Mayor and City Council Worksession

Thursday, October 01, 2026 at 6:00 PM

Dacula City Hall, Council Chambers

442 Harbins Rd. | P.O. Box 400 | Dacula, Georgia 30019 | (770) 963-7451

Agenda

Amended October 1, 2026

CALL TO ORDER AND ROLL CALL OF MEMBERS:

OLD BUSINESS:

1. Health Insurance Benefit

NEW BUSINESS:

2. Official Acceptance of Annexation Application: 2026-CD-AA-01
3. Ordinance to amend Chapter 12 - Article I - Business Licenses and Regulations
4. Authorization to write off and discharge unpaid ad valorem tax bills under $5.00
5. Network installation

MARSHAL UPDATE:

CITY ADMINISTRATOR UPDATE:

MEMBER COMMENT(S) / QUESTION(S):

ADJOURNMENT:

HONORING OUR PAST, BUILDING OUR FUTURE
EST. CITY OF 1905
DACULA

MEMO

TO: Mayor and City Council of the City of Dacula

FROM: Brittni Nix, City Administrator

DATE: September 28, 2026

SUBJECT: Health Insurance Benefit

As the responsibilities and time commitments associated with serving as an elected official continue to increase, many municipalities have evaluated ways to support elected officials while maintaining transparency and fiscal accountability. One benefit offered by some local governments is to provide access to the City's group health insurance plan.

The decision to extend health insurance benefits to elected officials at the same rate as the employee's benefit plan is ultimately a policy determination of the Mayor and Council. If the Mayor and Council approve the benefit, access will start in 2028 and be accounted for in the FY-28 Budget.

HONORING OUR PAST, BUILDING OUR FUTURE
EST. CITY OF 1905
DACULA

MEMO

TO: Mayor and City Council of the City of Dacula

FROM: Hayes Taylor, Senior Planner

DATE: October 1, 2026

SUBJECT: Official Acceptance of Annexation Application: 2026-CD-AA-01

The Department of Planning & Development is in receipt of a complete application for property annexation into the City of Dacula. Article 36, Section 36 of the Official Code of Georgia (O.C.G.A 36-36-113) requires that the annexation be officially accepted by the Mayor & City Council before any further action can be taken on said application. City staff recommends that the subject application be accepted and placed on the next available agenda.

Please Note: Only acceptance of the application is being considered. No part of the proposed annexation is/can be approved with the recommended motion.

APPLICATION FOR ANNEXATION
CITY OF DACULA
P. O. BOX 400
DACULA, GEORGIA 30019-0007

Ordinance No.: _____ Date: 9-24-26

Final Approval Date: _____ Application No.: 2026-CD-AA-01

I Hereby Request That The Property Described In This Application Be Annexed Into The Dacula City Limits With a Zoning Classification of _____

Address of Property to Be Annexed: 3280 Old Peachtree Road

Area: 5.016 Acres, or _____ Square Feet _____ Tax Map Number 5273 023

Owner of Property Atlanta Christian Bretheran Assembly

Telephone Number _____

Address 3280 Old Peachtree Road

Applicant Cromwell, LLC

Telephone Number 404-577-0050

Address 3760 Stock Road Monroe, GA 300656

If the Owner and Applicant Are Not the Same, Please Complete Attachment 1.

Resident Population 0 Housing Units 0 Other Buildings _____

Race Population N/A White _____ Black _____ Other _____

A. Reasons For Requesting Annexation: *Give a brief summary of the reasons for requesting annexation:*

To rezone for residential development

B. Site Plan - All site plans shall draw the location of existing buildings and other improvements to the property.

C. Property Description - A written legal description and recent plat of the property to be submitted.

D. Meeting Dates and Processing of Applications - See Attachment 2.

E. Fee - $2,250.00

F. Authorization To Inspect Premises - I hereby authorize the Dacula City Council to inspect the premises which are the subject of this annexation application.

G. Petition Requesting Annexation - *Attachment 3 must be completed by owners.*

H. Annexation Questionnaire - *Attachment 4 must be completed.*

_____
Signature of Applicant

APPLICATION FOR ANNEXATION
CITY OF DACULA
P. O. BOX 400
DACULA, GEORGIA 30019-0007

Ordinance No.: _____ Date: 9-24-26

Final Approval Date: _____ Application No.: 2026-CD-AA-01

I Hereby Request That The Property Described In This Application Be Annexed Into The Dacula City Limits With a Zoning Classification of _____

Address of Property to Be Annexed: 3300 Old Peachtree Road

Area: 2.788 Acres, or _____ Square Feet _____ Tax Map Number 5273 033

Owner of Property _____

Telephone Number Elizabeth Carbajal

Address 3330 Old Peachtree Road

Applicant Cromwell, LLC

Telephone Number 404-577-0050

Address 3760 Stock Road Monroe, GA 300656

If the Owner and Applicant Are Not the Same, Please Complete Attachment 1.

Resident Population 03 Housing Units 1 Other Buildings _____

Race Population _____ White _____ Black _____ Other Hispanic

A. Reasons For Requesting Annexation: *Give a brief summary of the reasons for requesting annexation:*

To rezone for residential development

B. Site Plan - All site plans shall draw the location of existing buildings and other improvements to the property.

C. Property Description - A written legal description and recent plat of the property to be submitted.

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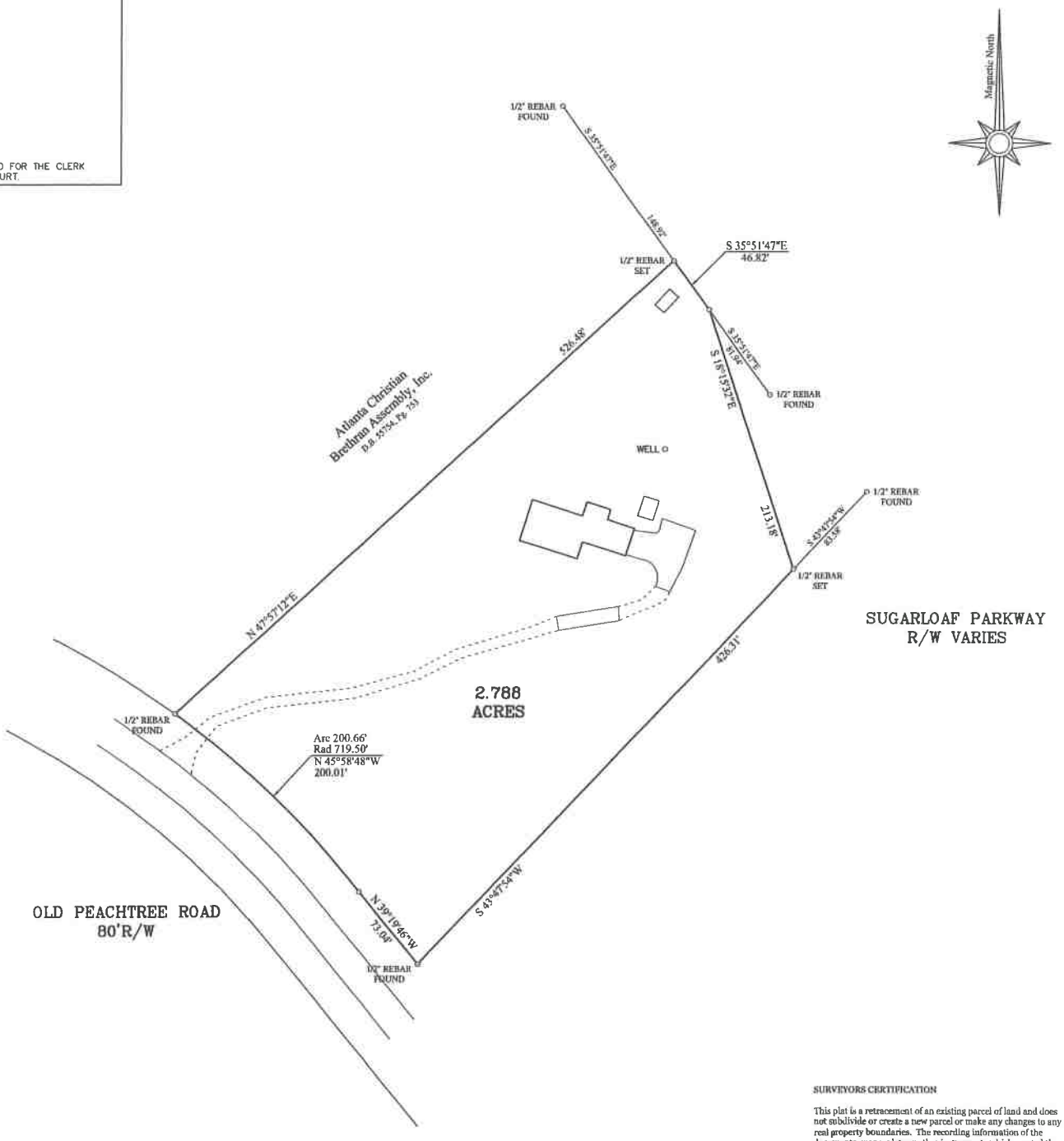
_____
Signature of Applicant

THIS BLOCK RESERVED FOR THE CLERK OF THE SUPERIOR COURT.



Notes:

1. This Survey complies with both the rules of the Georgia Board of Registration for Professional Engineers and Land Surveyors and the Official Code of Georgia Annotated (OCGA) 15-6-67.
2. This survey was prepared without the benefit of a title search. This property is subject to any concerns of which a title search would reveal.
3. This property is subject to any easements, restrictions, right-of-ways, or any other encumbrances, both public and private.
4. This plat represents that tract of land designated as Map & Parcel 5273 033, according to Gwinnett County Tax Assessors.
5. Reference for subject tract is Deed Book 19462, Page 236 & Deed Book 59875, Page 252.

SURVEYORS CERTIFICATION

This plat is a retracement of an existing parcel of land and does not subdivide or create a new parcel or make any changes to any real property boundaries. The recording information of the documents, maps, plats or other instruments which created the parcel or parcels are stated hereon. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION. AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. Furthermore, the undersigned land surveyor certifies that this plat complies with the minimum technical standards for property surveys in Georgia as set forth in the rules and regulations of the Georgia Board of Registration for Professional Engineers and Land Surveyors and as set forth in O.C.G.A. Section 15-6-67.

