

STATE OF GEORGIA
COUNTY OF FULTON

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE V, SECTION 54-127(d) OF
THE CITY OF SANDY SPRINGS CODE OF ORDINANCES TO CLARIFY
PROVISIONS FOR REVIEW AND HEARINGS ON DISPUTES REGARDING
OCCUPATIONAL TAX AMOUNTS AND ASSESSMENTS**

WHEREAS, the City of Sandy Springs (the “City”) previously enacted on September 1, 2009, an ordinance providing for hearings on business and occupational tax matters (the “Ordinance”); and

WHEREAS, Section 54-127)(d) of the Ordinance specifically addresses the review and appeal of disputes regarding occupational tax amounts and assessments; and

WHEREAS, it has become apparent that certain aspects of the review and appeal provisions should be clarified and made consistent with the application of these provisions; and

WHEREAS, the City deems it appropriate, therefore, to amend this subsection to clarify the procedures to be followed in seeking a review and appeal of an occupational tax amount or assessment;

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, Section 54-127(d) of the City’s Code of Ordinances by striking Subsection (d) of Section 54-127, and inserting in lieu thereof the following to be known as Section 54-127(d):

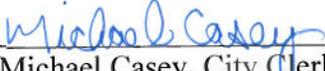
(d) If any individual, firm, or corporation subject to the payment of an occupation tax deems the tax amount to be unlawful, discriminatory, or improper, it may file a written request for review by the city's tax collector or his designee. The request for review must be filed within 15 days from the date of the disputed tax notice. The tax collector or his designee 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 thirty (30) days from the date of the conference or date of production or provision of additional information, whichever is later, a determination shall be made by the city's tax collector or his designee in writing and a copy of the determination shall be sent to the certificate holder. In the event the certificate holder is dissatisfied with the determination made by the city's tax collector or his designee, it may, within 15 days from the date of the tax collector's or his

designee's determination and conditioned upon payment of the full disputed amount of tax, interest, and penalty by the certificate holder to the tax collector, 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).

SO ORDAINED, this the 17th day of August, 2010.

Approved:


Eva Galambos, Mayor


Michael Casey, City Clerk

(Seal)

