

A G E N D A

REGULAR MEETING OF MAYOR AND COUNCIL OF OCTOBER 3, 2016

6:00 P.M. Work Session

- Discussion of Agenda items
- Discussion of Free-standing ATM machines
- Discussion of Health Fair
- Discussion of Veteran's Day
- Discussion of FAA to develop a new noise exposure measure – Mr. Winston Denmark
- City Managers Report
- Discussion of the County's proposal for a Joint Enterprise Fund – Mr. Courtney Pogue
- Executive Session to discuss real estate matters

I. Call to Order – 7:00 p.m. – Mayor David Lockhart

II. Invocation

III. Pledge of Allegiance

IV. Roll Call

V. Comment Period

VI. Approval of Minutes

1. Work Session of Mayor and Council of September 19, 2016
2. Regular Meeting of Mayor and Council of September 19, 2016

VII. Agenda Items

1. Consider an Ordinance by the City Council for the City of Forest Park, Georgia to amend the 2016-2017 Operating Budget to appropriate additional funds to cover salaries and related payroll tax costs for staffing a planning, building and zoning position; to repeal all ordinances and parts of ordinances in conflict herewith; to provide an effective date; and for other purposes.

includes one (1) new position (Staff Assistant) – filled and fully budgeted and one (1) upgraded position (Business Services Coordinator from Financial Services Tech.; change in Title/Grade from \$28,246.40 – Grade 9 to \$35,074.00 - Grade 15, equal to Senior, Athletic and Aquatics Coordinator Positions. (see attached new job description). Structure adds \$1,322.60 increase to Code Compliance Supervisor Position from \$37,710.40- Grade 17 to \$39,033 Grade 18, equal to all other Supervisor Positions (Building Maintenance, Fleet Maintenance, Parks and Streets); also due to added Soil and Erosion Control Duties). Structure also includes Deputy Director position to be funded above and beyond current budgeted amount. According to the Personnel Director, the specific changes would be: Salary line item \$31,614.80 FICA line item \$1960.12 Medicare line item \$458.41.

2. Consider a Resolution authorizing, among other things, the issuance and sale of a Tax Anticipation Note (TAN) in the principal amount of \$1,000,000.

SUMMARY AND BACKGROUND: An Ordinance was adopted on January 4, 2016 authorizing the expenditure of monies from any temporary loans for budgeted operating expenses. The City is authorized by the Constitution and laws of the State of Georgia to borrow money to pay current expenses. A separate Resolution is required for issuance of a specific Tax Anticipation Note. The loan would include the Note in anticipation of the receipt of property taxes to be received.

3. Consider An Ordinance To Amend The Code Of Ordinances, City Of Forest Park, Georgia, By Repealing Chapter 3, Occupation, Profession, And Business Taxes, Of Title III, Finance, In Its Entirety And Adopting A New Chapter 3, Occupation, Profession And Business Taxes; To Amend Chapter 4, Rates For Fees, Taxes, Assessments And Penalties, Of Title III, Finance, To Remove All Occupation Tax-Related Fees And Rates; To Provide For Severability; To Repeal Conflicting Ordinances; To Provide An Effective Date; And For Other Lawful Purposes.

SUMMARY AND BACKGROUND: The proposed new ordinance is designed to provide clarity and uniformity and clear up ambiguities in key definitions, standardize all business by classification and set the basis for the calculation of fees and occupational taxes uniformly based on whether or

not a business generates gross receipts and/or number of employees. The new ordinance also removes any reference to occupation tax-related fees from the Finance section of the Code of Ordinances and separately sets those fees by resolution to allow the possibility of periodic updating of the fee schedule without need to revise the ordinance.

4. Consider a Resolution To Establish The Various Fees And Rates Regarding The Occupation Tax; To Provide An Effective Date; And For Other Lawful Purposes.

SUMMARY AND BACKGROUND: This Resolution is simply a result of removing the imbedded occupational tax fee schedule from the Ordinance and creating a separate document able to be updated without need of revising/amending the occupation tax ordinance. This separation is pretty standard as ordinances that contain fees, rates or other cost factors are revised for purpose of addressing the fee issue separate from the body content of the ordinance. This separation also makes it easier as a reference for businesses rather than having to refer to what could be changing pages within an ordinance. The rates schedule, based on the tax rate on gross receipts (per \$1,000) nor on number of employees, changed from what was contained within the previous ordinance. However, a new Class 6 was added for businesses already regulated (Finance and Infrastructure), but whose rate had not been codified. This is now set at the state required rate of 0.25 for state regulated depository financial institutions and 1.68 for other entities in this class that are not depository financial institutions.

VIII. Legal Matters

IX. Comments by Governing Body

X. Adjournment

MINUTES

WORK SESSION OF MAYOR AND COUNCIL OF SEPTEMBER 19, 2016

Call to Order: The Work Session of Mayor and Council of September 19, 2016 was called to order by Mayor David Lockhart at 6:00 p.m.

Present: Mayor Lockhart and Councilmembers, Tommy Smith, Dabouze Antoine, Sandra Bagley, Latresa Wells and Allan Mears.

Also present were City Manager Al Wiggins, Director of Finance Mike Blandenburg, Jonathan Jones, Director of Planning, Building and Zoning; Major Chris Matson; Sharon Smith, Deputy Director of Recreation & Leisure Services; Angela Redding, Management Analyst; Jeff Eady, Director of Public Works; and City Attorney John O'Neal.

Agenda Items: *Ordinance to amend Article A ("General Provisions") and Article D ("On-Premises Consumption") of Chapter 2 ("Alcoholic Beverages") of Title 9 ("Licensing and Regulation").* Mayor Lockhart stated that the attorney recommends this Ordinance be tabled so further changes could be made.

Discussion of Parks & Recreation Programs – Mr. Wiggins stated that Ms. Wells had some questions about our programs and felt it should be brought to the attention of the Mayor and Council. Ms. Wells stated that one of her concerns is that we are the only city that charges at football games.

Ms. Wells also stated another concern is that one of the employees' wives appears to be acting as an employee at the gym and football field. Mayor Lockhart stated that he is glad that we have an athletic association willing to take on the responsibility of the football program. Mayor Lockhart stated that he did not see a conflict of interest with the city employee since he is the only conduit. Sharon Smith explained how the Forest Park Youth Football program came about and why it is too expensive for the city to take on.

Ms. Wells stated that she would like to see the city put it in the next budget and possibly the city take it back on. Mayor

Lockhart stated that Ms. Smith's statements are accurate and the program as it stands now is the cheapest one we've seen. On the other hand, if we make a better program, it's going to be a more expensive program and that will prevent many of our children from being able to participate that currently do. Mayor Lockhart proposed that the recreation department calculate the cost of the city operating a football program so Council can consider including it in next year's budget. Mayor Lockhart stated that other city's programs are subsidized heavily through the county and Forest Park's is not.

Mayor Lockhart asked if there were any objections to having Parks & Recreation calculate the cost? Mayor Lockhart asked Mr. Wiggins to have that done.

City Managers Report:

- Mr. Wiggins stated that the update of the quarterly report pertaining to our financial status will have to be postponed until the projector is up and running.
- Mr. Wiggins expressed his gratitude for the participation in the National Night Out. It's important that we show a sense of community because this is one of our strategies for infill residential development of housing is that we put on quality family events.
- Mr. Wiggins stated that we have a Parks Master Plan RFP that has been in place for about a week. Mr. Jones has had his pre-bid meeting with several contractors that are interested. This is a very important initiative. We will hold several stake holder meetings with the citizens in an effort to get your input of what you would like to see with Starr Park.
- Mr. Wiggins stated that in light of the current headlines of gas shortages due to the gasoline leak in Alabama, we shouldn't have any problems in our area.

Adjournment: Ms. Wells made a motion to adjourn the Work Session. Mr. Antoine seconded. Voting was unanimous.

MINUTES

REGULAR MEETING OF MAYOR AND COUNCIL OF SEPTEMBER 19, 2016

Call to Order: The Regular Meeting of Mayor and Council of September 19, 2016, was called to order by Mayor David Lockhart at 7:00 p.m.

Invocation: The invocation was given by Dr. Hoyt Noel, Chaplain, followed by the Pledge of Allegiance to the American Flag.

Roll Call: Present were: Mayor David Lockhart, Councilmembers Tommy Smith, Dabouze Antoine, Sandra Bagley, Latresa Wells and Allan Mears.

Also present were City Manager Al Wiggins, Director of Finance Mike Blandenburg, Jonathan Jones, Director of Planning, Building and Zoning; Deputy Fire Chief Matt Jackson; Sharon Smith, Deputy Director of Recreation and Leisure Services; Angela Redding, Management Analyst; Christine Terrell, Director of Support Services; Jeff Eady, Director of Public Works; and City Attorney John O'Neal.

Comment Period: Ms. Lawona Folomi stated that she comes representing Representative Stovall who could not be here this evening. Ms. Folomi thanked the Chair, City Manager and Council and constituents who worked the Job Fair. It was a great success. We were able to place 50 individual onsite jobs and also 30 interviews for the following day.

Ms. Folomi stated that in reference to the National Night Out, we had a fantastic time.

Ms. Folomi stated that we have so many grants available to assist us with our Parks & Recreation. We need to do some research because there are funds available that we can reach out for.

Mr. Gabriel Gordon, Jr. stated he is a legal resident of Forest Park and I'm here to help.

Mr. Royce Brown stated that he and the Mayor have corresponded through email since 2014. Mr. Brown is a property owner in Forest Park. In reference to 4989 Oak Street which is a dirt road, a bridge has been put in place to

eliminate some of the excess water. Mr. Brown asked if an evaluation can be made for that part of the road in front of 4989 Oak Street to be paved.

Approval of
Minutes:

Ms. Wells made a motion to approve the Work Session and Regular Meeting of September 6, 2016. Ms. Bagley seconded. Voting was unanimous.

Ordinance:

Mayor Lockhart proposed that a motion be made for the following Item 1 from the Work Session, September 6, 2016, remain tabled until the upcoming council meeting.

- Ordinance to amend Article A ("General Provisions") and Article D ("On-Premises Consumption") of Chapter 2 ("Alcoholic Beverages") of Title 9 ("Licensing and Regulation") of the Code of Ordinances, City of Forest Park, Georgia by revising the language of Sections 9-2-3 and 9-2-70 and by enacting Section 9-2-71; to provide for severability; to repeal conflicting ordinances; to provide an effective date; and for other purposes.

Ms. Bagley made a motion to leave the matter tabled. Ms. Wells seconded. Voting was unanimous.

Ms. Wells made a motion to remove from the table and adopt the Ordinance to amend Title 9 ("licensing and regulation") of the Code of Ordinances, City of Forest Park, Georgia by amending Section 9-1-1 ("license required; annual basis; display of license; license for each place of business") in Chapter 1 ("general provisions") and by enacting Chapter 15 ("special events") to regulate and set standards for the permitting of special events; to provide for severability; to repeal conflicting ordinances; to provide an effective date; and for other purposes. Mr. Smith seconded. Voting was unanimous.

Ms. Bagley made a motion to remove from the table and adopt the Ordinance to amend Chapter 6 ("Peddlers and Solicitors") of Title 9 ("Licensing and Regulation") of the Code of Ordinances, City of Forest Park, Georgia by enacting Article C ("Mobile Food Vendors"); to provide for severability; to repeal conflicting ordinances; to provide an effective date; and for other purposes. Mr. Smith seconded. Voting was unanimous.

Legal Matters: None

Adjournment: Ms. Wells made a motion to adjourn. Mr. Smith seconded.
Voting was unanimous.

STATE OF GEORGIA

CITY OF FOREST PARK

ORDINANCE NO. 16 - _____

AN ORDINANCE BY THE CITY COUNCIL FOR THE CITY OF FOREST PARK, GEORGIA, TO AMEND THE 2016-2017 OPERATING BUDGET TO APPROPRIATE ADDITIONAL FUNDS TO COVER SALARIES AND RELATED PAYROLL TAX COSTS FOR STAFFING A PLANNING, BUILDING AND ZONING POSITION ; TO REPEAL ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Section 6.33 of the City Charter ("the City Charter") for the City of Forest Park, Georgia ("the City") provides that the City Council "shall by ordinance adopt the final operating budget" for the City for each fiscal year, and a final operating budget has been adopted for the current fiscal year; and

WHEREAS, Section 6.35 of the City Charter provides that the City Council "may make changes in the appropriations contained in the current operating budget" with the limitations provided for therein; and

WHEREAS, additional amounts are requested to be appropriated to the Salaries, FICA and Medicare line items of the Planning, Building and Zoning Department. The appropriations are needed for the staffing of the Deputy Director position; and

WHEREAS, the increase to the Salaries, FICA and Medicare line items will require additional appropriations to the budget in the amounts of \$31,615, \$1,960, and \$458, respectively.

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA, as follows:

Section 1. The sum of \$34,033 is hereby appropriated from line item number 100-22-1510-57-9000, Reserve For Contingencies, to line item 100-55-7410-51-1101, Salaries in the amount of \$31,615, line item 100-55-7410-51-2201, FICA in the amount of \$1,960, and line item 100-55-7410-51-2301, Medicare in the amount of \$458, for the 2016-2017 annual budget for the City of Forest Park, Georgia;

Section 2. That the changes to the ordinances set forth above shall not be included in the City of Forest Park Code of Ordinances.

Section 3. Severability. If any section, paragraph, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional for any reason by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, which such portions shall remain in full force and effect.

Section 4. Repealer. All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 5. Effective Date. This Ordinance shall be in full force and effect immediately upon and after its final passage.

SO ORDAINED this _____ day of _____, 2016.

CITY OF FOREST PARK, GEORGIA

David Lockhart, Mayor

Tommy Smith
Mayor Pro-tempore (Ward One)

Dabouze Antoine
Councilmember, Ward Two

Sandra Bagley
Councilmember, Ward Three

Latresa Wells
Councilmember, Ward Four

Allan Mears
Councilmember, Ward Five

ATTEST:

(THE SEAL OF THE
CITY OF FOREST
PARK)

City Clerk

APPROVED AS TO FORM:

City Attorney

City of Forest Park

Job Description

Job Title: Business Services Coordinator (Grade 15)

Department: Community Development

Reports To: Director of Community Development

SUMMARY: Responsible for administering and coordinating a variety of business and/or fiscal functions. Work requires knowledge of applicable policies, procedures and information systems in order to communicate and process information. The range of duties includes, but is not limited to, program coordination, program marketing and customer service, budget management, event planning, report writing, summarizing and reconciling information or financial data, records and facilities management, personnel administration and closely related functions. Work may include the supervision of other(s).

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

Builds, fosters and maintains professional relationships with local merchants; assists tenants and property owners; meets with prospective new businesses.

Assists with the development and implementation of strategies to attract businesses to the City; participates in development project negotiations as deemed appropriate by the Department Director.

Assists with business recruitment functions including the coordination and preparation of brochures, reports, and other written information; assists with the coordination of groundbreaking and grand opening ceremonies.

Develops and maintains inventory of all city businesses.

Creates partnerships with the business community.

Serves as the primary fund raising manager for all City events and programs requiring financial support from both the local and regional business community.

Processes a variety of documentation associated with financial operations of an assigned function, within designated timeframes and per established procedures.

Receives and performs preliminary review of initial zoning verification requests, sign permit applications and related inquiries from existing or proposed new businesses to assure compliance with city ordinances.

Performs customer service functions by telephone, by mail, or in person; provides information/assistance regarding City services, procedures, documentation, fees, or other issues; distributes, processes, and/or assists customers with completion of various forms/documentation; responds to routine questions/complaints and inquiries from the public regarding application process and procedures and initiates problem resolution.

Performs data entry functions by keying data into computer system; enters, retrieves, reviews or modifies data in computer database; verifies accuracy of entered data and makes corrections.

Processes documentation pertaining to business licenses; provides information regarding business licenses, required documentation, and procedures; reviews completed business license applications; forwards routing sheets for approval; types approved business licenses and enters data into computer; balances computer reports to verify accuracy of data entry; notifies applicants of applicable license fees; receives payments from applicants and issues licenses; forwards revenues as appropriate.

Prepares or completes various forms, reports, correspondence, lists, logs, bills, delinquent notices, checks, vendor records, account records, aging reports, balance sheets, budget reports, audit reports, or other documents.

Operates a personal computer, postage machine, cash register, general office equipment, or other equipment as necessary to complete essential functions, to include the use of word processing, spreadsheet, database, e-mail, Internet, or other computer programs; developing and maintaining cases in E-Gov automated tracking system, file management, copying and answering telephone and in-person.

Communicates with supervisor, employees, other departments, court officials, law enforcement personnel, vendors, customers, the public, government agencies, outside agencies, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.

Maintains confidentiality of departmental issues and documentation.

May perform other related duties as assigned.

SUPERVISORY RESPONSIBILITIES

May exercise technical and functional supervision over assigned clerical staff and less experienced staff.

QUALIFICATIONS Bachelor's degree in business administration or a related discipline; or an equivalent combination of training and experience.

