

TITLE 2

FINANCE AND TAXATION

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Chapter 1

BUSINESS TAX CERTIFICATE**ARTICLE 1 IN GENERAL****Sec. 2-1-1. Occupation tax required; occupation tax required for business dealings in Richmond County, City of Augusta, and Augusta-Richmond County.**

For the year 1996 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in Augusta-Richmond County, Georgia, other than within the unincorporated limits of the City of Hephzibah or the Town of Blythe, or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for said business, trade, profession, or occupation; which tax and any applicable Business Tax Certificate shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in Augusta-Richmond County, Georgia. If the taxpayer has no permanent business location in Augusta-Richmond County, Georgia, such Business Tax Certificate shall be shown to the License and Inspection Department or this office's deputies or to any Sheriff's deputy of Augusta-Richmond County, Georgia, upon request.

Sec. 2-1-2. Construction of terms; definitions.

(a) Wherever the term Augusta-Richmond County is used herein, such term shall be construed to mean the consolidated governments of Richmond County and the City of Augusta, Georgia.

(b) As used in this chapter, the following terms have the meanings ascribed to them:

- (1) *Administrative fee.* A component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

- (2) *Augusta-Richmond County Commission or Commission.* The successor to the Richmond County Board of Commissioners and the City Council of Augusta.
- (3) *Director of License & Inspection.* The person named as Director of the Richmond County License and Inspection Department.
- (4) *Gross receipts.* The total revenue of the business or practitioner for the period, including without limitation the following:
 - a. Total income without deduction for the cost of goods or expenses incurred;
 - b. Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
 - c. Proceeds from commissions on the sale of property, goods, or services;
 - d. Proceeds from fees for services rendered; and
 - e. Proceeds from rent, interest, royalty, or dividend income.
 - f. Proceeds from sales of goods or services which are delivered to or received by customers who are outside the State of Georgia at the time of delivery or receipt.
- (5) *Gross receipts* shall not include the following:
 - a. Sales, use, or excise tax;
 - b. Sales returns, allowances, and discounts;
 - c. Interorganizational 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);
 - d. Payments made to a subcontractor or an independent agent; and

- e. 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 article, if such funds constitute 80 percent or more of the organization's receipts.
- (6) *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 for 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.
- (7) *Occupation tax*. A tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business for revenue raising purposes.
- (8) *Regulatory fees*. Payments, whether designated as license fees, permit fees, or by another name, which are required by a local government as an exercise of its police power and as a part of or 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 Augusta-Richmond County. A regulatory fee may not include an administrative fee. Development impact fees as defined by paragraph 8 of O.C.G.A. § 36-71-2 or other costs or conditions of zoning or land development are not regulatory fees.
- (9) *Dominant line*. The type of business, within a multiple-line business, that the greatest amount of income is derived from.
- (10) *Person*. Includes sole proprietors, corporations, partnerships, nonprofits, or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize at least 50 percent of their proceeds for charitable purposes.
- (11) *Practitioner of profession or occupation*. One who by state law requires state licensure regulating such profession or occupation.
 - a. Practitioners of professions and occupations shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.
- (12) *Business Tax Certificate*. The document issued by the Richmond County, City of Augusta, or Augusta-Richmond County License and Inspection Department to a business, corporation, or profession which gives evidence of compliance with the requirements of this article and payment of a business tax for the year.
- (13) *Employee*.
 - (a) Except as otherwise provided in subparagraph (b), "employee" means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

- (b) An individual who performs work under the direction and supervision of one (1) business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of document compensation a form I.R.S. W-2.
(Ord. No. 6243, §§ 1-3, 1-18-00)

Sec. 2-1-3. Administrative and regulatory fee structure; occupation tax structure.

(a) A nonprorated, nonrefundable administrative fee of \$80.00 shall be required on all business and occupation tax accounts for the initial startup, renewal, or reopening of those accounts.

(b) A regulatory fee will be imposed as provided under O.C.G.A. § 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.

(c) The regulatory fee schedule for persons in occupations and professions shall be as set below, as may be amended from time to time:

| | |
|--|---------------------|
| Adult Entertainment Establishments | \$2,750.00 per year |
| Adult Entertainment (live) | 110.00 per day |
| Amusement Parks | 550.00 per year |
| Arcades | 275.00 per year |
| Dance Halls | 110.00 per year |
| Craft Show Promoters | 330.00 per year |
| Entertainment Venues | \$275.00 per year |
| Flea Markets: | |
| 1 through 10 rental spaces | 330.00 per year |
| 11 or more rental spaces | 550.00 per year |
| Fortune Tellers | 550.00 per year |
| Going Out of Business Sales | 110.00 per 90 days |
| (May be renewed for 60 days) | 100.00 |
| Second Hand Goods | 110.00 per year |
| Street Vendors | 39.00 per day |
| Temporary and Transient Vendors | 138.00 per day |
| Vehicles for Hire (per vehicle): | |
| Wreckers | 28.00 per year |
| Taxicabs | 28.00 per year |

| | |
|--------------------------------------|----------------|
| Limousines | 28.00 per year |
| Vending Machines (per machine) | 6.00 per year |

(Ord. No. 5962, 10-9-97; Ord. No. 6598, § 1, 2-4-03; Ord. No. 6581, § 1, 12-17-03; Ord. No. 6726, § 1, 9-21-04; Ord. No. 6931, § 1, 12-11-06)

Note—Massage therapists are regulated by State Law. See O.C.G.A. § 43-24A-1 et seq.

Sec. 2-1-4. Occupation tax levied; restrictions.

(a) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices in Augusta-Richmond County and/or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the following criteria:

(1) 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 U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies of the United States.

(b) The occupational tax schedule shall be as follows:

(1) Classification.
a. *Augusta-Richmond County.* Each business and profession operating

within Augusta-Richmond County, other than within the incorporated limits of the City of Hephzibah or the Town of Blythe, shall be required to be classified as herein provided.

b. *Dominant business activity.* Each business and profession operating within Augusta-Richmond County shall be classified by dominant business activity into six (6) occupation groups according to the classification structure set forth in North American Industry Classification System published by the U.S. Government, Executive Office of the President, Office of Management and Budget. [An alphabetical listing of the Business Classification (NAIC) and Tax Classes for each is set forth in Appendix D to this Code.]

(2) Profitability ratios in combination with gross receipts.

a. The tax rate determined by profitability ratios in combination with gross receipts for each business, trade, profession, or occupation in Augusta-Richmond County shall be as follows and will be developed and updated from time to time by the Director of License and Inspection:

| <i>Profitability Ratio/Tax Class;</i> | <i>Tax Rate Per \$1,000.00 Gross Receipts</i> |
|---------------------------------------|---|
| Class 1 | \$0.100 |
| Class 2 | \$0.133 |
| Class 3 | \$0.167 |
| Class 4 | \$0.200 |
| Class 5 | \$0.233 |
| Class 6 | \$0.267 |

b. The business tax amounts, exclusive of regulatory fees, for the various gross receipt brackets or ranges by tax class are shown below:

| <i>Bracket Gross Receipts</i> | | <i>Tax Classes</i> | | | | | |
|-------------------------------|---------------------------|--------------------|---------|---------|---------|---------|----------|
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | \$1—\$30,000 | \$81 | \$81 | \$83 | \$83 | \$84 | \$84 |
| 2 | \$30,001—\$100,000 | \$87 | \$89 | \$92 | \$95 | \$97 | \$99 |
| 3 | \$100,001—\$200,000 | \$97 | \$103 | \$109 | \$116 | \$121 | \$128 |
| 4 | \$200,001—\$300,000 | \$109 | \$119 | \$130 | \$140 | \$149 | \$160 |
| 5 | \$300,001—\$500,000 | \$128 | \$143 | \$160 | \$176 | \$191 | \$208 |
| 6 | \$500,001—\$750,000 | \$155 | \$179 | \$205 | \$230 | \$255 | \$281 |
| 7 | \$750,001—\$1,000,000 | \$185 | \$220 | \$255 | \$290 | \$326 | \$361 |
| 8 | \$1,000,001—\$2,000,000 | \$261 | \$321 | \$382 | \$442 | \$503 | \$563 |
| 9 | \$2,000,001—\$4,000,000 | \$442 | \$563 | \$684 | \$805 | \$926 | \$1,047 |
| 10 | \$4,000,001—\$6,000,000 | \$684 | \$886 | \$1,087 | \$1,289 | \$1,491 | \$1,692 |
| 11 | \$6,000,001—\$8,000,000 | \$938 | \$1,208 | \$1,491 | \$1,773 | \$2,055 | \$2,338 |
| 12 | \$8,000,001—\$10,000,000 | \$1,168 | \$1,531 | \$1,894 | \$2,257 | \$2,620 | \$2,983 |
| 13 | \$10,000,001—\$12,000,000 | \$1,410 | \$1,853 | \$2,297 | \$2,741 | \$3,185 | \$3,628 |
| 14 | \$12,000,001—\$15,000,000 | 1,713 | 2,257 | 2,802 | 3,346 | 3,891 | 4,435 |
| 15 | \$15,000,001—\$20,000,000 | \$2,197 | \$2,902 | \$3,608 | \$4,314 | \$5,019 | \$5,726 |
| 16 | \$20,000,001—\$30,000,000 | \$3,104 | \$4,112 | \$5,121 | \$6,129 | \$7,137 | \$8,146 |
| 17 | \$30,000,001—AND OVER | \$4,314 | \$5,726 | \$7,137 | \$8,549 | \$9,961 | \$11,372 |

(c) Business Tax Restrictions shall be as follows:

- (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 receipts on which such tax has been levied in other localities or states.
- (4) An occupation tax shall be required from real estate brokers, agents, or companies whose offices are located outside the taxing jurisdiction and who sell property inside the taxing jurisdiction.
- (5) An occupation tax shall not be levied in any other manner except as described in this Section.
- (6) Occupation taxes are limited to the gross receipts earned in the taxing jurisdiction or in the State of Georgia.

