

Subject Matter: Levy, Assessment, Collection and Execution of Taxes.

Date First Presented at Council Public Meeting:
August 4, 2003

Date of Second Reading and Adoption:
September 8, 2003

**TOWN OF SHARPSBURG
COUNTY OF COWETA
STATE OF GEORGIA**

ORDINANCE NUMBER 03-03

TOWN OF SHARPSBURG, GEORGIA

PREAMBLE/FINDINGS

WHEREAS, the Town of Sharpsburg is a lawfully incorporated municipality in Coweta County, Georgia; and

WHEREAS, pursuant to the Ga. Constitution, Art. 9, § 4, ¶ 1 in the absence of a general law a municipal governing authority may be authorized by local law to levy and collect taxes and fees in the corporate limits of the municipality; and

WHEREAS, a municipal Charter is a local act of the Georgia General Assembly; and

WHEREAS, the Charter for the Town of Sharpsburg (hereafter the “Town Charter”) was adopted and approved by the Georgia General Assembly in 1978 (House Bill No. 2006) wherein the Town of Sharpsburg is granted the power to levy and collect property taxes; and

WHEREAS, Section 1.12 of the Town Charter provides that the government of the Town of Sharpsburg shall have the power to levy and to provide for the assessment, valuation, reevaluation, and collection of taxes on all property subject to taxation; and

WHEREAS, Section 4.10 of the Town Charter provides that all property subject to taxation for State and county purposes shall be subject to any property tax levied by the Town of Sharsburg; and

WHEREAS, pursuant to Section 4.10 the town council may, by ordinance, elect to use the county assessment for the year in which the town taxes are to be levied and

that, unless otherwise provided, the town council may, by ordinance prescribe the manner and procedure in which ad valorem taxes on real and personal property within the corporate limits of Sharsburg shall be listed, assessed and collected; and

WHEREAS, pursuant to Section 4.11 of the Town Charter, the town council is authorized to levy an ad valorem tax on all real and personal property within the corporate limits of the town, expressed in a fixed millage rate not to exceed fifteen (15) mills; and

WHEREFORE, THE MAYOR AND THE COUNCIL OF THE TOWN OF SHARPSBURG HEREBY ENACTS THE FOREGOING ORDINANCE AND AMENDS AND MODIFIES CHAPTER 46 OF THE TOWN CODE OF ORDINANCES, AS FOLLOWS:

SECTION ONE

ARTICLE I. IN GENERAL

Sec. 1. Deposit and disbursement of Town tax funds.

Any officer receiving tax receipt money for the Town shall deliver to the Town Council for deposit of all such moneys in the banks designated by the Town Council in the name of the Town. Such banks shall pay out no funds so deposited except on checks, which shall be signed by the Mayor or designee and shall specify to whom payable and the purpose for which drawn.

Sec. 2. Collection by county agreement; compensation.

The Mayor is authorized to enter into agreements for and on behalf of the Town with the governmental authorities of the county for the receiving of tax returns and the collection of taxes due the Town, by the tax commissioner of the county.

Sec. 3. Manner of Assessment.

The Town shall use the county tax assessor's assessment of real and personal property within the Town of Sharsburg as the basis for the levy of property taxes. Said assessment shall be conducted in accordance with applicable Georgia law. Appeals may be taken from such assessments in the manner provided for by applicable law, rule and regulation.

SECTION TWO

ARTICLE II. AD VALOREM TAXES

Sec. 4. Tax levy.

Upon the assessment for taxes being completed and returned to the clerk by the assessing authorities and upon the Mayor and Town Council adopting a budget for the tax year, it shall be the duty of the Mayor and Town Council at a meeting of the Mayor and Town Council to levy an ad valorem tax for the year, which shall be entered on the minutes of the Town Council, and shall specify the millage rate and shall comply with applicable provisions of Georgia law, as amended. The Mayor and Town Council shall have authority to levy both real and personal ad valorem property taxes in accordance with applicable Georgia law.

Sec. 5. Time of issuance of executions for delinquent ad valorem taxes.

If any person shall refuse or neglect to pay his Town taxes on or before the date established by law for payment, execution shall issue and be enforced as provided by Georgia law.

Sec. 6. Tax executions generally.

Executions for nonpayment of taxes, licenses, fees, and assessment due the Town, shall be issued by the Mayor or Tax Commissioner of Coweta County, after the last day for payment, and shall be signed by him officially, bear teste in the name of the Town council, and be directed to the sheriff of the Coweta County.

Sec. 7. Purchase by Town at sale under execution.

If, during any sale of property by the Town for taxes due and after the property has been offered a reasonable time, no one present at the sale bids an amount for the property being sold which is as much as the total of the tax due plus the officer's cost due on the sale, then any duly appointed officer or agent of the Town may purchase the property for the Town in the manner provided by applicable Georgia law.

State law reference-O.C.G.A. § 48-5-359(b).

Sec. 8. Resale by Town of property purchased at sale.

Property acquired by the Town of Sharpsburg pursuant to a tax sale of this article may be divested or alienated by the Town only by public sale of the property to the highest bidder or in any other method provided by applicable Georgia law.

State law reference-O.C.G.A. § 48-5-359(c).

Sec. 9. Rights of parties with interests in property subject to the provisions of this Article.

Parties with interests in property levied upon by the Town of Sharpsburg pursuant to this Article shall have such rights, and may avail themselves of such procedures, as are provided by applicable Georgia law.

SECTION FOUR

This Ordinance shall become immediately effective upon its second reading and adoption by the Town Council.

SECTION FIVE

The Preamble of this Ordinance shall be construed to be, and is hereby incorporated by reference as if fully set out herein.

SECTION SIX

The sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, sentence, paragraph, or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such an illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance.

SECTION SEVEN

This ordinance is hereby codified at Chapter 46 in the Town of Sharpsburg's Code of Ordinances.

SECTION EIGHT

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

APPROVED BY THE MAYOR AND COUNCIL OF THE TOWN OF SHARPSBURG at a regular meeting of the Mayor and Council on the _____ day of _____ 2003, by the following voting for adoption:

Wendell Staley, Mayor Pro Tem

Larry W. Hyde, Council Member

J. Clay Cole, Council Member

Derrick McElwaney, Council Member

Attest:

Robin L. Spradlin, Town Clerk