TYPICAL KNOWLEDGE

- Knowledge of appropriate business practices and procedures.
- Knowledge of business retention and recruitment principles and practices
- Knowledge of the city's zoning ordinances and land use plans

- Knowledge of principles and practices of research and data collection
- Knowledge of effective writing techniques, including reports and business correspondence
- Knowledge of computer hardware and software programs, which may include Microsoft Office, Internet applications, and GIS

TYPICAL SKILLS

- Problem-solving skills to gather relevant information to solve vaguely defined practical problems. Ability to develop plans to accomplish work operations and objectives. Ability to arrange and assign work efficiently.
- Ability to facilitate business processes and operations by ensuring continuity, integration of policies and procedures with the work unit goals and objectives.
- Ability to monitor and maintain the financial resources of the organization to meet organizational objectives and compliance.
- Ability to compile, organize, summarize and analyze data. Ability to review information for compliance with laws and regulations. Ability to review, examine, and prepare documents.
- Ability to communicate information to individuals or groups, including departmental personnel, other city personnel and the public. Ability to deliver presentations suited to the characteristics and needs of the audience. Ability to clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Ability to listen and respond appropriately to others.
- Ability to develop plans to accomplish work operations and objectives. Ability to arrange and assign work efficiently.

PHYSICAL DEMANDS AND WORK ENVIRONMENT Tasks require the ability to exert very moderate physical effort in light work, typically involving some combination of stooping, kneeling, crouching and crawling, and which may involve some lifting, carrying, pushing and/or pulling of object and materials of moderate weight (12-20 pounds). Duties outlined here are representative of those an employee encounters while performing the essential functions of this job. The noise level in the work environment is usually quiet to moderate. **EOE**

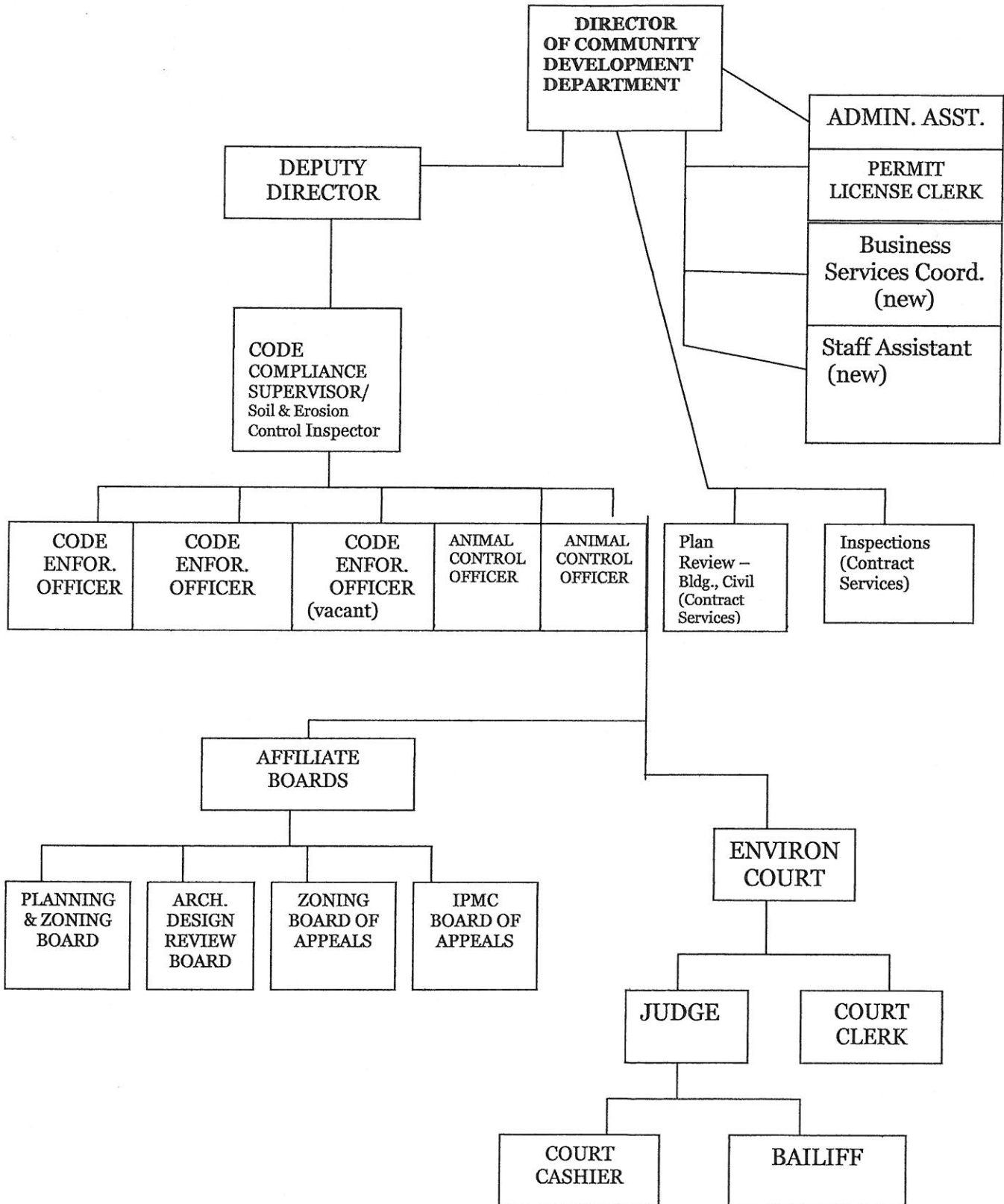
Deputy Director of Planning, Building & Zoning

The purpose of this classification is to assist the Planning, Building and Zoning Director with the daily management operations, administration and activities of the Planning, Building and Zoning Department as assigned.

- May supervise subordinate professional, paraprofessional, technical and clerical staff, as assigned; Interprets and applies applicable state, city, and local codes, ordinances, regulations, standards, specifications, policies and procedures pertaining to planning, zoning, land development, and land use;
- Handle the initial application intake and assists in the identification, registration and preliminary review of properties for assuring compliance with municipal requirements for properties submitted in the city Vacant and Foreclosed Property Registration Program;
- Confer with realtors, lending institution personnel, buyers, sellers, developers, contractors, surveyors, and others in assisting the city and/or the Clayton County/Forest Park Land Bank in the identification, acquisition and disposition of vacant properties within the city limits.
- Provide day-to-day routine field inspections to monitor performance, investigate and follow up on complaints related to applicable codes and ordinances;
- Receive and perform preliminary review of initial zoning verification/classification requests, sign permit applications, site plans and related inquiries which may address property ownership issues and to assure compliance with zoning requirements; Expected to answer straightforward zoning inquiries regarding the current zoning district of the property, the uses that are authorized, and the regulations related to that district.
- Responsible for processing rezoning, land combination/separation, conditional use/special use permit and variance applications;
- Assist Planning, Building and Zoning Director with various public meetings including but not limited to affiliate boards and citizen groups;
- Represent the department at various meeting, seminars and conferences and on occasion represent the department director at meetings or on projects;
- Prepare and writes grant application components relating to various community development initiatives.
- Respond to local citizens inquiring about city planning, zoning regulations, and ordinances;
- May be asked to work during the weekend, as required.
- Perform additional duties as assigned by the Planning, Building & Zoning Director.

Minimum requirements include graduation from a four year college or university with an undergraduate degree in city/urban planning, public administration, architecture or closely related field supplemented by experience in management and five (5) years of experience in urban planning with experience in project coordination and employee supervision; or any equivalent combination of training and experience. EOE.

**COMMUNITY DEVELOPMENT DEPARTMENT
ORGANIZATIONAL CHART**
(Currently budgeted at twelve (12) positions)



Environmental Court: Adjudicate Ordinance Violations; Impose Fines; Forfeitures; Designate Additional Time to Comply, etc.

COMMUNITY DEVELOPMENT

WHAT'S IN A NAME?

The United Nations defines **Community Development** as "a process where community members come together to take collective action and generate solutions to common problems." It is a broad term given to the practices of civic leaders, activists, involved citizens and professionals to improve various aspects of communities, typically aiming to **build stronger and more resilient local communities**.

The following excerpt is taken from: "An Introduction to Community Development; A Guidebook for Local Leaders by Lawrence Gallagher, Consultant and the Montana Department of Commerce written in December 1982.

"Total Community Development is achieved by planning and developing the balanced growth of the city or town's social, economic, political and natural environments - its total environment.

"Social Environment refers to housing, health, education, welfare, employment, amenities, recreation, crime prevention and such elements of the Community.

Economic Environment embraces human resources, capital resources, natural resources, markets, transportation, utilities and commerce.

Political Environment is composed of the governmental structure of a community; the legislative, the executive and the judicial branches. The government affects the total environment through its mature development and implementation of laws.

Natural (or Physical) Environment includes air, land, water, and other natural resources which exist in a community."

These four environments function together as a unit - a community- whose overall goal is to preserve and enhance the quality of life. Total community development must address concerns about and attempt to interrelate the social environment, economic environment, political environment, and the natural environment.

Of the four environments that make up total community development, we definitely impact/have some role in all four.

Though **"Planning, Building and Zoning"** are included in the four environments, clearly the name/term **"Community Development"** is more comprehensive and explanatory of the role that we play in **"building a stronger and more resilient community"**. Therefore, we hereby **propose to change the name of our current Planning, Building and Zoning Department to the Community Development Department.**

**STATE OF GEORGIA
CITY OF FOREST PARK**

RESOLUTION NO. 16-_____

**RESOLUTION AUTHORIZING, AMONG OTHER THINGS,
THE ISSUANCE AND SALE OF A TAX ANTICIPATION NOTE
IN THE PRINCIPAL AMOUNT OF \$1,000,000**

WHEREAS, the City of Forest Park (the "City") has been duly created and is validly existing as a municipal corporation of the State of Georgia; and

WHEREAS, the Mayor and City Council of the City has determined that it is in the best interest of the City to borrow money to pay current expenses for calendar year 2016 in anticipation of the receipt of taxes levied or to be levied; and

WHEREAS, the City is authorized by the Constitution and laws of the State of Georgia to borrow money to pay current expenses during any calendar year and to evidence such loan by issuing a tax anticipation note in anticipation of the receipt of taxes levied or to be levied for expenses payable in such calendar year; and

WHEREAS, the City proposes to issue a tax anticipation note to pay the current expenses of the City to evidence a loan in an amount up to \$1,000,000; and

WHEREAS, said tax anticipation note shall be sold to STI Institutional & Government, Inc. (the "Lender"); and

WHEREAS, the tax anticipation note shall bear interest from the date and at the rate per annum hereinafter set forth;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City and it is hereby resolved by authority of the same, as follows:

Section 1. Findings. The Mayor and City Council hereby finds and determines as follows: (a) there are no other temporary loans or other contracts, notes, warrants or obligations for current expenses which have been issued by the City in calendar year 2016; (b) the aggregate principal amount of the tax anticipation note herein authorized does not exceed 75% of the total gross income from taxes collected by the City in calendar year 2015; (c) the tax anticipation note herein authorized, together with other contracts, notes, warrants or obligations of the City for current expenses in calendar year 2016 do not exceed the total anticipated tax revenues of the City for calendar year 2016; (d) no temporary loan or other contract, note, warrant or other obligation for current expenses incurred in calendar year 2015 or any prior calendar year remains unpaid as of the date hereof; and (e) a need exists for the City to borrow \$1,000,000 to pay current expenses of the City in calendar year 2016 prior to the receipt of sufficient revenues from taxes levied or to be levied for 2016.

Section 2. Authorization of Note. There is hereby authorized to be issued a tax anticipation note of the City in the principal amount of \$1,000,000 which shall be designated "City of Forest Park Tax Anticipation Note, Series 2016" (the "Note"). The Note shall be dated as of the date of delivery thereof to the Lender; shall be payable as to principal and interest in lawful money of the United States of America; and shall mature on December 31, 2016. The Note shall be issued in the form of a single fully-registered note, registered in the name of the Lender. The Note shall be in registered form, transferrable in whole upon the records of the City Clerk.

Interest on the Note shall be calculated on the basis of a 360-day year consisting of twelve 30-day months. The Note shall bear interest at rates described in the form of Note attached hereto. Interest on the Note shall be paid to the Lender on the first day of each month and on maturity at December 31, 2016. The Note shall contain the further terms set forth in the form of Note incorporated herein. The City will further pay the \$4,000 legal fee of Lender's counsel, Smith, Gambrell & Russell, LLP.

The Note shall be executed by the manual signature of the Mayor and by the manual signature of the City Clerk, and the corporate seal of the City shall be impressed or imprinted thereon.

Section 3. Approval of Form of Note. The Note as initially issued shall be issued in substantially the form attached hereto as Exhibit A with such changes, insertions or omissions as may be approved by the Mayor, and the execution and delivery of the Note shall be conclusive evidence of such approval.

Section 4. Tax Revenues Used to Repay Note. The City agrees to use for payment of the Note and the interest thereon a sufficient portion of the revenues received by the City from taxes levied or to be levied for calendar year 2016 and other funds available for such purpose.

Section 5. Approval of Tax Documents. The Mayor, or in his absence the Mayor Pro Tem, is hereby authorized to execute on behalf of the City a Tax and Non-Arbitrage Certificate to assure the Lender that the interest on the Note will remain excludable from gross income for federal income tax purposes and that the proceeds of the Note will not be used in a manner which would result in the Note being an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or the regulations of the United States Treasury currently in effect or proposed with respect thereto.

Section 6. General Authority. From and after the date of adoption of this resolution, the officers of the City are hereby authorized to do such acts and things, and to execute and deliver such certificate or any agreements as may be necessary or desirable in connection with the issuance of the Note. All actions of the Mayor and City Council, officers or agents of the City taken in connection therewith prior to the date hereof are hereby ratified and confirmed.

Section 7. Effective Date. This resolution shall be in full force and effect immediately upon its adoption, and any and all resolutions or parts of resolutions in conflict with this resolution shall be, and they are, to the extent of such conflict, hereby repealed.

ADOPTED AND APPROVED by the Mayor and City Council of the City on October 3, 2016.

CITY OF FOREST PARK, GEORGIA

David Lockhart, Mayor

Tommy Smith
Mayor Pro-tem (Ward One)

Dabouze Antoine
Councilmember, Ward Two

Sandra Bagley
Councilmember, Ward Three

Latresa Wells
Councilmember, Ward Four

Allan Mears
Councilmember, Ward Five

(THE SEAL OF THE CITY OF
FOREST PARK, GEORGIA)

ATTEST:

City Clerk

Approved as to form:

City Attorney

EXHIBIT A

October ____, 2016

\$1,000,000

UNITED STATES OF AMERICA
STATE OF GEORGIA

CITY OF FOREST PARK

TAX ANTICIPATION NOTE
SERIES 2016

City of Forest Park (the "City"), a municipal corporation, duly created and existing under the Constitution and laws of the State of Georgia, for value received, promises to pay on December 31, 2016 to STI Institutional & Government, Inc., or registered assigns (the "Lender"), the principal sum of

ONE MILLION DOLLARS,

and in like manner to pay interest on the outstanding principal balance hereof from time to time from the date hereof (the "Issuance Date") until this Note is paid in full, on the first business day of each calendar month and at the maturity hereof, at the Interest Rate (hereinafter defined); provided, notwithstanding anything herein to the contrary, that when amounts hereunder shall be in default, this Note shall bear interest from the date of default until cured at a rate per annum equal to two percent (2%) above the rate otherwise borne hereby. The term "Interest Rate" means 3.85% per annum times the Margin Rate Factor (which factor initially shall be 1.0) (computed on the basis of a 360-day year and actual number of days elapsed). For the purposes hereof: (1) "Margin Rate Factor" shall mean the fraction the numerator of which is equal to 1.0 minus the Maximum Federal Corporate Tax Rate on the date of calculation and the denominator of which is 0.65; the Margin Rate Factor shall be 0.65/0.65 or 1.0 so long as the Maximum Federal Corporate Tax Rate shall be 35%, and thereafter shall increase from time to time effective as of the effective date of any decrease in the Maximum Federal Corporate Tax Rate; and (2) "Maximum Federal Corporate Tax Rate" shall mean the maximum rate of income taxation imposed on corporations pursuant to Section 11(b) of the Internal Revenue Code of 1986, as amended (the "Code"), determined without regard to tax rate or tax benefit make-up provisions such as the last two sentences of Section 11(b)(1) of the Code, as in effect from time to time (or, if as a result of a change in the Code the rate of income taxation imposed on corporations shall not be applicable to the Lender, the maximum statutory rate of federal income taxation which could apply to the Lender; the Maximum Federal Corporate Tax Rate on the date of execution of this Note is 35%. Should the City default in the payment of principal or interest on the Note, interest shall accrue thereafter at the rate of 18% per annum or the highest rate permitted by law, if less.

This Note is entered into on the basis that the interest hereon is not includable in the gross income of the Lender for federal income tax purposes. For purposes hereof, the following terms are defined as follows: (1) "Taxable Rate" means the rate of interest that must be applied to the principal of this Note so as to preserve the same after-tax economic yield with respect to the interest on the Note as the Lender would have had, had the interest on this Note been excludable from gross income for federal income tax purposes; and (2) "Event of Taxability" means a determination by the Internal Revenue Service or any court of competent jurisdiction or a determination by bond counsel acceptable to the Lender, that the interest on this Note is includable in gross income for federal income purposes. Upon the occurrence of an Event of Taxability the City shall pay to the Lender a sum equal to (A) the increase in the interest on this Note when computed at the Taxable Rate, and (B) all interest, penalties and other similar charges payable by

the Lender (or members of its affiliated group) to the Internal Revenue Service as a result of the Event of Taxability. The provisions of this paragraph shall survive the payment in full and satisfaction, cancellation and surrender of this Note.