- (7) Out-of-state businesses with no location in Georgia shall be assessed occupation taxes based on the gross receipts of the business as defined in O.C.G.A. § 14-13-7 (see section 2-2-7(2)(a) and (b) of this Chapter) which are reasonably attributed to sales or services in the State of Georgia.

(Ord. No. 6243, §§ 1, 5, 1-18-00; Ord. No. 6931, § 2, 12-11-06)

Sec. 2-1-5. Allocation of gross receipts of business with multiple intrastate or interstate locations.

For those businesses that have multiple locations inside and outside of Augusta-Richmond County the gross receipts used to determine the occupation tax assessed will be those gross receipts attributed to each Augusta-Richmond County location. Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in the State of Georgia by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the

business or practitioner to each location or office. Upon request, the business or practitioner with a location or office situated in more than one (1) jurisdiction shall provide to Augusta-Richmond County the following:

- (a) Financial information necessary to allocate the gross receipts of the business or practitioner; and
- (b) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.

(Ord. No. 6243, § 6, 1-18-00; Ord. No. 6243, § 6, 1-18-00)

Sec. 2-1-6. 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 Augusta-Richmond County and the business or practitioner:

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

Sec. 2-1-7. Each line of business to be identified on business tax certificate.

The Business Tax Certificate of each business operated in the local government'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 License and Inspection Department and that line of business being noted by the License and Inspection Department upon the Business Tax Certificate which is to be displayed by the business owner.

Sec. 2-1-8. The number of businesses considered to be operating in Richmond County, City of Augusta, or Augusta-Richmond County.

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 occupation tax.

Sec. 2-1-9. Professionals as classified in O.C.G.A. § 48-13-9(c), paragraphs 1 through 18.

Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall elect as their entire occupation tax one (1) of the following:

- (a) The occupation tax based on gross receipts combined with profitability ratios as set forth in section 2-1-4 of this chapter; or
- (b) A fee of three hundred thirty (\$365.00) per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the 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 regulatory guidelines and framework.
- (c) This election is to be made on an annual basis and provided to the License and Inspection Department no later than November 15 of each year.

(d) A practitioner of a profession or occupation who elects the occupation tax in this section, shall receive no reduction in such amount. (Ord. No. 6243, § 7, 1-18-00; Ord. of 12-9-00 , § 2; Ord. No. 6931, § 3, 12-11-06)

Sec. 2-1-10. 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, instrumentalities of the United

States, the state, or a municipality or county of the state shall not be required to obtain a Business Tax Certificate or pay an occupation tax for that practice.

Sec. 2-1-11. Businesses not covered by this ordinance.

The following businesses are not covered by the provisions of this article 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 or by local law:

- (a) Those businesses regulated by the Georgia Public Service Commission.
- (b) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated.
- (c) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (d) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (e) Insurance companies governed by O.C.G.A. § 33-8-8, et seq.
- (f) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (g) 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.)
- (h) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. § 48-5-356.
- (i) Depository financial institutions governed by O.C.G.A. § 48-6-93.
- (j) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

Sec. 2-1-12. 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 Georgia or of the United States.

Sec. 2-1-13. 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 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance.

Sec. 2-1-14. When tax due and payable; effect of transacting business when tax delinquent.

(a) Each such occupation tax shall be for the calendar year 1996 and succeeding calendar years thereafter unless otherwise specifically provided. Said occupation tax, together with the applicable administrative and regulatory fee, shall be payable January 1 of each year. If said amounts are not paid within thirty (30) days from the due date, a penalty of ten (10) percent of the tax or fee due will be imposed and interest will be charged on the delinquent tax, regulatory fee and/or administrative fee at the rate of 1.5 (one and ½) percent per month, until paid in full. In the event that any person commences business in Augusta-Richmond County on any date after January 1, the Business Tax Certificate and tax shall be due and payable thirty (30) days following the commencement of business, after which time the penalties as described above shall be imposed. Regulatory fees shall be paid before commencing business or the practice of a profession as a condition precedent for transacting business, or practicing a profession. Regulatory fees may be paid after commencing business or the practice of a profession when:

- (1) The work done or services provided are necessary for the health or safety of one (1) or more individuals;
- (2) The work done or services provided have no adverse effect on any other person; and
- (3) Regulatory fees are tendered to Augusta-Richmond County within two (2) business days after commencing business or the practice of a profession.

The Business Tax Certificate herein provided shall be issued by the Director of License and Inspection and if any person, firm, or corporation whose duty it is to obtain a Certificate shall, after said Certificate or occupation tax becomes delinquent, transact or offer to transact, in Augusta-Richmond County, any kind of professions, trades, or callings subject to this section without having first obtained said certificate, such offender shall also be subject to penalties provided herein at section 2-1-19.

(b) In addition to the above remedies, the marshal may proceed to collect in the same manner as provided by law for tax executions.

(c) Attorneys who fail to pay the occupation tax due shall not have their occupation tax certificate revoked; however, the amount of tax due, plus penalties and interest, shall constitute a lien as provided by law.

(Ord. No. 6243, § 8, 1-18-00)

Sec. 2-1-15. Exemption on grounds that business is operated for charitable purpose.

No business on which a business registration or occupation tax is levied by this article shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose, unless fifty (50) percent or more of the entire proceeds from said business are devoted to such purpose.

Sec. 2-1-16. 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 a Richmond County, City of Augusta, or Augusta-Richmond County Business 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. 2-1-17. Evidence of qualification required if applicable.

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 Richmond County, City of Augusta, or Augusta-Richmond County Business Tax Certificate, show evidence that such requirements have been met.

Sec. 2-1-18. Liability of officers and agents; registration required; failure to obtain.

All persons subject to the occupation tax levy pursuant to this article shall be required to obtain the necessary certificate for said business as described in this article, 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 a certificate. Every person commencing business in Augusta-Richmond County after January 1 of each year shall likewise obtain the certificate herein provided for before commencing the same; and any person transacting, or offering to transact in Augusta-Richmond County, any of the kinds of businesses, trades, professions, or occupations without first having so obtained said certificate, shall be subject to penalties provided herein.

Sec. 2-1-19. Penalties for violation.

Upon violation of any provision of this chapter, and except as provided in section 2-1-14 above, the Business Tax Certificate of the violator shall be subject to suspension or revocation. In addition to penalties and interest imposed by section 2-1-14(a) above, a court of competent jurisdiction for the enforcement of this article, may impose a civil fine for failure to pay the occupation tax or regulatory fee which shall not exceed five hundred dollars (\$500.00), and may be enforced by the contempt power of the court.

(Ord. No. 6243, § 9, 1-18-00)

Sec. 2-1-20. Duties of the director of license and inspection.

(a) The Director of License and Inspection shall have the direct authority to do the following:

- (1) Administer and enforce the provisions of this article for the levy, assessment, and collection of the taxes, penalties, and fees imposed herein.

- (2) Make and publish reasonable rules and regulations not inconsistent with this article or other laws of Augusta-Richmond County, Georgia and the State of Georgia, or the Constitution of this State or United States, for the administration and enforcement of the provisions of this article and the collection of the fees, taxes and penalties hereunder.

(b) The Director, his deputy, or authorized representative shall have, among others, the following duties:

- (1) To prepare and provide the necessary forms for the registration and application for a Business Tax Certificate for a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of this article.
- (2) To issue to each person a Business Tax Certificate within a reasonable time after the payment of the fees and taxes assessed and levied in this article, however, where under other ordinances of Augusta-Richmond County, permits, certifications, and compliance with the enumerated conditions are required for the operation of a business, the director shall not issue a Business Tax Certificate until the applicant exhibits to the director such obtained permits, certifications, and compliances.
- (3) To determine if the accounting method used by a business for which a Business Tax Certificate is required under this article accurately reflects the taxable gross revenue of the business for the applicable calendar year, and to make whatever adjustments may be necessary in order to arrive at the accurate amount of the taxable gross revenue for the applicable period.
- (4) To audit periodically and when deemed necessary by the director, the books and records of the business subject to the provisions of this article and to require the submission of such additional information as may be necessary in order to

correctly determine the amount of the taxes and fees due and to ensure the collection of same.

- (5) To issue in any year, without charge, a Business Tax Certificate when the applicant exhibits to the director such permits, certifications, and compliances which, under the laws of the State of Georgia or of the United States of America would entitle the applicant to same.

