

TITLE 2

General Government

- Chapter 1 Mayor and Council
- Chapter 2 Elections
- Chapter 3 Recorder's Court
- Chapter 4 Administration
- Chapter 5 Finances and Taxation

CHAPTER 1

Mayor and Council

ARTICLE A

General Provisions

- § 2-1-1 Compensation.
- §§ 2-1-2 through 2-1-10 reserved.

ARTICLE B

Meetings

- § 2-1-11 Regular meetings.
- § 2-1-12 Adjourned meetings.
- § 2-1-13 Order of business.
- § 2-1-14 Rules of procedure.
- § 2-1-15 Previous questions.
- § 2-1-16 Motions having precedence.
- § 2-1-17 Motion to adjourn.

ARTICLE A

General Provisions

Sec. 2-1-1 Compensation.

The mayor shall receive a salary of ~~\$125.00~~ per month and the council members shall receive a salary of ~~\$50.00~~ ^{125.00} per month. The mayor and council members may be reimbursed for actual expenses incurred in the performance of their duties upon approval by vote of the mayor and council. (Reso. passed 1/12/93)

** Insert New 8/22/2013 250⁰⁰*

Secs. 2-1-2 through 2-1-10 reserved.

AMENDMENT

**CITY OF SARDIS
ORDINANCE TO ESTABLISH COMPENSATION FOR ELECTED OFFICIALS
ORDINANCE NO. _____**

AN ORDINANCE TO ESTABLISH THE RATE AND SCHEDULE OF COMPENSATION FOR ELECTED OFFICIALS OF THE CITY OF SARDIS, GEORGIA; TO ESTABLISH QUALIFICATION FEES FOR ELECTIONS OF THE MAYOR AND COUNCIL; TO AMEND THE CODE OF ORDINANCES OF THE CITY OF SARDIS, GEORGIA, TITLE 2 – GENERAL GOVERNMENT, CHAPTER 1 – MAYOR AND COUNCIL, SECTION 2-1-1 AND CHAPTER 2-ELECTIONS, SECTION 2-2-4; TO PROVIDE FOR CODIFICATION; TO PROVIDE SEVERABILITY; TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

WHEREAS, the duly elected governing authority of the City of Sardis, Georgia is authorized under Article II, Section 2.08 of the City Charter and O.C.G.A. § 36-35-4 to fix the salary, compensation, and expenses of the municipal governing authority subject to certain requirements;

WHEREAS, the duly elected governing authority of the City of Sardis, Georgia is the Mayor and Council thereof;

WHEREAS, public notice of the August 20, 2013 regular council meeting for discussion of changes in salaries of the Mayor and Council was published for three (3) consecutive weeks in the local legal organ pursuant to O.C.G.A. § 36-35-4 (a)(3);

WHEREAS, the governing authority now desires to amend the Code of Ordinances of the City of Sardis for the purpose of amending provisions relating to salaries of the Mayor and Town Council and amending provisions relating to qualification fees for elections of the Mayor and Town Council;

**IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF
THE CITY OF SARDIS, GEORGIA:**

Section 1. Amendment to Code of Ordinances.

Section 2-1-1 and Section 2-2-4 of the Code of Ordinances of the City of Sardis, Georgia are hereby amended as follows:

"Sec. 2-1-1 Compensation.

The mayor shall receive a salary of \$250.00 per month and the council members shall receive a salary of \$125.00 per month. The mayor and council members may be reimbursed for actual and necessary expenses incurred in the

performance of their duties of office upon approval by vote of the mayor and council."

"Sec. 2-2-4 Qualification fees.

Qualification fees for elections of the mayor and council shall be fixed based on the salaries referenced in Title 2, Chapter 1, Section 2-1-1. The amount of qualification fees for elections shall be governed by the provisions of O.C.G.A. § 21-2-131(a)(1)(A), as amended."

Section 2. Effective Date.

Section 2-1-1 of the Code of Ordinances shall become effective on January 1, 2014. Section 2-2-4 of the Code of Ordinances shall become effective commencing with the first qualifying period following January 1, 2015.

Section 3. Codification.

It is the intention of the City Council, and it is hereby ordained, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances, of the City of Sardis, Georgia.

Section 4. Repealer.

All City Code provisions, ordinances, parts of ordinances, or resolutions in conflict with the provisions of this Ordinance are hereby repealed.

Section 5. Severability.


If any part of this Ordinance is determined by a Court of competent jurisdiction to be invalid, only such part of this Ordinance declared to be invalid shall become void and all other parts shall remain valid and enforceable.

(Signatures on following page)

SO ORDAINED this 20th day of AUGUST, 2013.

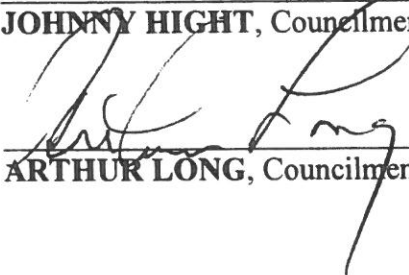
Mayor and City Council of Sardis, Burke County, Georgia.