The City agrees to submit to the Lender its annual audited financial statements within 270 days of fiscal year end and its annual budget within 30 days of adoption, together with any other information the Lender may reasonably request, in form satisfactory to the Lender, and other additional information, reports or schedules (financial or otherwise), all as the Lender may reasonably request.

Payment of principal and interest on this Note shall be made in immediately available funds to the Lender at its principal office in Atlanta, Georgia, or by bank wire or bank transfer as the payee hereof shall specify. Both principal of and interest on this Note are payable in lawful money of the United States of America. This Note is prepayable in whole or in part at any time upon two business days notice to the Lender at a prepayment price of 100% of the principal amount to be prepaid plus accrued interest thereon to the prepayment date.

Any transfer of this Note must be registered on the books of the City in accordance with the provisions set forth below in this Note.

This Note is issued pursuant to and in full compliance with the Constitution and the laws of the State of Georgia, and pursuant to a resolution of the Mayor and City Council of the City which authorizes the execution and delivery of this Note.

This Note is issued with the intent that the laws of the State of Georgia shall govern its construction.

This Note is issued in anticipation of the receipt of taxes levied or to be levied by the City in calendar year 2016. It is hereby certified and recited that all acts, conditions and things required by the Constitution or statutes of the State of Georgia to exist, be done or happen precedent to or in the issuance of this Note exist, have been done and have happened as required, that the tax levies in anticipation of which this Note is issued are or will be valid and legal levies, that the City will use a sufficient amount of the proceeds of such tax levies and other available funds for the payment of this Note and the interest hereon, and that the total indebtedness of the City, including this Note, does not exceed the limitation prescribed by said Constitutional and statutory provisions.

IN WITNESS WHEREOF, the City has caused this Note to be executed in its name by its Mayor and its corporate seal to be impressed or imprinted hereon and attested by its City Clerk, the date first above written.

CITY OF FOREST PARK, GEORGIA

By: _____
David Lockhart, Mayor

(SEAL)

ATTEST:

By: _____
City Clerk

PROVISION FOR REGISTRATION OF TRANSFER

The transfer of this Note shall be registered on books kept by the City, such registration being noted hereon by the Bond Registrar in the registration blank below, and no transfer shall be valid unless made on said books at the request of the registered holder or attorney duly authorized, and such transfer is similarly noted in the registration blank below.

Date of
Registration

In Whose Name Registered

City Signature

CITY CLERK'S CERTIFICATE

I, _____, City Clerk of City of Forest Park, Georgia, DO HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of the resolution adopted by the Mayor and City Council of City of Forest Park at an open public meeting duly noticed and called and lawfully assembled on October 3, 2016, in connection with the authorization of \$1,000,000 principal amount City of Forest Park Tax Anticipation Note, Series 2016, the original of said resolution being duly recorded in the Minute Book of the Mayor and City Council, which Minute Book is in my custody and control.

WITNESS my hand and seal of the City, this October 3, 2016.

(SEAL)

City Clerk

SCHEDULE A
to
TAX AND NON-ARBITRAGE CERTIFICATE

Computation of
Cumulative Cash Flow Deficits

| <u>MONTH</u> | <u>REVENUE</u> | <u>EXPENSE</u> | <u>CUMULATIVE SURPLUS (DEFICIT)</u> |
|--|----------------|----------------|---|
| CASH ON HAND (8/1) | - | - | \$ 1,402,000 |
| AUGUST | \$ 1,045,000 | \$ 2,000,000 | 447,000 |
| SEPTEMBER | 1,105,000 | 1,800,000 | (248,000) |
| OCTOBER | 2,745,000 | 2,000,000 | 497,000 |
| NOVEMBER | 2,400,000 | 1,800,000 | 1,097,000 |
| DECEMBER | 4,485,000 | 2,000,000 | 3,582,000 |
| LARGEST CUMULATIVE CASH FLOW DEFICIT: | | | \$ 248,000 |
| WORKING CAPITAL RESERVE (<5% OF 2015 GENERAL FUND EXPENDITURES OF APPROXIMATELY \$25,000,000: | | | \$ 752,000 |
| TOTAL AMOUNT FINANCED | | | \$ 1,000,000 |

STATE OF GEORGIA

CITY OF FOREST PARK

ORDINANCE NO. _____

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF FOREST PARK, GEORGIA, BY REPEALING CHAPTER 3, OCCUPATION, PROFESSION, AND BUSINESS TAXES, OF TITLE III, FINANCE, IN ITS ENTIRETY AND ADOPTING A NEW CHAPTER 3, OCCUPATION, PROFESSION AND BUSINESS TAXES; TO AMEND CHAPTER 4, RATES FOR FEES, TAXES, ASSESSMENTS AND PENALTIES, OF TITLE III, FINANCE, TO REMOVE ALL OCCUPATION TAX-RELATED FEES AND RATES; TO PROVIDE FOR SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, the duly elected governing authority of the City of Forest Park, Georgia (the "City") is the Mayor and Council thereof; and

WHEREAS, the City has the power to adopt regulations promoting the public health, safety, and general welfare of its citizenry pursuant to Article IX, Section II, Paragraph II of the 1983 Constitution of the State of Georgia; the Municipal Home Rule Act (O.C.G.A. § 36-35-1 *et seq.*); and Section 1.13(11) of the City's Charter; and

WHEREAS, the City desires to delete all references to occupation tax-related fees from Section 3-7-1, Fees, taxes, assessments and penalties, arranged according to city code section numbers, of Chapter 4, Rates for Fees, Taxes, Assessments, and Penalties, of Title 3, Finance, of the Code of Ordinances of the City of Forest Park, Georgia, and readopt such fees via resolution; and

WHEREAS, the City desires to repeal, in its entirety, Chapter 3, Occupation, Profession, and Business Taxes, of Title III, Finance, of the Code of Ordinances of the City of Forest Park, Georgia, and to adopt a new Chapter 3, Occupation, Profession, and Business Taxes; and

WHEREAS, the regulation of occupation tax and regulatory fees is for a public purpose and provides for the public health, safety, and general welfare; and

WHEREAS, the public health, safety, and general welfare of the citizens of the City will be positively impacted by the adoption of this Ordinance.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND
COUNCIL OF THE CITY OF FOREST PARK, GEORGIA, and by the
authority thereof:**

Section 1. That the City Code, Chapter 4, Rates for Fees, Taxes, Assessments and Penalties, of Title III, Finance, is hereby amended by deleting the existing text of Section 3-7-1, Fees, Taxes, Assessments and Penalties, arranged according to city code section numbers, *following* the text "City Code Reference: Section 2-1-57(c)" and *preceding* the heading "Excise Taxes from Alcoholic Beverages," and leaving intact the remainder of said section.

Section 2. That the City Code, Chapter 4, Rates for Fees, Taxes, Assessments and Penalties, of Title III, Finance, is hereby amended by deleting the following existing text and leaving intact the remainder of said section:

"Driver permits, taxicabs, and other vehicles for hire: \$80.00 annually
Business License Application, taxicabs and other vehicles for hire:
\$200.00 annually"

Section 3. That Chapter 3, Occupation, Profession, and Business Taxes, of Title III, Finance, of the Code of Ordinances of the City of Forest Park, Georgia is hereby repealed in its entirety and a new Chapter 3, Occupation, Profession, and Business Taxes, of Title III, Finance, which is more particularly set forth in Exhibit "A" attached hereto, and made a part hereof by reference, is hereby inserted in lieu thereof.

Section 4. The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

Section 5. (a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further

declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

Section 6. All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

Section 7. This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the City.

Section 8. The effective date of this Ordinance shall be the date of adoption unless otherwise specified herein.

ORDAINED this _____ day of _____, 2016.

CITY OF FOREST PARK, GEORGIA:

David Lockhart, Mayor

Tommy Smith
Mayor Pro-tempore (Ward One)

Dabouze Antoine
Councilmember, Ward Two

Sandra Bagley
Councilmember, Ward Three

Latresa Wells
Councilmember, Ward Four

Allan Mears
Councilmember, Ward Five

ATTEST:

Mike Blandenburg, City Clerk

APPROVED BY:

City Attorney

EXHIBIT A

CHAPTER 3, OCCUPATION, PROFESSION, AND BUSINESS TAXES, OF TITLE III, FINANCE

CHAPTER 3. - OCCUPATION, PROFESSION AND BUSINESS TAXES

Sec. 3-3-1. - Occupation tax imposed on businesses in the city subject to applicable regulations and requirements.

Each Person engaged in any Business, Trade, Profession, or Occupation in the City of Forest Park, Georgia (hereinafter "the City"), with a Location in the City, or in the case of an out-of-state business with no Location or Office in the state and falling within the criteria of O.C.G.A. § 48-13-7 or real estate brokers, agents or companies that sell any real property located in the city, shall pay to the city an occupation tax for such Business, Trade, Profession or Occupation. Moreover, each Person engaged in any Business, Trade, Profession or Occupation in the city who is subject to any applicable regulations and requirements set forth in this chapter shall, prior to and during the operation of the Business, Trade, Profession or Occupation, comply with all applicable regulations and requirements of the city and State of Georgia. The failure to register and pay the occupation tax by the date required shall be a violation of this Article.

The Occupation Tax Certificate shall be displayed in a conspicuous place in the Location or Office if the taxpayer has a permanent Business Location in the city. If the taxpayer has no permanent business location in the city, such occupation tax certificate shall be shown to the director of finance, any code enforcement officer or to any police officer of the city upon request.

The Occupation Tax Certificate referred to in this Article shall automatically expire on December 31st of the year subsequent to its issuance. Renewal applications and payment of the tax for all Businesses required to register shall be completed on or before October 1st of each year. The failure to renew registration by the date required shall be a violation of this Article.

Sec. 3-3-2. - Construction of terms; definitions.

- (a) Wherever the term "City of Forest Park" or "City" is used herein, such term shall be construed to mean "the City of Forest Park, Georgia."
- (b) As used in this chapter, the following terms are hereby defined:

Administrative Fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

Business shall maintain its ordinary and customary usage according to context but also may be used to generally identify a Person or entity carrying on a trade, occupation, profession, or other non-commercial enterprise, including the operations of a local government that are proprietary in nature. "Engaged in business" means any person, whether acting as an owner, operator or agent in any business within the city, shall be deemed to be engaged in business when performing any act of selling any goods or services, soliciting business or offering goods or services for sale for payment in an attempt to make a profit, including sales or services of a wholesaler, retailer or manufacturer.

Depository Financial Institution shall mean a bank or a savings and loan association.

Flat Fee means the amount assessed uniformly to all businesses which earn no Gross Receipts in the city and businesses that generate Gross Receipts that are not subject to calculation of occupation tax, and uniformly to all practitioners of professions and occupations in the city for the initial startup, renewal, reopening or amendment of occupational tax accounts.

Governing Authority means the elected mayor and members of the city council of the city.

Gross Receipts means the total revenue of the business or practitioner for the period, including, without limitation to, the following:

- (1) Total income without deduction for the cost of goods or expenses incurred;
- (2) Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
- (3) Proceeds from commissions on the sale of property, goods or services;
- (4) Proceeds from fees for services rendered; and
- (5) Proceeds from rent, interest, royalty or dividend income.

Gross Receipts shall not include the following:

- (1) Sales, use or excise tax;
- (2) Sales returns, allowances and discounts;
- (3) Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. § 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. § 1563(a)(2), or between or among wholly-owned partnerships or wholly-owned entities;
- (4) Payments made to a subcontractor or an independent agent;
- (5) Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute eighty (80) percent or more of the organization's receipts; and
- (6) Proceeds from sales to customers outside the state.

Location or Office shall include 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. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office of the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor or agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site. A location which is used for yard sales, garage sales, and bake sales events, but not as a part of any business enterprise or profession, but instead are sponsored and operated by a private individual or group, normally for purposes of financially supporting special events or endeavors for nonprofit or charitable groups, does not constitute a location or office.

Nonprofit Organization means an entity or organization described in Section 501(c), 501(d), 501(e) 664 or 401 of the Internal Revenue Code of 1986, as amended.

Occupation Tax means a tax levied, assessed and collected on Persons, Partnerships, Corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes.

Occupation Tax Certificate means that document issued by the city, which, when properly annotated or validated by the director of finance or other designee, shall serve as evidence of compliance with the provisions of this chapter.

Permit means a work permit for employment in a regulated business, issued by the director of finance or other designee in conformance with the provisions of the chapter.

Person, wherever used in this chapter, shall be held to include sole proprietors, corporations, partnerships, Nonprofit Organizations, professional practitioners or any other form of Business organization.

Practitioner of Profession or Occupation means a person who by state law requires state licensure regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. Practitioners of professions and occupations shall not include a practitioner who is an employee of a business, if the business pays an occupation tax based upon profitability ratio in combination with Gross Receipts.

Regulatory Fees means payments, whether designated as license fees, permit fees or by another name, which are required by the city as an exercise of its police power and as a part of or as an aid to regulation of an Occupation, Profession or Business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city. Regulatory Fees do not include an Administrative Fee and do not include development impact fees, as defined by O.C.G.A. § 36-71-2(8), or other costs or conditions of zoning or land development.

Sec. 3-3-3. - Business classifications and North American Industry Classification System.

The following Business tax classifications are hereby adopted, drawing from the North American Industry Classification System (NAICS):

| NAICS Code | Business Description | Tax Class |
|------------|--|-----------|
| 11 | Agriculture, Forestry, Fishing and Hunting | 2 |
| 23 | Construction | 3 |
| 31-33 | Manufacturing | 2 |
| 42 | Wholesale Trade | 3 |
| 44-45 | Retail Trade | 1 |
| 48-49 | Transportation and Warehousing | 3 |
| 51 | Information | 2 |
| 52 | Finance and Infrastructure | 6 |
| 53 | Real Estate and Rental and Leasing | 5 |
| 54 | Professional, Scientific, and Technical Services | 4 |
| 55 | Management of Companies | 5 |
| 56 | Administrative and Support and Waste Management and Remediation Services | 3 |
| 61 | Educational Services | 3 |
| 62 | Health Care and Social Assistance | 2 |
| 71 | Arts, Entertainment, and Recreation | 3 |
| 72 | Accommodation and Food Services | 3 |
| 81 | Other Services (Except Public Administration) | 2 |
| 92 | Public Administration | 2 |

Sec. 3-3-4. - Administrative and regulatory fee structure; occupation tax structure.

- (a) Administrative Fees. A non-prorated, non-refundable administrative fee in an amount to be established by the Governing Authority by resolution from time to time, shall be required on all Business and Occupation tax accounts for the initial startup, renewal, reopening, issuance of a replacement license or a temporary conditional license or amendment. The annual Administrative Fee shall be due no later than October 1st of each year.
- (b) Regulatory Fees—Imposition; examples of businesses, etc., subject to fee. A Regulatory Fee will be imposed as provided under O.C.G.A. § 48-13-9 on those businesses covered by said code section. A regulatory fee does not include an administrative fee. Examples of Businesses or Practitioners of Professions or Occupations which may be subject to regulatory fees include, but are expressly not limited to, the following:
 - (1) Building and construction contractors, subcontractors and workers;
 - (2) Carnivals;
 - (3) Taxicab and limousine operators;
 - (4) Tattoo artists;
 - (5) Stables;
 - (6) Shooting galleries and firearm ranges;
 - (7) Scrap metal processors;
 - (8) Pawnbrokers;
 - (9) Food service establishments;
 - (10) Dealers in precious metals;
 - (11) Firearms dealers;
 - (12) Peddlers;
 - (13) Parking lots;
 - (14) Nursing and personal care homes;
 - (15) Newspaper vending boxes;
 - (16) Modeling agencies;
 - (17) Massage parlors;
 - (18) Landfills;
 - (19) Auto and motorcycle racing;
 - (20) Boarding houses;
 - (21) Businesses which provide appearance bonds;
 - (22) Boxing and wrestling promoters;
 - (23) Hotels and motels;
 - (24) Hypnotists;
 - (25) Handwriting analysts;
 - (26) Health clubs, gyms and spas;
 - (27) Fortunetellers;
 - (28) Garbage collectors;
 - (29) Escort services;
 - (30) Burglar and fire alarm installers; and
 - (31) Locksmiths.

- (c) Regulatory Fees—Schedule of Fees. The amount of such regulatory fees shall be established in a separate resolution adopted from time to time by the Governing Authority.
- (d) Fees for Photographs and Fingerprints. All requests for photographs shall be charged an amount established by the Governing Authority by resolution from time to time, and all requests for fingerprints shall be charged an amount established by the Governing Authority from time to time, where such requests are not covered under other ordinances of the city or federal or state law.
- (e) Processing and Investigation Fees. Where, pursuant to any other provision of this Code, there is imposed a monetary fee for the processing and investigation of any business or employment application, such monetary fee is deemed to be a regulatory fee and not a tax.

Sec. 3-3-5. - Purpose and scope of tax.

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 48-13-2. All other applicable businesses and occupations are taxed pursuant to general and local law and ordinance.

Sec. 3-3-6. - Occupation tax levied; structure; restrictions.

