
CITY COUNCIL AGENDA ITEM

TO: Mayor & City Council

DATE: April 19, 2012

FROM: John McDonough, City Manager

AGENDA ITEM: Updated City Fee Schedule

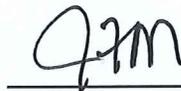
MEETING DATE: For Submission onto the May 1, 2012, City Council Regular Meeting Agenda

BACKGROUND INFORMATION: (Attach additional pages if necessary)

See attached:

Memorandum
Resolution
Revised Fee Schedule

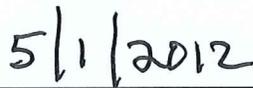
APPROVAL BY CITY MANAGER: _____



APPROVED

NOT APPROVED

PLACED ON AGENDA FOR: _____



CITY ATTORNEY APPROVAL REQUIRED:

() **YES**

() **NO**

CITY ATTORNEY APPROVAL: _____



REMARKS:

To: Honorable Mayor and City Council Members

From: Wendell K. Willard

Date: For Submission onto the May 1, 2012 City Council Regular Meeting Consent Agenda

Agenda Item: Updated City Fee Schedule

City Attorney's Recommendation:

That the attached updated fee schedule for the City be approved and a Resolution be passed adopting it.

Background:

The City's Revenue Supervisor noticed that the current fee schedule still cites the old ordinance numbers. Therefore, he revised the existing fee schedule to reference the new and correct ordinance numbers. This revised fee schedule is attached.

Discussion:

The fee schedule should be periodically reviewed and updated by Council and currently needs to be updated so that anyone wanting to locate the actual ordinance provisions authorizing and explaining the particular fees would be able to do so.

Alternatives:

The only alternative is to leave the fee schedule as is, which does not provide correct information to the public.

Concurrent Review:

City Manager, John McDonough

*City
Attorney*

STATE OF GEORGIA,
COUNTY OF FULTON.

**A RESOLUTION ADOPTING AN UPDATED
CITY OF SANDY SPRINGS FEE SCHEDULE**

WHEREAS, having reviewed the City’s existing fee schedule and determining that certain ordinance numbers referenced therein have been changed; and

WHEREAS, having reviewed an updated fee schedule correctly referencing the actual ordinance provisions authorizing and explaining the particular fees;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANDY SPRINGS PURSUANT TO THE CITY COUNCIL’S AUTHORITY,

The attached Updated Fee Schedule is hereby adopted by consent and replaces that which previously existed.

RESOLVED, this _____ day of _____, 2012.

Approved:

Eva Galambos, Mayor

Attest:

Michael Casey, City Clerk
(Seal)



CITY OF SANDY SPRINGS FEE SCHEDULE

BUSINESS LICENSE FEES - EXHIBIT B

Fees			
OCCUPATION TAX (Gross Receipts Tax) (54-117)	Non-refundable administrative fee for handling and processing business occupational tax registrations - \$75 (54-119)		
	Flat rate of \$50 for the first \$20,000 of gross revenue, and \$13 per employee. Gross revenues above \$20,000 are taxed using a fee class table based on profitability. The fee class table ranges from \$0.50 to \$2.20 per thousand dollars of gross revenue based on the SIC Code of the business. (54-117)		
	Professional Practitioners listed below may select to pay a flat fee of \$400 or compute their fee using the Gross Receipts methods and the appropriate class fee. (54-123)		
	Applied Psychology	Class 6	Law
	Architecture	Class 14	Marriage and Family Therapist
	Chiropractor	Class 6	Massage and Physiotherapist
	Civil Engineering	Class 14	Mechanical Engineering
	Dentistry	Class 6	Medicine
	Electrical Engineering	Class 14	Optometry
	Embalmng	Class 10	Osteopathy
	Funeral Director	Class 10	Podiatry
	Hydraulic Engineering	Class 14	Professional Counselors
Land Surveying	Class 14	Public Accounting	
Landscape Architect	Class 8	Veterinary	
	Penalty for failure to pay tax and fees when due, failure to file and application renew application by 3/31 when the business / practitioner was in operation the preceding calendar year, and failure to register / obtain an occupational tax certificate within 30-day of commencement of business. (54-125)	10 percent of the amount owed for each calendar year or portion thereof	
	Delinquent taxes and fees (54-125)	Interest at 1.5% per month	
TRANSFER FEE	Transfer Fee (54-124)	\$50	
INSURERS FEES	Fee Type	Fee	
	License Fee	\$150	
FINANCIAL INSTITUTIONS	Fee Type	Fee	
	Tax on all depository financial institutions	0.25% of the gross receipts	
	Minimum annual business license tax due for a depository financial institution	\$1,000	
DOOR TO DOOR	Fee Type	Fee	