J. PRESTON CONNER, Mayor



DONNIE HICKMAN, Councilmember


ARTHUR FREEMAN, Councilmember

JOHNNY HIGHT, Councilmember


ARTHUR LONG, Councilmember

VALCHESTER PRESCOTT, Councilmember

Attest: 
JENNIE JOHNSON, City Clerk

First Reading: 6/25/2013

Second Reading: 8/20/2013

ARTICLE B

Meetings

*Admnd Ordance
6:00*

Sec. 2-1-11 Regular meetings.

Regular meetings of the mayor and council are held at the city hall or at such other place as may be designated, on the second ~~Monday~~ of each month at ~~7:30 p.m.~~ *Tuesday*

Sec. 2-1-12 Adjourned meetings.

If a quorum shall fail to attend any regular or special meeting of the mayor and council or if for any reason any meeting shall fail to complete transaction of the business before the meeting, the meeting may be adjourned to any date prior to the next regular meeting agreed upon by a majority of the members present.

Sec. 2-1-13 Order of business.

(a) The order of business at all regular meetings shall be as follows:

- (1) approval of minutes of last meeting;
- (2) approval of invoices;
- (3) corrections, if any, to be made in same;
- (4) reports of committees;
- (5) unfinished business;
- (6) reading by the clerk of any communications; and
- (7) new business.

(b) If the mayor and council directs any matter to be the special business of a future meeting, that matter shall have precedence over all other business at that future meeting.

(c) No proposition shall be entertained by the mayor and council until it has been seconded, and every proposition shall, when required by the mayor or any member, be reduced to writing.

Sec. 2-1-14 Rules of procedure.

Except as otherwise provided by ordinance, the procedures of the mayor and council shall be governed by Robert's Rules of Order.

Sec. 2-1-15 Previous questions.

The previous questions may be called at any time by a

majority of the members present. The ayes and nays may be called for by any member.

Sec. 2-1-16 Motions having precedence.

(a) When a question is under consideration no motion shall be received except as follows:

- (1) to lay on the table;
- (2) to postpone to a time certain;
- (3) to postpone indefinitely;
- (4) to refer to a committee;
- (5) to amend;
- (6) to strike out or insert; or
- (7) to divide.

(b) Motions for any of these purposes shall have precedence in the order named.

Sec. 2-1-17 Motion to adjourn.

A motion to adjourn shall always be in order and shall be decided without debate.

CHAPTER 2

Elections

State Law Reference: Georgia Municipal Elections, OCGA, Title 21, Ch. 3.

- § 2-2-1 Election officials.
- § 2-2-2 Voter registration deadline.
- § 2-2-3 Notice of candidacy; filing dates.
- § 2-2-4 Qualification fees.
- § 2-2-5 Polling place.

Sec. 2-2-1 Election officials.

The mayor and council shall by resolution annually appoint a municipal election superintendent, election managers, registrars, absentee ballot clerk and any other officials as are necessary, all of whom shall exercise those powers and duties set forth in the Georgia Municipal Election Code (OCGA, Title 21, Ch. 3), as now or hereafter amended.

Editorial Note: Pursuant to the authority granted by OCGA, Sec. 21-3-125, the city elects to use the county system for registration of electors.

State Law Reference: Municipal powers, etc., OCGA, Secs. 21-3-8, 21-3-31, 21-3-32, 21-3-120, 21-3-227(b), 21-3-251 and 21-3-283.

Sec. 2-2-2 Voter registration deadline.

The deadline for registration of voters in city elections shall be at 5:00 p.m. on the day 15 days prior to the date of the election.

State Law Reference: Registration, OCGA, Sec. 21-3-126.

Sec. 2-2-3 Notice of candidacy; filing dates.

Notices of candidacy shall be filed by candidates for offices of the governing authority not sooner than 45 days prior to the election in the case of a general election and not sooner than 30 days prior to the election in the case of a special election. The deadline for filing the foregoing notices of candidacy shall be 22 days prior to the election in the case of a general election; and 15 days prior to the election in the case of a special election. Notices of candidacy shall be filed in the office of the municipal election superintendent during normal business hours.

State Law Reference: Filing notice of candidacy, OCGA, Sec. 21-3-91.

Sec. 2-2-4 Qualification fees.

There shall be no qualification fee for candidates filing a notice of candidacy in any general or special election for the office of mayor or city council member.

State Law Reference: Qualification fees, OCGA, Sec. 21-3-90.

Sec. 2-2-5 Polling place.

The polling place shall be as fixed from time to time by resolution of the mayor and council.

State Law Reference: Polling places, OCGA, Sec. 21-3-163.

CHAPTER 3

Recorder's Court

§ 2-3-1 Bond forfeitures.

Sec. 2-3-1 Bond forfeitures.

(a) The mayor and council shall have full power and authority for the forfeiture of any bonds given by any offenders for their appearance before the recorder's court.

