

TOWN OF GAY

TITLE 2 - GENERAL GOVERNMENT

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## CHAPTER 1 – MAYOR AND COUNCIL

### ARTICLE A – GENERAL PROVISIONS

#### Sec. 2-1-1 Compensation

The mayor and council members shall receive no compensation for services to the town. They may, however, be reimbursed for actual expenses incurred in the discharge of their duties upon a majority vote of council.

#### Sec. 2-1-2 through 2-1-10 RESERVED

### ARTICLE B - MEETINGS

#### Sec. 2-1-11 Meetings

Regular meetings of the mayor and council are held at the town hall or at such other place as may be designated, on the second Monday of each month at 7:00 p.m.

#### 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) correction and approval of minutes of last meeting;
  - (2) correction and approval of invoices;
  - (3) reports of committees;
  - (4) unfinished business;
  - (5) reading by the clerk of any communications; and
  - (6) new business.
- (b). If the mayor and council direct 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 certain time;
  - (3) To refer to a committee;
  - (4) To amend;
  - (5) To strike out or insert; or
  - (6) 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

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 (O.C.G.A., Title 21, Ch. 3), as now or hereafter amended.

Sec. 2-2-2 Voter registration deadline

Persons desiring to vote in town elections shall register with the county registrar no later than 5:00 p.m. on the day 30 days prior to the date of the election.

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 52 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.

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 town council member.

Sec. 2-2-5 Polling Place

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

Sec. 2-2-6 Election terms.

WHEREAS, Section 3 of the Charter for the Town of Gay provides for the serving of terms by the "mayor and councilmen", and the City subsequently modified the length of the terms from two (2) years to four (4) years terms. However, the Charter for the Town of Gay does not provide for or prohibit the terms of the mayor and council from being staggered. Accordingly, and based on the authority set forth in O.C.G.A., Sec. 36-35-3, the mayor and council of the Town of Gay deem it necessary to stagger the terms of the mayor and council. (Added by ordinance of 07/26/2021)

- (1) Except as otherwise provided in subsection (3) of this section, the mayor and members of the city council shall serve for terms of four years and until their respective successors are elected and qualified. No person shall be eligible to serve as mayor or councilmember unless that person shall have been a resident of the area comprising the corporate limits of the Town of Gay for a continuous period of at least 12 months immediately prior to the date of the election for mayor or councilmember, shall continue to reside therein during that person's period of service, and shall continue to be registered and qualified to vote in municipal elections of the Town of Gay.
- (2) The first general municipal elections for staggered terms shall be held on the Tuesday next following the first Monday in November 2021. Thereafter, general municipal elections shall be held on the Tuesday next following the first Monday in November in the odd-numbered years.
- (3) The mayor and the council member for Post 1 shall take office on the first day of the following year immediately following the first staggered municipal election provided for in subsection (2) of this section and shall serve for terms which expire when their successors take office in January of the next year immediately following the second municipal election provided for therein. The mayor and council member representing Post 1 shall take office as provided in code section 21-2-541.1 of O.C.G.A. following the first staggered municipal election shall serve for [a] term of two years expiring when their successors take office. Thereafter, the mayor and council members for Post 1 shall take office as provided in code section 21-2-541.1 of O.C.G.A., and shall serve for terms of four years. Council members for Post 2, Post 3, and Post 4 shall serve for terms of four years and shall take office as provided in code section 21-2-541.1 of O.C.G.A. The initial members and future members of the governing authority shall serve until their successors are elected and qualified.

CHAPTER 3 - (RESERVED)

## CHAPTER 4 - ADMINISTRATION

### Sec.2-4-1 Town Clerk; duties

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

- (1) Be the custodian of the town seal and affix its impression on documents whenever required;
- (2) Preserve the codes, records and documents belonging to the town and maintain a proper index to all records and documents;
- (3) Receive all money due the town, including taxes, licenses and fees, and pay out the same 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 Town attorney; duties

The town attorney shall be the legal advisor and representative of the town 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 town is a party when so requested and approve, as to form, all ordinances, bonds and town contracts; and
- (3) render any other legal services as may be required by the mayor and council.

## CHAPTER 5 – FINANCES AND TAXATION

### ARTICLE A – GENERAL PROVISIONS

#### Sec. 2-5-1 Fiscal year.

The fiscal year of the town shall commence on March 1 and end on February 28 of each year.