Christopher J. Carlan Ga RLS #3003

BOUNDARY SURVEY
FOR

3300 OLD PEACHTREE ROAD

LOCATED WITHIN
Land Lot 273, 5th District
Gwinnett County, Georgia
Scale: 1" = 60' September 21, 2026

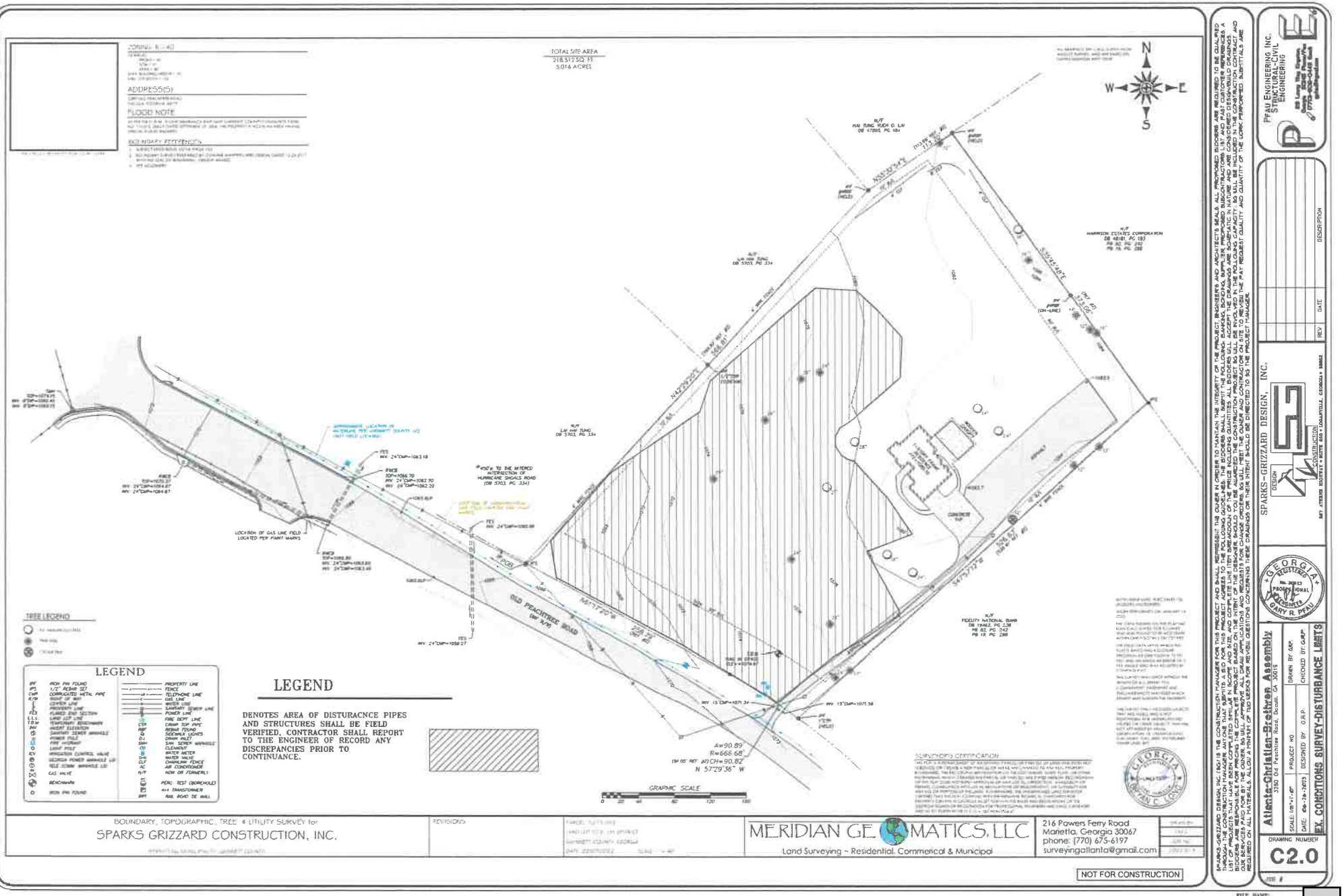
1. The field data upon which this plat is based has a closure precision of one foot in 21,574 foot and an angular error of 01" per angle point and was adjusted using the Compass Rule.
2. This plat has been calculated for closure and is found to be accurate within one foot in 158,986 feet.
3. The field equipment used in this survey was a Leica TS12-P Robotic Total Station.
4. The Field Work was completed 9/18/26.

60 0 60 120 180
GRAPHIC SCALE – FEET

CARLAN
LAND SURVEYORS
970 SOUTH BROAD STREET
COMMERCE, GA 30529
(706)336-5959

GEORGIA REGISTERED No. 3003 LAND SURVEYOR CHRISTOPHER J. CARLAN

JOB NO. 26-184 P.B. B-1478



BOUNDARY, TOPOGRAPHIC, TREE & UTILITY SURVEY for
SPARKS GRIZZARD CONSTRUCTION, INC.

REVISIONS

MERIDIAN GEOMATICS, LLC
Land Surveying ~ Residential, Commercial & Municipal
216 Powers Ferry Road
Marietta, Georgia 30067
phone: (770) 675-6197
surveyingatlanta@gmail.com

NOT FOR CONSTRUCTION

SPARKS-GRIZZARD DESIGN, INC. AS IS THE CONSTRUCTION MANAGER FOR THIS PROJECT AND SHALL RESPONSIBLE FOR ORDER TO MAINTAIN THE INTEGRITY OF THE PROJECT ENGINEERS AND ARCHITECTS SEALS, ALL PROPOSED BIDDERS ARE REQUIRED TO BE QUALIFIED CONTRACTORS. IN ORDER TO BE QUALIFIED, EACH BIDDER SHALL SUBMIT THE FOLLOWING INFORMATION TO SPARKS-GRIZZARD DESIGN, INC. NO LATER THAN 5 DAYS PRIOR TO THE BID FOR THIS PROJECT AGREES TO THE FOLLOWING GUIDELINES: THE BIDDERS SHALL SUBMIT THE FOLLOWING: BANKING, BONDING, SUPPLIER, PROPOSED SUBCONTRACTORS LIST AND PAST CUSTOMER REFERENCES A LIST OF PROJECTS THAT HAVE BEEN COMPLETED SIMILAR IN SCOPE AND SIZE, AND COMPLETE LINE ITEM BREAKDOWN OF THE PRICE INCLUDING QUANTITIES. ALL BIDDERS WILL ACCEPT THE DRAWINGS ARE SCHEMATIC IN NATURE AND ARE CONSIDERED DESIGN/BUILD DRAWINGS. BIDDERS ARE RESPONSIBLE FOR ORDERING ALL EQUIPMENT AND MATERIALS FOR THIS PROJECT. ALL BIDDERS WILL BE RESPONSIBLE FOR ALL SHOP DRAWINGS AND SUBMITTALS FOR THIS PROJECT. ALL BIDDERS ARE RESPONSIBLE FOR ORDERING ALL EQUIPMENT AND MATERIALS FOR THIS PROJECT. ALL BIDDERS ARE RESPONSIBLE FOR ALL SHOP DRAWINGS AND SUBMITT

LEGAL DESCRIPTION

All that tract of land lying and being in Land Lot 273 of 5th District of Gwinnett County Georgia and being more particularly described as follows:

Beginning at an iron pin at the intersection of the northern right-of-way of Old Peachtree Road and the western right-of-way of proposed Sugarloaf Parkway and running thence along the northern right-of-way of Old Peachtree Road on a bearing of N 39^0 19'46" W a distance of 73.04 feet to a point; running thence along said right-of-way an arc distance of distance of 200.66 feet, said arc being subtended by a chord having a bearing of N 45^0 58'48" W and a distance of 200.01 feet to an iron pin; running thence along said right-of-way an arc distance of 90.89 feet, said arc be subtended by a chord having a bearing of N 57^0 29'36" W and a distance of 90.82 feet to a point; running thence along said right-of-way on a bearing of N 16^0 17'20" W a distance of 258.79 feet feet to an iron pin; running thence on a bearing of N 42^0 29'20" E a distance of 566.81 feet to an iron pin; running thence on a bearing of N 55^0 32'54" E a distance of 113.70 feet to an iron pin on the southern right-of-way of proposed Sugarloaf Parkway; running thence along said right-of-way on a bearing of S 35^0 45'48" E a of 373.06 feet to an iron pin; running thence along said right-of-way on a bearing of S 35^0 51'47" E a distance of 46.82 feet to an iron pin; running thence along said right-of-way on a bearing of S 18^0 15'32" E a distance of 213.18 feet to an iron pin; running thence along said right-of-way on a bearing of S 43^0 47'54" W a distance of 426.31 feet to an iron pin at the Point of Beginning.

Said tract containing 7.804 acres.

PETITION REQUESTING ANNEXATION
CITY OF DACULA, GEORGIA

Date: September 24, 2026

TO THE HONORABLE CITY COUNCIL OF THE CITY OF DACULA, GEORGIA

1. The undersigned, as owner of all real property of the territory described herein, respectfully requests that the City Council annex this territory to the City of Dacula, Georgia, and extend the City boundaries to include the same.

2. The territory to be annexed abuts the existing boundary of Dacula, Georgia, and the description of such territory area is as follows:

   Address/Location of Property: 3300 Old Peachtree Road

   Tax Map Number 5273 033

   See Attached Description.

3. It is requested that this territory to be annexed shall be zoned R-TH for the following reasons: Single Family Attached Residences

WHEREFORE, the Petitioners pray that the City Council of the City of Dacula, Georgia, pursuant to the provisions of the Acts of the General Assembly of the State of Georgia, Georgia Laws, do by proper ordinance annex said property to the City Limits of the City of Dacula, Georgia.

Respectfully Submitted,

Owners Address: 3300 Old Peachtree Road

PROPERTY OWNER AUTHORIZATION

City of Dacula

Application for Annexation

I Swear That I Am The Owner Of The Property Which Is The Subject Matter Of the Attached Application, As Is Shown In The Records Of Gwinnett County, Georgia.

I Authorize The Person Named Below To Act As Applicant In The Pursuit Of An Annexation Request Of This Property.