(b) In the event that it is necessary to forfeiture a bond of an offender, the same shall be collected pursuant to the laws of this state. (Ord. of 3/11/71)

State Law Reference: Authority of municipality to provide for forfeiture of appearance bonds, OCGA, Sec. 36-32-4; procedures governing appearance bonds, OCGA, Sec. 17-6-10.

CHAPTER 4

Administration

- § 2-4-1 City clerk; duties.
- § 2-4-2 City attorney; duties.
- § 2-4-3 Departments established.
- § 2-4-4 Holidays.
- § 2-4-5 Annual leave.

Sec. 2-4-1 City clerk; duties.

In addition to the duties of the city clerk under the city charter, the city clerk shall perform the following duties:

- (1) be the custodian of the city seal and affix its impression on documents whenever required;
- (2) preserve the codes, records and documents belonging to the city and maintain a proper index to all records and documents;
- (3) receive all money due the city, including taxes, licenses and fees, and pay out the same only upon orders of the mayor and council; and
- (4) perform any other duties as may be required by the mayor and council.

Sec. 2-4-2 City attorney; duties.

The city attorney shall be the legal advisor and representative of the city and in that capacity shall:

- (1) prepare ordinances when so requested by the mayor and council;
- (2) prepare for execution all contracts and instruments to which the city is a party when so requested and approve, as to form, all ordinances, bonds and city contracts; and
- (3) render any other legal services as may be required by the mayor and council.

Sec. 2-4-3 Departments established.

The following departments of the city are hereby established:

- (1) police; and
- ~~(2) fire.~~ *take out*

Sec. 2-4-4 Holidays.

The following days are designated as official holidays in the city:

- (1) New Year's Day;
- (2) July 4;
- (3) Labor Day;
- (4) Thanksgiving Day; and
- (5) Christmas Day.

*updated in
Personnel Policy*

0

Sec. 2-4-5 Annual leave.

Permanent full time employees of the city shall be entitled to five (5) days' annual leave after 12 months' service.

*updated in
Personnel Policy*

CHAPTER 5

Finance and Taxation

Editorial Note: The City of Sardis receives the proceeds from a one percent (1%) local option sales tax.

ARTICLE A

General Provisions

- § 2-5-1 Fiscal year.
- § 2-5-2 Purchasing.
- §§ 2-5-3 through 2-5-10 reserved.

ARTICLE B

Property Taxes

- § 2-5-11 Tax rate.
- § 2-5-12 Tax due and payable.
- § 2-5-13 Collection of delinquent taxes, fees or other revenue; interest
- §§ 2-5-14 through 2-5-20 reserved.

ARTICLE C

Occupation Taxes, Administrative Fees
and Regulatory Fees

- § 2-5-21 Definitions.
- § 2-5-22 Administrative fee.
- § 2-5-23 Regulatory fee.
- § 2-5-24 Occupation tax levied; limitations.
- § 2-5-25 Occupation tax certificate.
- § 2-5-26 Practitioners of professions and occupations.
- § 2-5-27 Exemptions.
- § 2-5-28 Evidence of state registration when required.
- § 2-5-29 Evidence of qualification required if applicable.
- § 2-5-30 Filing returns; other information required or requested.
- § 2-5-31 Confidentiality.
- § 2-5-32 Due date; penalty.
- § 2-5-33 Enforcement; violations.
- §§ 2-5-34 through 2-5-40 reserved.

ARTICLE D

Malt Beverage and Wine Excise Taxes

- § 2-5-41 Malt beverage; levy, rate, collection.
- § 2-5-42 Same; penalties for violations.
- § 2-5-43 Same; delivery, sale, possession of malt beverages upon which excise tax not paid prohibited.
- § 2-5-44 Wine; imposition, collection.

ARTICLE A

General Provisions

State Law Reference: Local government financial management standards and procedures, OCGA, Sec. 36-81-1 et seq.

Sec. 2-5-1 Fiscal year.

The fiscal year of the city shall commence on ~~July 1~~^{Jan} and end on ~~June 30~~ of each year.

Sec. 2-5-2 ^{Sec} Purchasing.

The mayor shall be the purchasing agent of the city, and shall:

(1) arrange and negotiate the purchase or contract for all equipment, supplies and contractual services for the city, and sell or otherwise dispose of all surplus city equipment and supplies; and

(2) maintain an inventory of all materials, supplies or equipment owned by the city.

Secs. 2-5-3 through 2-5-10 reserved.

ARTICLE B

Property Taxes

Sec. 2-5-11 Tax rate.

An annual ad valorem tax upon all real and personal property within the city is hereby levied. The millage rate therefor shall be established each year by resolution of the mayor and council.

Sec. 2-5-12 Tax due and payable.

(a) All ad valorem taxes due the city shall be billed and paid in one (1) payment.

(b) Ad valorem tax bills, as adjusted to conform to the tax digest of the county shall be payable on or before December 20, but in the event of adjustment by the state revenue commissioner, the city shall, within a reasonable time thereafter as may be determined by resolution of the mayor and council, after receipt from the county of the adjustment information, refund any overpayments or bill for any underpayments.