#### Sec. 2-5-2 Annual budget; appropriations.

An annual budget and an appropriations ordinance shall be adopted by the mayor and council prior to the first day of the fiscal year. However, if for good and sufficient reasons the budget cannot be adopted by the first day of the fiscal year, the budget shall be adopted not later than 45 days subsequent to the beginning of the fiscal year. If the budget and the appropriations ordinance are not adopted prior to the beginning of the fiscal year, this section automatically authorizes the continuation of necessary and essential expenditures to operate the town. The budget as adopted shall be a balanced budget with anticipated revenues (including appropriated unencumbered surplus) equal to appropriated expenditures. All funds within the budget shall also be balanced.

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

Sec. 2-5-3 Purchasing.

The town clerk shall be the purchasing agent of the town, and shall:

- (1) arrange and negotiate the purchase or contract for all equipment, supplies and contractual services for the town, and sell or otherwise dispose of all surplus town equipment and supplies; and
- (2) maintain an inventory of all materials, supplies or equipment owned by the town.

Secs. 2-5-4 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 town 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 town 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 town 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, O.C.G.A., 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 town clerk and executed by the sheriff 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 town 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 town shall be revoked by the town clerk for the failure to pay any money due the town 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 motion to that effect but only upon finding that the town 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, O.C.G.A., Sec. 48-2-40; executions, O.C.G.A., Title 9, Ch. 13 and Title 48, Ch. 3; tax sales, O.C.G.A., Title 48, Ch. 4.

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

## ARTICLE C - OCCUPATION, PROFESSION and BUISNESS TAXES

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

### Sec. 2-5-21 Definitions

In addition to the general rules of construction and definitions provided for in section 1-1-2, the following terms shall have the meanings respectively ascribed to them:

*Administrative fee* means the component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax. (Added or Amended per Resolution 06/12/2006)

*Business* means engaging in a purposeful activity, trade, profession or occupation for gain or profit. (Added or Amended per Resolution 06/12/2006)

*Employee* means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form IRS W-2, but not a form IRS 1099. (Added or Amended per Resolution 06/12/2006)

*Fair.* Any gathering or collection of two (2) or more persons at a central location whose purpose is to offer any goods, merchandise, or products to the general public at either wholesale or retail.

*License Tax.* Fee charged to all persons, firms, and corporations operating a business in a location in any area within the incorporated limits of the town. Obtaining a license and paying the tax will not nullify the necessity for a permit if a permit is required to engage in and/or carry on, solicit, negotiate, or transact a particular business.

*Location and office* mean 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. (Added or Amended per Resolution 06/12/2006)

*Occupation tax* means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business and enacted by a local government as a revenue-raising ordinance or resolution. (Added or Amended per Resolution 06/12/2006)

*Occupation tax certificate* means a document issued by the town acknowledging payment of the occupation tax and administrative fee. (Added or Amended per Resolution 06/12/2006)

*Permit.* Permission to do business such as a health department permit. Obtaining a permit will not nullify the necessity for a license if a license is required to engage in and/or carry on a particular business

*Person* shall include sole proprietors, corporations, partnerships, or any other form of business organization, including "practitioners of professions" as defined in this section. (Added or Amended per Resolution



06/12/2006)

*Practitioners of professions* means:

- (1) Lawyers;
- (2) Physicians licensed under O.C.G.A. § 43-34-1 et seq.;
- (3) Osteopaths licensed under O.C.G.A. § 43-34-1 et seq.;
- (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; and
- (18) Marriage and family therapists, social workers, and professional counselors.

Shall not include a practitioner who is an employee of a business, if the business pays an occupation tax. (Added or Amended per Resolution 06/12/2006)

*Operates a business.* Any person who sells any goods, merchandise, products, or services to the general public at either wholesale or retail. This definition is irrespective of the length of time which a business is operated during the tax year and the term shall specifically include all transient vendors as well as any established business. The term shall also include the operation of any fair. A church, civic organization, or other body or institution to whom a donation would be deemed tax deductible shall not be considered as operating a business in any manner whether or not it is conducting a fundraising project. The term "operating a business" shall not include a sale of household items owned and previously used by the seller at what is commonly known as a yard sale or garage sale. In the event that the person conducting the yard sale attempts to sell new merchandise, he will not qualify for the yard sale/garage sale exemption contained herein and shall be deemed as operating a business.

*Tax Year.* The tax year shall be that period running from January 1 to December 31 of the same year. (Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-22 License required.