Name Of Applicant: Cromwell LLC

Address: 3760 Stock Road

City: Monroe State: Georgia Zip Code: 30656

Telephone Number: 404-557-0050

Elizabeth Carbajal

Signature of Owner

City of Dacula
Annexation Questionnaire
Please Type or Print

Property Owner	Petitioner (if different)
Name: Elizabeth Carbajal	Cromwell, LLC
Address: 3300 Old Peachtree Road	3760 Stock Road
Dacula, GA 30019	Monroe, GA 30656
Business Phone: 678-642-3447	404-577-0050
Home Phone:	

Address of Property to be Annexed: 3280 Old Peachtree Road

Gwinnett County Zoning R-140

Property Annexed as R-TH

Description: Existing church

District: 5 Land Lot: 273 Parcel: 033

Assessed Value: Acreage: 5.016

List each adult living on site:

3

List number of Individuals by race:

All Hispanic

Describe any other structure(s) on site:

Petitioner(s) Cromwell, LLC

PETITION REQUESTING ANNEXATION
CITY OF DACULA, GEORGIA

Date: September 24, 2026

TO THE HONORABLE CITY COUNCIL OF THE CITY OF DACULA, GEORGIA

1. The undersigned, as owner of all real property of the territory described herein, respectfully requests that the City Council annex this territory to the City of Dacula, Georgia, and extend the City boundaries to include the same.

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   Address/Location of Property: 3280 Old Peachtree Road

   Tax Map Number 5273 023

   See Attached Description.

3. It is requested that this territory to be annexed shall be zoned R-TH for the following reasons: Single Family Attached Residences

WHEREFORE, the Petitioners pray that the City Council of the City of Dacula, Georgia, pursuant to the provisions of the Acts of the General Assembly of the State of Georgia, Georgia Laws, do by proper ordinance annex said property to the City Limits of the City of Dacula, Georgia.

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Name Of Applicant: Cromwll LLC

Address: 3760 Stock Road

City: Monroe State: Georgia Zip Code: 30656

Telephone Number: 404-557-0050

Signature of Owner

Joseph Varughese, On Behalf of Atlanta Christian Brethren Assembly

City of Dacula
Annexation Questionnaire
Please Type or Print

Property Owner	Petitioner (if different)
Name: Atlanta Christian Bretheran Assembly	Cromwell, LLC
Address: 3280 Old Peachtree Road	3760 Stock Road
Dacula, GA 30019	Monroe, GA 30656
Business Phone: 678-642-3447	404-577-0050
Home Phone:	

Address of Property to be Annexed: 3280 Old Peachtree Road

Gwinnett County Zoning R-140

Property Annexed as R-TH

Description: Existing church

District: 5 Land Lot: 273 Parcel: 023

Assessed Value: Acreage: 5.016

List each adult living on site:

0

List number of Individuals by race:

N/A

Describe any other structure(s) on site:

Petitioner(s) Cromwell, LLC

CITY OF DACULA

MEETING DATES AND PROCESSING OF APPLICATIONS

If your application is found to be valid, the City will notify you. The City will place a legal advertisement in the Official News Organ (Gwinnett Daily Post) advertising the Public Hearing, not less than 15 days not more than 45 days from the time of the validity determination.

The Mayor and City Council meet on the first Thursday of each month at 7:00 P. M.

The City will notify you of the date and time of the Public Hearing.

ADJOINING PROPERTY OWNER(S)
RECORD NOTIFICATION

DATE: _____

TO: _____
(Sent by First Class Mail and Certified Mail - Return Receipt Requested)

FROM: _____

RE: Proposed Annexation Case # CD-AA-_____

Proposed Rezoning Case # CD-RZ-_____

Property Location: 5th District, Land Lot_____ Parcel _____

LOCATION/ADDRESS: _____

_____

You are hereby notified that an application for annexation and a zoning change from _____ _____ to _____ has been submitted to the City of Dacula.

The proposed annexation/rezoning is contiguous to your property.

The PLANNING COMMISSION Public Hearing/Meeting will be held at the Dacula City Hall, 442 Harbins Rd., Dacula, Georgia on _____at 6:30 P. M. in the Council Chambers.
(date)

The CITY COUNCIL Public Hearing/Meeting will be held at the Dacula City Hall, 442 Harbins Rd., Dacula, Georgia on _____ at 7:00 P. M. in the Council Chambers.
(date)

If you have any comments or concerns concerning this matter, please plan to attend the public hearings.

Thank you.

HONORING OUR PAST, BUILDING OUR FUTURE
EST. CITY OF 1905
DACULA

MEMO

TO:	Mayor and City Council
FROM:	Brittni Nix, City Administrator Courtney Mahady, Assistant City Clerk
DATE:	September 25, 2026
SUBJECT:	Amendment to Chapter 12 - Business Licenses and Regulations

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The Georgia General Assembly recently passed House Bill 141, which allows businesses and practitioners to submit an affidavit from a certified public accountant in place of a tax return. In response, staff updated the business license ordinance to reflect this change. Staff also added new definitions, removed redundancies, and improved organization and clarity.

Staff requests that the Mayor and City Council approve the proposed resolution, effective immediately.

AN ORDINANCE TO AMEND THE CITY OF DACULA CITY CODE RELATED TO BUSINESS LICENSES AND REGULATIONS

Chapter 12, Article I, City of Dacula Code of Ordinances

WHEREAS, the City has reviewed its policies and procedures with respect to the Business Licenses and Regulations; and

WHEREAS, the current references to Business Licenses and Regulations are outdated and should be updated and adjusted for current conditions; and

WHEREAS, it is in the best interest of the health, safety and welfare of the citizens of the City of Dacula to amend the City Code to adopt the revisions, changes in Amendments to Chapter 12, Article I of the City Code of Ordinances related to Business Licenses and Regulations outlined herein;

NOW THEREFORE**,** THE MAYOR AND COUNCIL OF THE CITY OF DACULA HEREBY ORDAINS that the City Code, Chapter 12, Business Licenses and Regulations be amended as follows:

SECTION 1

The existing Chapter 12, Article 1 Business License and Regulations is amended as marked on Exhibit "A" attached hereto and incorporated herein by reference. The subsections and provisions stricken through in Exhibit "A" are hereby deleted and the new provisions outlined in Exhibit "A" are hereby adopted.

SECTION 2

The City Administrator and Director of Planning and Economic Development are further authorized to correct typographical errors in the text of the existing Development Regulations and to produce and publish a final codified version of the Development Regulations with the amendments and revisions outlined herein.

SECTION 3

In the event any Court of competent jurisdiction determines that any portion of the foregoing amendment is invalid, unconstitutional or otherwise illegal, such rulings shall not impair the validity of the rest and remainder of this amendment.

SECTION 4

All laws and parts of laws in conflict with this Ordinance are hereby repealed.

SECTION 5

This Ordinance and the amendments outlined herein shall be effective immediately upon their adoption by the Mayor and City Council.

SO ORDAINED by the governing authority of the City of Dacula, this _____ day of October, 2026

AYES: ___

NAYES: ___

_____
HUGH D. KING, III
MAYOR, CITY OF DACULA

ATTEST:

_____
BRITTNI NIX,
CITY ADMINISTRATOR

ARTICLE I. IN GENERAL

Sec. 12-1. Occupation tax imposed on businesses in the City subject to applicable regulations and requirements.

Each person engaged in any business, trade, profession, or occupation in the City, whether with a location in the City, or in the case of an out-of-state business with no location in the state and falling within the criteria of O.C.G.A. § 48-13-7, shall pay an occupation tax for such business, trade, profession or occupation. Moreover, each person engaged in any business, trade, profession or occupation in the City who is subject to any applicable regulations and requirements that the City under its police powers has set forth in this chapter shall, prior to and during the operation of the business, trade, profession or occupation, comply with all applicable regulations and requirements.

(Ord. of 4-6-2006, exh. A(5.04.001); Ord. of 3-6-2014, § 5.04.001; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-2. ~~Construction of terms;~~ Definitions.

The following words, terms and phrases, when used in this chapter shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

Business means any business, trade, occupation, profession, avocation or calling of any kind for gain or profit, directly or indirectly, provided that this shall not include any business operating in the City solely under a franchise granted by the county.

Change in location **means a change in the physical location where the taxed business operates which does not involve the use of a new Federal Employer Identification Number associated with the business.**

Change of ownership **means a change in the legal entity operating the business; a change in majority ownership; or a change in the Federal Employer Identification Number associated with the legal entity operating the business.**

City means the City of Dacula government, acting through its appointed officials and employees in the administration of this chapter.

Commencement of business operations **means the date on which the business established by the individual or legal entity first offers goods and /or services or solicits customers for or advertises the offering of such good or services.**

Disabled veteran means a person who has served in the armed services of the United States and was terminated under conditions other than dishonorable. In addition, said disabled veteran must provide certification by the U.S. Department of Veteran Affairs as 25 or more percent disabled in line of duty service during peace-time or ten or more percent disabled in line of duty service during war-time as set forth in O.C.G.A. § 43-12-2; with further certification that such disability is likely to be permanent and continuing.

Engaged in business means any person, whether acting as an owner, operator or agent in any business within the City, shall be deemed to be engaged in business when performing any act of selling any goods or services, soliciting business or offering goods or services for sale for payment in an attempt to make a profit; including sales or services of a wholesaler, retailer or manufacturer.

Gross receipts.

(1) The term "gross receipts" means the total revenue of the business or practitioner for the period, including, without limitation:

a. Total income without deduction for the cost of goods or expenses incurred;

b. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;

c. Proceeds from commissions on the sale of property, goods or services;

d. Proceeds from fees for services rendered; and

e. Proceeds from rent, interest, royalty or dividend income.

(2) The term "gross receipts" does not include the following:

a. Sales, use, or excise tax;

b. Sales returns, allowances and discounts;

c. Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC 1563(a)(1), between or among the units of a brother-sister controlled group of corporations as defined by 26 USC 1563(a)(2), or between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;

d. Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;

e. Governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute 80 percent or more of the organization's receipts; and

f. Proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

Licensing and revenue manager means the City official who shall be the administrator of the occupational tax function, and who may be assisted by subordinates and who shall have the primary responsibility for the implementation of this chapter.

Location or *office* includes any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office from the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor or agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair to the property, otherwise conducts the business of renting or leasing the real property as such site or otherwise conducts any other business, profession or occupation as such site.

