option to Establish Exemption or Reduction in Occupation Tax

- A. The Council may, by subsequent ordinance or resolution, provide for an exemption or reduction in occupation tax, or a credit against occupation tax owed, to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting, encouraging, or maintaining selected types of businesses or practitioners of selected occupations or professions. Such exemptions, credits, or reductions in occupation tax shall not be arbitrary or capricious, and the reasons therefore shall be set forth in the minutes of the Danielsville City Council.
- B. Any exemptions or reductions in occupation tax pursuant to or authorized by paragraph (A) of section 4-110.11 may include, but are not limited to, those exemptions or reductions set forth in *O.C.G.A. §48-13-10(f)(2)*.

27. Applications of Provisions to Prior Ordinance. This Section does not repeal or affect the force of any part of any ordinance previously passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in said ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee, or assessment shall be fully paid.
28. Enforcement of Provisions. It is the duty of the Danielsville Police Department to see that the provisions of this Section relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the Danielsville Chief of Police, members of the Danielsville Police Department, and their assistants, to inspect all registrations issued by Danielsville as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.
29. Provisions to Remain in Full Force and Effect Until Changed by the Governing Body. The section shall remain in full force and effect until changed by amendment adopted by the Mayor and Council. All provisions relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.
30. Requirements of Public Hearings Regarding Occupation Tax.
- A. The Council shall conduct at least one public hearing before adopting any ordinance or resolution regarding the occupation tax.
 - B. In any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year for the City of Danielsville, the City Council shall hold a public hearing as part of the process of determining how to use the additional revenue, as required by O.C.G.A. § 48-13-28. This public hearing may be combined with any other public hearing held by the City Council, as long as notice of said hearing is provided to the public.
31. Option to Establish Exemption or Reduction in Occupation Tax.
- A. The Council may, by subsequent ordinance or resolution, provide for an exemption or reduction in occupation tax, or a credit against occupation tax owed, to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting, encouraging, or maintaining selected types of businesses or practitioners of selected occupations or professions. Such exemptions, credits, or reductions in occupation tax shall not be arbitrary or capricious, and the reasons therefore shall be set forth in the minutes of Danielsville City Council.
 - B. Any exemptions or reductions in occupation tax pursuant to or authorized by paragraph (A) of § 4-111 (31) may include, but are not limited to, those exemptions or reductions set forth in O.C.G.A. § 48-13-19(f)(2).

ARTICLE II. MUNICIPAL BONDS

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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 or disapproval, with applicable reasons therefor.