Sec. 2-1-21. 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 article are levied on the amount of business to be transacted during the current calendar year. However, for convenience of both Augusta-Richmond County and the taxpayer, each business subject to the occupation tax levied in section 2-2-4 hereof shall, on or before the dates hereinafter set forth, file with the License and Inspection Department the return hereinafter specifically provided for, showing the gross receipts of that business during the preceding year from October 1 through September 30. This return shall be used as the basis for making estimated payments on the occupation tax for the current calendar year. The actual and final amount of tax levied for business transacted in the current calendar year shall be paid in accordance with a final return to be made after the end of the year, in accordance with the procedure set forth herein.

(b) The owner, proprietor, manager, or secretary officer of the business subject to said occupation tax of the current calendar year shall, by November 15 of the current calendar year, file with the License and Inspection Department of Augusta-Richmond County, on a form furnished by said officer, a signed return setting forth the amount of gross receipts of such business for the entire twelve (12) months from October 1 of the preceding calendar year through September 30 of the current year. This return will be used to determine the final tax for the calendar year just completed and as an estimate of the gross receipts and occupation tax for the current year.

(c) Where a business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be reported in said return. Said return shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio to the whole-year gross receipts as the part year bears to the whole year. Said figure shall be used as the estimate of the gross receipts of the business for the current calendar year in establishing the business tax liability.

Sec. 2-1-22. Filing of return showing actual gross receipts during calendar year; procedure where taxes overpaid or underpaid.

(a) On or before November 15 of each year, the owner, proprietor, manager, or executive officer of the business liable for said occupation tax levied for the year shall file with the License and Inspection Department of Augusta-Richmond County, on a form furnished by License and Inspection Department, a signed return setting forth the actual amount of the gross receipts of such business during the preceding year as provided in section 2-2-22.

(b) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of said tax provided for in this chapter, is less than the amount of occupation tax theretofore paid by said business based on the estimate filed pursuant to section 2-2-22 hereof, the difference in said amount shall be due and payable by the taxpayer to Augusta-Richmond County on July 1 of the current year and delinquent if not paid within ninety (90) days thereof.

(c) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of said tax provided for in this chapter, exceeds the amount of occupation tax theretofore paid by said business based on the estimate filed pursuant to section 2-2-22 hereof, the difference in said amount shall be refundable by Augusta-Richmond County to the taxpayer; or, if said business continues to be conducted in said Augusta-Richmond County dur-

ing the current year, such difference in amount may be credited by Augusta-Richmond County on the amount of occupation tax to be paid to Augusta-Richmond County by said business for the current year. This election is to be taken by Richmond County, City of Augusta, or Augusta-Richmond County.

Sec. 2-1-23. When occupation tax due and payable.

The amount of occupation tax shall be payable to Augusta-Richmond County, at the office of the License and Inspection Department, on January 1 each year and shall be delinquent if not paid within ninety (90) days thereof.

Sec. 2-1-24. Payment of occupation tax by newly established businesses.

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 Augusta-Richmond County 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 based on said estimated gross receipts shall be due and payable before beginning business and before the issuance of a Business Tax Certificate.

Sec. 2-1-25. More than one place or line of business.

Where a business is operated at more than one (1) place or where the business includes more than one (1) line, said business shall be required to obtain the necessary certificate for each location and line and pay an occupation tax in accordance with the prevailing taxing method and tax rate for each location and line.

Sec. 2-1-26. Confidentiality of returns.

(a) Except in the case of 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 Augusta-Richmond County, or any other person to divulge or make known in any manner the amount of

gross receipts or any particulars set forth or disclosed in any occupation tax return required under this article. All contents of said return shall be confidential and open only to the officials, employees, agents, or clerks of Augusta-Richmond County using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by Augusta-Richmond County shall be classed as "employees" for this purpose. Nothing herein shall be construed to prohibit the publication by Augusta-Richmond County officials of 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 of Georgia, the United States, and other local governments.

(b) In the event a taxpayer completes one (1) or more forms in order to comply with an ordinance or resolution imposing either an occupation tax or a regulatory fee and any such form fails to disclose the social security number or the appropriate federal or state taxpayer identification number, or other identification numbers, if required, such omission shall be reported in a timely manner to the state revenue commissioner.
(Ord. No. 6243, § 10, 1-18-00)

Sec. 2-1-27. Inspections of books and records.

In any case, the Director of License and Inspection of Richmond County, City of Augusta, or Augusta-Richmond County, through his officers, agents, employees, or representatives, may inspect the books of the business for which returns are made under this Article. The Director of License and Inspection shall have the right to inspect the books or records for the business of which return was made in Augusta-Richmond County, Georgia, and upon demand of the Director of License and Inspection Department such books or records shall be submitted for inspection by a representative of Augusta-Richmond County within thirty (30) days. Failure to submit such books or records within thirty (30) days shall be grounds for revocation of the tax certificate currently existing to do business in Augusta-Richmond County. Adequate records shall be kept in Augusta-Richmond County, Georgia, for examina-

tion by the Director of License and Inspection at that officer's discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of underreporting, a penalty will be assessed in the amount of ten (10) percent on all tax due over ninety (90) days, and interest on said tax due will accrue at the rate of one and one-half (1.5) percent per month pursuant to O.C.G.A. § 48-2-40 through 48-2-43, 48-13-6; and 48-13-21.

Sec. 2-1-28. Business tax certificate to be revoked for failure to pay tax, file returns, permit inspection of books.

Except as provided in section 2-1-14(c) herein, upon the failure of any business to pay said occupation tax or any part thereof after 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, any Business Tax Certificate granted by Augusta-Richmond County under any previous Ordinance or this chapter permitting the owner of said business to do business for the current year shall be, ipso facto, revoked. No new Business Tax Certificate shall be granted by Augusta-Richmond County 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 adequate records as requested by the License and Inspection Department in accordance with provisions found in section 2-2-23. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

Sec. 2-1-29. Business tax certificate required.

- (a) Any construction related business or practice whose primary function is performed offsite shall be required to display on each vehicle used offsite in the performance of such business a decal issued by the Li-

cense and Inspection Department, as evidence of proof of payment of the occupation tax.

- (1) At the time of application for payment of the occupation tax, the business or practice shall be required to provide the number of vehicles for which a decal is requested. The License and Inspection Department is hereby authorized to request registration of any vehicle for verification purposes.
- (2) Decals shall be displayed on the back window of each vehicle used by the business. The fee for each decal is one dollar (\$1.00). Any business that fails to obtain and display decals shall be subject to penalties and costs as set forth in § 1-6-1.

(Ord. No. 6573, § 1, 12-3-02)

Sec. 2-1-30. Duration of certificate.

The Business Tax Certificate referred to in this article shall automatically expire on December 31 of the year of its issuance.

Sec. 2-1-31. Certificate to be displayed.

All persons shall exhibit and display the certificate issued to them in some conspicuous place in their business establishment at which address the certificate was issued. Any transient or non-resident person, firm, or corporation doing business within Augusta-Richmond County shall carry such certificate either upon his person or in any vehicle or conveyance which is used in such business; and such person shall exhibit the same to any authorized enforcement officer in Augusta-Richmond County, when so required.

Sec. 2-1-32. Certificate not transferable.

A certificate shall not be transferable and a transfer of ownership shall be considered in the same light as the termination of such business and the establishment of a new business. Therefore, a new Business Tax Certificate shall be required for the new owner of the business.

Sec. 2-1-33. Change of address.

Any person moving from one (1) location to another shall notify the director of such move and the new address in writing on the form provided by the Director of License and Inspection no later than the day of the moving. The same Business Tax Certificate will be valid at the new location if said new location conforms to the zoning regulations of Augusta-Richmond County. This section is inapplicable to any license for the sale of malt beverages, wine, and spirituous liquors.

Sec. 2-1-34. Refunds.

If a business ceases operation within a year for which a Business Tax Certificate has been issued and the fees and taxes for same have been paid in full, the fees and taxes paid shall be refundable in proportion to the number of months remaining in the year.

Sec. 2-1-35. Administration of article.

The Director of License and Inspection shall administer and enforce the provisions of this article for the levy, assessment, and collection of the fees, taxes and penalties imposed herein.

Sec. 2-1-36. Rules and regulations.

The director shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of Augusta-Richmond County and the State of Georgia, or the Constitution of the State of Georgia or the United States of America, for the administration and enforcement of the provisions of this article and the collection of the fees, taxes and penalties imposed hereunder.

Sec. 2-1-37. Occupation tax appeals board.

(a) *Established; membership; terms.* There is hereby created an Occupation Tax Appeals Board of ten (10) members (plus an additional two (2) members should the Richmond County Legislative Delegation choose to appoint two (2) mem-

bers) to be appointed for terms of four (4) years; provided, however, the initial appointments shall be made as follows:

- (1) Members of the Occupation Tax Appeals Board serving as of January 1, 1997, shall continue to serve until their successors are appointed by the Commissioner representing the respective district and qualified and are to represent the districts as herein set forth, to wit:
 - a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.
 - h.
 - i.
 - j.
- (2) The successors to the members representing Districts 1, 3, 5, 7 and 9 shall serve until March 31, 1998 or until their successors are appointed and qualified.
- (3) The successors to the members representing Districts 2, 4, 6 and 8 shall serve until March 31, 2000 or until their successors are appointed and qualified.
- (4) Members of the board appointed by the Commissioner of the respective Districts to succeed those appointed in subsections (2) and (3) hereof shall serve for terms of office of four (4) years and until their successors are appointed and qualified.
- (5) Should the Richmond County Legislative Delegation choose to appoint two (2) members as provided in the Consolidation Act, such members shall serve for a term of four (4) years and until their successors are appointed and qualified. In the event the appointing authority of the Legislative Delegation is removed from the Consolidation Act, this subsection shall automatically be repealed.

