

STATE OF GEORGIA  
COUNTY OF FULTON

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE V, BY ADOPTING A  
NEW ORDINANCE TO BE KNOWN AS SECTION 54-127 OF THE CITY OF  
SANDY SPRINGS CODE OF ORDINANCES SO AS TO ESTABLISH A  
HEARING AND APPEAL PROCESS FOR MATTERS RELATING TO  
BUSINESS AND OCCUPATION TAX CERTIFICATES OTHER THAN  
SUSPENSION OR REVOCATION.**

**WHEREAS**, the City of Sandy Springs (the “City”) previously enacted an ordinance imposing business and occupation taxes on businesses located within the City (the “Ordinance”), effective December 1, 2005; and

**WHEREAS**, at the time of enactment of the Ordinance, the procedure to be followed for hearings and appeals was not included; and

**WHEREAS**, although a hearing and appeals process was established by the City Manager, this process is not set forth in the Ordinance; and

**WHEREAS**, for the hearing and appeals process to be readily accessible to the public, it would be best for this process to be addressed by ordinance;

**NOW, THEREFORE**, in order to accomplish the foregoing, the Mayor and City Council of the City, pursuant to their authority, do hereby amend Chapter 54, Article V of the City’s Code of Ordinances by adopting the following to be known as Section 54-127:

Section 54-127. Hearings.

- (a) The city council or its designee shall hear deferred applications or appeals from administrative decisions by the business and occupation tax office with regard to applications for licenses, transfers, renewals, change of ownership or other matters affecting such licenses.
- (b) Such appeals to the city council or its designee shall be by written petition, filed in the office of the City Clerk within 15 days after the final decision or action of the City’s Tax Collector. The hearing before the city council or its designee shall take place not more than 30 days after the filing of the appeal.
- (c) The findings and decision of the city council or its designee shall be forwarded to the City’s Tax Collector within 10 days after the conclusion of the hearing, and it shall be the duty of the City’s Tax Collector to notify the certificate holder or

applicant by certified mail of the action taken with a copy of the findings and decision within 10 days after receipt by the City's Tax Collector.

- (d) If any individual, firm, or corporation subject to the payment of an occupation tax deems the tax amount to be unlawful, discriminatory, or improper, it may pay the occupation tax imposed under protest, in writing, and file a written request for review by the City's Tax Collector. The request for review must be filed within 15 days from the date the tax is paid. The Tax Collector shall, within 30 days from the date of receipt of the request for review, schedule a conference with the occupation tax certificate holder to review those matters set forth in the request for review. Within ten days from the date of the conference, a determination shall be made by the City's Tax Collector in writing and a copy of the determination shall be sent to the certificate holder by certified mail. In the event the certificate holder is dissatisfied with the determination made by the City's Tax Collector it may within 15 days from the date of receipt of the Tax Collector's determination, file its appeal with the City Clerk for review of the decision by the city council or its designee in the manner outlined above in subsection (b).
- (e) The decision and findings of the city council or its designee shall be final unless the certificate holder applies to the Superior Court of Fulton County by filing a petition for writ of certiorari within 30 days of the decision rendered by the city council or its designee.

**SO ORDAINED**, this the 1st day of September, 2009

Approved:

  
Eva Galambos, Mayor

Attest:

  
Michael Casey, City Clerk  
(Seal)