- (a) Levy of tax.
 - (1) An Occupation Tax shall be levied, assessed and collected upon those Businesses and Practitioners of Professions and Occupations with one or more Locations or Offices in the corporate limits of the city or upon out-of-state businesses with no Location or Office in the state falling within the criteria of O.C.G.A. § 48-13-7 and upon real estate brokers, agents or companies that sell real property located in the city. The Occupation Tax amount shall be determined by the sum of two components:
 - (i) A nonrefundable annual Administrative Fee; and
 - (ii) An amount to be determined by applying tax rates, as determined in (2) below, upon Gross Receipts of the Business or Practitioner.
 - (2) Occupation tax schedules. The tax rate determined by profitability ratios in combination with Gross Receipts for each Business, Trade, Profession or Occupation shall be established in a separate resolution adopted from time to time by the Governing Authority. The Finance Director shall classify the entire Gross Receipts by dominant service or product.
 - (3) Each new or renewal Occupation Tax Certificate holder shall pay an annual tax in an amount determined by the occupation tax schedule.
 - (4) In addition to payment of the Occupation Tax, any and all other assessments owed to the city by the Business owner or owners, whether related to the Business and/or real property of the owner/owners must also be paid at or before the full payment of the occupation tax before an occupation tax certificate will be issued. Any certificate issued without the payment of all such assessments shall be revoked if the outstanding assessments are not paid within thirty (30) days of the Business owner being notified by the director of the department of finance or other designee of the outstanding assessments. For purposes of determining the demand date or the notification date, the demand/notification date shall be the date that is three (3) days after the date of mailing of the demand/notification, excluding Saturdays, Sundays, and holidays.
 - (5) Businesses in the city which do not generate Gross Receipts and Businesses that generate Gross Receipts that are not subject to calculation of the occupation tax shall be assessed a Flat Fee and a per employee rate to be established by the Governing Authority from time to

time; provided, however, that any Business paying according to this subparagraph shall be required to provide information to the city that there are no Gross Receipts for the Business.

(b) Restrictions. The following restrictions apply to this tax:

- (1) No Business or Practitioner shall be required to pay more than one (1) occupation tax for each of its locations.
 - (2) No Occupation Tax will be required upon more than one hundred (100) percent of a Business's Gross Receipts.
 - (3) No Occupation Tax will be required on Gross Receipts on which such tax has been levied in other localities or states.
 - (4) An Occupation Tax shall not be levied in any other manner except as described in this section.
 - (5) Occupation taxes are limited to the Gross Receipts earned in the city or in the State of Georgia.
 - (6) Out-of-state businesses with no Location in Georgia shall be assessed occupation taxes based on the Gross Receipts of the Business as provided for in O.C.G.A. § 48-13-7.
 - (7) Real estate brokers, agents, or companies that sell real property located in the city, but do not maintain a principal or branch office within the city, shall only have Occupation Taxes levied upon them based on the administrative fee and profitability ratios in combination with Gross Receipts.
 - (8) For purposes of determining Occupation Tax, it is assumed that every business or practitioner has at least one (1) employee.
- (c) Construction regarding other Business or Professional regulations. Nothing contained herein shall be construed to repeal or conflict with any general laws which allow or require regulation of businesses, occupations or professions by local governments.

Sec. 3-3-7. - Location of business; applicability of certificate.

An Occupation Tax Certificate issued under this chapter shall apply only to the Location, owner and the Business included within the certificate. Only one (1) Occupation Tax Certificate shall be issued for a Location.

Sec. 3-3-8. - Change of location.

Any Person moving from one (1) Location to another shall notify the city's Director of Finance or other designee, in writing, of the move and the new address no later than three (3) days before the date of moving. Upon surrender of the original Occupation Tax Certificate to the city, and upon submission of the required information, a new certificate will be issued for the new Location as long as the new Location conforms to the zoning and fire codes and other applicable regulations of the State of Georgia, Clayton County, and the city.

Sec. 3-3-9. - Transfer of occupation tax certificates.

- (a) Occupation Tax Certificates shall not be transferable, except for a change in location. A transfer of ownership shall be considered to be the same as the termination of the business and the establishment of a new business, both requiring a new Occupation Tax Certificate for the new owner of the Business.
- (b) In the event there is a change in the ownership of a Business which also possesses an alcohol license, the alcohol license is not transferable, and the new owner will have to qualify for and obtain a new alcohol license.
- (c) A Person must first obtain an Occupation Tax Certificate prior to obtaining an application for an alcohol license. Where there is a transfer of ownership of a Business which has an alcohol license and same is sought to be continued by the new owner, the new owner must present a copy of the

document(s) which effectuated the transfer of ownership to the department of finance or other designee, along with an application for an occupational tax certificate, and tender an Administrative Fee in an amount established by the Governing Authority by resolution from time to time, along with the applicable Regulatory Fee established under the ordinances and resolutions of the city. The Department of Finance shall then, if there are no outstanding assessments due to the city by the new owner, issue a temporary, conditional Occupation Tax Certificate for the sole purpose of allowing the new owner to be vetted by the chief of police or other designee for an alcohol license. Upon approval of the issuance of the alcohol license by the Governing Authority, the new owner shall pay the required occupational tax as calculated in this chapter, along with an Administrative Fee, and upon payment of same, shall be issued both an Occupation Tax Certificate and alcohol license.

Sec. 3-3-10. - Occupation tax certificate qualifications.

- (a) No Occupation Tax Certificate required by this chapter shall be granted to any Person who is not a citizen of the United States or a registered resident alien. Where the owner-applicant is a Partnership or Corporation, the provisions of this section shall apply to all its partners, officers, managers, and majority stockholders.
- (b) Where an applicant is a Corporation, a certificate will be issued jointly to the Corporation, president or chief executive officer, and to the majority stockholder. Where the applicant is a Partnership, the certificate may be issued to a partner or general partner.

Sec. 3-3-11. - Exemption on grounds that business operated for charitable purpose.

No Occupation Tax, Regulatory Fee, or Administrative Fee shall be levied upon any state or local authority or Nonprofit Organization, as defined under this Article pursuant to O.C.G.A. § 48-13-13(5). Nonprofit Organizations only may apply annually for an exemption from the occupation tax. Such application shall be in the format required by the Director of Finance or other designee, and shall contain such supplemental information, as required by the Director of Finance, including without limitation, a copy of the organization's approval of exemption from federal income taxation. The exemption shall be effective for that taxable year. Any number of locations may be granted such exemption, provided however that a separate application shall be required for each location for which an exemption is sought.

Sec. 3-3-12. - Yard sales, garage sales, bake sales.

A private individual or group may conduct, not more than once in any six-month period, a sale of used items, baked goods or other food items, and which shall not be subject to the provisions of this chapter except as herein provided. Such events shall be limited to three (3) consecutive days per event and subject to any health, zoning or other regulatory laws and ordinances as may be in effect, and shall be subject to regulatory fees. The exclusion granted in this section shall not be available to flea market operators, promoters, performances or other such enterprises or any other business-related operations. The Director of Finance or other designee shall promulgate the necessary administrative regulations to implement this section.

Sec. 3-3-13. - Paying occupation tax of business with no location in Georgia.

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 the city and the Business or Practitioner:

- (1) Has one (1) or more persons or agents who exert substantial efforts within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or

- (2) Owns personal or real property which generates income and which is located within the jurisdiction of the city.

Sec. 3-3-14. - Each line of business to be identified on business registration.

The business registration of each Business operated in the city's jurisdiction shall identify the line or lines of business that the business conducts. No Business shall conduct any line of business without first having that line of business registered with the finance director or other designee and that line of business being noted by the finance director or designee upon the Occupation Tax Certificate form which is to be displayed by the Business owner in a conspicuous place at the Business Location at all times.

Sec. 3-3-15. - Number of businesses considered to be operating in the city.

Where a Person conducts business at more than one (1) fixed location, each location or place shall be considered a separate Business for the purpose of the payment of the Occupation Tax levied under this chapter.

Sec. 3-3-16. - Professionals as classified in O.C.G.A. § 48-13-9(c)(1)–(18).

- (a) Practitioners of Professions are as described in O.C.G.A. § 48-13-9(c)(1)–(18), the same being:
 - (1) Lawyers;
 - (2) Physicians licensed under Chapter 34 of Title 43 of the Georgia Code;
 - (3) Osteopaths licensed under Chapter 34 of Title 43 of the Georgia Code;
 - (4) Chiropractors;
 - (5) Podiatrists;
 - (6) Dentists;
 - (7) Optometrists;
 - (8) Psychologists;
 - (9) Veterinarians;
 - (10) Landscape architects;
 - (11) Land surveyors;
 - (12) Practitioners of physiotherapy;
 - (13) Public accountants;
 - (14) Embalmers;
 - (15) Funeral directors;
 - (16) Civil, mechanical, hydraulic, or electrical engineers;
 - (17) Architects;
 - (18) Marriage and family therapists, social workers and professional counselors;
 - (19) Dealers of motor vehicles, as defined in paragraph (1) of O.C.G.A. § 10-1-622;
 - (20) Owners or operators of bona fide coin operated amusement machines, as defined in O.C.G.A. § 50-27-70, and owners or operators of businesses where bona fide coin operated amusement machines are available for commercial use and play by the public, provided that such amusement machines have affixed current stickers showing payment of annual permit fees, in accordance with O.C.G.A. § 50-27-78;
 - (21) Merchants or dealers as defined in O.C.G.A. § 48-5-354 as to their deliveries to businesses and practitioners of professions and occupations in areas zoned for commercial use; and
 - (22) Any other business, profession, or occupation for which state licensure or registration is required by state law, unless the state law

regulating such business, profession, or occupation specifically allows for regulation by local governments.

- (b) Each of these shall elect as their entire Occupation Tax one (1) of the following:
- (1) The Occupation Tax based on Gross Receipts combined with the profitability ratios set forth in Section 3-3-6 of this chapter and related ordinances or resolutions; or
 - (2) A Flat Fee to be established by the Governing Authority by resolution from time to time, not to exceed four hundred dollars (\$400.00) per Practitioner who is licensed by the State of Georgia to provide the service, such tax to be paid at that Practitioner's Office or Location; provided, however, that a Practitioner paying according to this subparagraph shall not be required to provide information to the city relating to Gross Receipts of the Business or Practitioner. The per practitioner fee applies to each Person in the Business who qualifies as a Practitioner under the state's guidelines and framework; and
 - (3) The election set forth in this section shall be made on an annual basis and must be done by October 1st of each year. If no election is made, the tax shall be levied as if subsection (b)(1) above were elected.

Sec. 3-3-17. - Practitioners exclusively practicing for a government.

Any Practitioner whose Office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, an instrumentality of the United States, the state, or a municipality or county of the state shall not be required to obtain a Business license or pay an Occupation Tax under this chapter for that practice.

Sec. 3-3-18. - Transient or non-resident business owners.

Any transient or nonresident person, firm, or corporation doing business within the city shall have in his possession proof of registration from where the Business is domiciled upon his person or in any vehicle or other conveyance which is used in the business and the person shall exhibit the same to any authorized enforcement or police officer. This section shall not apply to lawyers.

Sec. 3-3-19. - When tax due and payable; effect of transacting business when tax delinquent.

- (a) Each such Occupation Tax shall be for the calendar year based upon Gross Receipts from the previous year and in successive years unless otherwise provided. The Occupation Tax levied herein shall be payable October 1 of each year and shall, if not paid by November 15 of each year, be subject to a ten percent (10%) penalty for delinquency. An Administrative Fee will accrue at the rate of one and a half percent (1.5%) per month on the entire unpaid balance of any delinquent taxes.
- (b) On any new profession, trade, or occupation begun in the City, the registration and Occupation Tax shall be delinquent if not obtained immediately upon beginning Business and a ten percent (10%) penalty shall be imposed.
- (c) If any Person, firm or corporation whose duty it is to obtain an Occupation Tax Certificate shall, after such Occupation Tax becomes delinquent, transact or offer to transact in the city any of the types of businesses, professions, or trades subject to this chapter without having first obtained an Occupation Tax Certificate, such offender shall, if and upon conviction by the municipal court judge, be subject to the penalty provisions as set forth in sections 3-3-25, 3-3-40, and 3-3-41 of this chapter, and shall not be issued a business license and/or alcohol license, if applicable, for the current year. The current year shall be the year for which the Occupational Tax Certificate is required.

- (d) In addition to the above remedies, the Chief of police or their designee may proceed to collect all sums due the city under this ordinance in the same manner as provided by law for tax executions.
- (e) If any Person, firm or corporation whose duty it is to register and obtain an Occupation Tax Certificate shall transact or offer to transact in the city any of the types of businesses, professions, or trades subject to this chapter without having first obtained an Occupation Tax Certificate, such offender upon conviction by the municipal court judge, shall be subject to the penalty provisions as set forth in Section 1-1-8 of the City Code of Ordinances.

Sec. 3-3-20. - Allocation of gross receipts of business with multiple intrastate or interstate locations.

- (a) For those Businesses that have multiple locations inside and outside of the city where the Gross Receipts can be allocated to each location, the Gross Receipts used to determine the Occupation Tax assessed will be those Gross Receipts attributed to each Location within the city. Where the dollar amount of Gross Receipts attributed locally cannot be determined in those businesses with multiple locations, the total Gross Receipts will be divided by the total number of locations in the city and elsewhere and allotted to those Locations. Upon request, the Business or Practitioner with a Location or Office situated in more than one (1) jurisdiction shall provide to the city the following:
 - (1) Financial information necessary to allocate the Gross Receipts of the Business or Practitioner; and
 - (2) Information relating to the allocation of the Business's or Practitioner's Gross Receipts by other local governments.
- (b) Where the Business has Locations outside of the city and taxation is levied for a criteria other than Gross Receipts in the other local governments, the city shall not assess more than the allotted share of Gross Receipts for the local operation.

Sec. 3-3-21. - Evidence of state registration required if applicable; state registration to be displayed.

- (a) Each Person who is licensed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before the city Occupation Tax Certificate may be issued.
- (b) Each Person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

Sec. 3-3-22. - Evidence of qualification required if applicable.

Any Business required to obtain health permits, bonds, certificates of qualification, certificates of competency, certificates of occupancy, or any other similar regulatory certifications, shall first, before the issuance of a city Occupation Tax Certificate, show evidence that such requirements have been met.

Sec. 3-3-23. - Liability of officers and agents; registration required; failure to obtain.

All persons subject to the Occupation Tax levy pursuant to this chapter shall be required to obtain the necessary Occupation Tax Certificate for such business as described in this chapter, and in default thereof the officer or agent soliciting for or representing such Persons shall be subject to the same penalty as other Persons who fail to obtain an Occupation Tax Certificate. Every Person commencing business in the city after January 1 of each year shall likewise obtain the Occupation Tax Certificate as provided herein before commencing the business, and any Person transacting, or offering to transact any kind of Business, Trade, Profession or Occupation in the city without first having so obtained said Occupation Tax Certificate, shall, if and upon conviction by the municipal court

judge, be subject to the penalty provisions as set forth in Section 1-1-8 of the City Code of Ordinances.

Sec. 3-3-24. - Certificate expiration; renewal.

- (a) All Occupation Tax Certificates issued under the provisions of this chapter shall expire on December 31 of each year.
- (b) Certificate holders who desire to renew their Occupation Tax Certificates shall file an application with all applicable fees with the Department of Finance on the form provided for renewal of the Occupation Tax Certificate for the following year. Applications for renewal must be filed before the established due date of each year, with payment of the applicable tax being due on October 1. No renewal shall be granted after December 31st. Applications for renewal received after December 31 shall be subject to the regulations for the granting of Occupation Tax Certificates as if no previous Occupation Tax Certificate had ever been held in this city.
- (c) All Occupation Tax Certificates granted hereunder shall be for the full calendar year and are not subject to proration.
- (d) It shall be the duty of the renewal applicant to obtain renewal permits as may be required by this chapter or any other ordinance.

Sec. 3-3-25. - Penalty for violating chapter.

Any Person violating any provision of this Article to register and pay shall be subject to penalties as authorized under O.C.G.A. § 48-13-26. Except, however, that this Article shall in no manner authorize the City's municipal court, or any court, to punish or penalize, by incarceration, Practitioners of Professions and Occupations who fail to comply with this Article. For Practitioners of Professions and Occupations, the fine, not to exceed Five Hundred Dollars (\$500.00), is to be collected in the same manner as delinquent taxes in Section 3-3-41.

Sec. 3-3-26. - Enforcement.

The police officers and code enforcement officers of the city shall continue to be empowered with full subpoena and arrest powers in conjunction with any violation pertaining to this chapter.

Sec. 3-3-27. - Businesses not covered by this chapter.

The following Businesses are not covered by the provisions of this chapter but may be assessed an Occupation Tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia:

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under O.C.G.A. Title 46, Chapter 3.
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (5) Insurance companies governed by O.C.G.A. § 33-8-8 et seq.
- (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (7) Those businesses governed by O.C.G.A. § 48-5-355 (businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls).
- (8) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. § 48-5-356.
- (9) Depository Financial Institutions governed by O.C.G.A. § 48-6-93.
- (10) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

- (11) Those businesses where the general laws of the State of Georgia, the United States, or the Code of Ordinances of the city permit or require taxation in some other manner.
- (12) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States' command or otherwise.
- (13) Blind Persons.
- (14) Veterans of peace-time service in the United States armed forces having a physical disability which was incurred during that service.
- (15) Any Practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentality of the United States, the state, or a municipality or county of the state.
- (16) Any state or local authority, Nonprofit Organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.
- (17) Real estate brokers, except at the principal or branch Office of a real estate broker.
- (18) Motor vehicles required to be registered with the Department of Public Safety.
- (19) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

Sec. 3-3-28. - Exceptions.

