

CITY COUNCIL AGENDA ITEM

TO: Mayor & City Council

DATE: April 6, 2012

FROM: John McDonough, City Manager

AGENDA ITEM: Updated City Fee Schedule

MEETING DATE: For Submission onto the April 17, 2012, City Council Work Session Meeting Agenda

BACKGROUND INFORMATION: (Attach additional pages if necessary)

See attached:

Memorandum  
Fee Schedule

APPROVAL BY CITY MANAGER: JFM APPROVED

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NOT APPROVED

PLACED ON AGENDA FOR: 4/17/2012

CITY ATTORNEY APPROVAL REQUIRED: (  ) YES (  ) NO

CITY ATTORNEY APPROVAL: SM

REMARKS:

**To: Honorable Mayor and City Council Members**

**From: Wendell K. Willard**

**Date: For Submission onto the April 17, 2012 City Council Work Session**

**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 at the next Council Meeting.

***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*



## CITY OF SANDY SPRINGS FEE SCHEDULE

### BUSINESS LICENSE FEES - EXHIBIT B

Fees				
<b>OCCUPATION TAX (Gross Receipts Tax) (54-117)</b>	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	Class 13
	Architecture	Class 14	Marriage and Family Therapist	Class 7
	Chiropractor	Class 6	Massage and Physiotherapist	Class 6
	Civil Engineering	Class 14	Mechanical Engineering	Class 1
	Dentistry	Class 6	Medicine	Class 6
	Electrical Engineering	Class 14	Optometry	Class 6
	Embalming	Class 10	Osteopathy	Class 6
	Funeral Director	Class 10	Podiatry	Class 6
	Hydraulic Engineering	Class 14	Professional Counselors	Class 7
Land Surveying	Class 14	Public Accounting	Class 14	
Landscape Architect	Class 8	Veterinary	Class 8	
	Penalty for failure to pay tax and fees when due, failure to file and application renewal 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		
<b>TRANSFER FEE</b>	Transfer Fee (54-124)	\$50		
<b>INSURERS FEES</b>	Fee Type	Fee		
	License Fee	\$150		
<b>FINANCIAL INSTITUTIONS</b>	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		
<b>DOOR TO DOOR</b>	Fee Type	Fee		



<b>DOOR TO DOOR SALESMEN</b>	Penalty for violation of 11-5	Fine of not less than \$25 nor more than \$200 for each offense, \$75 permit fee
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<b>ADULT ENTERTAINMENT FEES</b>	Fee Type	Fee
	License Fee	\$4,000
	Advertising Fee	\$1,179
	Fire Department Investigation	\$30
	Background Check	\$800
	Penalty for failure to display the occupation tax certificate	\$50
	Permit Fee/Background Investigation - New/Renewal (Non-Refundable)	\$55
<b>MASSAGE THERAPY</b>	Fee Type	Fee
	License Fee	\$250
	Background Investigation Fee	\$50
<b>ESCORT SERVICES</b>	Fee Type	Fee
	License Fee	\$250
	Background Investigation Fee	\$50
<b>TAXICABS</b>	Fee Type	Fee
	Taxicab Fee (per annum)	\$350 per each taxicab maintained or operated
	Diver's permit	\$150
<b><u>PAWN SHOPS</u></b>	Fee Type	Fee
	<u>Pawn Shop Permit</u>	\$500
	<u>Pawn Shop Employee Permit</u>	\$50

### ALCOHOL BEVERAGE LICENSE FEES, TAXES, AND PENALTIES

<b>ALCOHOL BEVERAGE LICENSE FEES</b>	Fee Type/License Type		Fee	
	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			\$1,000	

	Retail	Liquor	\$3,000
		Beer	\$400
		Wine	\$400
	Wholesale	Liquor	\$100
		Beer	\$100
		Wine	\$100
	Distiller Manufacturer		\$4,000
	Pouring Permit		\$50
Transfer Fee (6-67(d))		\$50	
<b>RENEWAL</b>	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.		
<b>EXCISE TAX</b>	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
<b>ANIMAL CONTROL</b>	<b>Penalties for violation of Chapter 10, Animal Control</b>	\$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.
		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.
<b>PARKS AND RECREATION</b>	<b>Penalties for violation of Chapter 42, Parks and Recreation</b>	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.