(6) All terms shall expire on March 31 of the applicable year, and new terms shall begin on April 1 of the applicable year.

(b) *Vacancies.* Vacancies shall be filled for an unexpired term in the manner in which original appointments are required to be made. Continued absence of any member from regular meetings of the Board shall, at the discretion of the Commissioner, render any such member subject to immediate removal from office.

(c) *Quorum and conflicts of interest.* Six (6) members of the Board shall constitute a quorum. A Board member shall not act in a case in which he has a personal interest.

(d) *Record of proceedings.* The secretary of the Board shall make a detailed record of all its proceedings, which shall set forth a reason for its decision, the vote of each member participating therein, the absence of a member, and any failure of a member to vote.

(e) *Organization and frequency of meetings.* The Board shall elect a chairman and a vice-chairman for one (1) year terms at the first meeting of each year. The Board shall establish rules and regulations for conducting business. The Board shall meet at regular intervals to be determined by the Chairman; or in any event the Board shall meet within ten (10) days after notice of appeal has been received.

(f) *Duties—Generally; compensation of members.* The Board shall advise and consult with the Director of License and Inspection and hear appeals. The Board members and secretary shall be compensated twenty dollars (\$20.00) for attending meetings and hearing appeals.

(g) *Notice of appeal.* Notice of Appeal from a complaining taxpayer shall be in writing and filed with the Director of License and Inspection. A fee of twenty dollars (\$20.00) shall accompany such notice of appeal.

(h) *Decisions on appeals.* Every decision of the Board shall be final, subject, however, to such remedy as any aggrieved party might have at law or in equity. It shall be in writing and shall indicate the vote upon decision. Every decision shall be promptly filed in the office of the director

and shall be open to public inspection; a copy shall be sent by mail or otherwise to the applicant. The Board shall, in every case, reach a decision without unreasonable or unnecessary delay.

Sec. 2-1-38. Right to deny, suspend, or revoke a business tax certificate.

(a) A Business Tax Certificate under this Chapter may be denied, suspended, or revoked if one (1) or more of the following exists:

- (1) The applicant or holder of the certificate has failed to obtain any paper or documents necessary in pursuance of its business as may be required by any office, agency or department of the county, state, or the United States under authority of any law, ordinance or resolution of the county, state or United States.
- (2) The applicant or holder of the certificate has supplied false information to the supervisor of the business license office.
- (3) The applicant or holder of the certificate intends to violate or has violated any federal or state law, or local ordinance or any ordinance or resolution regulating such business or intends to violate any regulation made pursuant to authority granted for the purpose of regulating such business.
- (4) The applicant or holder of the certificate has failed to pay any fee required under this chapter, has failed to make a return or pay a tax due to the tax commissioner, or has otherwise failed to comply with the provisions of this chapter.
- (5) The applicant or holder of the certificate during the twelve (12) months next preceding has engaged in misrepresentation of facts, whether through advertisement or through any form of direct communication, oral or written, which is intended to mislead the public or any party with whom the holder of the certificate deals in pursuance of the registered business. The term misrepresentation of fact as used herein shall embrace not only express misrepresentations, but also misrepresentations

arising by virtue of the conduct of the holder of this certificate, including acts of omissions. By way of illustration only, and without limiting the scope of this subsection, due cause as herein defined shall consist of any act or practice designated as unlawful in sections 393(b)(1) through (b)(29) of the Fair Business Practices Act found in O.C.G.A. § 10-1-390 et seq.

(b) Anything to the contrary notwithstanding, if a health certificate is required for the operation of the business, a conditional Business Tax Certificate may be issued for a period of sixty (60) days, so as to allow compliance with the rules and regulations of the county health department; however, the applicant may not commence operations of any food service establishment, as that term is defined by O.C.G.A. § 26-2-370, unless and until it receives a health permit from the county health department pursuant to O.C.G.A. § 26-2-371. Upon issuance of a valid health permit by the county health department, the conditional Business Tax Certificate shall automatically, by virtue of this subsection, be converted into an annual Business Tax Certificate under the terms of this chapter, effective as of the date of its issuance.

(c) The Commission shall provide notice and hearing before suspending or revoking any Business Tax Certificate.

(d) Where a Business Tax Certificate is revoked for cause by the Commission, no certificate shall be thereafter issued to such holder for a period of twelve (12) months from the date of said revocation to engage in the type of business for which said certificate was issued and revoked and shall not be issued to any person, firm or corporation or other entity which has an agent, employee, officer or stockholder of the firm whose certificate was revoked for cause employed in a position of management or control of operations of an integral part of its enterprise, or who aided and abetted in the violation of the law or other practices resulting in said revocation for cause of a Business Tax Certificate. The period of twelve (12) months shall run from the date of the revocation of the certificate of the firm or entity with whom such agent, employee, officer or stockholder was associated. A stockholder shall be

defined to be owning or having the control of at least twenty (20) percent of the issued stock in the corporation whose certificate was revoked for cause.

(e) A Business Tax Certificate or an application for a Business Tax Certificate under this chapter may be denied, suspended or revoked only for due cause as defined in subsections (a) and (f) hereof. A Business Tax Certificate may be denied, suspended or revoked only after a hearing before the Commission upon prior written notice to the applicant or holder of the certificate of the time, place and purpose of such hearing and a statement of the reason why the application would be denied, suspended or revoked. Three (3) days' notice shall be deemed reasonable, but shorter or longer periods of notice shall be authorized as the Augusta-Richmond County Commission may deem the circumstances justify. Unless the circumstances otherwise justify, the hearing shall be held no later than thirty (30) days after the application is filed with the supervisor of the business license office, or notice given of suspension or revocation hearing.

(f) Due cause for denial, suspension or revocation of a Business Tax Certificate shall consist of the violation by the holder of same of any laws or ordinances of the county, including the provisions herein, or violation of any state or federal law, other than traffic laws.

Sec. 2-1-39. 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 Augusta-Richmond County Commission to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the jurisdiction of additional occupation taxes upon the same person, property, or business.

Sec. 2-1-40. Option to establish exemption or reduction in occupation tax.

The Augusta-Richmond County Commission 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 the minutes of the governing authority.

Sec. 2-1-41. Conflicts between specific and general provisions.

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

Sec. 2-1-42. Requirement of public hearing before tax increase.

After January 1, 1996, the Augusta-Richmond County Commission shall conduct at least one (1) public hearing before adopting any ordinance or resolution which will increase the rate of occupation tax as set forth in this chapter.

Sec. 2-1-43. 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 that this chapter would have been adopted had such invalid portion not been included herein.

Chapter 2

TAXATION

ARTICLE 1 IN GENERAL

Sec. 2-2-1. Payment of taxes—Generally; discount for prompt payment; penalties for delinquency.

(a) State, county and school taxes for the urban and suburban districts of Augusta-Richmond County, Georgia shall be due each tax year on November fifteenth or on such other date as may be established by resolution of the Augusta-Richmond County Commission.

(b) Tax statements for state, county and school taxes in Richmond County, Georgia shall be mailed and postmarked each year at least sixty (60) days prior to the due date.

(c) A discount of one (1) percent will be applied where taxes are paid in full within twenty (20) days of the billing date.

(d) All delinquent ad valorem taxes levied by the taxing jurisdiction in Augusta-Richmond County, Georgia, shall be charged a rate of interest of twelve (12) percent per annum.

(e) All delinquent ad valorem taxes levied by the taxing jurisdiction in Augusta-Richmond County, Georgia, shall be charged a rate of penalty of ten (10) percent of the amount of the delinquency.

Sec. 2-2-2. "Free port" tax exemption.

One hundred (100) percent of the value of that tangible property defined in subparagraphs (1), (2) and (3) of Article VII, Section I, paragraph IV of the Constitution of the State of Georgia shall be exempt from ad valorem taxation, including all taxes levied for educational and state purposes, said exemption to commence January 1, 1982.

Sec. 2-2-3. Effect of sections 2-2-1 and 2-2-2.

All provisions of this Code and other ordinances and parts of ordinances levying any tax or prescribing the mode of returning or paying the same or any other regulation thereto are contin-

ued in full force and effect, except the tax on property contained or included in the new tax digest, until the new rates of taxation are fixed and declared by the Commission to be of force and effect in accordance with provisions of this article, except as far as the same may be in conflict with any of its present requirements and conditions.

Sec. 2-2-4. Central business district of urban services district to be special assessment district; property tax; funds.