Occupation tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes.

Occupation tax certificate means that document issued by the licensing and revenue manager or his/her designee(s), which, when properly annotated or validated by the licensing and revenue manager or his/her designee(s), shall serve as evidence of compliance with the provisions of this chapter.

Practitioner of profession or occupation **is one who by state law or regulation requires state licensure, certification or registration regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. Practitioners of professions and occupations shall not include a practitioner who is an employee of a business, if the business pays an occupation tax based upon profitability ratio in combination with gross receipts**

~~(1) The term "practitioner of profession or occupation" means one who by state law requires state licensure regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession.~~

~~(2) The term "practitioner of profession or occupation" does not include a practitioner who is an employee of a business, if the business pays an occupation tax based upon profitability ratio in combination with gross receipts.~~

Returns means any financial document that evidences the total gross receipts for the immediately preceding year for entities engaging in an occupation, profession, or business for revenue raising purposes and that is deemed appropriate by the licensing and revenue manager or his/her designee(s).

Regulatory fees means payments, whether designated as license fees, permit fees or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the City. A regulatory fee may not include an administrative fee. Development impact fees as defined by O.C.G.A. § 36-71-2(8) or other costs or conditions of zoning or land development are not regulatory fees.

Transfer of tax certificate means only the transfer of a fully-paid business or occupation tax certificate from an existing location as specified in a duly issued certificate, to a different business situs. Certificates may not be transferred in the case of a change in ownership, or after expiration date of a certificate; in such cases a new application and certificate shall be required. Certificates may not be transferred when there is an outstanding unpaid amount.

Yard sales, garage sales, bake sales means events that occur not as a part of any business enterprise or profession, but instead are sponsored and operated by a private individual or group, normally for purposes of financially supporting special events or endeavors for nonprofit or charitable groups.

(Ord. of 4-6-2006, exh. A(5.04.002); Ord. of 3-6-2014, § 5.04.002; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-3. Administrative fee ~~and transfer fee structure~~; regulatory fee levied; fees separate from taxes.

(a) A non-prorated, nonrefundable administrative fee shall be required on all occupation tax accounts for the initial start up, renewal or reopening of those accounts. The administrative fee shall be in an amount as established by the City council from time to time.

~~(b) A transfer fee not to exceed $20.00 may be imposed for the transfer of an occupation tax certificate.~~

(c) A regulatory fee is imposed as provided under O.C.G.A. §§ 48-13-8 and 48-13-9 on applicable businesses. A regulatory fee should cover the approximate cost of any regulatory function and may not be used as a revenue-raising tool. A regulatory fee may not include an administrative fee.

(d) Occupation taxes are levied as hereinafter provided, and are separate from administrative or regulatory fees.

(Ord. of 4-6-2006, exh. A(5.04.003); Ord. of 3-6-2014, § 5.04.003; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-4. Occupation tax levied; ~~structure.~~ limitations.

(a) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the City or upon out-of-state businesses with no location or office in Georgia falling within the criteria of O.C.G.A. § 48-13-7.

~~(a)~~**(b)** Limits upon tax levied.

(1) The City shall not require the payment of more than one occupation tax for each location that a business or practitioner shall have, nor shall the City require that a business pay an occupation tax upon more than 100 percent of its gross receipts.

(2) Notwithstanding the foregoing, where more than one business exists at a location, the gross receipts of each business will be taxed separately, and a separate application and tax certificate shall be required for each business.

~~(b)~~**(c)** Exemption for payments made elsewhere. The City shall not require an occupation tax in any tax year for those receipts that were simultaneously taxed for purposes of an occupation tax in other localities within the state; provided, however that those tax payments were legitimate, were made pursuant to a bona fide occupational tax structure, and further were not made primarily in an effort to avoid payment of occupation tax in the City. The City shall not tax in any event gross receipts which are proceeds from outside the state.

~~(c)~~**(d)** The maximum occupation tax permitted under this chapter shall be $20,000.00 for any single occupation tax certificate.

~~(d)~~**(e)** Occupational tax exemptions shall be granted as provided for in this chapter. The licensing and revenue manager shall be responsible for promulgating guidelines for making application for and granting occupational tax exemptions.

~~(e)~~**(f)** The occupation tax for an existing business may not increase by an amount greater than $5,000.00 from any tax year to the immediately following tax year; the occupation tax for a newly established business may not exceed $5,000.00 in its initial year of operation.

~~(f)~~**(g)** An occupation tax shall not be levied in any other manner except as provided for herein.

(Ord. of 4-6-2006, exh. A(5.04.006); Ord. of 3-6-2014, § 5.04.006; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-5. Occupation tax structure.

(a) ~~The tax shall be based upon the following criteria:~~ **The occupation tax amount shall be determined by the following:**

(1) An administrative fee;

(2) Gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States. **The tax rate**

determined by profitability ratios in combination with gross receipts for each business, trade, profession or occupation shall be as follows:

~~(b) Occupation tax schedule: The tax rate determined by profitability ratios in combination with gross receipts for each business, trade, profession or occupation shall be as follows:~~

Profitability Ratios with Gross Receipts by Class

Profitability Ratio/Tax Class	Rate on Gross Receipts
1	0.0004
2	0.0005
3	0.0006
4	0.0007
5	0.0008
6	0.0009

(c) Each new or renewal certificate holder shall pay an annual tax in an amount determined by the schedule outlined in subsection ~~(b)~~ **(a)** of this section.

(Ord. of 4-6-2006, exh. A(5.04.004); Ord. of 3-6-2014, § 5.04.004; Ord. of 2-2-2017(1), §§ 1, 2)

~~Sec. 12-5. Professionals as classified in O.C.G.A. § 48-13-9(c)(1)—(18).~~

~~(a) Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall elect as their entire occupation tax one of the following:~~

~~(1) The occupation tax based on gross receipts combined with profitability ratios as set forth in section 12-4.~~

~~(2) A fee per practitioner who is registered to provide the service at the practitioner's office or location; provided, however, that a practitioner paying according to this subsection shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The per-practitioner fee includes each person in the business who qualifies and is registered or licensed as a practitioner under the state's regulatory guidelines. The practitioner's fee shall be in an amount as established by the City council from time to time.~~

~~(b) Practitioners of professions and occupations authorized under this section are, but not limited to:~~

~~(1) Architects.~~

~~(2) Chiropractors.~~

~~(3) Civil, mechanical, hydraulic or electrical engineers.~~

~~(4) Dentists.~~

~~(5) Embalmers.~~

~~(6) Funeral directors.~~

~~(7) Land surveyors.~~

~~(8) Landscape architects.~~

~~(9) Lawyers.~~

~~(10) Marriage and family therapists, social workers, and professional counselors.~~

~~(11) Optometrists.~~

~~(12) Osteopaths.~~

~~(13) Physicians.~~

~~(14) Podiatrists.~~

~~(15) Practitioners of physiotherapy.~~

~~(16) Psychologists.~~

~~(17) Public accountants.~~

~~(18) Veterinarians.~~

~~(Ord. of 4-6-2006, exh. A(5.04.005); Ord. of 3-6-2014, § 5.04.005; Ord. of 2-2-2017(1), §§ 1, 2)~~

~~Sec. 12-6. Occupation tax exclusions and limitations.~~

~~(a) Limits upon tax levied.~~

~~(1) The City shall not require the payment of more than one occupation tax for each location that a business or practitioner shall have, nor shall the City require that a business pay an occupation tax upon more than 100 percent of its gross receipts.~~

~~(2) Notwithstanding the foregoing, where more than one business exists at a location, the gross receipts of each business will be taxed separately, and a separate application and tax certificate shall be required for each business.~~

~~(b) Exemption for payments made elsewhere. The City shall not require an occupation tax in any tax year for those receipts that were simultaneously taxed for purposes of an occupation tax in other localities within the state; provided, however that those tax payments were legitimate, were made pursuant to a bona fide occupational tax structure, and further were not made primarily in an effort to avoid payment of occupation tax in the City. The City shall not tax in any event gross receipts which are proceeds from outside the state.~~

~~(c) The maximum occupation tax permitted under this chapter shall be $20,000.00 for any single occupation tax certificate.~~

~~(d) Occupational tax exemptions shall be granted as provided for in this chapter. The licensing and revenue manager shall be responsible for promulgating guidelines for making application for and granting occupational tax exemptions.~~

~~(e) The occupation tax for an existing business may not increase by an amount greater than $5,000.00 from any tax year to the immediately following tax year; the occupation tax for a newly established business may not exceed $5,000.00 in its initial year of operation.~~

~~(f) An occupation tax shall not be levied in any other manner except as provided for herein.~~

~~(g) All occupation tax certificates granted hereunder shall be for the full calendar year and are not subject to proration.~~

~~(Ord. of 4-6-2006, exh. A(5.04.006); Ord. of 3-6-2014, § 5.04.006; Ord. of 2-2-2017(1), §§ 1, 2)~~

Sec. 12-~~9~~6. Applications required annually; general form; posting.

(a) Every person, firm, company, or corporation engaged in business as of January 1 of the taxable year, and subject to the occupation tax shall, on or before March 31 ~~or the established due date of each year,~~ make

an application for occupation tax certificate in writing to the licensing and revenue manager, or his/her designee(s), in the form and manner required setting forth hereafter the following information:

(1) Name of the person, firm, company, or corporation; including the complete mailing address and a valid e-mail address of the resident agent or other responsible official of the business.

(2) Location, telephone number, and mailing address at which the trade, business, or profession is to be conducted.

(3) Exact nature of the trade, business, or profession for which the occupation tax certificate is requested.

(4) Other information as shall be required by the City in order to compute the administrative fee and occupation tax; including, without limit, the number of registered or licensed professionals, previous calendar or fiscal year gross receipts, projections of gross receipts for the current taxable year, federal tax identification or social security account number, or other information as may be required for the administration of this chapter.

(5) The licensing and revenue manager, or his/her designee may require a taxpayer subject to the provisions of this article to provide a copy of the profit and loss statement, a statement from a Certified Public Accountant, or a copy of a federal or state income tax return at the time of filing the occupation tax return.

(6) All such information therein required being given by the owner, a member of the firm, an officer of the corporation, or an authorized employee, agent, or accountant having knowledge of actual business done, which application shall identify the individual making the return and shall be certified to be true, correct, and complete to the best of his knowledge and belief.

