



CITY COUNCIL AGENDA ITEM

TO: Mayor & City Council **DATE:** July 28, 2011

FROM: John McDonough, City Manager

AGENDA ITEM: Request waiver of Late Fees and Penalties for 2007, 2008, 2009, & 2010 Business Occupational Tax Certificate for AHP of Georgia at 5671 Peachtree Dunwoody Rd Ste 680 Sandy Springs, GA 30328

MEETING DATE: For Submission onto the August 2, 2011, City Council Regular Meeting Agenda

BACKGROUND INFORMATION: (Attach additional pages if necessary)

See attached:

Memorandum

APPROVAL BY CITY MANAGER: JFM APPROVED

_____ NOT APPROVED

PLACED ON AGENDA FOR: 8/2/11

CITY ATTORNEY APPROVAL REQUIRED: () YES () NO

CITY ATTORNEY APPROVAL: [Signature]

REMARKS:

To: John F. McDonough, City Manager

From: Amy Davis, Finance Director

Date: July 11, 2011, 2011 for Submission onto the August 2, 2011 City Council Meeting

Agenda Item: 13413- Request waiver of Late Fees and Penalties for 2007,2008,2009, & 2010 Business Occupational Tax Certificate for AHP of Georgia at 5671 Peachtree Dunwoody Rd Ste 680 Sandy Springs, GA 30328.

City's Recommendation:

Waive Penalty and Interest

Background:

Applicant submitted a completed application on April 04, 2011. Business Occupational Tax Renewals are due every year no later than March 31 according to Chapter 54 Sec V. AHP had been paying the Occupation Tax to the City of Atlanta for the years in question, they recognized that they should have been paying the City of Sandy Springs and came into our office and paid the tax.

Discussion:

Renewal Application
Staff has reviewed this application.

Alternatives:

None

Financial Impact:

Revenue – 2007 Tax= \$1,961.77	Late Fees & Penalty= \$1,338.33
2008 Tax= \$4,275.14	Late Fees & Penalty= \$2,800.32
2009 Tax= \$2,401.90	Late Fees & Penalty= \$1,140.94
2010 Tax= \$2,385.84	Late Fees & Penalty= \$703.85

Total Late Fees & Penalties=\$5,983.44

Revenue