The following types of businesses, occupations and professions shall be exempt from the general provisions of this chapter and shall be treated as follows:

- (1) Insurance companies:
 - a. Insurers' license fees. There is hereby levied an annual license fee upon each insurer doing business within the city in the amount of Seventy-Five Dollars (\$75.00) per class. For each separate Business Location in excess of one (1), not covered by subsection (1)b., which is operating on behalf of such insurers within the city, there is hereby levied a license fee in the amount of Seventy-Five Dollars (\$75.00) per class. For the purposes of this section, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in O.C.G.A. § 33-3-5(1).
 - b. Insurance agency; license fees; independent insurance agencies, brokers, etc., not otherwise licensed. There is hereby levied an annual license fee upon each separate Business Location from which insurance business is conducted and which is not subject to the company license fees imposed by subsection (1)a. hereof, in the amount of Twenty-Five Dollars (\$25.00) for each such location within the city.
 - c. 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, such insurer shall pay an additional license fee of Twenty-Five Dollars (\$25.00) per location.
 - d. Gross premiums tax imposed on certain insurers. There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the city in an amount equal to one (1) percent of the gross direct premiums received during the calendar year in accordance with

O.C.G.A. § 33-8-8.1. "Gross direct premiums," as used in this section, shall mean gross direct premiums as defined in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by subsection (1)a. of this section.

- e. Gross premiums tax, all other insurers. There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the class of insurance designated in O.C.G.A. § 33-3-5(1), doing business within the city, in an amount equal to two and one-half (2½) percent of the gross direct premiums received during the calendar year, in accordance with O.C.G.A. § 33-8-8.2. "Gross direct premiums," as used in this section, shall mean gross direct premiums as used in O.C.G.A. § 33-8-8.2(a).
- f. Due date. The license fees imposed herein shall be due and payable on April 1st of each year.
- g. Enforcement. The fees and taxes levied by this section may be enforced by execution in the same manner as other taxes of the city. A violation of this section shall be grounds for refusing or revoking a license, and the person responsible may be punished as for violations of other city ordinances.

(2) Depository Financial Institutions:

- a. Pursuant to O.C.G.A. § 48-6-93, there is hereby levied an annual business license tax upon Depository Financial Institutions, at the rate not to exceed one-fourth of one (0.25) percent of the gross receipts of such institutions as defined therein. The amount of such tax shall be established by the Governing Authority by resolution from time to time. Notwithstanding any other provision of this subsection, the minimum amount of business license tax due from any depository financial institutions pursuant to this subsection shall be One Thousand Dollars (\$1,000.00) per year.
- b. For purposes of this subsection, "gross receipts" shall be determined in accordance with the requirements of O.C.G.A. § 48-6-93(d), as the same currently exists or as it may be amended from time to time by the Georgia General Assembly.
- c. Each Depository Financial Institution within the city shall file a return of its gross receipts within the city on March 1st 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 O.C.G.A. § 48-6-93(d). The tax levied pursuant to this subsection shall be assessed and collected based upon information provided in such return.
- d. The due date of taxes levied by this subsection shall be April 1st of each year.

Sec. 3-3-29. - Reserved.

Sec. 3-3-30. - Reserved.

Sec. 3-3-31. - Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

An Occupation Tax shall not apply to the Gross Receipts of any part of a Business where such levy is prohibited or exempted by the laws of the State of Georgia or of the United States.

Sec. 3-3-32. - Occupation taxes levied on business to be transacted during current calendar year; filing of returns showing gross receipts during preceding calendar year.

- (a) All Occupation Taxes levied under this chapter are levied on the amount of business transacted during the preceding calendar year. Each Business subject to the Occupation Tax levied in this chapter shall, on or before the dates hereinafter set forth, file with the city's Department of Finance the application for occupation tax form hereinafter specifically provided for, showing the Gross Receipts for the preceding year. This return shall be supported by a signed copy of the applicable federal or state income tax return and shall be used as the basis for making payment of the estimated Occupation Tax for the current calendar year.
- (b) The owner, proprietor, manager or executive officer of the Business subject to such Occupation Tax of the current calendar year shall, on or before October 1st of the current calendar year, file with the Department of Finance of the city, on a return form furnished by that department, a signed return setting forth the amount of actual Gross Receipts of such Business for the entire preceding calendar year, said return to include a signed copy of the applicable federal or state income tax return as attached documentation to support said amount. This return will be used to determine the final tax for the preceding calendar year.
- (c) In the case of a Business or Profession subject to Occupation Tax for a calendar year, for which the Business or Profession was not conducted for any period of time in the corporate limits of the City in the preceding calendar year, the owner, proprietor, manager, or executive officer of the Business or profession liable for Occupation Tax shall estimate the gross volume of Gross Receipts from commencing date to the end of the calendar year and such tax shall be paid pursuant to requirements of this Article. For the following year, the actual amount of Gross Receipts for such part of the prior calendar year shall be reported in the return supported by a signed copy of the applicable federal or state income tax return, and further payment made or refund provided within sixty (60) days of the date of the return.
- (d) The owner, proprietor, manager, or executive officer of the Business subject to said Occupation Tax of the current calendar year shall, on or before October 1st of the current calendar year, file with the Director of Finance, on a form furnished by said officer, the following information required by O.C.G.A § 48-13-20.1:
 - (1) The legal name of such Business and any associated trade names;
 - (2) The mailing address of such Business and the actual physical address of each Location of such Business if different from the mailing address; and
 - (3) The sales and use tax identification number assigned to such Business if such Business is required to have such number.

Failure or refusal to provide such information shall not toll or extend the time of payment of such Occupation Tax.

Sec. 3-3-33. - When occupation tax due and payable.

Dates. Unless otherwise provided for in this chapter, the following deadlines are applicable:

- (1) Applications for renewal of Occupation Tax Certificates are due not later than October 1st of each year.
- (2) The amount of Occupational Tax for the current year shall be payable on October 1st and shall become delinquent if not paid by November 15th of that year.
- (3) Final payment of underpaid prior year's tax is due within thirty (30) days of being notified of same by the city.
- (4) Applications by newly established businesses are due prior to commencing business operations, and payments are due at the time of filing of the application and return.

Sec. 3-3-34. - Reserved.

Sec. 3-3-35. - Returns confidential.

Except in the case of audits, judicial proceedings or other proceedings necessary to collect the Occupation Tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the city or any other person to divulge or make known in any manner to any person not needing such information for the discharge of official city duties, the amount of Gross Receipts or related financial information disclosed in any Occupation Tax return required under this chapter. For purposes of this section, independent auditors or bookkeepers employed by the city shall be classed as "employees." Nothing herein shall be construed to prohibit the publication by the city of official statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or the inspection of the records by duly qualified employees of the tax departments of the state or of the United States, and other local governments. Any employee of the city who violates the confidentiality of this information shall be subject to discharge or other disciplinary action. However, ownership, identity of registered agent, business locations and other nonfinancial data shall not be confidential, and tax deficiency, failure to file returns or pay taxes when due, shall not be confidential.

Sec. 3-3-36. - Inspections of books and records; penalty for understating financial information.

At any time during the taxable year, or for up to three (3) years thereafter, the Department of Finance of the city, through its officers, agents, employees, representatives, or independent auditors, may inspect the books of the business for which the returns are made. Any such officer shall have the right to inspect the books or records for the business of which the return was made in the city, and upon demand, in writing, by the director of finance, such books or records shall be submitted for inspection by a representative of the city within ten (10) business days of said demand. Failure to submit such books or records within the time required shall be grounds for revocation of the tax certificate currently existing. Adequate records shall be kept within the city for examination by the Department of Finance at its discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under reporting, a penalty of not more than twenty-five (25) percent of the difference between the tax initially paid and the tax finally determined to be due, may be imposed. The amount due shall be the difference between the tax initially paid and the tax finally determined to be due, plus the penalty, and said amount must be paid by the offending business within thirty (30) days of receiving notification from the director of the Department of Finance. For purposes of determining the demand date or the notification date, the demand/notification date shall be the date that is three (3) days after the date of mailing of the demand/notification, excluding Saturdays, Sundays, and holidays.

Sec. 3-3-37. - Tax certificate to be revoked for failure to pay tax, file returns, permit inspection of books, or upon submission of false or incomplete information.

Upon the failure of any Business to pay such Occupation Tax or any final installment or part thereof before it becomes delinquent or upon failure to make any of such returns within the time required herein, or upon failure to make a true and complete return, or upon failure to amend a return to set forth the truth, or upon the submission of false information, or upon failure to permit inspection of its books or records as provided for within this chapter, any Occupation Tax Certificate granted by the city under this chapter shall be suspended or revoked. The director of finance or other designee shall notify the responsible business official of any such violation, omission, or infraction, and of the intended sanction. Further, no new Occupation Tax Certificate shall be issued by the city for any Business for which any part of the Occupation Tax herein provided for is at that time unpaid or to an individual, firm or corporation who has failed to submit adequate records as requested by the director of finance in accordance with the provisions of this chapter.

Sec. 3-3-38. - Administration and appeals.

Appeals regarding tax certificate decisions of the director of finance or designee and appeals regarding work permit decisions shall be filed with the clerk of the city and shall be heard by the city manager of the city or designee. Any subsequent appeals shall be taken by writ of certiorari to the Superior Court of Clayton County.

Sec. 3-3-39. - Notices.

For purposes of this chapter, notice shall be deemed delivered when personally served or, when served by mail, as of three (3) days after the date of deposit in the United States mail, excluding Saturdays, Sundays, and holidays.

Sec. 3-3-40. - Effect of failure to comply with chapter provisions; continuing in business after tax certificate revocation.

- (a) Upon the failure of any Business to pay said Occupation Tax or any part thereof before it becomes delinquent, or upon failure to make any of said returns within the time required herein, or upon failure to make a true return, or upon failure to amend a return to set forth the truth, or upon failure to permit inspection of its books as above provided, said Business shall be in violation of this Article. No new Occupation Tax Certificate shall be granted by the city for the operation of a Business for which any part of the Occupation Tax herein provided for is at that time unpaid, or to an individual, firm, or corporation who has failed to submit the information and records as requested by the City Clerk in accordance with provisions found in this Article.
- (b) Except for Practitioners of Professions and Occupations, any Person, his manager, agent, or employee, who does Business in the City after the Occupation Tax for said Business becomes delinquent, or who is required to make Occupation Tax returns, and who fails to make said returns within the time and in the manner herein provided, or who refuses to amend any such return so as to set forth the truth, or who makes false returns, and, any Person, his manager, agent, or employee who refuses to permit an inspection of books in his charge when the officer, agent, employee, or representative of the City requests such inspection, during Business hours, and under the terms and conditions set forth herein, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties and Administrative Fees as provided in Sections 3-3-19 and 3-3-25 and as authorized under the laws of this state.
- (c) Practitioners of Professions and Occupations who fail to pay the Occupation Tax, who fail to make returns within the time and in the manner provided in this Article or who refuse to amend each return as to set forth the truth, or who make a false return shall be subject to penalties as provided in Sections 3-3-19 and 3-3-25 and as authorized under the laws of this state, including actions by lien and garnishment. Except, however, that this Article shall in no manner authorize the City's municipal court, or any court, to punish or penalize, by incarceration, Practitioners of Professions and Occupations who fail to comply with this Article. For Practitioners of Professions and Occupations, the fine is to be collected in the same manner as delinquent taxes in Section 3-3-41.

Sec. 3-3-41. - Execution for delinquent tax.

In addition to the other remedies herein provided for the collection of the Occupation Tax herein levied, the director of finance, upon any tax becoming delinquent and remaining unpaid, may issue execution for the correct amount of such tax against the Persons, Partnership or Corporation liable for such tax, which such execution shall bear interest at the rate specified in O.C.G.A. § 48-13-21 from the date when such tax becomes delinquent, and the lien shall cover the property in the city of the Person, Partnership or Corporation liable for such tax, all as provided by the ordinances of the city and the laws of the State of Georgia.

The lien of such Occupation Tax shall become fixed on and date from the time when such tax becomes delinquent. The execution shall be levied by the police chief of the city or designee upon the property of the offender located in the city or in any other location if no property remains in the city and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by ordinances and Charter of the City or Clayton County and the laws of the State of Georgia, and the offender in such execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by ordinance or the laws of the State of Georgia in regard to Tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the director of finance 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 has issued pays the tax in full together with all interest and costs accrued on the tax, the Person may request a refund of any fees and charges paid by him or her as a result of the default as though he or she had never defaulted in the payment of the taxes.

Sec. 3-3-42. - Amendment, repeal of provision.

This chapter 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 of the Governing Authority to assess and collect any of the taxes or other charges prescribed and authorized by law. Such amendment may increase or lower the amounts and tax ranges of any occupation. The payment of any Occupation Tax provided for shall not be construed as prohibiting the levy or collection by the city of additional occupation taxes upon the same person, property or business.

Sec. 3-3-43. - Enforcement of provisions.

It is hereby made the duty of the director of finance or designee, to see that the provisions of this chapter relating to Occupation Taxes are observed, and, where applicable, to summon all violators of the same to appear before the municipal court of the city. It is hereby the further duty of the director of finance or designee, to inspect all certificates issued by the city, along with the books and records of the various businesses holding certificates, as often as in their judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted thereunder. It shall be the duty of the chief of police or designee, to make diligent background investigations and searches of records of criminal conviction in those cases as required in the ordinances of the city, and to furnish timely information to the director of finance in furthering the administration of these provisions. The chief of police or designee, and code enforcement officers, shall also have the authority to check businesses within the city for proper certificates issued by the city and to issue citations for violations of this chapter.

Sec. 3-3-44. - Provisions to remain in full force and effect until changed by governing authority.

This chapter shall remain in full force and effect until changed by amendment adopted by the Governing Authority. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

Sec. 3-3-45. - Requirement of public hearing.

- (a) The Governing Authority shall conduct at least one (1) 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, the governing authority shall hold one (1) or more public hearings as a part of the process of determining how to use the additional revenue.

Sec. 3-3-46. - Conflicts between specific and general provisions.

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

Sec. 3-3-47. - Applications of provisions to prior ordinance.

This chapter does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. 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 such ordinance or 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. 3-3-48. - Option to establish exemption or reduction in occupation tax.

The Governing Authority may by subsequent ordinance or resolution provide for an exemption or reduction in Occupation Tax to one (1) or more types of Businesses or Practitioners of Occupations or Professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in Occupation Tax shall not be arbitrary or capricious and the reasons shall be set forth in such ordinance or resolution.

Sec. 3-3-49. - Severability.

If any section, provision or clause of any part of this chapter shall be declared invalid or unconstitutional, or if the provisions of any part of this chapter 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 chapter not so held to be invalid or the application of this chapter to other circumstances not so held to be invalid. It is hereby declared as the intent of the city that this chapter would have been adopted had such invalid portion not been included herein.

Sec. 3-3-50. - Repeal of conflicting provisions.

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

Sections 3-3-51—3-3-60. - Reserved.

Sec. 3-3-51. - Refunds; final returns.

- (a) Each and every Business that ceases operations in the city or has otherwise been required to register and pay the Occupation Tax must file a final return with the director of finance or designee and pay an Administrative Fee for the processing of the final return.
- (b) If a Business ceases operation within a year for which an Occupation Tax has been paid or credited, the tax shall be refundable, upon request, if, after a final return is filed and after the actual tax liability is calculated, the Business tax credited exceeds that liability. If the final return requires a payment, such payment must be made with the final return.
- (c) Taxes are also refundable upon written request after a valid amendment is accepted and the Business tax credited exceeds the tax liability.
- (d) In the case of erroneous tax collection, or when a taxpayer has voluntarily or involuntarily overpaid Occupation Taxes, the taxpayer may proceed in accordance with O.C.G.A. § 48-5-380.
- (e) Refund claims shall contain a summary statement of the grounds upon which the taxpayer relies, and any additional information the city may request.

- (f) After receiving a written refund request, the city shall process the request in a manner consistent with O.C.G.A. § 48-5-380.

CHAPTER 3. - OCCUPATION, PROFESSION AND BUSINESS TAXES

Sec. 3-3-1. - Occupation tax imposed on businesses in the city subject to applicable regulations and requirements.

Each Person engaged in any Business, Trade, Profession, or Occupation in the City of Forest Park, Georgia (hereinafter "the City"), with a Location in the City, or in the case of an out-of-state business with no Location or Office in the state and falling within the criteria of O.C.G.A. § 48-13-7 or real estate brokers, agents or companies that sell any real property located in the city, shall pay to the city an occupation tax for such Business, Trade, Profession or Occupation. Moreover, each Person engaged in any Business, Trade, Profession or Occupation in the city who is subject to any applicable regulations and requirements set forth in this chapter shall, prior to and during the operation of the Business, Trade, Profession or Occupation, comply with all applicable regulations and requirements of the city and State of Georgia. The failure to register and pay the occupation tax by the date required shall be a violation of this Article.

The Occupation Tax Certificate shall be displayed in a conspicuous place in ~~the place of business~~ Location or Office if the taxpayer has a permanent Business Location in the city. If the taxpayer has no permanent business location in the city, such occupation tax certificate shall be shown to the director of finance, any code enforcement officer or to any police officer of the city upon request.