(b) Applications by newly established businesses are due prior to commencing business operations.

(c) Any applicable certificate shall be shown to the licensing and revenue manger or his/her designees, or to the City Marshal or his/her designees upon request.

(d) This section shall not apply to lawyers.

(Ord. of 4-6-2006, exh. A(5.04.009); Ord. of 3-6-2014, § 5.04.009; Ord. of 2-2-2017(1), §§ 1, 2; Ord. of 4-6-2023, § 1)

Sec. 12-~~21~~ 7. Occupation tax certificate qualifications.

(a) No occupation tax certificate required by this chapter shall be granted to any person who is not a citizen of the United States, a legal permanent resident 18 years of age or older, or a qualified alien or nonimmigrant under the federal Immigration and Nationality Act, Title 8 U.S.C., 18 years of age or older lawfully present in the United States. ~~or a registered resident alien~~. Where the owner-applicant is a partnership or corporation, the provisions of this section shall apply to all its partners, officers, managers, and majority stockholders.

(b) Where an applicant is a corporation, a certificate will be issued jointly to the corporation, president or chief executive officer, and to the majority stockholder. Where the applicant is a partnership, the certificate may be issued to a partner or general partner.

(Ord. of 4-6-2006, exh. A(5.04.021); Ord. of 3-6-2014, § 5.04.021; Ord. of 2-2-2017(1), §§ 1, 2)

~~Sec. 12-7. Computation, applications, returns; general procedures.~~

~~(a) *Use of estimated information for returns.* All occupation taxes levied hereunder are computed on the volume of business to be conducted during the current calendar year. However, for the convenience of the City and~~

~~the business community, each business or professional subject to the levy of an occupation tax shall, on or before the dates set forth, file with the licensing and revenue manager or his/her designee(s) the application and return provided for, showing the gross receipts of that business during the preceding calendar year. This return shall be used as the basis for making estimated payments on the tax due for the current calendar year. The final actual amount of tax payable in a calendar year shall be computed and paid based upon the final return of taxable gross receipts to be made after the end of the year.~~

~~(b) *Final returns.* The owner or responsible official of each business subject to the occupation tax shall, after the end of the taxable year, and on or before March 31 or the due date established by the licensing and revenue manager of the ensuing year, file with the manager or his/her designee(s) a signed application and return, in the form required, setting forth the amount of gross receipts for the business for the preceding calendar year. This form will be used to determine the final tax due for the year just ended, and as an estimate of the gross receipts and occupation tax for the current year.~~

~~(c) *Part year returns.* Where the business subject to the tax levied herein has been conducted for less than the full preceding calendar year, the amount of actual gross receipts shall be included on the return. Such return shall also include a figure that, when combined with the actual receipts, will be a reasonable estimate of an annualized, whole-year gross receipts.~~

~~(d) *Newly established businesses.* In the case of a newly established business subject to occupation tax in the current year, and for which no business was conducted within the City in the previous calendar year, the owner or responsible official shall, on or before actual commencement of business, file a return estimating the gross receipts for the current calendar year, and the tax shall be computed thereon. The tax shall become due 30 days from filing of the return, and shall be delinquent if not paid within 30 days of the due date. Notwithstanding the foregoing, if a lawyer begins business after January 1 of the occupation tax year, the tax and administrative fee on such business shall be due and payable on December 31 of the year in which the business begins.~~

~~(e) *False or fraudulent returns or estimates.* Failure to supply complete or accurate information is punishable as specified within this chapter.~~

~~(f) *Dates.* Filing or payment dates may be extended upon written order of the licensing and revenue manager~~.

~~(Ord. of 4-6-2006, exh. A(5.04.007); Ord. of 3-6-2014, § 5.04.007; Ord. of 2-2-2017(1), §§ 1, 2)~~

Sec. 12-8 ~~Submission of final return showing gross receipts required, procedures where tax overpaid or underpaid; refunds.~~ Occupation taxes levied on business to be transacted during calendar year; filing of returns showing gross receipts during preceding calendar year.

(a) All occupation taxes levied by this article are levied on the amount of business to be transacted during the calendar year. However, for convenience of both the city and the taxpayer and to eliminate the necessity of making numerous returns, those businesses subject to the occupation tax levied in section 12-4 hereof shall, on or before the times hereinafter set forth, file with the licensing and revenue manager or his/her designees, the returns hereinafter specifically provided for, showing the gross receipts of that business during the preceding calendar year. This return shall be used as an estimate for making payments on the occupation tax for current calendar year.

(b) The owner, proprietor, manager, secretary, or other authorized officer of the business subject to said occupation tax of the current calendar year shall, at the end of the preceding year, and on or before March 31 of the current calendar year, file with the licensing and revenue manager of the city on a form furnished by the city, a signed return setting forth the amount of gross receipts of such business for the entire

preceding calendar year to be used as an estimate of the gross receipts for the current year. Such other additional and supporting documentation as may be required by the city clerk or his/her designee under this section or by state law shall also be provided to the city clerk or his/her designee along with the signed return. Where a business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be set forth in said return. Said return shall also show a figure putting the receipts for such part of a year on an annual basis, which figure shall bear the same ratio to the amount of gross receipts for such part year as the full year bears to such part. Said figure shall be used as the estimate of the gross receipts of the business for the current calendar year.

~~(a) Not later than March 31 or the established due date, the owner or responsible official for each business subject to an occupation tax shall file in the format specified by the licensing and revenue manager, a final return setting forth the total amount of gross receipts for the business during the immediately preceding year.~~

Sec. 12-9. Overpayment or underpayment; refunds.

~~(b)~~**(a)** If the amount of occupation tax required herein, computed based upon the final return, is more than the amount of occupation tax previously paid by the business based upon an estimated filing, the difference amount shall be due and payable not later than March 31 of the year following the year in which the tax was incurred, and shall become delinquent if not so paid.

~~(c)~~**(b)** If the amount paid for occupation tax during the immediately preceding year, computed on the estimated gross receipts for the period, is more than the amount due as computed upon the final actual return, the overpayment difference shall be refundable to the business, or alternately, if the business enterprise remains in existence, the overpayment may be credited towards the estimated occupation tax due for the current year upon providing a final Federal Income Tax Return.

~~(d) It shall be the duty of the licensing and revenue manager to at least annually provide a statement of estimated and final tax computations, along with a schedule of payments and final status of the account of each business for the immediately preceding year.~~

~~(e)~~**(c)** Refunds. Refund of the occupation tax shall be permitted where there has occurred a clerical error in the submission of a return or application, or where there has been discovered a clerical error in business classification or tax computation, or where there has been a voluntary or involuntary overpayment of the tax. Written requests for refund of the occupation tax or any part thereof must be filed with the licensing and revenue manager **or his/her designee** by the owner or responsible business official, and the request shall set forth a detailed justification for claim for refund. The administrative fee is nonrefundable.

~~(f) Evidence of gross receipts generated during any period may be substantiated by any financial document that evidences the total gross receipts for the immediately preceding year for entities engaging in an occupation, profession, or business for revenue raising purposes and that is deemed appropriate by the licensing and revenue manager or his/her designee(s); and shall be required to be submitted upon request.~~

(Ord. of 4-6-2006, exh. A(5.04.008); Ord. of 3-6-2014, § 5.04.008; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-10 Returns confidential.

(a) Except as provided in subsection (c) of this section, information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner is confidential and exempt from inspection or disclosure.

(b) Violation of the confidentiality provision in subsection (a) of this section shall be unlawful and upon conviction shall be punished as an ordinance violation.

(c) Information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax or prosecution for failure or refusal to pay occupation tax.

(d) In the event a taxpayer completes one (1) or more forms in order to comply with a local government's ordinance or resolution imposing either an occupation tax or a regulatory fee and any such form fails to disclose the social security number or the appropriate federal or state taxpayer identification number, or other identification numbers, if required by the local government, such omission shall be reported in a timely manner to the state revenue commissioner.

~~**Sec. 12-9. Applications required annually; general form; posting.**~~

~~(a) Every person, firm, company, or corporation engaged in business as of January 1 of the taxable year, and subject to the occupation tax shall, on or before March 31 or the established due date of each year, make an application for occupation tax certificate in writing to the licensing and revenue manager, or his/her designee(s), in the form and manner required setting forth hereafter the following information:~~

~~(1) Name of the person, firm, company, or corporation; including the complete mailing address and a valid e-mail address of the resident agent or other responsible official of the business.~~

~~(2) Location, telephone number, and mailing address at which the trade, business, or profession is to be conducted.~~

~~(3) Exact nature of the trade, business, or profession for which the occupation tax certificate is requested.~~

~~(4) Other information as shall be required by the City in order to compute the administrative fee and occupation tax; including, without limit, the number of registered or licensed professionals, previous calendar or fiscal year gross receipts, projections of gross receipts for the current taxable year, federal tax identification or social security account number, or other information as may be required for the administration of this chapter.~~

~~(5) All such information therein required being given by the owner, a member of the firm, an officer of the corporation, or an authorized employee, agent, or accountant having knowledge of actual business done, which application shall identify the individual making the return and shall be certified to be true, correct, and complete to the best of his knowledge and belief.~~

~~(b) Applications by newly established businesses are due prior to commencing business operations.~~

~~(c) Any applicable certificate shall be shown to the licensing and revenue manger or his designees, or to the City marshal or his designees upon request.~~

~~(d) This section shall not apply to lawyers.~~

~~(Ord. of 4-6-2006, exh. A(5.04.009); Ord. of 3-6-2014, § 5.04.009; Ord. of 2-2-2017(1), §§ 1, 2; Ord. of 4-6-2023, § 1)~~

Sec. 12-~~10~~-11. Business required to furnish names of persons to call in emergency situations.

(a) All commercial businesses operating within the confines of the City, having a permanent or leased premises, and not considered a home occupancy enterprise, shall furnish to the licensing and revenue manager or

his/her designee(s) the names, addresses, and phone numbers of two persons who may be reached in the event of an emergency by the police or fire departments.

(b) It shall be the responsibility of the president of a corporation, which is domiciled in the City, to comply with this section. If a foreign corporation not domiciled in the City operates in the City, it shall be the responsibility of its local manager to comply with this section. In all other cases, the owner of the business shall furnish the information required under this section.