(a) There is hereby created within the Urban Services District a special tax district which shall be known as the Central Business District, and which shall be composed of all that territory embraced within the following description:

All that portion of the Urban Services District, which constitutes the central area of the business district of such Urban Services District, and which is bounded on its northernmost boundary by the Savannah River, on its easternmost boundary by Sixth Street, on its southernmost boundary by Greene Street, and on its westernmost boundary by Tenth Street.

(b) Augusta-Richmond County shall be authorized to levy upon all real property subject to taxation by Augusta-Richmond County within the Central Business District in the year 1976, and for each year thereafter, a tax not to exceed ten (10) mills upon the assessed value of all such real property, according to the assessed value of such property for ad valorem tax purposes for Augusta-Richmond County; provided, however, that this section shall not apply to any real property being used exclusively for residential purposes as hereinafter defined. All taxes levied by Augusta-Richmond County pursuant to this section shall become due and payable at the same time as ad valorem taxes levied by Augusta-Richmond County. Delinquent taxes shall bear the same interest and penalties as the ad valorem taxes for Augusta-Richmond County. The term "residential property" as used herein shall mean property being used for residential purposes which would meet the definition of a "condominium" or "dwelling, one-family" or "dwelling two-family" as set forth in the Comprehensive Zoning Ordinance applicable to Augusta-Richmond County.

(c) All funds raised pursuant to the Central Business District created herein shall be used for such purposes as Augusta-Richmond County deems beneficial to said district, including, but not limited to, the construction and maintenance of roads and streets, including curbs, sidewalks, street lights, and devices to control the flow of traffic, parks, recreational areas, programs and facilities, parking facilities and urban redevelopment and revitalization programs, and the administration thereof. Further, Augusta-Richmond County is specifically empowered to contract with the Augusta-Savannah River Parking and Urban Redevelopment Authority, or any successor thereof, to provide the above referenced services in return for the funds generated by the Central Business District herein created.

ARTICLE 2 TAX VERIFICATION PERMITS

Sec. 2-2-5. Defined.

As used in this article, the term mobile home means a mobile home or a relocatable home as such term are defined in subsections (a) and (b) of section 2 of the act known as The Uniform Standards Code for Factory-Manufactured Movable Homes Act, approved March 26, 1968 (Georgia Laws 1968, page 415); provided, however, that those mobile homes which qualify the taxpayer for homestead exemption under Georgia law shall not be considered mobile homes and subject to the provisions of this chapter.

Sec. 2-2-6. Persons owning or having mobile home located within Augusta-Richmond County required to obtain.

No person shall own or have located within the limits of Augusta-Richmond County any mobile home unless application for a tax verification permit shall have been made and a permit received as provided by this article.

Sec. 2-2-7. Occupancy of mobile home without valid permit prohibited.

No person shall occupy any mobile home as a residence or permit any other person to occupy

the same as a residence unless a tax verification permit shall have been obtained as provided by this article.

Sec. 2-2-8. Application; permit; decal form; applicant information.

The Richmond County Tax Commissioner is hereby authorized and empowered, subject to the specific provisions of this article, to prescribe application, permit and decal forms and thereafter to alter and change the same; and said tax commissioner is empowered to require that applicants furnish such information in writing as may be reasonably required to effectuate the purposes hereof.

Sec. 2-2-9. Proof of paid taxes required of applicants.

It shall be a condition precedent to issuance of any tax verification permit required by this article that the owner of said mobile home shall submit to the Richmond County Tax Commissioner proof that all state and local taxes theretofore accruing and payable with respect to such mobile home have in fact been paid; and, if said mobile home which is to be located or relocated is then located within any portion of the county that lies within the limits of a municipality therein, such owner shall likewise submit proof that all applicable municipal taxes have been paid before a permit may be issued.

Sec. 2-2-10. Location or relocation permit—Required when initially locating or relocating.

(a) Before any person shall locate or relocate a mobile home within the limits of Augusta-Richmond County, he shall apply for and obtain from the Richmond County Tax Commissioner a tax verification permit authorizing such location or relocation if such mobile home is to be used as a residence by the owner thereof, as a residence for others, or for any other purposes.

(b) No person shall hereafter initially locate any mobile home or relocate any mobile home within the limits of Augusta-Richmond County without having made such application and having obtained such permit.

Sec. 2-2-11. Same—Required when changing location within Augusta-Richmond County or relocating outside Augusta-Richmond County.

The owner of a mobile home used as a residence which is located within the limits of the county may not relocate such mobile home, or cause same to be relocated, within the confines of the county or beyond such confines without first obtaining a tax verification relocation permit from the aforesaid tax commissioner authorizing such relocation.

Sec. 2-2-12. Same—Fee; issuance of tax verification moving permit and decal; placement of decal.

(a) Each application for a tax verification moving permit required by this article shall be accompanied by a fee of five dollars (\$5.00), which shall be paid to the tax commissioner before such permit shall be issued.

(b) Any owner of a mobile home who has made application for the location or relocation of a mobile home and whose application meets the qualifications of this article shall be issued a tax verification moving permit and shall likewise be issued a location decal. The location decal to be issued with a tax verification permit authorizing location of a mobile home within Augusta-Richmond County shall be the same color as prescribed by state law and shall be affixed to the mobile home at all times it is being used as a residence within the confines of such county. The decal issued with the tax verification permit authorizing relocation of a mobile home shall be red in color and shall be affixed to the mobile home at all times such mobile home is being transported within the confines of this state. Such decals shall be designed in such manner and affixed to mobile homes in such manner as to cause them to be easily visible for inspection.

Sec. 2-2-13. Same—Notice to Augusta-Richmond County of destination whenever relocation outside Augusta-Richmond County authorized.

Whenever a tax verification permit authorizing the relocation of a mobile home is issued and such

mobile home is to be relocated within the confines of another county in this state, the Richmond County Tax Commissioner shall notify the tax commissioner of such other county of the date of the issuance of such permit.

Sec. 2-2-14. Annual location permits for continued location required; fee; issuance of permit and decal; placement of decal.

Each year every owner of a mobile home subject to taxation under the revisions of this article shall, from January first to on or before May first, make application to the tax commissioner for a mobile home location permit, and upon payment of the fee of three dollars (\$3.00) and payment of taxes as provided in section 8-2-25 shall be issued a location permit. The issuance of said permit by the tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the Georgia Department of Revenue, which shall reflect the county of issuance and the calendar year for which such permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

Sec. 2-2-15. Zoning requirements not superseded by permit issuance.

The issuance of any tax verification permit under the provisions of this article shall in no wise [way] be construed as superseding the requirements for the location of mobile homes as the same may be contained within appropriate resolutions or other actions of the Augusta-Richmond County Planning and Zoning Commission, and the issuance of a tax verification permit under the provisions of this article shall not prohibit said planning and zoning commission from requiring a relocation of the mobile home to a place where such mobile home is permitted by the regulations of the Augusta-Richmond County Planning and Zoning Commission, but in such case the owner of such mobile home shall apply for and obtain a permit for such relocation as if such relocation were the result of his own initiative.

Sec. 2-2-16. Payment of fees into treasury.

All sums collected by the tax commissioner under provisions of this article shall be paid into the Augusta-Richmond County treasury.

Sec. 2-2-17. Dealers required to file annual inventory.

All dealers in mobile homes shall furnish to the tax commissioner a list of all mobile homes in their possession, whether owned by them or not, on January first in each year.

Sec. 2-2-18. Responsibilities of park owners, operators.

No owner or operator of a mobile home park shall permit any mobile home to be located or relocated within the confines of such park for residential use unless the tax verification permit required by this article shall have been obtained. No owner or operator of any mobile home park shall permit any mobile home presently located within the limits of such park owned or operated by him to remain in such park unless a mobile home location permit authorizing such continued location as required by this article shall have been obtained.

Sec. 2-2-19. Violations; penalties.

It shall be unlawful to fail to attach and display on a mobile home the decal as required by this article; and any person who fails to attach, and display on a mobile home the decal shall be guilty of violation of this article and upon conviction thereof in the magistrate court, shall be punished by a fine of not less than twenty-five dollars (\$25.00) nor more than two hundred dollars (\$200.00), except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a citation, the fine shall be twenty-five dollars (\$25.00).

ARTICLE 3 TAX ON INSURANCE COMPANIES

Sec. 2-2-20. Insurer license fees.

There is hereby levied an annual license fee upon each insurer doing business within Augusta-

Richmond County (other than within the unincorporated limits of the City of Hephzibah and the Town of Blythe) in the amount of one hundred fifty dollars (\$150.00), and an additional annual license fee in the same amount for each separate business location in excess of one (1) operated and maintained by such company within Augusta-Richmond County (other than within the unincorporated limits of the City of Hephzibah and the Town of Blythe).

(Ord. No. 6159, § 1, 4-20-99)

Sec. 2-2-21. 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 which, in connection with the loans or sales involving term financing, offers, solicits or takes applications for insurance through a licensed agent of an insurer for insurance, each such organization shall pay an additional license fee of thirty-five dollars (\$35.00) per location.

Sec. 2-2-22. Reserved.**Sec. 2-2-23. License issuance.**

The appropriate officials collecting taxes and license fees for Augusta-Richmond County are hereby authorized to collect the aforesaid fees and to issue the appropriate license upon payment of the aforesaid fees.

