



CITY COUNCIL AGENDA ITEM

TO: Mayor & City Council **DATE:** September 6, 2012

FROM: John McDonough, City Manager

AGENDA ITEM: Request Waiver of Late Fees and Penalties for 2009, 2010, 2011, & 2012 Business Occupational Tax Certificate for Rubinger Inc at 825 Glengate Pl Sandy Springs, GA 30328

MEETING DATE: For Submission onto the September 11, 2012, City Council Regular Meeting Agenda

BACKGROUND INFORMATION: (Attach additional pages if necessary)

See attached:

Memorandum

APPROVAL BY CITY MANAGER: JMM APPROVED

PLACED ON AGENDA FOR: 9/11/2012

CITY ATTORNEY APPROVAL REQUIRED: () YES () NO

CITY ATTORNEY APPROVAL: AM

REMARKS:



To: John F. McDonough, City Manager

From: Karen Ellis, Finance Director

Date: August 22, 2012 for Submission onto the September 11, 2012 City Council Meeting

Agenda Item: 9997- Request waiver of Late Fees and Penalties for 2009, 2010, 2011 ,& 2012 Business Occupational Tax Certificate for Rubinger Inc at 825 Glengate Pl Sandy Springs, GA 30328.

City's Recommendation:

Deny the request of penalty and interest. Business had submitted their original application and did not renew the following year and did not respond to any correspondence.

Background:

Applicant submitted a completed application on November 14, 2008. Business Occupational Tax Renewals are due every year no later than March 31 according to Chapter 54 Sec V. Rubinger Inc did not renew in 2009 and the city received no response to notifications sent out so the account was closed. During the recent conversion of software we had business accounts converted as active that were inactive in the old system. This prompted a letter to the business for non-renewal of 2012. Business than stated they had been in operation since 2008 and never received any notifications.

Discussion:

Renewal Application
Staff has reviewed this application.

Alternatives:

Partial Waiver

Financial Impact:

Revenue – 2009 Tax= \$629.13 Late Fees & Penalty= \$440.39
2010 Tax= \$609.29 Late Fees & Penalty= \$316.84
2011 Tax= \$1,063.92 Late Fees & Penalty= \$361.59
2012 Tax= \$858.80 Late Fees & Penalty= \$137.40

Total Late Fees & Penalties=\$1,256.22

Revenue