No person shall operate any business within the incorporated limits of the town without first making application for a license, and paying the required tax, and receiving a license to carry on that business during the tax year. The license application and tax shall be paid at the office of the city clerk. In the event that the nature of the business or the location of the business described in the original application for a business license has not changed, there shall be no need to re-apply for a business license on each successive year after the original application. The licensee shall remit his license tax to the city clerk. Such remittance shall certify to the clerk that

the nature and location of the business has not changed. The license required by this article shall apply to individuals, firms, corporations and/or partnerships, whichever is applicable.

#### Sec. 2-5-23 Occupation tax levied

- (a) An occupation tax is hereby levied annually upon all businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the town and, pursuant to O.C.G.A. § 48-13-7, upon out-of-state persons with no location or office in the state, in the amount of \$30.00 for each business location or office within the town. Pursuant to O.C.G.A. § 48-13-22, should any person commence business on or after July 1 in any year and otherwise be subject to this ordinance, the business or occupation tax for the remaining portion of the year shall be fifty percent (50%) of the tax imposed for the entire year.
- (b) Persons with no location or office in the state, but which perform services or sell products within the corporate limits of the town, shall be subject to the occupation tax if such person has more than nominal business activity within the town, including:
  - 1. One or more employees who exert effort within the jurisdiction of the town for the purpose of soliciting business or serving customers or clients; or
  - 2. Owns real or personal property which is located within the jurisdiction of the town and which generates business income or is used to generate business income.
- (b) A non-prorated, non-refundable administrative fee of \$5.00 is required on all occupation tax accounts for the handling and processing of the occupation tax. Payment of the administrative fee shall be due and payable at the time an occupation tax is paid.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-24 Occupation tax limitations.

- (a) The town shall not require the payment of more than one occupation tax for each location of a person. A person who has locations or offices elsewhere in the state and who does not have a location or office within the town, but who is subject to occupation tax by virtue of more than nominal business activity within the town, shall be subject to occupation tax by the town, unless the person provides documentation to the town of current payment of an occupation tax to at least one other state local government.
- (b) Persons from out of state with no office or location in the state subject to an occupation tax under this article shall be required to pay an occupation tax to only one local government in the state. Such local government shall be the government of the municipal corporation or county in which the largest dollar volume of business is done or services are performed by the person. Such persons submitting documentation to the town showing payment of such tax to the appropriate local government in the state shall be exempt from the occupation tax levied by this article.
- (c) Real estate brokers shall be subject to the occupation tax imposed by this article only if they maintain a principal or branch office in the town. No additional license, occupation, or professional tax shall be levied or collected from the broker's affiliated associate brokers and salespersons.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-25 Registration of businesses

- (a) Before conducting any business or practicing any profession or occupation within the corporate limits of the town, it shall be the duty of each person engaging in a business, trade, profession or

occupation, to register with the town on forms provided for that purpose. The registration by each person shall state the location or office address from which business is conducted, identify the dominant line of business, profession or occupation conducted, state the number of employees (based on full-time equivalents) and identify, by name, address and other pertinent information requested, the form of business organization and its ownership. If the person claims entitlement to exemption from the tax, the basis for such exemption shall be stated on the registration form. Registration forms shall be signed, under oath, and dated, by an owner of the business.

- (b) Registrations shall be renewed annually, between January 1 and April 1 for the current year. Upon any change in the ownership of a registered business organization, notification of such change in ownership shall be reported, in writing, to the town within ten business days on forms provided for this purpose.
- (c) It is not the intent of the town to require registration as a means of regulating any business, trade, profession or occupation, but solely as a means for acquiring information on those businesses and professions operating within the town for purposes of determining liability for payment of the occupational tax. No fee shall be imposed for filing a registration statement or for ascertaining whether such business or practitioner has paid an occupation tax to another local government.
- (d) Notwithstanding any other provision in this ordinance, in the case of those practitioners who's right to practice or conduct business cannot be suspended or infringed by a local government, only the imposition of civil penalties shall be permitted and pursued by the Town in the case of delinquent occupation tax, and the failure to pay same shall not prevent said person from practicing or conducting business.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-26 Taxation of professionals

- (a) Practitioners of professions, as defined in section 26-31, having a location or office within the town shall elect for their occupation tax either:
  - 1. The occupation tax as levied and calculated in section 26-32; or
  - 2. A flat tax of \$400.00 for each practitioner who is licensed to practice the profession.
- (b) Such election shall be made, in writing, on or before February 1. Such election may be changed for subsequent calendar years only by a written request filed by the professional on or before February 1 of the year in which the election is to be changed. The election shall govern all practitioners within the firm or business for the tax period.
- (c) Practitioners of professions governed by this section shall not be required to provide information relating to the gross receipts of the business or practitioner if election is made to pay the flat tax per practitioner.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-27. Due dates; delinquency.