Sec. 2-2-24. Gross premiums tax on life insurers.

(a) There is hereby imposed, annually, a tax on each life insurance company doing business within Augusta-Richmond County (not to include the towns of Hephzibah and Blythe) of one (1) percent of the gross premiums which are received from policies insuring persons residing within Augusta-Richmond County (other than within the unincorporated limits of the City of Hephzibah and the Town of Blythe) as authorized by chapter 8 of title 33 of the Official Code of Georgia Annotated.

(b) The tax imposed shall not apply to annuity considerations.

Sec. 2-2-25. Gross premiums tax on all other insurers.

(a) There is hereby levied a tax of two and five-tenths (2.5) percent upon the gross direct premiums of all foreign, alien, and domestic insurance companies doing business in Augusta-Richmond County (other than within the unincorporated limits of the City of Hephzibah and the Town of Blythe) other than life insurance companies. The tax shall be in addition to the taxes levied by § 33-8-4, Official Code of Georgia Annotated, and it may be levied upon the gross direct premiums received by such companies during the preceding calendar year.

(b) The tax shall be levied upon premiums derived from policies insuring persons, property, or risks in Augusta-Richmond County (other than within the unincorporated limits of the City of Hephzibah and the Town of Blythe) from January 1 to December 31, both inclusive, of each year without regard to business ceded to or assumed from other companies. The tax shall be imposed upon gross premiums received from direct writing without any deductions allowed from premium abatement of any kind or character or for reinsurance or for losses or expenses of any kind; provided, however, deductions shall be allowed for premiums returned or change of rate or cancelled policies; provided, further, that deductions shall be permitted for returned premiums or assessments, including all policy dividends, refunds, or other similar returns paid or credited to policyholders.

Sec. 2-2-26. Reserved.

ARTICLE 4 EXCISE TAX FOR HOTELS, MOTELS, ETC.

Sec. 2-2-27. Levied; amount.

There is hereby levied and imposed an excise tax at the rate of six (6) percent of the charge to the public for and upon the furnishing for value to the public of any room or rooms, lodging or accommodations furnished by any person or legal

entity within Augusta-Richmond County operating a hotel, motel, inn, lodge, tourist camp, tourist cabin or other place in which rooms, lodging or accommodations are regularly furnished for value. Such tax shall not include the sale or charges for any rooms, lodgings or accommodations furnished for a period of more than ten (10) consecutive days, or for the use of meeting rooms. (Ord. No. 5997, 1-20-98)

Sec. 2-2-28. Remittance; when due; interest and penalties on delinquent taxes.

(a) Dealers shall pay the hotel and motel tax with such remittance form as prescribed by Augusta-Richmond County. Each dealer shall remit the tax to the Augusta-Richmond County Commission, Hotel and Motel Tax, P.O. Box 9270, Augusta, Georgia 30903, with check or money order payable to the Commission.

(b) Such excise tax shall be paid monthly within twenty (20) days after the end of each month.

(c) Any past due and delinquent taxes owed Augusta-Richmond County under this Article shall bear interest at the rate of one (1) percent per month from the date the tax is due until the date the tax is paid. When any dealer fails to make any return or to pay the full amount of the tax required by this Article, when due, there shall be imposed, in addition to other penalties provided by law, interest as provided herein, and forfeiture of the collection fee as provided in section 2-2-29, a further penalty to be added to the tax in the amount of five (5) percent or five dollars (\$5.00), whichever is greater, if the failure is for not more than thirty (30) days and an additional five (5) percent or five dollars (\$5.00), whichever is greater, for each additional thirty (30) days during which the failure continues. The penalty for any single violation shall not exceed twenty-five (25) percent or twenty-five dollars (\$25.00), whichever is greater. If the failure is due to providential cause, shown to the satisfaction of the Tax Commissioner in affidavit form attached to the return and remittance is made within ten (10) days of the due date, the return may be accepted exclusive of penalties and interest. In the case of a fraud or fraudulent return or of a failure to file a return where willful

intent exists to defraud Augusta-Richmond County of any tax due under this Article, a penalty of fifty (50) percent of the tax due shall be assessed. (Ord. No. 6939, § 9, 1-2-07)

Sec. 2-2-29. Dealer's collection fee.

Dealers collecting the hotel and motel tax shall be allowed a percentage of the tax due and accounted for in the amount of three (3) percent in the form of a deduction in submitting, reporting and paying the amount due, if such amount is not delinquent at the time of payment. Upon the failure to make a timely report and remittance by the twentieth day of the month next succeeding the month in which such sales were made, such collection fee shall be forfeited. Dealers shall pay such tax with such remittance form as prescribed by the Augusta-Richmond County Commission.

Sec. 2-2-30. Verifications of books and records.

All books and records of each dealer shall be subject to inspection and audit by Augusta-Richmond County to verify compliance with this article.

Sec. 2-2-31. In addition to other taxes.

The excise tax provided for hereinabove shall be in addition to any license fee or occupation tax or charge which may now or in the future be imposed upon dealers within Augusta-Richmond County.

Sec. 2-2-32. Distribution of proceeds.

(a) Sixteen and two-thirds ($16\frac{2}{3}$) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the construction and expansion of the civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(b) An additional twenty-three and one-third ($23\frac{1}{3}$) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the support, construction and expansion of the

civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(c) An additional ten (10) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta-Richmond County Coliseum Authority for the support of the civic center or coliseum as provided in O.C.G.A. § 48-13-51(a)(4), and such proceeds from the hotel-motel tax shall be delivered to such Authority each month.

(d) Thirty-three and one-third ($33\frac{1}{3}$) percent of the hotel-motel excise tax imposed by this section is hereby appropriated to the Augusta Convention and Visitors Bureau, Inc.

(e) An additional sixteen and two-thirds ($16\frac{2}{3}$) percent is hereby appropriated as follows:

- (1) For calendar year 1998, the full amount shall be paid to the Augusta-Richmond County Museum;
- (2) For calendar year 1999, Three Hundred Thousand Dollars (\$300,000.00), to be paid in twelve (12) equal monthly payments, shall be paid to the Augusta-Richmond County Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;
- (3) For calendar year 2002, Three Hundred Thousand Dollars (\$300,000.00) shall be paid to the Augusta Museum of History and Seventy-five Thousand Dollars (\$75,000.00) shall be paid to the Lucy Laney Craft Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;
- (4) For calendar year 2001, One Hundred Thousand Dollars (\$100,000.00), to be paid in twelve (12) equal monthly payments, shall be paid to the Augusta-Richmond County Museum and the balance shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof;

- (5) For calendar year 2002 and each year thereafter, said amount shall be paid to the Augusta Convention and Visitors Bureau, Inc., to be used solely as provided in subparagraph (f) hereof.

(f) Amounts paid to the Augusta Convention and Visitors Bureau, Inc. pursuant to subsection (e)(2) through (e)(5) hereof shall be used solely as provided in the contract between the Augusta Convention and Visitors Bureau, Inc. and Augusta, Georgia.
(Ord. No. 5997, 1-20-98; Ord. No. 6398, § 1, 6-5-01; Ord. No. 6457, § 1, 2-5-02; Ord. No. 6939, § 10, 1-2-07)

Secs. 2-2-33—2-2-35. Reserved.

ARTICLE 5 LOCAL BUSINESS LICENSE TAX ON DEPOSITORY FINANCIAL INSTITUTIONS

Sec. 2-2-36. Tax imposed.

In accordance with O.C.G.A. § 48-6-93 et seq., there is hereby imposed on each depository financial institution having an office located within Augusta-Richmond County an annual business license tax at a rate of twenty-five one hundredth (0.25) percent of said financial institution's "Georgia gross receipts," as defined in O.C.G.A. § 48-6-95. The minimum annual amount of business license tax due from any depository financial institution pursuant to this section shall be one thousand dollars (\$1,000.00).

Sec. 2-2-37. Return.

Pursuant to O.C.G.A. § 48-6-93(c), every depository financial institution subject to the tax levied in section 2-2-36(a), above, shall file a return of its gross receipts with the Augusta-Richmond County Commission by March 1 of each year following the year in which such gross receipts are measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the Department of Revenue based on the allocation method set forth in O.C.G.A. § 48-6-93(d). The Augusta-Richmond County license and inspection

department shall assess and collect the tax levied pursuant to this Article based upon the information provided in said return.

Sec. 2-2-38. Due date.

Taxes levied pursuant to this Article shall be due no later than thirty (30) days after filing of the return prescribed by section 2-2-34, above, unless extended by the Augusta-Richmond County Commission.

Secs. 2-2-39—2-2-49. Reserved.

ARTICLE 6 TAX IMPOSED

Sec. 2-2-50. Tax imposed.

In accordance with O.C.G.A. § 48-13-90 et seq., there is hereby levied and imposed an excise tax at the rate of three (3) percent upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for purpose of sales and use tax under Georgia law.
(Ord. No. 5998, 1-20-98)

Sec. 2-2-51. Rental charges, rental motor vehicle and rental motor vehicle concern defined.

(a) *Rental charge.* The total value received by a rental motor vehicle concern for the rental or lease for thirty-one (31) or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.

(b) *Rental motor vehicle.* A motor vehicle designed to carry ten (10) or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver regardless of whether such vehicle is licensed in this state.