State Law Reference: Installments, OCGA, Sec. 48-5-23.

Sec. 2-5-13 Collection of delinquent taxes, fees or other revenue; interest.

(a) For the collection of delinquent taxes, a fi. fa. shall be issued by the city clerk and executed by the chief of police under the procedure provided by the laws of the State of Georgia governing execution of process from the superior court, or by use of any other available process and remedies.

(b) A lien shall exist against all property on which city property taxes are levied, as of the assessment day of January 1 of each year, which shall be superior to all other liens except that it shall have equal dignity with those for federal, state or county taxes.

(c) The amount due on all delinquent fi. fas. issued under subsection (a) hereof as well as any interest or penalty thereon shall be listed as a part of and in addition to the annual ad valorem tax bill.

(d) Any license, privilege or permit granted by the city shall be revoked by the city clerk for the failure to pay any money due the city for taxes, fees, penalties, interests, fines or other revenue, within three (3) calendar months and 10 days after any payment is due; provided, that any person aggrieved by the order may, within 10 days thereof, appeal to the mayor and council, who, after a hearing thereon, may approve or modify the order or restore the license privilege or permit by adopting a

↓
? F.F.A

motion to that effect but only upon finding that the city clerk's action was not factually or legally correct.

(e) Unless otherwise provided in this code, all fi. fas. issued hereunder shall earn interest at the maximum rate allowed by state law and no penalty shall be charged except in lieu of interest.

State Law Reference: Interest on past due taxes, OCGA, Sec. 48-2-40; executions, OCGA, Title 9, Ch. 13 and Title 48, Ch. 3; tax sales, OCGA, Title 48, Ch. 4.

Secs. 2-5-14 through 2-5-20 reserved.

ARTICLE C

Occupation Taxes, Administrative Fees
and Regulatory Fees

Cross Reference: Business and occupation licenses,
Sec. 7-1-1 et seq.

Editor's Note: The ordinance dated December 27, 1995 repealed Chapter 1, Section 19-36 of the code. However, since no such chapter or section actually existed, the provisions of Title 2, Chapter 5, Article C, Occupation Taxes, Administrative Fees and Regulatory Fees, were editorially replaced with the provisions in the ordinance dated December 27, 1995 by order of the city clerk.

Sections of the ordinance dated December 27, 1995 concerning a public hearing, the prior ordinance, severability, repeal of conflicting ordinances and the effective date (January 1, 1996) have not been codified.

Sec. 2-5-21 Definitions.

The following words, terms and phrases shall, for the purposes of this chapter, have the following meaning:

- (a) "Administrative fee" means the component of the occupation tax which approximates the reasonable cost of handling and processing the occupation tax.
- (b) "City" means the City of Sardis.
- (c) "Employee" is any individual who, for compensation, exerts substantial effort within the state of Georgia for the purpose of soliciting business or serving customers or clients.
- (d) "Location" or "office" means a fixed place located within the city from which a person conducts business, but shall not include a work site located in the city for less than six months for the purpose of serving a single customer or project.
- (e) "Occupation tax" means a tax levied for revenue purposes on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business in the city.
- (f) "Occupation tax certificate" means a document issued by the city acknowledging payment of the occupation tax and administrative fee.

(7) Wholesaler. A person who sells to jobbers or to another person other than the consumer anything in the form of tangible personal property.

Sec. 2-5-22 Levy of tax.

(a) Except as otherwise provided in this chapter, there is hereby levied and assessed a business tax, as set forth in a schedule entitled, "Business, Profession and Occupation Tax Schedule," on all occupations and businesses in the city which, under the laws of the State of Georgia, the city has the authority to collect a tax therefor.

(b) The business, profession and occupation tax schedule for the city is hereby adopted and incorporated by reference herein and copies thereof shall be maintained on file in the office of the city clerk.

Sec. 2-5-23 Separate businesses.

Where a person conducts a business at more than one (1) store, location or place, each store, location or place shall be considered a separate business under the terms of this article and a separate tax shall be levied and paid; and should more than one (1) business on which a tax is levied by this article be conducted in or in conjunction with one (1) place or kind of business, each such business shall be subject to a separate tax under this article unless such a combination is listed in the tax schedule.

Sec. 2-5-24 Registration required.

Every person engaged in any business, occupation or profession within the city upon which a tax is imposed or levied by this article, shall register that business, occupation or profession with the city clerk on or before February 2 of each year, or within 10 days of the opening of a new business or the sale of any established business; upon forms to be supplied by the city clerk, giving the name, address and type of business, occupation and profession and any other information as may be required by the city clerk for the purpose of determining the amount of tax to be imposed or assessed by this article. A city business license application shall be sufficient to meet the requirements of this section.

Sec. 2-5-25 Payment of tax.

