

RESOLUTION NO. 2007-09-51

**STATE OF GEORGIA
COUNTY FULTON**

**A RESOLUTION TO DELEGATE THE AUTHORITY TO WAIVE UP TO \$500 IN
PENALTIES AND INTEREST ON OCCUPATIONAL TAX BILLS**

WHEREAS, it has come to the attention of the Mayor and City Council that approximately 40% of the business license data compiled by Fulton County and used by the City for occupation tax billing and collection purposes, contains errors and omissions; and

WHEREAS, although it is the responsibility of each business owner to obtain each year a valid occupation tax certificate which expires on December 31, and although renewal notices are sent as a courtesy to existing certificate holders, and although each business owner has 90 days from January 1 until March 31 each year to pay the occupation tax due, circumstances do arise where payments made after March 31 should not be charged the penalty and interest which would otherwise be due thereon; and

WHEREAS, the Mayor and the City Council have determined that the City Manager and Assistant City Manager/Finance Director are well situated to consider requests for a waiver of penalty and interest up to \$500.00 per year, with any requests in excess of this amount being reserved for the City Council to consider;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Sandy Springs, GA while in regular session on September 18, 2007, at 6:00 p.m. as follows:

The City Manager and the Assistant City Manager/Finance Director are hereby each authorized to approve on a case-by-case basis and when requested by the taxpayer, a waiver of up to \$500.00 per year of assessed penalty and interest on an occupation tax certificate based upon an analysis of the facts surrounding each individual case.

APPROVED AND ADOPTED this 18th day of September, 2007.

Approved: September 18, 2007



Eva Galambos, Mayor

Attest:



Christina Rowland, City Clerk
(Seal)