(c) Any person who shall cease operating the business for which an occupational tax certificate has been issued shall notify the licensing and revenue manager or his/her designee(s), in writing, within ten days of ceasing business.

(d) It shall be the responsibility of the president of the corporation, local manager, or owner of a business to notify the licensing and revenue manager or his/her designee(s) of any changes in personnel to be notified in the event of an emergency. This notification shall be made in writing within ten days of the effective date of the change.

(e) The City Marshals' department shall be responsible for enforcement.

(Ord. of 4-6-2006, exh. A(5.04.010); Ord. of 3-6-2014, § 5.04.010; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~11~~-12 . Paying occupation tax of business with no location in the state.

The registration and the assessment of an occupation tax is hereby imposed on those businesses or practitioners with no location or office in the state if the business' largest dollar volume of business in the state is in the City and the business or practitioner:

(1) Has one or more employees or agents who exert substantial efforts within the jurisdiction of the City for the purpose of soliciting business or serving customers or clients; or

(2) Owns personal or real property which generates income and which is located within the jurisdiction of the City.

(Ord. of 4-6-2006, exh. A(5.04.011); Ord. of 3-6-2014, § 5.04.011; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~12~~ 13. Each line of business to be identified on business registration.

The business registration of each business operated in the City shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without first having that line of business registered with the licensing and revenue office and that line of business being noted by the licensing and revenue office upon the business occupation tax certificate which is to be displayed by the business owner.

(Ord. of 4-6-2006, exh. A(5.04.012); Ord. of 3-6-2014, § 5.04.012; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~13~~-14. The number of businesses considered operating in City.

Where a person conducts business at more than one store or place, each store, location, outlet, or place shall be considered a separate business for the purpose of occupation tax.

(Ord. of 4-6-2006, exh. A(5.04.013); Ord. of 3-6-2014, § 5.04.013; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~14~~ 15. Practitioners exclusively practicing for the government.

Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, instrumentalities of the United States, the state or a municipality or county of the state, shall not be required to obtain an occupation tax certificate or pay an occupation tax for that practice.

(Ord. of 4-6-2006, exh. A(5.04.014); Ord. of 3-6-2014, § 5.04.014; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~15~~ 16. Purpose and scope of tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to pertinent general state and local laws and ordinances. The payment of any tax levied herein shall not constitute a grant or authorization to engage in a business, profession, or trade; nor shall any such payment constitute a waiver of any regulation, ordinance, or rule that otherwise might apply. Except as provided for herein, the tax or fees so levied shall be in addition to any other tax or charge as may be imposed.

(Ord. of 4-6-2006, exh. A(5.04.015); Ord. of 3-6-2014, § 5.04.015; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~16~~ 17. When tax due and payable; ~~penalties.~~ delinquency.

(a) Unless otherwise provided, each registration period and occupation tax certificate runs for the calendar year. The tax is due January 1, payable by March 31, and delinquent if unpaid on April 1. If March 31 should fall on a Saturday or Sunday, this deadline shall be the following Monday.

(b) For any new profession, trade, occupation, or calling begun in the City, the required certificate is delinquent if not paid within 30 days after operations begin.

(c) For lawyers, occupation taxes and administrative fees are due December 31 of the year incurred and delinquent if unpaid by April 1 of the following year.

(d) To renew a certificate, the holder shall file the City's renewal application and all applicable fees with the licensing and revenue manager or designee before the established due date. No renewal shall be granted after April 1 unless another date is specified by the licensing and revenue manager. A late renewal may be treated as a new application. Failure to renew does not relieve liability for prior-year fees or taxes if the applicant was required to hold a City occupation tax certificate or business license.

(e) All occupation tax certificates expire on December 31.

(f) Certificates are issued for the full calendar year and are not prorated.

~~(a) Any registration and occupation tax levied hereunder shall be payable January 1 of each year and shall be delinquent if not paid by April 1 of each year, and be subject to penalties for delinquency as prescribed in subsections (c), (d), and (e) of this section. Notwithstanding the foregoing, occupation taxes and administrative fees for lawyers shall be due and payable on December 31 of the year in which the tax is incurred. Any lawyer failing to pay the occupation tax and administrative fees by April 1 of the year following the year that the taxes were incurred shall be considered delinquent and shall be subject to penalties for delinquency as prescribed in subsections (d) and (e) of this section.~~

~~(b) On any new profession, trade or calling begun in the City, the certificate shall be delinquent if payment is not received within 30 days of first commencing operations and a penalty shall be imposed. Notwithstanding the foregoing, occupation taxes and administrative fees for lawyers beginning business after January 1 of the occupation tax year shall be due and payable on December 31 of the year in which the tax is incurred. Any lawyer failing to pay the occupation tax before April 1 of the year following the year in which the taxes were incurred shall be considered delinquent and a penalty shall be imposed.~~

~~(c) If any person, firm, or corporation whose duty it is to obtain a registration, fails to file returns, obtain registrations or pay taxes when due, or who is found to have violated other provisions of this chapter as herein specified; such offender shall, upon conviction by the judge of the municipal court, be punished according to the penalties described in section 1-23, or a civil fine of up to $500.00, either or both in the discretion of the municipal court judge. This subsection shall not apply to lawyers.~~

~~(d) There is hereby imposed a penalty upon each business which fails to pay all taxes and fees as provided herein. The penalty for failure to make any payment required within this chapter shall be assessed in the amount of not more than one and one-half percent of the total occupation tax and/or administrative fee determined to be due and owing under the provisions of this chapter for the first 30 days or fraction thereof of delinquency and an additional penalty not to exceed one and one-half percent of the total occupation tax and/or administrative fee determined to be due and owing for each additional month or fraction thereof of continued delinquency.~~

~~(e) Should any occupation tax and/or administrative fee imposed by this chapter remain due and unpaid for 90 days from April 1, the person liable for the outstanding tax and/or fee shall be subject to and shall pay a penalty of 10 percent of the total tax and/or fee due.~~

~~(f) In addition to the above remedies, the sheriff or tax commissioner may proceed to collect delinquent sums in the same manner as provided by law for tax executions.~~

~~(Ord. of 4-6-2006, exh. A(5.04.016); Ord. of 3-6-2014, § 5.04.016; Ord. of 2-2-2017(1), §§ 1, 2)~~

Sec. 12-~~17~~ 18. Allocation of gross receipts of business with multiple intra or interstate locations.

(a) For those businesses who have multiple locations inside and outside of the City where the gross receipts can be allocated to each location, the gross receipts used to determine the occupation tax assessed will be those gross receipts attributed to each City location. In the case where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in the City and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the City the following:

(1) Financial information necessary to allocate the gross receipts of the business or practitioner**, provided that a business or practitioner may elect to provide affidavits of certified public accountants in lieu of tax returns**;

(2) Information relating to the allocation of the business' or practitioner's gross receipts by other local governments; and

(3) Occupation tax payments made to other jurisdictions.

(b) Where the business has locations outside of the City and taxation is levied for a criteria other than gross receipts in the other local governments, the City shall not assess more than the allotted share of gross receipts for the local operation.

(Ord. of 4-6-2006, exh. A(5.04.017); Ord. of 3-6-2014, § 5.04.017; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~18~~ 19. Location of business; applicability of certificate.

An occupation tax certificate granted under this chapter shall apply only to the location, owner and the business lines included within the certificate.

(Ord. of 4-6-2006, exh. A(5.04.018); Ord. of 3-6-2014, § 5.04.018; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~19~~ 20. Change of location; change of personnel; ceasing of business.

(a) Any person moving from one location to another shall notify the licensing and revenue manager in writing in the format specified of the move and the new address no later than the day of moving. Upon surrender of the original occupation tax certificate to the City, and upon submission of the required information, a new certificate will be issued for the new location as long as the new location conforms to the zoning or fire codes and other applicable regulations of the county.

(b) It shall be the responsibility of the president of the corporation, local manager, or owner of a business to notify the licensing and revenue manager or his/her designee(s) of any changes in personnel to be notified in the event of an emergency. This notification shall be made in writing within ten days of the effective date of the change.

(c) Any person who shall cease operating the business for which an occupational tax certificate has been issued shall notify the licensing and revenue manager or his/her designee(s), in writing, within ten days of ceasing business.

(Ord. of 4-6-2006, exh. A(5.04.019); Ord. of 3-6-2014, § 5.04.019; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-~~20~~ 21. Transfer of occupation tax certificates.

Occupation tax certificates shall not be transferable, except for a change in location, and a transfer of ownership shall be considered in the same light as the termination of the business and the establishment of a new business. A new occupation tax certificate shall be required for the new owner of the business.

(Ord. of 4-6-2006, exh. A(5.04.020); Ord. of 3-6-2014, § 5.04.020; Ord. of 2-2-2017(1), §§ 1, 2)

~~Sec. 12-21. Occupation tax certificate qualifications.~~

~~(a) No occupation tax certificate required by this chapter shall be granted to any person who is not a citizen of the United States or a registered resident alien. Where the owner-applicant is a partnership or corporation, the provisions of this section shall apply to all its partners, officers, managers, and majority stockholders.~~

~~(b) Where an applicant is a corporation, a certificate will be issued jointly to the corporation, president or chief executive officer, and to the majority stockholder. Where the applicant is a partnership, the certificate may be issued to a partner or general partner.~~

~~(Ord. of 4-6-2006, exh. A(5.04.021); Ord. of 3-6-2014, § 5.04.021; Ord. of 2-2-2017(1), §§ 1, 2)~~

Sec. 12-22. Exemption on grounds that business operated for charitable purpose.

Businesses owned by nonprofit organizations, and operated for charitable purposes may apply annually for an exemption from the occupation tax. Such application shall be in the format required by the licensing and revenue manager, and shall contain such supplemental information, including, without limitation, a copy of the

organization's approval of exemption from federal income taxation, as may be necessary. The exemption shall be effective for that taxable year. No enterprise on which a business registration or occupation tax is levied by this chapter shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose, unless 80 percent or more of the entire gross receipts from said business are devoted to direct support of such charitable purpose. Any number of locations and lines of business may be granted such exemption; provided, however, that a separate application shall be required for each location and line of business for which an exemption is sought. The exemption from the occupation tax shall not extend to the administrative fee except however that any single organization, in any tax year, shall be required to pay the administrative fee only on the first certificate obtained, and any additional certificates for other lines or locations shall be issued without charge.