All taxes imposed and assessed in this article shall be due and payable on or before February 2 of each year. Except in the case of any business commenced or under new ownership after that date, the taxes shall be due and payable within 10 days of when the business is commenced or reopened under new ownership. Payment of the tax may be made personally to the city clerk in cash, or by company check, money order, bank draft, certified

(g) "Practitioners of professions and occupations" are those individuals listed in O.C.G.A. 48-13-9(c) (1)-(18) but does not include a practitioner who is an employee of a business if such business pays an occupation tax.

(h) "Regulatory fee" means a fee which approximates the cost of regulatory activity by the city.

(i) "Regulatory fee certificate" means a document issued by the City of Sardis acknowledging payment of a regulatory fee. (Ord. of 12/27/95 §1(part))

Sec. 2-5-22 Administrative fee.

A nonprorated, nonrefundable administrative fee of \$0.00 is required on all occupation tax accounts for the initial registration, annual renewal or reopening of such accounts. (Ord. of 12/27/95 §1(part))

Sec. 2-5-23 Regulatory fee.

(a) Businesses and individuals engaging in the following occupations or businesses set forth below, must pay an annual non-refundable regulatory fee in the amount of \$20.00; clubs/and or entertainment businesses.

(b) If a business or individual initially engages in an activity regulated by the city on or after July 1st in any year, the regulatory fee for the remaining portion of the year shall be 50 percent of the regulatory fee for the entire year.

(c) Every business, individual and location subject to payment of a regulatory fee levied by this article shall display a current regulatory fee certificate in a conspicuous place at the location for which such certificate was issued. If the taxpayer does not have a permanent location within the city, the regulatory fee certificate or an unaltered duplicate of such certificate shall be shown to any police officer (or other person charged with enforcing this article) upon request. (Ord. of 12/27/95 §1(part))

Sec. 2-5-24 Occupation tax levied; limitations.

(a) An occupation tax based upon number of employees in the state of Georgia is levied upon businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the city and, pursuant to O.C.G.A. 48-13-7, upon out-of-state businesses with no location or office in the city but with employees or agents engaging in substantial efforts to solicit business or serve customers or clients in the State of Georgia in accordance with the following schedule:

1 employee	\$ 30.00
2 employees	60.00
3 employees	90.00
4 employees	120.00
5 employees	150.00
6 employees	180.00
7 employees	210.00
8 employees	240.00
9 employees	270.00
10 or more	300.00 maximum

(b) The city shall not require the payment of more than one occupation tax for each location of a business or practitioner.

(c) A business or practitioner which is subject to an occupation tax by another local government and claiming an exemption from or limitation to the occupation tax imposed by this article shall submit documentation as to current payment of the occupation tax to the other local government and the basis of such tax.

(1) If a business or practitioner with no location or office in Georgia provides to the city proof of payment of a local business or occupation tax in another state which purports to tax the business's or practitioner's sales or services in this state, then the business or practitioner shall be exempt from this occupation tax.

(2) A business or practitioner with no location or office in Georgia shall only be required to pay occupation tax to the local government in Georgia where the largest dollar volume of business is done or service is performed by such business or practitioner. This limitation shall only apply when the business or practitioner has provided to the city satisfactory proof of as to the applicability of this subsection.

(3) A business or practitioner which has locations in Georgia subject to occupation tax by more than one local government in Georgia shall only be subject to occupation tax by the city for the number of employees who are employed within the corporate limits of the city. This limitation shall only apply when the business or practitioner has provided to the city satisfactory proof of current payment of the occupation tax of the other local government(s).

(4) If an employee works for the same business or practitioner in more than one municipal corporation or county and the business or practitioner submits proof of this, the employee shall be counted as an employee in the

city only if the city is the jurisdiction where such employee works for the longest period of time within the calendar year.

(d) If a business or practitioner commences business in the city on or after July 1st in any year, the occupation tax for the remaining portion of the year shall be 50 percent of the tax imposed for the entire year. The administrative fee shall not be reduced.

(e) If a business or practitioner does not know how many employees which are the basis of this occupation tax will be employed by the business or practitioner during the current calendar year, then the business or practitioner shall file a return estimating the number of employees which are the basis of this occupation tax. If such estimate is not accurate, then no later than December 31st the following year, the business or practitioner shall file an amended return indicating the actual number of employees during the previous calendar year. Any overpayment of the occupation tax may be credited to the business or practitioner's account for future tax liability, offset against other amounts due and owing to the city for any reason or paid to the business or practitioner at the discretion of the city clerk.

(f) Real estate brokers shall be subject to occupation tax pursuant to this article only if they maintain a principal or branch office in the city. (Ord. of 12/27/95 §1(part))

Sec. 2-5-25 Occupation tax certificate.

Every business, practitioner and location subject to payment of the occupation tax levied by this chapter shall display a current occupation tax certificate in a conspicuous place at the location for which such certificate was issued. If the taxpayer does not have a permanent location within the city, the occupation tax certificate shall be shown to any police officer or city clerk upon request. (Ord. of 12/27/95 §1(part))

Sec. 2-5-26 Practitioners of professions and occupations.