- (a) Each occupation tax shall be for the calendar year. Any occupation tax shall be payable January 1 of each year and shall be delinquent if not paid by April 1 of each year. Any amounts owed which are not paid by April 1 shall be subject to the penalties for delinquency as described in section 26-41. For any new profession, occupation or business begun in the town after January 1 the administrative fee

and occupation tax shall be due and payable immediately upon beginning business, and if not so paid within 30 (thirty) days thereafter shall be delinquent. An occupation tax certificate indicating that the profession, occupation or business has paid the fees and taxes owed shall be issued by the town. Unless otherwise exempted by federal or state law, or this article, any person practicing a profession, occupation or business in this town without having valid certificates issued to him or her shall, upon conviction, be punished as provided in section 26-41.

- (b) In addition to the remedies in subsection (a) of this section, the finance department may proceed to collect the delinquencies in the same manner as provided by law for ad valorem tax executions.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-28 Refunds.

No refund of any license tax shall be made. (Ord. of 8/11/86)

#### Sec. 2-5-29 Occupation tax certificate

Every person subject to payment of the occupation tax imposed by this article shall display a current occupation tax certificate in a conspicuous place at the location or office for which such certificate was issued. If the taxpayer does not have a location or office within the town, the occupation tax certificate shall be shown to any officer of the town charged with enforcing this article upon request.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-30 Exemptions

- (a) No occupation tax shall be levied upon 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, of the state or a municipality or county of the state;
  - (2) Those businesses regulated by the state public service commission;
  - (3) Those electrical service businesses organized under O.C.G.A. § 46-3-1 et seq.;
  - (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, cotton seed or cotton seed 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) Persons selling or introducing into the town agricultural products or livestock, including animal products, raised in the state when the sale or 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 town;
  - (9) Insurance companies pursuant to O.C.G.A. § 33-8-8;
  - (10) Depository institutions pursuant to O.C.G.A. § 48-6-93;

- (11) Any state or local authority or nonprofit organization; or
- (12) Any business where the levy of such occupation tax is otherwise prohibited by the laws of the state or the United States.

(b) The exemptions and limitations contained in this article shall not be construed to repeal or otherwise affect in any way franchise fees, business taxes or other fees or taxes otherwise permitted by law.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-31 Confidentiality.

Information provided by a person to the town for the purpose of determining the applicability and the amount of the occupation tax or the levy or collection of occupation tax levied pursuant to this article is confidential and exempt from disclosure. Such information may be provided by 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 an occupation tax. (Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-32 Evidence of state registration; other qualifications.

- (a) Each person who is licensed under Title 43 of the Official Code of Georgia Annotated by the Examining Boards of Secretary of State's Office shall provide evidence of proper and current state licensure at the time of registering the business in accordance with section 26-34.
- (b) Any person required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter shall first, before transacting business within the town, show evidence of such qualification at the time of registering the business in accordance with section 26-34.
- (c) Any person required to submit an annual application for continuance of that business with state or federal regulatory authorities shall do so before the town registration is issued.

(Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-33 Civil penalty and interest.

A penalty is imposed on each business and practitioner of a profession or occupation which or who fails to apply for and obtain appropriate registration and to pay any and all occupation taxes required by this article prior to such taxes becoming delinquent. Such penalty shall be in the amount of ten percent of the occupational tax determined to be due and owing under the provisions of this article. Such delinquency shall also bear interest at the rate of 1 1/2 percent for each month or any partial month of such delinquency. (Added or Amended per Resolution 06/12/2006)

#### Sec. 2-5-34 Inspection of records.

The town, through its employees, officers or agents, may inspect the books of any person subject to an occupation tax to determine the accuracy of the returns and other information submitted by a business or practitioner to the town. Failure to submit such books or records within 30 days of an official written request shall be grounds for petitioning a court of competent jurisdiction for a subpoena requiring production of such books and records. It is the duty of all persons subject to this article to keep and maintain adequate business records at

the location or office of the business in this town and to make such records available in the town for examination by designated town agents. (Added or Amended per Resolution 06/12/2006)