(c) *Rental motor vehicle concern.* A person or legal entity which owns or leases five (5) or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.
(Ord. No. 5998, 1-20-98)

Sec. 2-2-52. Collection fee discount; penalties for nonpayment.

Rental motor vehicle concerns collecting the rental car excise tax shall be allowed a percentage of the tax due and accounted for in the amount of three (3) percent in the form of a deduction in submitting, reporting, and paying the amount due, provided the amount due is not delinquent at the time of payment. Upon the failure to make a timely report and remittance by the 20th day of the month next succeeding the month in which such sales were made, such collection fee shall be forfeited. Rental motor vehicle concerns shall pay such tax with such remittance form as prescribed by the Augusta-Richmond County Commission. Failure to make a timely report and remittance within thirty (30) days after the due date shall render a rental motor vehicle concern liable for a penalty equal to ten (10) percent of the total amount due during the first thirty-day period following the date such report and remittance were due; and a further penalty of five (5) percent of the amount of such remittance for each successive thirty-day period, or any portion thereof, during which such report and remittance are not filed.

(Ord. No. 5998, 1-20-98; Ord. No. 6033, 4-21-98)

Sec. 2-2-53. Verification of books and records.

All books and records of each rental motor vehicle concern shall be subject to inspection and audit by Augusta-Richmond County to verify compliance with this article.

(Ord. No. 5998, 1-20-98)

Sec. 2-2-54. Excise tax in addition to other taxes.

The excise tax provided for hereinabove shall be in addition to any license fee or occupational tax or charge which may now or in the future be imposed upon rental motor vehicle concerns within Augusta-Richmond County.

(Ord. No. 5998, 1-20-98)

Sec. 2-2-55. Proceeds to fund downtown parking facilities.

The rental car excise tax provided for herein shall be used for retirement of debt in connection

with the construction of the Riverfront Center Parking Deck, the Fort Discovery Parking Garage and the Greene Street Parking Garage and for the maintenance and operation expenses of said parking facilities, as provided in O.C.G.A. § 48-13-93. (Ord. No. 5998, 1-20-98)

Sec. 2-2-56. Termination.

The tax imposed pursuant to this article shall terminate not later than December 31, 2038, unless earlier terminated by the Augusta-Richmond County Commission.

(Ord. No. 5998, 1-20-98)

Chapter 3

BUDGET, AUDITING REQUIREMENTS**Sec. 2-3-1. Definitions.**

The terms, when used in this article, shall have the following definitions:

- (a) *Commission* shall mean the Augusta-Richmond County Commission.
- (b) *Budget officer* shall mean the comptroller for Augusta, Georgia.
- (c) *Finance Committee* shall mean the Finance Committee of the Augusta-Richmond County Commission as selected by the Augusta-Richmond County Commission.

Sec. 2-3-2. Fiscal year; submittal of budget.

(a) The fiscal year of Augusta, Georgia shall begin on the first day of January and continue through the thirty-first day of December.

(b) On the third Tuesday of November at the regular meeting of the Commission, the county administrator shall submit to the Commission a budget, certified by the Finance Committee, containing the financial plan for the conduct of the affairs of Augusta, Georgia for the ensuing fiscal year. The budget shall be accompanied by an explanatory message prepared in detail by the budget officer and may include recommendations as to capital projects to be undertaken by Augusta, Georgia within the ensuing fiscal year and within the five (5) succeeding years.

(c) Notwithstanding the provisions of subparagraph (b) of this section, for fiscal year 1997 only, the county administrator shall submit to the Augusta-Richmond County Commission a budget, certified by the Finance Committee, containing the financial plan for the conduct of the affairs of Augusta, Georgia for said 1997 fiscal year on the third Tuesday of December, 1996, at the regular meeting of the Commission. The budget submitted shall comply with the provisions of subparagraph (b) hereof.

Sec. 2-3-3. Estimates; review.

(a) In the preparation of the budget, the Finance Committee, through the county administrator, shall, at such date as it shall determine, obtain from the head of each office, department or agency estimates of revenue and expenditure of that office, department or agency, detailed by organization units and character and object of expenditure and any other supporting data as it may request, together with an estimate of all capital projects pending or which such department head believes should be undertaken (1) within the next fiscal year, and (2) within the next five (5) succeeding years.

(b) The Finance Committee shall review the estimates as prepared by the budget officer, may hold hearings thereon, and may revise the estimates, as they deem advisable, and shall approve the budget, explanatory message and recommendations before submission to the Commission by the county administrator.

Sec. 2-3-4. Contents of budget.

The budget shall provide a complete financial plan for the ensuing fiscal year and shall include but not be limited to:

- (a) Detailed estimates of all anticipated revenue applicable to proposed expenditures;
- (b) Proposed expenditures with enumeration of debt service requirements, appropriations required by statute, and other purposes; and
- (c) Comparative data on the last completed fiscal year and actual and estimated data for current fiscal year.

Sec. 2-3-5. Submittals of budget to commission.

(a) On or before the third Tuesday in October of each year, the Finance Committee shall submit to the Commission for its consideration, a proposed budget consisting of its statement of the anticipated revenue and expenses of the next fiscal year. Whereupon, the Commission shall consider the same and shall revise, amend, supplement or delete any item of anticipated revenue or expense before the same shall be published, or

hearings held thereon. At the time of submission of the budget to the Commission, a statement advising the residents of the county of the availability of the budget shall be published in a newspaper of general circulation in the county. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear. The budget, as tentatively approved, and all supporting data, shall be a public record open to inspection by anyone and shall be filed in the office of the county administrator and in the office of the budget officer. The Commission may consider the original budget and any amendment thereto at least one (1) public hearing thereon before its final adoption, one which public hearing shall be set by the county commission at one (1) of its regular or called meetings and shall be announced in public notice to be published in one (1) or more newspapers published in the county at least seven (7) days prior to adoption of the permanent budget by the Commission, at which time any persons wishing to be heard on the budget may appear. Changes, increases or decreases, variations and revisions of any items in the budget or of any total of subtotal or aggregate sum may be made at any public meeting prior to the final adoption of the budget, provided such changes, increases, transfers and revisions shall be recorded on the minutes of the meetings and provided further the total expenditures, including all changes, shall at no time exceed the total of the anticipated revenue as finally certified by the Finance Committee to the Commission. The budget as finally adopted shall include all sums necessary to pay the interest and principal reduction or sinking fund requirements of all outstanding bond issues, and likewise sufficient funds to meet the requirements of the various departments of county government to enable the various departments to perform the duties imposed upon them by law; and the Finance Committee shall so certify.

(b) Notwithstanding the provisions of subparagraph (a) of this section, for fiscal year 1997 only, the Finance Committee shall submit to the Commission, on the third Tuesday in December, 1996, a proposed budget consisting of its statement of the anticipated revenue and expenses of the 1997

fiscal year. The submittal of the budget, including all advertising requirements, shall otherwise comply with the requirements of subparagraph (a) hereof.

(Ord. No. 6850, § 1, 1-3-06)

Sec. 2-3-6. Adoption of budget by commission.

The budget shall be finally adopted by the Commission at or before the adjournment of the regularly called meeting on the third Tuesday of the month of November, which meeting shall be a public meeting. The meeting shall be advertised in accordance with the procedures set forth in section 2-3-5 at least one (1) week prior to the meeting. A copy of the budget as finally adopted shall be certified by the Finance Committee and shall be filed in the office of the budget officer. The budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all officers, department and agency heads, and for the use of the public.

(Ord. No. 6065, 7-8-98; Ord. No. 6507, § 1, 5-21-02)

Sec. 2-3-7. Reserved.

Editor's note—Ord. No. 6507, § 2, adopted May 21, 2002, repealed § 2-3-7 in its entirety. Formerly said section pertained to public meeting for consideration of budget and derived from Ord. No. 6065, adopted July 8, 1998.

Sec. 2-3-8. Budget amendment; authorized, procedure.

Nothing contained in this article shall preclude Augusta from amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made as follows:

- (a) Any increase in appropriation in any fund for a department of Augusta, except transfers from a budget contingency fund, shall require approval of the Commission; and
- (b) Transfers of appropriations in any fund among the various accounts within a department of Augusta shall require only the approval of the county administrator, except that transfers of appropriations within a department of Augusta which

increase the salary appropriations and fringe benefits shall require the approval of the Commission.

Sec. 2-3-9. Time for compliance.

The budget officer shall prepare a timetable for complying with the provisions in this article, which shall be submitted not later than the first Tuesday in September of each year to the chairman of the Finance Committee and county administrator for approval or modification within the parameters set forth in this article.

Sec. 2-3-10. Annual audit required.

There shall be made an annual audit of the financial affairs and transactions of all funds and activities of Augusta for each fiscal year of the local government. The audit shall be conducted in accordance with generally accepted auditing standards. Each audit shall also contain a statement of any agreement or arrangement under which Augusta has assumed the actual or potential liability of the obligations of any governmental or private agency, authority or instrumentality. Such statement shall include the purpose of the agreement or arrangement; shall identify the agency, authority or instrumentality upon whose obligations Augusta is or may become liable; and shall state the amount of actual liability and the maximum amount of potential liability of August under the agreement or arrangement.