DOOR TO DOOR SALESMEN	Penalty for violation of 26-216	Fine of not less than \$25 nor more than \$200 for each offense, \$75 permit fee
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	Fee Type	Fee
ADULT ENTERTAINMENT FEES	License Fee	\$300
	Advertising Fee	
	Background Investigation Fee	
	Fire Department Inspection Fee	\$30
	Penalty for failure to display the occupation tax certificate	\$50
	Permit Fee/Background Investigation - New/Renewal (Non-Refundable)	\$55
MASSAGE THERAPY	Fee Type	Fee
	License Fee	\$250
	Background Investigation Fee	\$50
ESCORT SERVICES	Fee Type	Fee
	License Fee	\$250
	Background Investigation Fee	\$50
TAXICABS	Fee Type	Fee
	Taxicab Fee (per annum)	\$350 per each taxicab maintained or operated
	Diver's permit	\$150
PAWN SHOPS	Fee Type	Fee
	Pawn Shop Permit	\$500
	Pawn Shop Employee Permit	\$50

ALCOHOL BEVERAGE LICENSE FEES, TAXES, AND PENALTIES

	Fee Type/License Type		Fee	
ALCOHOL BEVERAGE LICENSE FEES	Investigation fee for all licenses		\$800	
	Beverage Fire Inspection Fee		\$30	
	Advertising	Individual	\$500	
		Partnership	\$500	
		Corporation	\$500	
	Temporary License Fees	Sale of distilled spirits for consumption on premise	\$500	
		Package sales of beer and wine	\$200	
		Sale of beer and wine for consumption on premise	\$250	
		Wholesaler's or Distributor License	\$750	
		No temporary license permitted for packages sales of distilled spirits		
	License Fees	Consumption on the Premises	Liquor	\$3,200
			Beer	\$650
			Wine	\$650
			Sunday Sales	\$250
			Additional Bar	\$250
Retail		Liquor	\$3,000	
		Beer	\$400	
		Wine	\$400	
	Liquor	\$100		

	Wholesale	Beer	\$100
		Wine	\$100
	Distiller Manufacturer		\$4,000
	Pouring Permit		\$50
	Transfer Fee (6-67(d))		\$50
RENEWAL	Alcoholic Beverage License renewal applications and payments are due November 15 of each year. Renewal applications and payments received between November 15 and December 15 are subject to a 10% late filing fee. Business failing to renew their alcoholic licenses prior to December 15 must reapply for an alcoholic beverage license.		
EXCISE TAX	A 3% excise tax is levied on all mixed drinks and is to be reported and paid monthly to the City of Sandy Springs. An excise tax of \$0.22 per liter on Liquor and Wine and \$0.05 per 12 oz. container of beer is levied and is to be reported and paid monthly to the City of Sandy Springs by wholesalers.		

OTHER FEES

Fees		
ELECTIONS	Fee Type	Fee
	Candidate for Municipal Election Fee	3% of the total salary of the office sought
ANIMAL CONTROL	Penalties for violation of Chapter 10, Animal Control	<p>\$500 and / or imprisonment in jail for a period not to exceed 60 days, or both, for violations of this chapter guilty of a misdemeanor.</p> <p>Any person who violates the provisions of this chapter pertaining to a potentially dangerous dog will be fined not less than \$150 for a second conviction and not less than \$300 for a third conviction.</p>
PARKS AND RECREATION	Penalties for violation of Chapter 42, Parks and Recreation	Any person violating the provision of this chapter or harboring, assisting or protecting a person charged with or convicted of a violation of this chapter shall be punished by a fine not to exceed \$250, by a sentence of imprisonment not exceeding 90 days, and do community service for a period not exceeding 90 days, either or both of such fines and imprisonment, or community service, at the discretion of the Municipal Court Judge.