Practitioners of professions and occupations as defined in this article shall pay the occupation tax as set forth in Section 2-5-24 or shall pay an occupation tax as \$100.00 per practitioner. On the tax return for 1995 or such later time as the practitioner first commences business in the city, the practitioner shall elect a method of taxation. Such election shall be changed for subsequent

calendar years only by a written request filed by the practitioner on or before February 1st of the year in which the election is to be changed. (Ord. of 12/27/95 §1(part))

Sec. 2-5-27 Exemptions.

(a) No occupation tax shall be levied on the following:

(1) 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;

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

(3) Those electrical service businesses organized under Chapter 3 of Title 48 of the Official Code of Georgia;

(4) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness;

(5) Nonprofit, agricultural product cooperative marketing associations pursuant to O.C.G.A. §2-10-105;

(6) Motor common carriers pursuant to O.C.G.A. §46-7-15;

(7) Persons purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal or hulls in carload lots for distribution among the purchasers for use and not sale pursuant to O.C.G.A. §48-5-355;

(8) Pursuant to O.C.G.A. §48-5-356 for persons selling or introducing into the city agricultural products or livestock, including animal products, raised in the state when the sale and introduction are made by the producer of the product and the sale is made within 90 days of the introduction of the product into the city;

(9) Depository institutions pursuant to O.C.G.A. §48-6-93; or

(10) Any business where the levy of such occupation tax is prohibited by the laws of the state of Georgia or the United States.

(b) The exemptions and limitations contained in this chapter shall not be construed to repeal or otherwise af-

fect in any way any franchise fees, business taxes or other fees or taxes otherwise allowed by law. (Ord. of 12/27/95 §1(part))

Sec. 2-5-28 Evidence of state registration when required.

Each person who is licensed under Title 43 of the Official Code of Georgia Annotated by the Examining Boards of the Secretary of State's Office shall provide evidence of proper and current state licensure before any city occupation tax certificate or regulatory fee certificate may be issued. (Ord. of 12/27/95 §1(part))

Sec. 2-5-29 Evidence of qualification required if applicable.

(a) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter shall first, before the issuance of an occupation tax certificate or a regulatory fee certificate, show evidence of such qualification.

(b) Any business required to submit an annual application for continuance of the business shall do so before the registration is issued. (Ord. of 12/27/95 §1(part))

Sec. 2-5-30 Filing returns; other information required or requested.

(a) On or before January 31st of each year, an individual, business or practitioner subject to this occupation tax article shall file with the city clerk on a form approved by and available from the city a signed return attesting to the number of employees of such business or practitioner during the calendar year.

(b) Individuals, businesses and practitioners doing business in the city shall submit to the city clerk or make available within the city within 30 days such information as may be required or requested by the city to determine the applicability and amount of the occupation tax or regulatory fee or to facilitate levying or collection of the occupation tax and/or regulatory fee(s). (Ord. of 12/27/95 §1(part))

Sec. 2-5-31 Confidentiality.

Information provided by a business or practitioner to the city for the purpose of determining the applicability and amount of the occupation tax or levying or collecting the occupation tax is confidential and exempt from disclo-

sure under Article 4 of Chapter 18 of Title 50 of the Official Code of Georgia. Such information may be provided to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collecting occupation tax or prosecution for failure or refusal to pay occupation tax. (Ord. of 12/27/95 §1(part))

Sec. 2-5-32 Date due; penalty.

(a) Any occupation tax or regulatory fee due pursuant to this article shall be due and payable annually on January 1st. In the event that any person commences business or initially engages in a regulated activity in the city after January 1st in any year, the tax and/or fee shall be due and payable on the date of the commencement of the business or regulated activity.

(b) Any individual, business or practitioner subject to any occupation tax or regulatory fee imposed by this article which is unpaid for 90 days after the date on which payment was due shall be subject to a penalty of 10 percent of the tax or fee due. (Ord. of 12/27/95 §1(part))

Sec. 2-5-33 Enforcement; violations.

(a) It is the duty of the chief of police to administer and enforce the provisions of this article, to perform all functions necessary to administer and enforce this article and to summon violators of this ordinance to appear before the municipal court. The chief of police may issue executions against individuals, businesses and practitioners for taxes and fees which are due and owing.

(b) The chief of police shall issue executions against individuals, businesses and practitioners for taxes and fees which are due and owing. Such executions shall bear interest at the rate authorized by O.C.G.A. §48-2-40 or, if such statute should be repealed, one (1) percent per month. The lien shall cover the property of the individual, business or practitioner liable for payment of the delinquent occupation tax or regulatory fee and become fixed as of the date and time the occupation tax or regulatory fee became delinquent. The execution shall be levied by the chief of police of the city upon property of the delinquent tax or fee payer located in the city and sufficient property shall be advertised and sold to pay the amount of the execution, including penalty, interest and costs. All other proceedings in relation thereto shall be as provided by the code and Charter of the city and the laws of Georgia. The defendants at execution shall have

the rights of defense, by affidavit of illegality of the tax or otherwise as provided by the Charter of the city and the laws of Georgia in regard to tax executions.