(Ord. of 4-6-2006, exh. A(5.04.022); Ord. of 3-6-2014, § 5.04.022; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-23. Exemption for disabled veterans.

Any business majority-owned by a disabled veteran, or any practitioner who is a disabled veteran as provided for in O.C.G.A. § 43-12-2 shall be exempt from the payment of any administrative fee and occupation tax levied herein; provided, however, that this exemption shall apply to only one business or occupation taxed hereunder, and shall not apply to any other businesses or locations. Such disabled veterans shall be required to file the necessary application forms, and obtain a tax certificate.

(Ord. of 4-6-2006, exh. A(5.04.023); Ord. of 3-6-2014, § 5.04.023; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-24. Yard sales, garage sales, bake sales, and other sales.

A private individual or group may conduct, not more than once in any six-month period, a sale of used items, baked goods or other food items, motorized vehicles to include but not necessarily be limited to cars, trucks, trailers, campers, boats, RVs, lawnmowers and the like, and which shall not be subject to the provisions of this chapter except as herein provided. Private motorized vehicle sales on residentially zoned property shall be limited to one motorized vehicle per event on the property registered to the owner and/or the occupant of the subject property. Such events shall be limited to three consecutive days per event and subject to any health, zoning or other regulatory ordinances as may be in effect, and shall be subject to regulatory fees. The exclusion granted in this section shall not be available to flea market operators, promoters, performances or other such enterprises or any other business-related operations. The licensing and revenue manager shall promulgate the necessary administrative regulations to implement this section.

(Ord. of 5-3-2018(1), § 1)

Ord. of 5-3-2018(1) amended § 12-24 in its entirety to read as herein set out. Former § 12-24 pertained to yard sales, garage sales, and bake sales, and derived from Ord. of 4-6-2006, exh. A(5.04.024); Ord. of 3-6-2014, § 5.04.024; and Ord. of 2-2-2017(1), §§ 1, 2.

Sec. 12-25. Evidence of state registration required if applicable; state registration to be displayed; other registrations or permits.

(a) Each person who is licensed under Title 43 of the state license examining boards shall provide evidence of proper and current state licensure before the City certificate can be issued.

(b) Each person who is licensed by the state shall post the state license in a conspicuous public place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

(c) It shall in every case be the duty of the owner or responsible business official to ascertain that all applicable registrations, permits, or licenses are obtained and are properly issued and in force, and are displayed as required.

(Ord. of 4-6-2006, exh. A(5.04.025); Ord. of 3-6-2014, § 5.04.025; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-26. Evidence of qualification required if applicable.

(a) Any business required to obtain health permits, fire inspections, bonds, certificates of qualification, certificates of competency or other regulatory matters shall first, before the issuance of a City certificate, show evidence of such qualification; and it shall further be required that all such qualifications or certificates be maintained and kept current so long as the business remains in operation.

(b) Any business required to submit an annual application for continuance of that business shall do so before the certificate is issued.

(Ord. of 4-6-2006, exh. A(5.04.026); Ord. of 3-6-2014, § 5.04.026; Ord. of 2-2-2017(1), §§ 1, 2)

Sec. 12-27. Liability of officer and agents; registration required; failure to obtain.

All persons subject to the occupation taxes provided in this chapter shall be required to make application for and obtain the necessary certificate for said business prescribed in this chapter, and in default thereof the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a certificate. Every person commencing business in the City after January 1 of each year shall likewise pay the required fees or taxes and obtain the registration herein provided for on or before the date required. Failure to comply with provisions shall make the officer or agent subject to penalties provided therefore. Notwithstanding the foregoing, this section shall not apply to lawyers. Lawyers shall not be required to apply for or obtain an occupation tax certificate.

(Ord. of 4-6-2006, exh. A(5.04.028); Ord. of 3-6-2014, § 5.04.028; Ord. of 2-2-2017(1), §§ 1, 2)

~~Sec. 12-28. When registration and returns due; penalties.~~

~~(a) Each registration period and tax certificate shall be for the calendar year unless otherwise specifically provided. Failure to make application for and obtain, where applicable, an appropriate occupation tax certificate, or make estimated or final returns of gross receipts when due, shall incur a penalty assessed in the amount of not more than one and one-half percent of the total occupation tax and/or administrative fee determined to be due and owing under the provisions of this chapter for the first 30 days or fraction thereof of delinquency and an additional penalty not to exceed one and one-half percent of the total occupation tax and/or administrative fee determined to be due and owing for each additional month or fraction thereof of continued delinquency. Should any occupation tax and/or administrative fee imposed by this chapter remain due and unpaid for 90 days from the date due, the person liable for the outstanding tax and/or fee shall be subject to and shall pay a penalty of ten percent of the total tax and/or fee due. Such penalties shall be in addition to all other penalties herein provided; and may be collected by the remedies herein provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.~~

~~(b) The tax certificate provided for herein shall be issued by the licensing and revenue manager or his/her designee(s) and if any person, firm, or corporation whose duty it is to obtain a certificate shall fail to pay taxes when due or obtain the required certificate, subject to this chapter, such offender shall, upon having~~

~~been convicted by a municipal court, be punished as provided for in section 12-31. This subsection shall not apply to lawyers.~~

~~(c) In addition to any other remedies provided hereunder, any delinquent occupation taxes, fees, or interest may be transferred to the tax commissioner who may proceed to collect the overdue amount in the same manner as provided for by law for tax executions.~~

~~(Ord. of 4-6-2006, exh. A(5.04.029); Ord. of 3-6-2014, § 5.04.029; Ord. of 2-2-2017(1), §§ 1, 2)~~

Sec. 12-~~29~~ 28. Transient or nonresident business owners.

Any transient or nonresident person, firm, or corporation doing business within the City shall have in their possession proof of registration from where the business is domiciled upon his person or in any vehicle or other conveyance which is used in the business and the person shall exhibit the same to any authorized enforcement or police officer. This section shall not apply to lawyers.

(Ord. of 4-6-2006, exh. A(5.04.030); Ord. of 3-6-2014, § 5.04.030; Ord. of 2-2-2017(1), §§ 1, 2)

~~Sec. 12-30. Certificate expiration; renewal; transfer.~~

~~(a) All occupation tax certificates granted under the provisions of this chapter shall expire on December 31 of each year.~~

~~(b) Certificate holders who desire to renew their certificates shall file an application with all applicable fees with the licensing and revenue manager or his/her designee(s) on the form provided for renewal of the occupation tax certificate for the following year. Applications for renewal must be filed before the established due date of each year, with payment of tax being due by March 31. No renewal shall be granted after April 1 unless another date has been specified by the licensing and revenue manager. Applications for renewal received after April 1 may be subject to regulations for the granting of occupation tax certificates as if no previous occupation tax certificate had been held in the City of Dacula. Any failure to renew in compliance with this section shall not relieve a certificate holder of liability for fees and taxes owed for prior years where it can be demonstrated that the applicant was engaged in the business, professional or occupation and required to have an occupation tax certificate or business license.~~

~~(c) All occupation tax certificates granted hereunder shall be for the full calendar year and are not subject to proration.~~

~~(d) Transfer of certificate shall be in accordance with section 12-20.~~

~~(e) It shall be the duty of the renewal applicant to obtain renewal permits as may be required by this chapter or any other ordinance.~~

~~(Ord. of 4-6-2006, exh. A(5.04.031); Ord. of 3-6-2014, § 5.04.031; Mo. of 3-6-2014; Ord. of 2-2-2017(1), §§ 1, 2; Ord. of 4-6-2023, § 2)~~

Sec. 12-29. Penalty of article violation.

(a) Any person, firm, or corporation required to obtain an occupation tax certificate and delinquent in paying taxes or fees due under this article shall, upon conviction in municipal court, be subject to the penalties in this section.

(b) Any person who fails to obtain a required certificate, file required gross-receipts returns, or pay any occupation tax or administrative fee when due shall be subject to a penalty of up to one and one-half

percent (1.5%) of the amount due for the first thirty (30) days or fraction thereof, and up to one and one-half percent (1.5%) for each additional month or fraction thereof during which the delinquency continues.

(c) If any occupation tax or administrative fee remains unpaid for ninety (90) days after the applicable due date, or ninety (90) days after April 1 where April 1 is the delinquency date, the City shall assess an additional ten percent (10%) penalty on the total amount due. This penalty shall be in addition to all other penalties and shall possess the same lien and priority as the underlying tax.

(d) The City marshal, City administrator, and any authorized agent or designee may cite violators to municipal court for failure to pay special taxes, occupation taxes, or license fees, or for violations of license, occupation tax, or business regulation ordinances. Each citation shall state the ordinance provision allegedly violated. Municipal court enforcement under this subsection is in addition to any other remedy under local or state law.

(e) Any person conducting a business, activity, or occupation without the required license or tax payment, or otherwise violating this chapter, shall, upon a finding of violation, be punished by a fine up to $1,000.00 and costs, imprisonment up to 60 days, or both, in the municipal court judge's discretion. Untimely licensing or payment is also subject to the maximum penalties, interest, and civil fines authorized by O.C.G.A. §§ 48-13-21 and 48-13-26, as amended.

(f) In addition to other enforcement measures, amounts due under this article may be collected by suit at law or equity, by tax execution, and by seeking nulla bona orders under O.C.G.A. § 48-13-25, as amended. Executions may issue against the liable person, firm, or corporation and may be levied and sold, with costs, by the City or its designees as authorized by law.

(g) A person required to register and obtain an occupation tax certificate who fails to do so, fails to pay required taxes or fees, makes a deliberate or material false statement, or provides materially false information may be denied a certificate, required to surrender an existing certificate, deemed unlicensed under this article, and punished as allowed by City ordinance or state law.

(h) If required taxes and fees remain unpaid after the due date, the business or practitioner shall not collect gross receipts. The City may enforce this subsection by appropriate injunctive or other relief in any court of competent jurisdiction.

(i) Lawyers may collect gross receipts without obtaining an occupation tax certificate but must pay the occupation tax. No criminal penalties shall be imposed on state-licensed professions where prohibited by law.