The Occupation Tax Certificate referred to in this Article shall automatically expire on December 31st of the year subsequent to its issuance. Renewal applications and payment of the tax for all Businesses required to register shall be completed on or before October 1st of each year. The failure to renew registration by the date required shall be a violation of this Article.

Sec. 3-3-2. - Construction of terms; definitions.

- (a) Wherever the term "City of Forest Park" or "City" is used herein, such term shall be construed to mean "the City of Forest Park, Georgia."
- (b) As used in this chapter, the following terms are hereby defined:

Administrative Fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

~~Engaged in business~~ Business shall maintain its ordinary and customary usage according to context but also may be used to generally identify a Person or entity carrying on a trade, occupation, profession, or other non-commercial enterprise, including the operations of a local government that are proprietary in nature. "Engaged in business" means any person, whether acting as an owner, operator or agent in any business within the city, shall be deemed to be engaged in business when performing any act of selling any goods or services, soliciting business or offering goods or services for sale for payment in an attempt to make a profit, including sales or services of a wholesaler, retailer or manufacturer.

Depository Financial Institution shall mean a bank or a savings and loan association.

Flat Fee means the amount assessed uniformly to all businesses which earn no Gross Receipts in the city and businesses that generate Gross Receipts that are not subject to calculation of occupation tax, and uniformly to all practitioners of professions and occupations in the city for the initial startup, renewal, reopening or amendment of occupational tax accounts.

Governing Authority means the elected mayor and members of the city council of the city.

Gross Receipts means the total revenue of the business or practitioner for the period, including, without limitation to, the following:

- (1) Total income without deduction for the cost of goods or expenses incurred;
- (2) Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;

- (3) Proceeds from commissions on the sale of property, goods or services;
- (4) Proceeds from fees for services rendered; and
- (5) Proceeds from rent, interest, royalty or dividend income.

Gross Receipts shall not include the following:

- (1) Sales, use or excise tax;
- (2) Sales returns, allowances and discounts;
- (3) Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. § 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. § 1563(a)(2), or between or among wholly-owned partnerships or wholly-owned entities;
- (4) Payments made to a subcontractor or an independent agent;
- (5) Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute eighty (80) percent or more of the organization's receipts; and
- (6) Proceeds from sales to customers outside the state.

Location or Office shall include 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. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office ~~from~~ of the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor or agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site. A location which is used for yard sales, garage sales, and bake sales events, but not as a part of any business enterprise or profession, but instead are sponsored and operated by a private individual or group, normally for purposes of financially supporting special events or endeavors for nonprofit or charitable groups, does not constitute a location or office.

Nonprofit Organization means an entity or organization described in Section 501(c), 501(d), 501(e) 664 or 401 of the Internal Revenue Code of 1936, as amended.

Occupation Tax means a tax levied, assessed and collected on Persons, Partnerships, Corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes.

Occupation Tax Certificate means that document issued by the city, which, when properly annotated or validated by the director of finance or other designee, shall serve as evidence of compliance with the provisions of this chapter.

Permit means a work permit for employment in a regulated business, issued by the director of finance or ~~the~~ other designee in conformance with the provisions of the chapter.

Person, wherever used in this chapter, shall be held to include sole proprietors, corporations, partnerships, Nonprofit Organizations, professional practitioners or any other form of Business organization.

Practitioner of Profession or Occupation means a person who by state law requires state licensure regulating such profession or occupation. A separate

occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. Practitioners of professions and occupations shall not include a practitioner who is an employee of a business, if the business pays an occupation tax based upon profitability ratio in combination with Gross Receipts.

Regulatory Fees means payments, whether designated as license fees, permit fees or by another name, which are required by the city as an exercise of its police power and as a part of or as an aid to regulation of an Occupation, Profession or Business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city. Regulatory Fees do not include an Administrative Fee and do not include development impact fees, as defined by O.C.G.A. § 36-71-2(8), or other costs or conditions of zoning or land development.

Sec. 3-3-3. -Administrative and regulatory fee structure; occupation tax structure- Business classifications and North American Industry Classification System.

The following Business tax classifications are hereby adopted, drawing from the North American Industry Classification System (NAICS):

| <u>NAICS Code</u> | <u>Business Description</u> | <u>Tax Class</u> |
|-------------------|---|------------------|
| <u>11</u> | <u>Agriculture, Forestry, Fishing and Hunting</u> | <u>2</u> |
| <u>23</u> | <u>Construction</u> | <u>3</u> |
| <u>31-33</u> | <u>Manufacturing</u> | <u>2</u> |
| <u>42</u> | <u>Wholesale Trade</u> | <u>3</u> |
| <u>44-45</u> | <u>Retail Trade</u> | <u>1</u> |
| <u>48-49</u> | <u>Transportation and Warehousing</u> | <u>3</u> |
| <u>51</u> | <u>Information</u> | <u>2</u> |
| <u>52</u> | <u>Finance and Infrastructure</u> | <u>6</u> |
| <u>53</u> | <u>Real Estate and Rental and Leasing</u> | <u>5</u> |
| <u>54</u> | <u>Professional, Scientific, and Technical Services</u> | <u>4</u> |
| <u>55</u> | <u>Management of Companies</u> | <u>5</u> |
| <u>56</u> | <u>Administrative and Support and Waste Management and Remediation Services</u> | <u>3</u> |
| <u>61</u> | <u>Educational Services</u> | <u>3</u> |
| <u>62</u> | <u>Health Care and Social Assistance</u> | <u>2</u> |
| <u>71</u> | <u>Arts, Entertainment, and Recreation</u> | <u>3</u> |
| <u>72</u> | <u>Accommodation and Food Services</u> | <u>3</u> |
| <u>81</u> | <u>Other Services (Except Public Administration)</u> | <u>2</u> |
| <u>92</u> | <u>Public Administration</u> | <u>2</u> |

Sec. 3-3-4. - Administrative and regulatory fee structure; occupation tax structure.

- (a) Administrative Fees. A non-prorated, ~~nonrefundable~~non-refundable administrative fee in the ~~an~~ amount of ~~seventy five dollars (\$75.00)~~to be established by the Governing Authority by resolution from time to time, shall

be required on all Business and Occupation tax accounts for the initial startup, renewal, reopening ~~or amendment of these accounts. A non-prorated, nonrefundable administrative fee in the amount of fifty dollars (\$50.00) shall be required for~~ issuance of a replacement license or a temporary conditional license ~~or amendment. The annual Administrative Fee shall be due no later than October 1st of each year.~~

- (b) Regulatory Fees—Imposition; examples of businesses, etc., subject to fee. A Regulatory Fee will be imposed as provided under O.C.G.A. § 48-13-9 on those businesses covered by said code section. A regulatory fee does not include an administrative fee. Examples of Businesses or Practitioners of Professions or Occupations which may be subject to regulatory fees include, but are expressly not limited to, the following:
- (1) Building and construction contractors, subcontractors and workers;
 - (2) Carnivals;
 - (3) Taxicab and limousine operators;
 - (4) Tattoo artists;
 - (5) Stables;
 - (6) Shooting galleries and firearm ranges;
 - (7) Scrap metal processors;
 - (8) Pawnbrokers;
 - (9) Food service establishments;
 - (10) Dealers in precious metals;
 - (11) Firearms dealers;
 - (12) Peddlers;
 - (13) Parking lots;
 - (14) Nursing and personal care homes;
 - (15) Newspaper vending boxes;
 - (16) Modeling agencies;
 - (17) Massage parlors;
 - (18) Landfills;
 - (19) Auto and motorcycle racing;
 - (20) Boarding houses;
 - (21) Businesses which provide appearance bonds;
 - (22) Boxing and wrestling promoters;
 - (23) Hotels and motels;
 - (24) Hypnotists;
 - (25) Handwriting analysts;
 - (26) Health clubs, gyms and spas;
 - (27) Fortunetellers;
 - (28) Garbage collectors;
 - (29) Escort services;
 - (30) Burglar and fire alarm installers; and
 - (31) Locksmiths.
- (c) Regulatory Fees—Schedule of Fees. The amount of such regulatory fees shall be established in a separate ~~ordinance~~ resolution adopted from time to time by the Governing Authority.

- (d) Fees for Photographs and Fingerprints. All requests for photographs shall be charged an amount established by the Governing Authority by resolution from time to time, and all requests for fingerprints shall be charged an amount established by the Governing Authority from time to time, where such requests are not covered under other ordinances of the city or federal or state law.
- (e) Processing and Investigation Fees. Where, pursuant to any other provision of this Code, there is imposed a monetary fee for the processing and investigation of any business or employment application, such monetary fee is deemed to be a regulatory fee and not a tax.

Sec. 3-3-45. - Purpose and scope of tax.

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 48-13-262. All other applicable businesses and occupations are taxed pursuant to general and local law and ordinance.

Sec. 3-3-56. - Occupation tax levied; structure; restrictions.

(a) Levy of tax.

- (1) An Occupation Tax shall be levied, assessed and collected upon those Businesses and Practitioners of Professions and Occupations with one or more Locations or Offices in the corporate limits of the city or upon out-of-state businesses with no Location or Office in the state falling within the criteria of O.C.G.A. § 48-13-7. ~~The tax shall be based upon the following criteria: Gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States, and upon real estate brokers, agents or companies that sell real property located in the city. The Occupation Tax amount shall be determined by the sum of two components:~~

(i) A nonrefundable annual Administrative Fee; and

(ii) An amount to be determined by applying tax rates, as determined in (2) below, upon Gross Receipts of the Business or Practitioner.

- (2) Occupation tax ~~schedules~~. The tax rate determined by profitability ratios in combination with Gross Receipts for each Business, Trade, Profession or Occupation shall be ~~as follows: shall be established in a separate resolution adopted from time to time by the Governing Authority. The Finance Director shall classify the entire Gross Receipts by dominant service or product.~~

Profitability Ratios with Gross Receipts by Class

| Profitability Ratio/Tax Class | Rate on Gross Receipts |
|-------------------------------|------------------------|
| 1 | .00081 |
| 2 | .00101 |
| 3 | .00121 |

| | |
|---|--------|
| 4 | .00140 |
| 5 | .00110 |

~~(3) Any business whose tax rate was previously capped at fifteen thousand dollars (\$15,000.00), and whose new tax rate increases by more than five thousand dollars (\$5,000.00) under this chapter, shall pay the increased tax rate in incremental payments over a period of three (3) years, beginning in the year of passage of the ordinance from which this chapter was derived.~~

~~(4)(3) Each new or renewal Occupation Tax Certificate holder shall pay an annual tax in an amount determined by the occupation tax schedule outlined in subsection (2) of this section.~~

~~(54) In addition to payment of the Occupation Tax, any and all other assessments owed to the city by the Business owner or owners, whether related to the Business and/or real property of the owner/owners must also be paid at or before the full payment of the occupation tax before an occupation tax certificate ~~can~~will be issued. Any certificate issued without the payment of all such assessments shall be revoked if the outstanding assessments are not paid within thirty (30) days of the Business owner being notified by the director of the department of finance or other designee of the outstanding assessments. For purposes of determining the demand date or the notification date, the demand/notification date shall be the date that is three (3) days after the date of mailing of the demand/notification, excluding Saturdays, Sundays, and holidays.~~

~~(65) Businesses in the city which do not generate Gross Receipts and Businesses that generate Gross Receipts that are not subject to calculation of the occupation tax shall be assessed a feeFlat Fee and a per employee rate to be established by the Governing Authority from time to time, not to exceed five thousand dollars (\$5,000.00) per office or location; provided, however, that any Business paying according to this subparagraph shall not be required to provide information to the city relating to gross receipts of the business. The per practitioner fee applies to each person in that there are no Gross Receipts for the Business who qualifies as a practitioner under Georgia's laws and regulations.~~

(b) Restrictions. The following restrictions apply to this tax:

- (1) No Business or Practitioner shall be required to pay more than one (1) occupation tax for each of its locations.
- (2) No Occupation Tax will be required upon more than one hundred (100) percent of a Business's Gross Receipts.
- (3) No Occupation Tax will be required on Gross Receipts on which such tax has been levied in other localities or states.
- (4) An Occupation Tax shall not be required from real estate brokers, agents or companies whose offices are located outside the taxing jurisdiction and who sell property inside the city.
- ~~(5) An occupation tax shall not be levied in any other manner except as described in this section.~~

~~(65) Occupation taxes are limited to the Gross Receipts earned in the city or in the State of Georgia.~~

(76) Out-of-state businesses with no Location in Georgia shall be assessed occupation taxes based on the Gross Receipts of the Business as provided for in O.C.G.A. § 48-13-7.

(7) Real estate brokers, agents, or companies that sell real property located in the city, but do not maintain a principal or branch office within the city, shall only have Occupation Taxes levied upon them based on the administrative fee and profitability ratios in combination with Gross Receipts.

(8) For purposes of determining Occupation Tax, it is assumed that every business or practitioner has at least one (1) employee.

(c) Construction regarding other Business or Professional regulations. Nothing contained herein shall be construed to repeal or conflict with any general laws which allow or require regulation of businesses, occupations or professions by local governments.

~~(d) The maximum occupation tax per business location shall be established by the governing authority in a separate ordinance from time to time.~~

Sec. 3-3-67. - Location of business; applicability of certificate.

An Occupation Tax Certificate issued under this chapter shall apply only to the Location, owner and the Business included within the certificate. Only one (1) Occupation Tax Certificate shall be issued for a Location.

Sec. 3-3-78. - Change of location.

Any Person moving from one (1) Location to another shall notify the city's Director of Finance or other designee, in writing, of the move and the new address no later than three (3) days before the date of moving. Upon surrender of the original Occupation Tax Certificate to the city, and upon submission of the required information, a new certificate will be issued for the new Location as long as the new Location conforms to the zoning and fire codes and other applicable regulations of the State of Georgia, Clayton County, and the city.

Sec. 3-3-99. - Transfer of occupation tax certificates.

(a) Occupation Tax Certificates shall not be transferable, except for a change in location. A transfer of ownership shall be considered to be the same as the termination of the business and the establishment of a new business, both requiring a new Occupation Tax Certificate for the new owner of the Business.

(b) In the event there is a change in the ownership of a Business which also possesses an alcohol license, the alcohol license is not transferable, and the new owner will have to qualify for and obtain a new alcohol license.

(c) A Person must first obtain an Occupation Tax Certificate prior to obtaining an application for an alcohol license. Where there is a transfer of ownership of a Business which has an alcohol license and same is sought to be continued by the new owner, the new owner must present a copy of the document(s) which effectuated the transfer of ownership to the department of finance or other designee, along with an application for an occupational tax certificate, and tender an Administrative Fee in the an amount of fifty dollars (\$50.00), established by the Governing Authority by resolution from time to time, along with the applicable Regulatory Fee established under the ordinances and resolutions of the city. The Department of Finance shall then, if there are no outstanding assessments due to the city by the new owner, issue a temporary, conditional Occupation Tax Certificate for the sole purpose of allowing the new owner to be vetted by the chief of police or other designee for an alcohol license. Upon approval of the issuance of the alcohol license by the Governing Authority, the new owner shall pay the required occupational tax as calculated in this chapter, along with an Administrative Fee of seventy-five dollars (\$75.00), and upon payment of same, shall be issued both their an Occupation Tax Certificate and alcohol license.

Sec. 3-3-9~~10~~. - Occupation tax certificate qualifications.

- (a) No Occupation Tax Certificate required by this chapter shall be granted to any Person who is not a citizen of the United States or a registered resident alien. Where the owner-applicant is a Partnership or Corporation, the provisions of this section shall apply to all its partners, officers, managers, and majority stockholders.
- (b) Where an applicant is a Corporation, a certificate will be issued jointly to the Corporation, president or chief executive officer, and to the majority stockholder. Where the applicant is a Partnership, the certificate may be issued to a partner or general partner.

Sec. 3-3-10~~11~~. - Exemption on grounds that business operated for charitable purpose.

~~Businesses owned by non-profit organizations, and operated for charitable purposes~~
~~No Occupation Tax, Regulatory Fee, or Administrative Fee shall be levied upon any state or local authority or Nonprofit Organization, as defined under this Article pursuant to O.C.G.A. § 48-13-13(5). Nonprofit Organizations only may apply annually for an exemption from the occupation tax. Such application shall be in the format required by the Director of Finance or other designee, and shall contain such supplemental information, as required by the Director of Finance, including without limitation, a copy of the organization's approval of exemption from federal income taxation. The exemption shall be effective for that taxable year. No enterprise on which an occupation tax is levied by this chapter shall be exempt from said tax on the ground that such business is operated for a charitable purpose, unless eighty (80) percent or more of the entire gross receipts from said business are devoted to direct support of such charitable purpose. Any number of locations may be granted such exemption, provided however that a separate application shall be required for each location for which an exemption is sought.~~

Sec. 3-3-11~~12~~. - Yard sales, garage sales, bake sales.

A private individual or group may conduct, not more than once in any six-month period, a sale of used items, baked goods or other food items, and which shall not be subject to the provisions of this chapter except as herein provided. Such events shall be limited to three (3) consecutive days per event and subject to any health, zoning or other regulatory laws and ordinances as may be in effect, and shall be subject to regulatory fees. The exclusion granted in this section shall not be available to flea market operators, promoters, performances or other such enterprises or any other business-related operations. The Director of Finance ~~or other designee~~ shall promulgate the necessary administrative regulations to implement this section.

Sec. 3-3-12~~13~~. - Paying occupation tax of business with no location in Georgia.

