



---

**CITY COUNCIL AGENDA ITEM**

---

**TO:** Mayor & City Council

**DATE:** August 6, 2010

**FROM:** John McDonough, City Manager

**AGENDA ITEM:** Approval of An Ordinance to amend Chapter 54, Article V, Section 54-127(d) of the Code of Ordinances of the City of Sandy Springs to clarify the provisions for review and hearing of disputes regarding occupational tax amounts and assessments.

**MEETING DATE:** For Submission onto the August 17, 2010, City Council Regular Meeting Agenda

---

**BACKGROUND INFORMATION:** (Attach additional pages if necessary)

See attached:

Memorandum  
Ordinance

---

**APPROVAL BY CITY MANAGER:**  APPROVED

\_\_\_\_\_ NOT APPROVED

**PLACED ON AGENDA FOR:** 8/17/10

**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 August 17, 2010 City Council Meeting Agenda

Agenda Item: An Ordinance to amend Chapter 54, Article V, Section 54-127(d) of the Code of Ordinances of the City of Sandy Springs to clarify the provisions for review and hearing of disputes regarding occupational tax amounts and assessments

---

***City Attorney's Recommendation:***

The City Attorney recommends the adoption of the attached Ordinance which amends Section 54-127(d) to clarify the provisions for requesting a review conference and for filing a subsequent appeal, as well as the application of these provisions.

***Background:***

When the City enacted Section 54-127 on hearings on September 1, 2009, there were not any provisions for hearings on disputes regarding occupational tax amounts and assessments. The appeal procedure which had been followed was established by the City Manager, but was not set forth in the Code of Ordinances.

***Discussion:***

Section 54-127(d) specifically provides for review and appeal of disputes regarding occupational tax amounts and assessments and has been in effect for approximately one year. It has become apparent that certain aspects should be clarified and made consistent with the actual application and operation of these provisions.

***Alternatives:***

The alternative is to leave this subsection as is, which would be contrary to the manner in which it is being applied and actually operating.

***Concurrent Review:***

John McDonough, City Manager

ORDINANCE # \_\_\_\_\_

**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 \_\_\_\_\_ day of \_\_\_\_\_, 2010.

Approved:

Attest:

\_\_\_\_\_  
EVA GALAMBOS, Mayor

\_\_\_\_\_  
Michael Casey, City Clerk  
(SEAL)