(c) When a nulla bona entry has been entered upon an execution, the person against whom the entry is made shall not be allowed or entitled to have or collect any fees or charges whatever for services rendered after the entry of the nulla bona. If, at any time after the nulla bona entry has been made, the person against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the person may collect any fees and charges due to such person as if such person had never defaulted in the payment of the tax.

(d) Individuals, businesses and practitioners who fail or refuse to pay any occupation tax or regulatory fee charged pursuant to this article shall be required to appear before the recorder's court judge.

(e) Individuals, businesses and practitioners who fail or refuse to make a timely or truthful tax return or make available truthful and accurate information the city requests or requires for determining applicability or amount of the occupation tax or regulatory fee, or for levying or collecting such occupation tax or regulatory fee shall be subject to suspension of the taxpayer's right to conduct his business.

(f) All persons subject to the occupation tax or regulatory fee imposed by this article shall be required to file for and pay such tax or fee. For failure to do so, any officers or agents soliciting for or obtaining business for such person, business or practitioner shall be subject to the same penalty as other persons, businesses or practitioner who fail to obtain the required certificate or make a return for or pay the applicable occupation tax or regulatory fee. (Ord. of 12/27/95 §1(part))

Secs. 2-5-34 through 2-5-40 reserved.

AMENDMENT

ORDINANCE

To impose license fees on insurers conducting business within the City of Sardis, Georgia; to impose a gross premiums tax on insurers operating within the State of Georgia; to provide an effective date; to repeal conflicting ordinances; and other purposes.

Be it ordained by the Mayor and Council of the City of Sardis, Georgia; and it is hereby ordained by authority thereof:

Section 1. Insurers License Fees

There is hereby levied for the year 2012 and for each year thereafter an annual license fee upon each insurer doing business within the City of Sardis, Georgia in the amount of fifteen dollars (\$15.00). For each separate business location in excess of one not covered by Section 2, which is operating on behalf of such insurers within the City of Sardis, Georgia, there is hereby levied a license fee in the amount of fifteen dollars (\$15.00). For the purposes of this ordinance, the term "insurer" means a company which is authorized to transact business in any of the classes of insurance designated in O.C.G.A. Sec. 33-3-5.

Section 2. License Fees for Insurers Insuring Certain Risks at Additional Business Locations

For each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales offers, solicits or takes application for insurance through a licensed agent of an insurer for insurance said insurer shall pay an additional license fee of ten dollars (\$10.00) per location for the year 2012 and for each year thereafter.

Section 3. Gross Premiums Tax Imposed on Life Insurers

There is hereby levied for the year 2012 and for each year thereafter an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the State of Georgia in an amount equal to one percent (1%) of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. Sec.33-8-8.1. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. Sec.33-8-4. The premium tax levied by this section is in addition to the license fees imposed by Section 1 of this ordinance.

Section 4. Gross Premiums Tax, All Other Insurers

There is hereby levied for the year 2012 and for each year thereafter an annual tax based solely upon gross direct premiums upon each insurer, other than an insurer transacting business in the class of insurance designated in subsection 1 of O.C.G.A. Sec.33-3-5, doing business within the State of Georgia in an amount equal to two and one-half percent (2.5%) of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. Sec.33-8-8.2. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. Sec.33-8-4. The premium tax levied by this section is in addition to the license fees imposed by Section 1 of this ordinance.

Section 5. Due Date for License Fees

License fees imposed in Sections 1 and 2 of this ordinance shall be due and payable on the first day of 2012 and on the first date of each subsequent year.

Section 6. Administrative Provisions

The City Clerk is hereby directed to forward a duly certified copy of this ordinance to the Insurance Commissioner of the State of Georgia within 45 days of its enactment.

Section 7. Effective Date

This ordinance shall become effective January 1, 2012.

Section 8. Severability

In the event any portion of this ordinance shall be declared or adjudged invalid or unconstitutional, it is the intention of the City Council of the City of Sardis, Georgia, that such adjudication shall in no manner affect the other sections, sentences, clauses or phrases of this ordinance which shall remain in full force and effect, as if the invalid or unconstitutional section, sentence, clause or phrase were not originally a part of the ordinance.

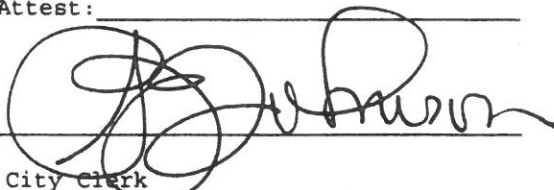
Section 9. Repealer

All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

Ordained this 15th day of November, 2011 by the Mayor and Council of the City of Sardis, Georgia.



J. Preston Conner
Mayor

Attest: _____


City Clerk

I hereby certify that the foregoing is a true and accurate copy of an ordinance of the City of Sardis, Georgia adopted on the 15th day of November, 2011.

City Seal



S. Jennie Johnson
City Clerk

ARTICLE D

Malt Beverage and Wine Excise Taxes

Cross Reference: Licensing of malt beverages and wine, Sec. 7-3-1 et seq.