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 the city and the Business or Practitioner:

- (1) Has one (1) or more persons or agents who exert substantial efforts within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or
- (2) Owns personal or real property which generates income and which is located within the jurisdiction of the city.

Sec. 3-3-13~~14~~. - Each line of business to be identified on business registration.

The business registration of each Business operated in the city's jurisdiction shall identify the line or lines of business that the business conducts. No Business

shall conduct any line of business without first having that line of business registered with the finance director or other designee and that line of business being noted by the finance director ~~or his~~ designee upon the Occupation Tax Certificate form which is to be displayed by the Business owner in a conspicuous place at the Business Location at all times.

Sec. 3-3-14~~15~~. - Number of businesses considered to be operating in the city.

Where a Person conducts business at more than one (1) fixed location, each location or place shall be considered a separate Business for the purpose of the payment of the Occupation Tax levied under this chapter.

Sec. 3-3-15~~16~~. - Professionals as classified in O.C.G.A. § 48-13-9(c)(1)–(18).

(a) Practitioners of Professions are as described in O.C.G.A. § 48-13-9(c)(1)–(18), the same being:

- (1) Lawyers;
- (2) Physicians licensed under Chapter 34 of Title 43 of the Georgia Code;
- (3) Osteopaths licensed under Chapter 34 of Title 43 of the Georgia Code;
- (4) Chiropractors;
- (5) Podiatrists;
- (6) Dentists;
- (7) Optometrists;
- (8) Psychologists;
- (9) Veterinarians;
- (10) Landscape architects;
- (11) Land surveyors;
- (12) Practitioners of physiotherapy;
- (13) Public accountants;
- (14) Embalmers;
- (15) Funeral directors;
- (16) Civil, mechanical, hydraulic, or electrical engineers;
- (17) Architects;
- (18) Marriage and family therapists, social workers and professional counselors;
- (19) Dealers of motor vehicles, as defined in paragraph (1) of O.C.G.A. § 10-1-622;
- (20) Owners or operators of bona fide coin operated amusement machines, as defined in O.C.G.A. § 50-27-70, and owners or operators of businesses where bona fide coin operated amusement machines are available for commercial use and play by the public, provided that such amusement machines have affixed current stickers showing payment of annual permit fees, in accordance with O.C.G.A. § 50-27-78;
- (21) Merchants or dealers as defined in O.C.G.A. § 48-5-354 as to their deliveries to _____ businesses and practitioners of professions and occupations in areas zoned for _____ commercial use; and
- (22) Any other business, profession, or occupation for which state licensure or registration _____ is required by state law, unless the state law regulating such business, profession, or occupation specifically allows for regulation by local governments.

(b) Each of these shall elect as their entire Occupation Tax one (1) of the following:

- (1) The Occupation Tax based on Gross Receipts combined with the profitability ratios set forth in Section 3-3-56 of this chapter and related ordinances; or resolutions; or
- (2) A Flat Fee to be established by the Governing Authority by resolution from time to time, not to exceed four hundred dollars (\$400.00) per Practitioner who is licensed by the State of Georgia to provide the service, such tax to be paid at that Practitioner's Office or Location; provided, however, that a Practitioner paying according to this subparagraph shall not be required to provide information to the city relating to Gross Receipts of the Business or Practitioner. The per practitioner fee applies to each Person in the Business who qualifies as a Practitioner under ~~Georgia's laws~~ the state's guidelines and regulations; framework; and
- (3) The election set forth in this section shall be made on an annual basis and must be done by October ~~1 of each year.~~ 1st of each year. If no election is made, the tax shall be levied as if subsection (b)(1) above were elected.

Sec. 3-3-~~16~~17. - Practitioners exclusively practicing for a government.

Any Practitioner whose Office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, an instrumentality of the United States, the state, or a municipality or county of the state shall not be required to obtain a Business license or pay an Occupation Tax under this chapter for that practice.

Sec. 3-3-~~17~~18. - Transient or ~~nonresident~~ non-resident business owners.

Any transient or nonresident person, firm, or corporation doing business within the city shall have in his possession proof of registration from where the Business is domiciled upon his person or in any vehicle or other conveyance which is used in the business and the person shall exhibit the same to any authorized enforcement or police officer. This section shall not apply to lawyers.

Sec. 3-3-~~18~~19. - When tax due and payable; effect of transacting business when tax delinquent.

- (a) ~~(a)~~ Each such Occupation Tax shall be for the calendar year based upon Gross Receipts from the previous year and in successive years unless otherwise provided. The Occupation Tax levied herein shall be payable October 1 of each year and shall, if not paid by November 15 of each year, be considered delinquent and subject to penalties for delinquency herein. On any new business, profession, trade or calling subject to the occupation tax levied herein begun in the city, the occupation tax shall be delinquent if not paid immediately upon commencing business in the city subject to a ten percent (10%) penalty for delinquency. An Administrative Fee will accrue at the rate of one and a half percent (1.5%) per month on the entire unpaid balance of any delinquent taxes.
- ~~(b)~~ There is hereby imposed a penalty upon each business which fails to apply for and obtain an appropriate occupation tax certificate and pay all tax and fees as provided in subsection (a) above. Said penalty shall be assessed at ten (10) percent of the occupation tax due. Interest on delinquent occupation taxes and penalties shall accrue at the rate of 1.5 percent per month.
- ~~(b)~~ (c) The occupation tax certificate provided for herein shall be issued by the department of finance, and On any new profession, trade, or occupation begun in the City, the registration and Occupation Tax shall be delinquent if not obtained immediately upon beginning Business and a ten percent (10%) penalty shall be imposed.
- ~~(b)(c)~~ If any Person, firm or corporation whose duty it is to obtain an Occupation Tax Certificate shall, after such Occupation Tax becomes

delinquent, transact or offer to transact in the city any of the ~~kind types of business, profession, trade~~ businesses, professions, or calling trades subject to this chapter without having first obtained an Occupation Tax Certificate, such offender shall, if and upon conviction by the municipal court judge, be subject to the penalty provisions as set forth in sections 3-3-25, 3-3-40, and 3-3-41 of this chapter, and shall not be issued a business license and/or alcohol license, if applicable, for the current year. The current year shall be the year for which the Occupational Tax Certificate is required.

- (d) In addition to the above remedies, the Chief of police or their designee may proceed to collect all sums due the city under this ordinance in the same manner as provided by law for tax executions.
- (e) If any Person, firm or corporation whose duty it is to register and obtain an Occupation Tax Certificate shall transact or offer to transact in the city any of the types of businesses, professions, or trades subject to this chapter without having first obtained an Occupation Tax Certificate, such offender upon conviction by the municipal court judge, shall be subject to the penalty provisions as set forth in Section 1-1-8 of the City Code of Ordinances.

Sec. 3-3-~~1920~~. - Allocation of gross receipts of business with multiple intrastate or interstate locations.

- (a) For those Businesses that have multiple locations inside and outside of the city where the Gross Receipts can be allocated to each location, the Gross Receipts used to determine the Occupation Tax assessed will be those Gross Receipts attributed to each Location within the city. Where the dollar amount of Gross Receipts ~~attributable~~ attributed locally cannot be determined in those businesses with multiple locations, the total Gross Receipts will be divided by the total number of locations in the city and elsewhere and allotted to those Locations. Upon request, the Business or Practitioner with a Location or Office situated in more than one (1) jurisdiction shall provide to the city the following:
 - (1) Financial information necessary to allocate the Gross Receipts of the Business or Practitioner; and
 - (2) Information relating to the allocation of the Business's or Practitioner's Gross Receipts by other local governments.
- (b) Where the Business has Locations outside of the city and taxation is levied for a criteria other than Gross Receipts in the other local governments, the city shall not assess more than the allotted share of Gross Receipts for the local operation.

Sec. 3-3-~~2021~~. - Evidence of state registration required if applicable; state registration to be displayed.

- (a) Each Person who is licensed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before the city Occupation Tax Certificate may be issued.
- (b) Each Person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

Sec. 3-3-~~2122~~. - Evidence of qualification required if applicable.

Any Business required to obtain health permits, bonds, certificates of qualification, certificates of competency, certificates of occupancy, or any other similar regulatory certifications, shall first, before the issuance of a city Occupation Tax Certificate, show evidence that such requirements have been met.

Sec. 3-3-~~2223~~. - Liability of officers and agents; registration required; failure to obtain.

All persons subject to the Occupation Tax levy pursuant to this chapter shall be required to obtain the necessary Occupation Tax Certificate for such business as described in this chapter, and in default thereof the officer or agent soliciting for or representing such Persons shall be subject to the same penalty as other Persons who fail to obtain an Occupation Tax Certificate. Every Person commencing business in the city after January 1 of each year shall likewise obtain the Occupation Tax Certificate as provided herein before commencing the business, and any Person transacting, or offering to transact any kind of Business, Trade, Profession or Occupation in the city without first having so obtained said Occupation Tax Certificate, shall, if and upon conviction by the municipal court judge, be subject to the penalty provisions as set forth in ~~this chapter.~~

~~Sec. 3-3-23. - Reserved.~~ Section 1-1-8 of the City Code of Ordinances.

Sec. 3-3-24. - Certificate expiration; renewal.

- (a) All Occupation Tax Certificates issued under the provisions of this chapter shall expire on December 31 of each year.
- (b) Certificate holders who desire to renew their Occupation Tax Certificates shall file an application with all applicable fees with the Department of Finance on the form provided for renewal of the Occupation Tax Certificate for the following year. Applications for renewal must be filed before the established due date of each year, with payment of the applicable tax being due on October 1. No renewal shall be granted after December 31st. Applications for renewal received after December 31 shall be subject to the regulations for the granting of Occupation Tax Certificates as if no previous Occupation Tax Certificate had ever been held in this city.
- (c) All Occupation Tax Certificates granted hereunder shall be for the full calendar year and are not subject to proration.
- (d) It shall be the duty of the renewal applicant to obtain renewal permits as may be required by this chapter or any other ordinance.

Sec. 3-3-25. - Penalty for violating chapter.

~~Any person violating any provisions of this chapter shall, if and upon conviction before the municipal court judge, be, for each such violation, fined in an amount not exceeding one thousand dollars (\$1,000.00) or imprisoned for a period not exceeding sixty (60) days of imprisonment, either or both in the sound discretion of the municipal court judge. Citations issued by the director of finance or their designee shall be heard before the municipal court of the city.~~ Any Person violating any provision of this Article to register and pay shall be subject to penalties as authorized under O.C.G.A. § 48-13-26. Except, however, that this Article shall in no manner authorize the City's municipal court, or any court, to punish or penalize, by incarceration, Practitioners of Professions and Occupations who fail to comply with this Article. For Practitioners of Professions and Occupations, the fine, not to exceed Five Hundred Dollars (\$500.00), is to be collected in the same manner as delinquent taxes in Section 3-3-41.

Sec. 3-3-26. - Enforcement.

The police officers and code enforcement officers of the city shall continue to be empowered with full subpoena and arrest powers in conjunction with any violation pertaining to this chapter.

Sec. 3-3-27. - Businesses not covered by this chapter.

The following Businesses are not covered by the provisions of this chapter but may be assessed an Occupation Tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia:

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under O.C.G.A. Title 46, Chapter 3.

- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (5) Insurance companies governed by O.C.G.A. § 33-8-8 et seq.
- (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (7) Those businesses governed by O.C.G.A. § 48-5-355 (businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls).
- (8) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. § 48-5-356.
- (9) Depository Financial Institutions governed by O.C.G.A. § 48-6-93.
- (10) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
- (11) Those businesses where the general laws of the State of Georgia, the United States, or the Code of Ordinances of the city permit or require taxation in some other manner.
- (12) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States' command or otherwise.
- (13) Blind Persons.
- (14) Veterans of peace-time service in the United States armed forces having a physical disability which was incurred during that service.
- (15) Any Practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentality of the United States, the state, or a municipality or county of the state.
- (16) Any state or local authority, Nonprofit Organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.
- (17) Real estate brokers, except at the principal or branch Office of a real estate broker.
- (18) Motor vehicles required to be registered with the Department of Public Safety.
- (19) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

Sec. 3-3-28. - Exceptions.

The following types of businesses, occupations and professions shall be ~~excepted~~exempt from the general provisions of this chapter and shall be treated as follows:

- (1) Insurance companies:
 - a. Insurers' license fees. There is hereby levied an annual license fee upon each insurer doing business within the city in the amount of Seventy-Five Dollars (\$75.00) per class. For each separate Business Location in excess of one (1), not covered by subsection (1)b., which is operating on behalf of such insurers within the city, there is hereby levied a license fee in the amount of Seventy-Five Dollars (\$75.00) per class. For the purposes of this section, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in O.C.G.A. § 33-3-5(1).
 - b. Insurance agency; license fees; independent insurance agencies, brokers, etc., not otherwise licensed. There is hereby levied an annual license fee upon each separate Business Location from which insurance business is conducted and which is not subject to the

company license fees imposed by subsection (1)a. hereof, in the amount of Twenty-Five Dollars (\$25.00) for each such location within the city.

- c. 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, such insurer shall pay an additional license fee of Twenty-Five Dollars (\$25.00) per location.
- d. Gross premiums tax imposed on certain insurers. There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the city in an amount equal to one (1) percent of the gross direct premiums received during the calendar year in accordance with O.C.G.A. § 33-8-8.1. "Gross direct premiums," as used in this section, shall mean gross direct premiums as defined in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by subsection (1)a. of this section.
- e. Gross premiums tax, all other insurers. There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the class of insurance designated in O.C.G.A. § 33-3-5(1), doing business within the city, in an amount equal to two and one-half (2½) percent of the gross direct premiums received during the calendar year, in accordance with O.C.G.A. § 33-8-8.2. "Gross direct premiums," as used in this section, shall mean gross direct premiums as used in O.C.G.A. § 33-8-8.2(a).
- f. Due date. The license fees imposed herein shall be due and payable on April 1st of each year.
- g. Enforcement. The fees and taxes levied by this section may be enforced by execution in the same manner as other taxes of the city. A violation of this section shall be grounds for refusing or revoking a license, and the person responsible may be punished as for violations of other city ordinances.

(2) Depository Financial Institutions:

- a. Pursuant to O.C.G.A. § 48-6-93, there is hereby levied an annual business license tax upon ~~state and national banking associations, federal savings and loan associations, state building and loan associations~~ Depository Financial Institutions, at the rate of ~~not to exceed~~ one-fourth of one (0.25) percent of the gross receipts of such institutions as defined therein. The amount of such tax shall be established by the Governing Authority by resolution from time to time. Notwithstanding any other provision of this subsection, the minimum amount of business license tax due from any depository financial institutions pursuant to this subsection shall be One Thousand Dollars (\$1,000.00) per year.
- b. For purposes of this subsection, "gross receipts" shall be determined in accordance with the requirements of O.C.G.A. § 48-6-93(d), as the same currently exists or as it may be amended from time to time by the Georgia General Assembly.
- c. Each Depository Financial Institution within the city shall file a return of its gross receipts within the city on March 1st 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 O.C.G.A. § 48-6-93(d). The tax

levied pursuant to this subsection shall be assessed and collected based upon information provided in such return.

- d. The due date of taxes levied by this subsection shall be April 1st of each year.

Sec. 3-3-29. ~~Copies of state forms filed with city.~~ Reserved.

~~Each person, firm or corporation who is required to file with the State of Georgia a form which indicates its gross receipts from that business on an annual, quarterly or monthly basis shall file a duplicate of such form or forms with the city by February 1st of each year. All such documents received by this city shall remain confidential and shall not be disseminated to any other party.~~

Sec. 3-3-30. ~~Occupation tax certificate required.~~ Reserved.

~~Even though the occupation tax imposed by this chapter may not apply to some businesses operating in the city, each business maintaining a location within the city, whether subject to this form of taxation or not, shall be required to obtain from the director of finance an occupation tax certificate. This certificate is required in order to provide a method and manner of registration for businesses in lieu of the issuance of what were formerly termed "business licenses."~~

Sec. 3-3-31. - Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

An Occupation Tax shall not apply to the Gross Receipts of any part of a Business where such levy is prohibited or exempted by the laws of the State of Georgia or of the United States.

Sec. 3-3-32. - Occupation taxes levied on business to be transacted during current calendar year; filing of returns showing gross receipts during preceding calendar year.

- (a) All Occupation Taxes levied under this chapter are levied on the amount of business ~~to be transacted during the preceding calendar year for which application is made.~~ However, for convenience of both the city and the taxpayer, Each Business subject to the Occupation Tax levied in this chapter shall, on or before the dates hereinafter set forth, file with the city's Department of Finance the application for business occupation tax form hereinafter specifically provided for, showing ~~as the gross receipts of that business for the calendar year for which application is made, the Gross Receipts for the preceding year.~~ This return shall be supported by a signed copy of the applicable federal or state income tax return and shall be used as the basis for establishing the payments making payment of the estimated Occupation Tax for the current calendar year. Further, a copy of the business tax returns for the preceding year shall be attached to the application.
- (b) The owner, proprietor, manager or executive officer of the Business subject to such Occupation Tax of the current calendar year shall, on or before October 1st of the current calendar year, file with the Department of Finance of the city, on a return form furnished by that department, ~~an application a signed return~~ setting forth the amount of actual Gross Receipts of such Business for the year in which application is made as provided in subsection (a) herein. This application for business tax form, which shall also include a entire preceding calendar year, said return to include a signed copy of the business tax returns for the preceding year as an attachment, applicable federal or state income tax return as attached documentation to support said amount. This return will be used to determine the payments final tax for the preceding calendar year.