Sec. 2-3-11. Contents of audit reports.

All annual audit reports of Augusta shall contain at least the following:

- (a) Financial statements prepared in conformity with generally accepted governmental accounting principles, setting forth the financial condition and results of operations of each fund and activity of Augusta, and such financial statements shall be the representation of Augusta; and
- (b) The opinion of the performing auditor with respect to the financial statement, in addition to an explanation of any qualification or disclaimer contained in the opinion, and such opinion shall also disclose, in accordance with generally accepted au-

dit standards, any apparent material violation of state or local law discovered during the audit.

Sec. 2-3-12. Submittal of audit to state auditor.

Each annual audit of Augusta shall be completed and a copy of the report forwarded to the state auditor within one hundred eighty (180) days after the close of Augusta's fiscal year.

Secs. 2-3-13—2-3-24. Reserved.

Chapter 4

ENTERPRISE ZONES

ARTICLE 1 IN GENERAL

Sec. 2-4-1. Purpose.

The Augusta-Richmond County Commission desires to create the proper economic and social environment to induce the investment of private resources in productive business enterprises located in an area meeting criteria established by the Enterprise Zone Employment Act of 1997, as amended (O.C.G.A. § 36-88-1), and to provide employment to residents of such area. (Ord. No. 6292, § 1, 7-20-00)

Sec. 2-4-2. Procedures.

Whenever the necessary conditions exist in a designated area to qualify the area as an Enterprise Zone as provided in O.C.G.A. § 36-88-6, the Commission by Ordinance may establish such area as an Enterprise Zone, which designation shall continue for a period of ten (10) years unless redesignated as an Enterprise Zone for an additional period. (Ord. No. 6292, § 1, 7-20-00)

Sec. 2-4-3. Qualifications.

An area to be redesignated as an Enterprise Zone shall meet the criteria as provided for in O.C.G.A. § 36-88-6. (Ord. No. 6292, § 1, 7-20-00)

Sec. 2-4-4. Incentives.

Augusta shall provide the following incentives in an area designated as an Enterprise Zone, including tax incentives, to qualifying businesses in accordance with the definition of such businesses outlined in the Enterprise Zone Employment Act, which incentives are not applicable throughout the city:

- (a) The Augusta-Richmond County Commission shall exempt qualifying businesses from state, county, and municipal ad valorem property taxes, excluding property taxes imposed by school districts, that would otherwise be levied on the qualifying business and service enterprises in accordance with the following schedule:
 - (1) One hundred (100) percent of the property taxes shall be exempt for the first five (5) years;
 - (2) Eighty (80) percent of the property taxes shall be exempt for the next two (2) years;
 - (3) Sixty (60) percent of the property taxes shall be exempt for the next year;
 - (4) Forty percent (40) of the property taxes shall be exempt for the next year; and
 - (5) Twenty (20) percent of the property taxes shall be exempt for the last year.
- (b) Other incentives that may be granted will be negotiated on a case-by-case basis by the Augusta-Richmond County Commission through the The Housing and Community Development Department and could include exemption from any or all of the following:
 - (1) Building Permit Fees;
 - (2) Sign Permit Fees;
 - (3) Business License Administrative Fee;
 - (4) Rezoning Fees;
 - (5) Engineering Fees;

- (6) Other local fees authorized by the Augusta-Richmond County Commission, as applicable.
(Ord. No. 6292, § 1, 7-20-00; Ord. No. 6939, § 11, 1-2-07)

Sec. 2-4-5. Authorized agency.

The Augusta-Richmond County Commission is the authorized agency to act in all matters pertaining to the Enterprise Zone and reserves the power to grant the incentives listed above to qualifying businesses in accordance with the authorization powers granted local governments in the administration of the Enterprise Zone in the Enterprise Zone Employment Act of 1997 (O.C.G.A. § 36-88-1 et seq.).
(Ord. No. 6292, § 1, 7-20-00)

Sec. 2-4-6. Liaison.

The Augusta-Richmond County Commission directs and designates its Director of The Housing and Community Development Department as liaison for communication with the Georgia Department of Community Affairs; the Georgia Department of Industry, Trade, and Tourism; the business community; and all others to oversee Enterprise Zone activities and administration, and communications with qualified businesses, and to recommend to the Commission the establishment of Enterprise Zones.
(Ord. No. 6292, § 1, 7-20-00; Ord. No. 6939, § 11, 1-2-07)

Sec. 2-4-7. Enforcement.

The Augusta-Richmond County Commission has the power to administer, require, and enforce compliance with the provisions of this chapter and to adopt such administrative rules or regulations as are necessary to implement same, including, but not limited to, the requiring of reports and data information from businesses within the Enterprise Zone to verify compliance with this Chapter and state law.
(Ord. No. 6292, § 1, 7-20-00)

Sec. 2-4-8. Contractual agreement.

A qualifying business shall enter into a contractual agreement that outlines the incentives of

ferred to the business and the guidelines for the recapture, revocation, or reimbursement should the terms of the contract be violated by the target business.

(Ord. No. 6292, § 1, 7-20-00)

Secs. 2-4-9—2-4-19. Reserved.

ARTICLE 2

Sec. 2-4-20. Designation of "Laney-Walker Enterprise Zone".

The Augusta-Richmond County Commission hereby designates the area hereinafter described as an Enterprise Zone to be known as the "Laney-Walker Enterprise Zone", to wit:

BOUNDARY DESCRIPTION

"Beginning at a point, which is the intersection of the centerlines of 12th Street and Telfair Street; thence, in a southeasterly direction along the centerline of Telfair Street for a distance of 4,540 feet, more or less, to a point of intersection with the centerline of 5th Street; thence, in a southwesterly direction along the centerline of 5th Street for a distance of 3,715 feet, more or less, to a point of intersection with the centerline of Laney-Walker Boulevard; thence, in a northwesterly direction along the centerline of Laney-Walker Boulevard for a distance of 2,940 feet, more or less, to a point of intersection with the centerline of James Brown Boulevard (9th Street); thence, in a southwesterly direction along the centerline of James Brown Boulevard a distance of 1,560 feet, more or less, to point of intersection with the centerline of Wrightsboro Road; thence, in a northwesterly direction along the centerline of Wrightsboro Road a distance of 3,850 feet, more or less, to a point of intersection with the centerline of Augusta Avenue; thence, in a northwesterly direction along the centerline of Augusta Avenue a distance of 1,685 feet, more or less, to a point of intersection with the centerline of Laney-Walker Boulevard; thence in a northwesterly direction along the centerline of Laney-Walker Boulevard a distance of 120 feet, more or less, to a point of intersection with the

centerline of R. A. Dent Boulevard; thence, in a northeasterly direction along the centerline of R. A. Dent Boulevard a distance of 1,910 feet, more or less, to a point of intersection with the centerline of D'Antignac Street; thence in a southeasterly direction along the centerline of D'Antignac Street a distance of 950 feet, more or less, to a point of intersection with the centerline of 12th Street; thence, in a north-easterly direction along the centerline of 12th Street a distance of 2,165 feet, more or less, to a point of beginning."

(Ord. No. 6292, § 1, 7-20-00; Ord. No. 6460, § 1, 2-20-02; Ord. No. 6508, § 1, 5-21-02)

Sec. 2-4-21. Designation of "Rocky Creek Enterprise Zone".

The Augusta-Richmond County Commission hereby designates the area hereinafter described as an Enterprise Zone to be known as the "Rocky Creek Enterprise Zone", to wit:

BOUNDARY DESCRIPTION

Beginning at the point of the intersection of the centerline of Milledgeville Road/Martin Luther King, Jr. Blvd and the centerline of Olive Road; thence, in a southeasterly direction along the centerline of Olive Road to the intersection of the centerline of Gordon Highway (US 1/25/78/278); thence in a southwesterly direction along the centerline of Gordon Highway (US 1/25/78/278) to point of intersection with Peach Orchard Road (US 25); thence continuing in a southwesterly direction along the centerline of Peach Orchard Road (US 25); to a point of intersection with the centerline of Tubman Home Road/Mike Padgett Highway (State Route 56); thence, continuing in a southeasterly direction along the centerline of Mike Padgett Highway (State Route 56) to its intersection with the centerline of Nixon Road; thence in an easterly direction along the centerline of Nixon intersection with the right-of-way of the Norfolk Southern Railroad; thence in a southwesterly direction along the northwest right-of-way of the Norfolk Southern Railroad to its intersection with the centerline of Rocky Creek; thence, in a westerly direction along the centerline of Rocky Creek to its intersection

with the centerline of Deans Bridge Road; thence, in a southwesterly direction along the centerline Richmond Hill Road to its intersection with the centerline of the Bobby Jones (I-520) Expressway; thence, in a westerly direction along the centerline of Bobby Jones Expressway to its intersection with the centerline of Old McDuffie Road; thence, in a northerly direction along the centerline of Old McDuffie Road to its intersection with the centerline of Milledgeville Road; thence, in a northeasterly direction along the centerline of Milledgeville Road to the point of beginning.

(Ord. No. 6424, § 1, 10-16-01; Ord. No. 6516 § 1, 6-4-02)