Sec. 2-5-41 Malt beverages; levy, rate, collection.

(a) There is hereby levied and imposed upon all wholesale dealers selling malt beverages within the city a specified tax as follows:

(1) The amount of .41667 cents per ounce of malt beverages in bottles and containers of various size sold by each wholesale dealer within the corporate limits of the city.

(2) The amount of six dollars (\$6.00) for draught or tap beer for each container containing not more than 15 1/2 gallons, and at the same rate for fractional parts thereof for malt beverages sold in or from a barrel to bulk container.

(b) Each wholesale dealer selling malt beverages within the city shall file a report by the 10th day of each month showing for the preceding calendar month the exact quantities of malt beverages, by size and type of container, constituting a beginning and ending inventory for the month, sold within the city. Each such wholesale dealer shall remit to the city on the 10th day of the month next succeeding the calendar month in which such sales were made, the amount of excise tax due in accordance with this section.

(c) Each wholesale dealer shall maintain records which will correctly reflect the name and address of each person, firm or corporation to whom sales or deliveries are made in the city and the quantities sold and delivered and will produce such names and addresses monthly and produce the quantities sold if requested by the city.

(d) The excise tax provided for herein shall be in addition to any license fee, tax or charge which may now or in the future be imposed upon the business of selling malt beverages at retail or wholesale, within the corporate limits of the city. (Ord. of 6/14/82)

Sec. 2-5-42 Same; penalties for violations.

The failure to make a timely report and remittance shall render a wholesale dealer liable for a penalty equal to 10 percent of the total amount due during the first 30 day period following the date such report and remittance were due and a further penalty of 50 percent of the amount of such remittance for each successive 30 day period or any portion thereof, during which such report and remittance are not filed. The filing of a false or fraudulent report shall render the wholesale dealer

making such report liable for a penalty equal to 100 percent of the amount of the remittance which would be required under an accurate and truthful report. (Ord. of 6/14/82)

Sec. 2-5-43 Same; delivery, sale, possession of malt beverages upon which excise tax not paid prohibited.

It shall be unlawful for any person, firm, or corporation to ship to, deliver in the city, sell, offer for sale, or possess within the city any malt beverages upon which the specific excise tax levied hereby has not been paid. Any person, firm or corporation violating the provisions of this article shall be punished as provided in section 1-1-5. (Ord. of 6/14/82)

Sec. 2-5-44 Wine; imposition, collection.

In addition to the retail license fee, there is hereby assessed an excise fee, based upon sales, in the amount of .41667 cents per ounce which sum shall be collected and paid in the following manner:

(1) Tax on each wine gallon shall be collected by the wholesaler at the time of delivery to the retailer and the same shall be remitted on or before the 10th day of the month following the date of such sale.

(2) Each wholesaler doing business in the city shall maintain a copy of each invoice showing the date, place and license number of the retailer. Such records shall be maintained for a period of at least one (1) year and the same shall be open for inspection at any time by any authorized representative of the city. (Ord. of 6/14/82)

*AMENDED
2/10/2000
See next pages*

1st Reading 2/15/20
2nd Reading 3/2/20

CHAPTER 3

Malt and Beverages and Wine

**AMENDMENTS
2/10/00**

Amendments

OLD SECTION - Sec. 7-3-26 Consumption on Sunday prohibited.

SHALL BE AMENDED AS FOLLOWS:

Sec. 7-3-26 Consumption on premises and sale for consumption on premises prohibited.

It shall be unlawful for any person, to drink or consume any beer or malt beverages on the premises and it shall be unlawful for any licensed person under this ordinance to sell beer or malt beverages for on premises consumption.

OLD SECTION - Sec. 7-3-47 Consumption on Sunday prohibited.

SHALL BE AMENDED AS FOLLOWS:

Sec. 7-3-47 Application required; contents.

Subparagraph Eleven (11) deleted.

OLD SECTION - Sec. 7-3-65 Regulations.

SHALL BE AMENDED AS FOLLOWS:

Sec. 7-3-65 Regulations.

Subparagraph Three (3) only.

- (3) Permit wine to be consumed on the premises.

OLD SECTION - Sec. 7-3-69 ~~Hours of sale; sale and consumption of wine on
Sunday prohibited and other restrictions.~~

SHALL BE AMENDED AS FOLLOWS:

Sec. 7-3-69 Hours of sale; sale of wine on Sunday prohibited and other restrictions.

It shall be unlawful for any person, firm or corporation selling, dispensing or delivering wine under a permit or privilege license from the city to sell, dispense or deliver wine between the hours of 12:00 on Saturday night until the hour of 8:00 a.m. Monday within the city.

OLD SECTION - Sec. 7-3-70 Type of sale.

SHALL BE AMENDED AS FOLLOWS:

Sec. 7-3-70 Type of sale.

Wine may be sold in the city for consumption off the premises according to the discretion of the mayor and council of the city and the type of license or permit issued. It shall be unlawful to consume wine on premises.

PUBLIC SAFETY