(c) In the case of the ~~occupation tax~~ a Business or Profession subject to Occupation Tax for a calendar year, for which the ~~year~~ Business or Profession was not conducted for which an ~~occupation~~ any period of time in the corporate limits of the City in the preceding calendar year, the owner, proprietor, manager, or executive officer of the Business or profession liable for Occupation Tax shall estimate the gross volume of Gross Receipts from commencing date to the end of the calendar year and such tax shall be paid pursuant to requirements of this Article. For the following year, the actual amount of Gross Receipts for such part of the prior calendar year shall be reported in the return supported by a signed copy of the applicable federal or state income tax certificate is requested return, and further payment made or refund provided within sixty (60) days of the date of the return.

(d) The owner, proprietor, manager, or executive officer of the Business subject to said Occupation Tax of the current calendar year shall, on or before October 1st of the current calendar year, file with the Director of Finance, on a form furnished by said officer, the following information required by O.C.G.A § 48-13-20.1:

- (1) The legal name of such Business and any associated trade names;
 - (2) The mailing address of such Business and the actual physical address of each Location of such Business if different from the mailing address; and
 - (3) The sales and use tax identification number assigned to such Business if such Business is required to have such number.
- Failure or refusal to provide such information shall not toll or extend the time of payment of such Occupation Tax.

Sec. 3-3-33. - When occupation tax due and payable.

Dates. Unless otherwise provided for in this chapter, the following deadlines are applicable:

- (1) Applications for renewal of Occupation Tax Certificates are due not later than October 1st of each year.
- (2) The amount of Occupational Tax for the current year shall be payable on October 1st and shall become delinquent if not paid by November 15th of that year.
- (3) Final payment of underpaid prior year's tax is due within thirty (30) days of being notified of same by the city.
- (4) Applications by newly established businesses are due prior to commencing business operations, and payments are due at the time of filing of the application and return.

Sec. 3-3-34. - Payment of occupation tax by newly established businesses.-
Reserved.

~~In the case of a business subject to occupation tax for a calendar year which was not conducted for any period of time in the corporate limits of the city in the preceding year, the owner, proprietor, manager or executive officer of the business liable for occupation tax shall estimate the gross volume of revenue from commencing date to the end of the calendar year and such tax shall be paid upon application for the occupation tax certificate.~~

Sec. 3-3-35. - Returns confidential.

Except in the case of audits, judicial proceedings or other proceedings necessary to collect the Occupation Tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the city or any other person to divulge or make known in any manner to any person not needing such information for the discharge of official city duties, the amount of Gross Receipts or related financial information disclosed in any Occupation Tax return required under this chapter. For purposes of this section, independent auditors or bookkeepers employed by

the city shall be classed as "employees." Nothing herein shall be construed to prohibit the publication by the city of official statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or the inspection of the records by duly qualified employees of the tax departments of the state or of the United States, and other local governments. Any employee of the city who violates the confidentiality of this information shall be subject to discharge or other disciplinary action. However, ownership, identity of registered agent, business locations and other nonfinancial data shall not be confidential, and tax deficiency, failure to file returns or pay taxes when due, shall not be confidential.

Sec. 3-3-36. - Inspections of books and records; penalty for understating financial information.

At any time during the taxable year, or for up to three (3) years thereafter, the Department of Finance of the city, through its officers, agents, employees, representatives, or independent auditors, may inspect the books of the business for which the returns are made. Any such officer shall have the right to inspect the books or records for the business of which the return was made in the city, and upon demand, in writing, by the director of finance, such books or records shall be submitted for inspection by a representative of the city within ten (10) business days of said demand. Failure to submit such books or records within the time required shall be grounds for revocation of the tax certificate currently existing. Adequate records shall be kept within the city for examination by the Department of Finance at its discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under reporting, a penalty of not more than twenty-five (25) percent of the difference between the tax initially paid and the tax finally determined to be due, may be imposed. The amount due shall be the difference between the tax initially paid and the tax finally determined to be due, plus the penalty, and said amount must be paid by the offending business within thirty (30) days of receiving notification from the director of the Department of Finance. For purposes of determining the demand date or the notification date, the demand/notification date shall be the date that is three (3) days after the date of mailing of the demand/notification, excluding Saturdays, Sundays, and holidays.

Sec. 3-3-37. - Tax certificate to be revoked for failure to pay tax, file returns, permit inspection of books, or upon submission of false or incomplete information.

Upon the failure of any Business to pay such Occupation Tax or any final installment or part thereof before it becomes delinquent or upon failure to make any of such returns within the time required herein, or upon failure to make a true and complete return, or upon failure to amend a return to set forth the truth, or upon the submission of false information, or upon failure to permit inspection of its books or records as provided for within this chapter, any Occupation Tax Certificate granted by the city under this chapter shall be suspended or revoked. The director of finance or ~~the~~other designee shall notify the responsible business official of any such violation, omission, or infraction, and of the intended sanction. Further, no new Occupation Tax Certificate shall be issued by the city for any Business for which any part of the Occupation Tax herein provided for is at that time unpaid or to an individual, firm or corporation who has failed to submit adequate records as requested by the director of finance in accordance with the provisions of this chapter.

Sec. 3-3-38. - Administration and appeals.

Appeals regarding tax certificate decisions of the director of finance or designee and appeals regarding work permit decisions shall be filed with the clerk of the city and shall be heard by the city manager of the city or ~~his~~designee. Any subsequent appeals shall be taken by writ of certiorari to the Superior Court of Clayton County.

Sec. 3-3-39. - Notices.

For purposes of this chapter, notice shall be deemed delivered when personally served or, when served by mail, as of three (3) days after the date of deposit in the United States mail, excluding Saturdays, Sundays, and holidays.

Sec. 3-3-40. - Effect of failure to comply with chapter provisions; continuing in business after tax certificate revocation.

(a) Any person, their managers, agents, or employees, who fail to surrender a tax certificate after its revocation, any part thereof before it becomes delinquent, or suspension, who conduct business in the city after the certificate for such business has been revoked as above, and any persons, their managers, agents or employees hereby upon failure to make any of said returns within the time required to make returns, showing the amount of gross receipts and who fail herein, or upon failure to make such a true return, or upon failure to amend a return to set forth the truth, or upon failure to permit inspection of its books as above provided, said Business shall be in violation of this Article. No new Occupation Tax Certificate shall be granted by the city for the operation of a Business for which any part of the Occupation Tax herein provided for is at that time unpaid, or to an individual, firm, or corporation who has failed to submit the information and records as requested by the City Clerk in accordance with provisions found in this Article.

(b) Except for Practitioners of Professions and Occupations, any Person, his manager, agent, or employee, who does Business in the City after the Occupation Tax for said Business becomes delinquent, or who is required to make Occupation Tax returns, and who fails to make said returns within the time and in the manner herein provided, or refuse who refuses to amend any such returns so as to set forth the truth, or who shall make makes false returns, and, any persons, their managers, agents, Person, his manager, agent, or employees employee who refuse refuses to permit an inspection of books in their his charge when the officers, agents, employees officer, agent, employee, or representatives representative of the City request requests such inspection, during normal Business hours, and under the terms and conditions set forth herein, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein and Administrative Fees as provided in Sections 3-3-19 and 3-3-25 and as authorized under the laws of this state.

(a)(c) Practitioners of Professions and Occupations who fail to pay the Occupation Tax, who fail to make returns within the time and in the manner provided in this Article or who refuse to amend each return as to set forth the truth, or who make a false return shall be subject to penalties as provided in Sections 3-3-19 and 3-3-25 and as authorized under the laws of this state, including actions by lien and garnishment. Except, however, that this Article shall in no manner authorize the City's municipal court, or any court, to punish or penalize, by incarceration, Practitioners of Professions and Occupations who fail to comply with this Article. For Practitioners of Professions and Occupations, the fine is to be collected in the same manner as delinquent taxes in Section 3-3-41.

Sec. 3-3-41. - Execution for delinquent tax.

In addition to the other remedies herein provided for the collection of the Occupation Tax herein levied, the director of finance, upon any tax becoming delinquent and remaining unpaid, may issue execution for the correct amount of such tax against the Persons, Partnership or Corporation liable for such tax, which such execution shall bear interest at the rate specified in O.C.G.A. § 48-13-21 from the date when such tax becomes delinquent, and the lien shall cover the property in the city of the Person, Partnership or Corporation liable for such tax, all as provided by the ordinances of the city and the laws of the State of Georgia.

The lien of such Occupation Tax shall become fixed on and date from the time when such tax becomes delinquent. The execution shall be levied by the police chief of the city or ~~his~~ designee upon the property of the offender located in the city or in any other location if no property remains in the city and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by ordinances and Charter of the City or Clayton County and the laws of the State of Georgia, and the offender in such execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by ordinance or the laws of the State of Georgia in regard to Tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the director of finance 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 has issued pays the tax in full together with all interest and costs accrued on the tax, the Person may ~~then collect~~ request a refund of any fees and charges ~~due~~ paid by him or her as a result of the default as though he or she had never defaulted in the payment of the taxes.

Sec. 3-3-42. - Amendment, repeal of provision.

This chapter 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 of the Governing Authority to assess and collect any of the taxes or other charges prescribed and authorized by law. Such amendment may increase or lower the amounts and tax ranges of any occupation. The payment of any Occupation Tax provided for shall not be construed as prohibiting the levy or collection by the city of additional occupation taxes upon the same person, property or business.

Sec. 3-3-43. - Enforcement of provisions.

It is hereby made the duty of the director of finance or ~~his~~ designee, to see that the provisions of this chapter relating to Occupation Taxes are observed, and, where applicable, to summon all violators of the same to appear before the municipal court of the city. It is hereby the further duty of the director of finance or ~~his~~ designee, to inspect all certificates issued by the city, along with the books and records of the various businesses holding certificates, as often as in their judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted ~~there under~~ thereunder. It shall be the duty of the chief of police or ~~his~~ designee, to make diligent background investigations and searches of records of criminal conviction in those cases as required in the ordinances of the city, and to furnish timely information to the director of finance in furthering the administration of these provisions. The chief of police or ~~his~~ designee, and code enforcement officers, shall also have the authority to check businesses within the city for proper certificates issued by the city and to issue citations for violations of this chapter.

Sec. 3-3-44. - Provisions to remain in full force and effect until changed by governing authority.

This chapter shall remain in full force and effect until changed by amendment adopted by the Governing Authority. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

Sec. 3-3-45. - Requirement of public hearing.

- (a) The Governing Authority shall conduct at least one (1) 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, the governing authority shall

hold one (1) or more public hearings as a part of the process of determining how to use the additional revenue.

Sec. 3-3-46. - Conflicts between specific and general provisions.

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

Sec. 3-3-47. - Applications of provisions to prior ordinance.

This chapter does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. ~~So much as~~ 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 such ordinance or 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. 3-3-48. - Option to establish exemption or reduction in occupation tax.

The Governing Authority may by subsequent ordinance or resolution provide for an exemption or reduction in Occupation Tax to one (1) or more types of Businesses or Practitioners of Occupations or Professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in Occupation Tax shall not be arbitrary or capricious and the reasons shall be set forth in such ordinance or resolution.

Sec. 3-3-49. - Severability.

If any section, provision or clause of any part of this chapter shall be declared invalid or unconstitutional, or if the provisions of any part of this chapter 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 chapter not so held to be invalid or the application of this chapter to other circumstances not so held to be invalid. It is hereby declared as the intent of the city that this chapter would have been adopted had such invalid portion not been included herein.

Sec. 3-3-50. - Repeal of conflicting provisions.

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

Secs. Sections 3-3-51—3-3-60. - Reserved.

Sec. 3-3-51. - Refunds; final returns.

- (a) Each and every Business that ceases operations in the city or has otherwise been required to register and pay the Occupation Tax must file a final return with the director of finance or designee and pay an Administrative Fee for the processing of the final return.
- (b) If a Business ceases operation within a year for which an Occupation Tax has been paid or credited, the tax shall be refundable, upon request, if, after a final return is filed and after the actual tax liability is calculated, the Business tax credited exceeds that liability. If the final return requires a payment, such payment must be made with the final return.
- (c) Taxes are also refundable upon written request after a valid amendment is accepted and the Business tax credited exceeds the tax liability.
- (d) In the case of erroneous tax collection, or when a taxpayer has voluntarily or involuntarily overpaid Occupation Taxes, the taxpayer may proceed in accordance with O.C.G.A. § 48-5-380.

- (e) Refund claims shall contain a summary statement of the grounds upon which the taxpayer relies, and any additional information the city may request.
- (f) After receiving a written refund request, the city shall process the request in a manner consistent with O.C.G.A. § 48-5-380.

STATE OF GEORGIA

CITY OF FOREST PARK

RESOLUTION NO. _____

A RESOLUTION TO ESTABLISH THE VARIOUS FEES AND RATES REGARDING THE OCCUPATION TAX; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, the duly elected governing authority of the City of Forest Park, Georgia (the "City") is the Mayor and Council thereof; and

WHEREAS, the Occupation Tax is an important source of revenue for the City; and

WHEREAS, pursuant to Chapter 3, Occupation, Profession, and Business Taxes, of Title III, Finance, of the Code of Ordinances of the City of Forest Park ("City's Code of Ordinances"), it is the obligation of the Mayor and Council to establish, from time to time, amounts for the following items established by the Occupation Tax ordinance: the Administrative Fee, Tax Rates, Regulatory Fees, and Flat Fees; and

WHEREAS, the public health, safety, and general welfare of the citizens of the City will be positively impacted by the adoption of this Resolution.

BE IT RESOLVED by the Mayor and Council of the City of Forest Park, Georgia that the Administrative Fee (per Section 3-3-4(a) of the City's Code of Ordinances), shall be the amount of Seventy-Five Dollars (\$75.00);

BE IT RESOLVED by the Mayor and Council of the City of Forest Park, Georgia that the Replacement Fee for Occupation Tax Certificates, shall be the amount of Fifty Dollars (\$50.00);

BE IT FURTHER RESOLVED by the Mayor and Council of the City of Forest Park, Georgia that the Regulatory Fees (per Section 3-3-4(c) of the City's Code of Ordinances) shall be the following amounts:

Scrap Metal Processors— Four Hundred Dollars (\$400.00); and

Pawn Brokers— One Thousand Five Hundred Dollars (\$1,500.00); and

Dealers in Precious Metals— Four Hundred Dollars (\$400.00); and

All other businesses— One Hundred Dollars (\$100.00).

BE IT FURTHER RESOLVED, that the tax based upon Gross Receipts of Businesses or Practitioners of Professions or Occupations, in combination with profitability ratios (per Section 3-3-6(a)(2) of the City's Code of Ordinances) be levied using the following tax schedule:

| Profitability Ratio / Tax Class | Tax Rate on Gross Receipts (Per \$1,000) |
|---------------------------------|--|
| Class 1 | \$ 0.77 |
| Class 2 | \$ 0.96 |
| Class 3 | \$ 1.15 |
| Class 4 | \$ 1.33 |
| Class 5 | \$ 1.10 |
| Class 6 | \$ 1.68 |

BE IT FURTHER RESOLVED, that the Flat Fee per Practitioner of Professions and Occupations (per Section 3-3-16(b)(2) of the City's Code of Ordinances) shall be in the amount of Four Hundred Dollars (\$400.00).

BE IT FURTHER RESOLVED, that the Flat Fee for Businesses that do not generate Gross Receipts (per Section 3-3-6(a)(5) of the City's Code of Ordinances) shall be in the amount of one hundred twenty-five dollars (\$125.00).

BE IT FURTHER RESOLVED, that the per employee rate to be charged to Businesses that do not generate Gross Receipts (per Section 3-3-6(a)(5) of the City's Code of Ordinances) shall be in the following amounts:

| Number of employees | Employee Rate |
|---------------------|--|
| 0-2 | \$0.00 plus \$30.00 per in excess of 0 |
| 3-9 | \$60.00 plus \$15.00 per in excess of 2 |
| 10-99 | \$165.00 plus \$12.00 per in excess of 9 |
| 100-499 | \$1299.00 plus \$8.00 per in excess of 99 |
| 500 and over | \$5459.00 plus \$7.00 per in excess of 499 |

BE IT FURTHER RESOLVED, that the annual business license tax for Depository Financial Institutions (per Section 3-3-28(d) of the City's Code of Ordinances and O.C.G.A. § 48-6-93) shall be a quarter of a percent (0.25%) of the Georgia gross receipts as defined and allocated in O.C.G.A. § 48-6-95 and O.C.G.A. § 48-6-93.

BE IT FURTHER RESOLVED, that the Fee for photographs and fingerprints (per Section 3-3-4(d) of the City's Code of Ordinances) shall be in the amount of ten dollars (\$10.00).

RESOLVED this _____ day of _____, 2016.

CITY OF FOREST PARK, GEORGIA:

David Lockhart, Mayor

Tommy Smith
Mayor Pro-tempore (Ward One)

Dabouze Antoine
Councilmember, Ward Two

Sandra Bagley
Councilmember, Ward Three

Latresa Wells
Councilmember, Ward Four

Allan Mears
Councilmember, Ward Five

ATTEST:

Mike Blandenburg, City Clerk

APPROVED BY:

City Attorney