**Sec. 2-5-35 Notice to persons subject to tax.**

Written notice given to the holders of occupation tax certificates under this article shall be deemed sufficient if served by certified mail, return receipt requested, addressed to the owner of such business at the address last shown in the business' registration as filed with the finance department. (Added or Amended per Resolution 06/12/2006)

**Sec. 2-5-36 Execution, liens.**

- (a) The finance director, or his designee, shall, upon any tax imposed by this article becoming delinquent and remaining unpaid, issue an execution for the amount of such tax against the person liable for such tax, including interest at the rate of 1 1/2 percent per month accruing thereon. The lien shall cover all property of the person liable for such tax as provided by this article, the Charter of the town and the laws of the state. The lien for such occupation tax shall become fixed on and date from the time that such tax or installment thereof becomes delinquent. The execution shall be levied by the appropriate town agent upon the property of the person liable for such tax and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and cost allowed by law. All other proceedings in relation thereto shall be as provided by the Code and Charter of the town and the laws of the state. The defendants at execution shall have the rights of defense, by affidavit of illegality of the tax or otherwise, as provided by the laws of the state in regard to tax executions.
- (b) When a nulla bona entry has been entered by the proper authority upon execution issued by the town against any person defaulting on an 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 goods sold or services rendered after the entry of the nulla bona. If at any time after the entry of the nulla bona has been made, the person against whom the execution pays the tax in full, together with all interest penalties and costs accrued on the tax, the person may collect any fees and charges for services and goods due the person as though the person had never defaulted in the payment of the taxes. (Added or Amended per Resolution 06/12/2006)

**Sec. 2-5-37 Application to prior delinquencies.**

This article does not repeal or affect the enforcement of any ordinance or part of any ordinance heretofore passed for fees and taxes levied when such fees and taxes have not been paid in full. Such ordinances and parts of ordinances heretofore passed providing for the issuing and enforcing execution for taxes or assessments required by such ordinances or that imposed fines or penalties for nonpayment of such tax, or for failure to pay regulatory fees pursuant to such ordinances, or failure to comply with the other provisions thereof, shall continue and remain in force until such tax, regulatory fee or assessment shall be fully paid. (Added or Amended per Resolution 06/12/2006)

**Sec. 2-5-38 Public hearing before future tax increases; use of additional revenues.**

Prior to final action on any future amendment to this article which increases the rate of or criterion basis for the occupation tax as set forth in this article, the town shall conduct at least one public hearing. In any year when revenue from the occupation taxes generated by this article is greater than revenue from occupation

Sec. 2-5-39 Special provisions for insurance companies. (Renumbered to accommodate added sec.)

- (a) Life insurers license fees. There is hereby levied an annual license fee upon each life insurer doing business within the town in the amount of \$15. For each separate business location in excess of one not covered by subsection (b), which is operating on behalf of such insurers within the town, there is hereby levied a license fee in the amount of \$15. 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 subsection (1) of O.C.G.A., section 33-3-5.
- (b) License fee for life 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 a life insurer for life insurance said insurer shall pay an additional license fee of \$15 per location each year.
- (c) Life' insurance agency license fees, independent life insurance agencies, brokers, etc. not otherwise licensed. There is hereby levied an annual license fee upon independent agencies and brokers for each separate business location from which a life insurance business is conducted and which is not subject to the company license fee imposed by subsection (a) hereof, in the amount of \$15 for each such location within the town.
- (d) Gross premiums tax imposed on life 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 town in an amount equal to one percent (1%) of the gross direct premiums received during the calendar year in accordance with O.C.G.A., section 33-8-81. "Gross direct premiums" as used in this section shall mean gross direct premiums as used in O.C.G.A., section 33-8-4. The premium tax levied by this subsection is in addition to the license fees imposed by subsection (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 subsection (1) of O.C.G.A., section 33-3-5, doing business within the town in an amount equal to two and one-half percent (2.5%) of the gross direct premiums received during the calendar year in accordance with O.C.G.A., section 33-8-8.2. "Gross direct premiums" as used in this subsection shall mean gross direct premiums as used in O.C.G.A., section 33-8-8.2(a).
- (f) Due date for license fees. License fees imposed in subsections (a), (b) and (c) shall be due and payable on January 1 each year. [Sec. 2-5-27](#)

Sec. 2-5-40 Tax on game machines. (Renumbered to accommodate added sections)

Any business which installs a game machine, such as video games, electrical or mechanical operated machine games, etc. or gaming tables of any kind for public use shall pay a tax per machine in accordance with the business license tax schedule of the town.