~~(a) To ensure compliance with the provisions of the Code and the ordinances of the City that required the payment of special taxes, occupational taxes, and license fees, the City marshals and/or the City administrator and/or a duly authorized agent or designee of the City administrator are hereby empowered to cite violators for the various ordinances of the City providing for license fees, occupation taxes and special taxes related to certain businesses to the municipal court. Such citations shall state the provision of the specific ordinance allegedly violated by the individual cited.~~

~~(b) The municipal court of the City is empowered to prosecute persons violating the provisions of this Code and ordinances of the City by failing to pay the special taxes, occupation taxes or license fees or in any other way violating the license, occupation tax, or business regulation ordinances of the City. This remedy shall be in addition to any other remedies provided for by local law or by state law.~~

~~(c) Any person who shall conduct a business, activity, or occupation without having obtained a license therefor or paid the required occupation tax as required by this chapter, or who shall violate any other provisions of this chapter, shall, upon a finding of violation therefore, be punished by a fine not to exceed $1,000.00 and cost, or by imprisonment not to exceed 60 days, or both, any and all of such penalties to be imposed in the discretion of the judge of the municipal court. In addition to the foregoing penalties, any person(s) failing to~~

~~timely obtain such licenses or pay such license fees or occupation taxes shall be subject to the maximum penalties, interest, and civil fines authorized by O.C.G.A. § 48-13-21 and O.C.G.A. § 48-13-26 as now written or as hereinafter amended.~~

~~(d) In addition to all other enforcement measures authorized by state law and City ordinance, the City shall be authorized to utilize tax executions and to seek the entry of nulla bona orders pursuant to O.C.G.A. § 48-13-25 as now written or may be hereinafter amended to collect delinquent fees or taxes.~~

~~(e) A penalty is imposed on each business and practitioner of an occupation who fails to apply for and obtain appropriate registration, and to pay any and all regulatory and administrative fees and occupation taxes required by this article prior to April 1 of each year. Such delinquency shall also bear interest at the rate of 1.5 percent for each month or partial month of such delinquency. Penalties provided in this section shall be in addition to any other penalties, civil or criminal, which may be applicable.~~

~~(Ord. of 4-6-2006, exh. A(5.04.032); Ord. of 3-6-2014, § 5.04.032; Ord. of 2-2-2017(1), §§ 1, 2; Ord. of 4-6-2023, § 3; Ord. of 9-4-2025, § 1)~~

Sec. 12-~~32~~ 30. Businesses not covered by this chapter.

The following businesses are not covered by the provisions of this chapter but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or by act of local law.

(1) Those businesses regulated by the state public service commission.

(2) Those electrical service businesses organized under O.C.G.A. tit. 46, ch. 3.

(3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.

(4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.

(5) Insurance companies governed by O.C.G.A. § 33-8-8.

(6) Motor common carriers governed by O.C.G.A. § 46-7-15.

(7) Those businesses governed by O.C.G.A. § 48-5-355.

(8) Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.

(9) Depository financial institutions governed by O.C.G.A. § 48-6-93.

(10) Facilities operated by a charitable trust governed.

(Ord. of 4-6-2006, exh. A(5.04.033); Ord. of 3-6-2014, § 5.04.033; Ord. of 2-2-2017(1), §§ 1, 2)

Secs. 12-~~33~~ 31—12-52. Reserved.

HONORING OUR PAST, BUILDING OUR FUTURE
EST. CITY OF 1905
DACULA

MEMO

TO: Mayor and City Council of the City of Dacula

FROM: Stephen Mayer, Director of Finance

DATE: October 1, 2026

SUBJECT: Authorization to write off and discharge unpaid ad valorem tax bills under $5.00

The City's ad valorem tax records contain accounts with balances that are less than $5.00. City staff believe it is inefficient to attempt collections on accounts that have balances below said amount. State law expressly permits taxing authorities to write off and discharge unpaid taxes that are below $5.00. Write-off and discharge authority rests with the Mayor and City Council. In an effort to be more efficient and cost effective in the tax collections process, staff recommends the City Council write off and discharge all ad valorem tax bills listed on Exhibit A.

A RESOLUTION
OF THE MAYOR AND CITY COUNCIL OF THE CITY OF DACULA
TO WRITE OFF CERTAIN
DE MINIMIS UNPAID PROPERTY TAXES

WHEREAS, the Mayor and City Council of the City of Dacula have authorized City staff to perform direct billing and collection of Ad Valorem Property Taxes and Solid Waste Fees; and

WHEREAS, certain unpaid taxes may remain in very small amounts; and

WHEREAS, it is inefficient for the City to attempt to collect amounts under $5.00; and

WHEREAS, State law provides certain limits and rules for unpaid taxes in amounts less than $5.00 (O.C.G.A. Sec. 48-3-21.1); and

WHEREAS, it is fair and in the best interest of the affected taxpayers and citizens of the City to write off certain amounts of unpaid taxes within the narrow limits allowed by State law; and

NOW THEREFORE, THE GOVERNING AUTHORITY OF THE CITY OF DACULA, hereby ordains and resolves as follows:

SECTION 1

Those taxpayers listed on Exhibit "A" who have unpaid balances of less than $5.00 shall be discharged in the amounts due written off.

SECTION 2

In the event any Court of competent jurisdiction determines that any portion of the foregoing resolution is invalid, unconstitutional or otherwise illegal, such rulings shall not impair the validity of the rest and remainder of this resolution.

SO RESOLVED, this ____ day of October, 2026 by the Governing Authority of the City of Dacula.

AYES: ___

NAYES: ___

_____
Hugh D. King, III, Mayor
City of Dacula

_____
Brittni Nix
City Administrator

Exhibit A

Tax Year	Parcel ID	Constituent	Property Class	Unpaid Balance
2025	R5275 102	SWH 2017-1 BORROWER LP	Real Property	0.03
2025	R5276 193	NASH RANDALL and WENDY	Real Property	0.61
2025	R5298 205	WILLIAMS LEANNA A	Real Property	0.95
2025	R5299 142	GARRETT EMMA P	Real Property	0.79
2025	R5302A035A	OLD FOUNTAIN ASSOCIATES LLC	Real Property	0.35
2025	R5302A125	CONNER CYNTHIA SHERI	Real Property	4.03
2025	R5303 359	CAIN CALVIN W	Real Property	2.46
2025	R5309 316	SHANK GERMAINE I	Real Property	0.84
2025	R5332A049	CORTEZ ALEXANDER MICHAEL	Real Property	0.70
2025	B201400173	RETIRE WISE FINANCIAL SERVICES	Personal Property	0.01
2025	B202037724	ADVANTAGE SALES & MARKETING LLC	Personal Property	0.23
2025	B202038471	TOSHIBA AMERICA BUSINESS SOLUTIONS INC	Personal Property	0.74
2025	B202039215	QUADIENT INC	Personal Property	0.41
2025	B202039296	SAFETY KLEEN SYSTEMS INC	Personal Property	0.98
2025	B202039336	RUG DOCTOR LLC	Personal Property	1.05
2025	B202039543	METRO DISTRIBUTORS	Personal Property	0.62
2025	B202039753	FRANCOTYP-POSTALIA INC	Personal Property	0.62
2025	B202144583	PRESIDIO TECHNOLOGY CAPITAL LLC	Personal Property	0.21
2025	B202144621	DELL EQUIPMENT FUNDING LP	Personal Property	0.90
2025	B202250919	ELECTRO RENT CORPORATION	Personal Property	0.14
2025	B202351737	GOOD LANDING RECOVERY ATLANTA INC	Personal Property	0.10
2025	B202351739	WHITE OAKS ELECTRIC	Personal Property	0.02
2025	B202357941	PARKER GAS COMPANY INC	Personal Property	1.09
2025	B202463954	INTELLECTUAL TECHNOLOGY INC	Personal Property	0.95
2025	B202569015	PURPLE COMMUNICATIONS INC	Personal Property	0.99
2025	M202248559	YOUNG DAVID A	Personal Property	0.57

HONORING OUR PAST, BUILDING OUR FUTURE
EST. CITY OF 1905
DACULA

MEMO

TO: Mayor and City Council of the City of Dacula

FROM: Brittni Nix, City Administrator

DATE: October 1, 2026

SUBJECT: Network installation

As construction of the new municipal facility progresses, it is necessary to install the network infrastructure required to support daily municipal operations. Reliable network connectivity is essential for staff communications, public access, security systems, cloud-based applications, and other operational functions within the building.

Staff obtained a proposal from MIS Solutions to complete the installation and configuration of the facility's network equipment. The proposal includes the hardware, software, installation and configuration, and monthly service required for complete network installation.

Staff recommends approving the proposal from MIS Solutions to install and configure the network infrastructure and requests authorizing the City Administrator to execute all necessary documents.

Main: 770-945-5487
Fax: 770-573-6811
Email: jlawrence@mis-solutions.com
Web: www.mis-solutions.com

1007557 - Project - Move to New Building incl HW, SW and WAP install



Prepared by:
MIS Solutions, Inc.
Judy Lawrence
770-945-5487
Fax 770-573-6811
jlawrence@mis-solutions.com

Prepared for:
City of Dacula
Brittni Nix
442 Harbins Rd.
Dacula, GA 30019
(770) 963-7451

Quote Information:
Quote #: 1007557
Version: 1
Delivery Date: 10/01/2026
Expiration Date: 10/30/2026

Scope of Work

COD - New City Hall - Network Install -SOW

- Risks and Constraints - See Notes
- Should be billed as T&M - Labor is an estimate
- Scope assumes all drops are labeled correctly
- Scope assumes all racks are installed prior to MIS install date
- Scope assumes LMI are providing Patch cables for each IDF and MDF
- Scope assumes MIS will provide Fiber Patch cables
- Scope assumes MIS will provide Switches and Access points
- Scope assumes LMI are providing UPS'
- MIS to provide Firewall HA | Firewall WG Firebox M595 x 2 |
- Scope assumes Public Wifi on outdoor Access Point
- Core Switch to be 10 Gb SFP +
- Installation scoped for 2 engineers onsite for up to 7 days (8 Hour per day)
- Installation scoped for 1 Remote network engineer for up to 7 days as needed (8 Hours per day)
- Coordination required for install dates and any physical moves from old office to new CH
- Scope assumes LMI installing Access Points indoors and outdoors
- MIS to move DCLA-SQL01 and BDR to City Hall from old office.
- MIS to configure vlans and port security while onsite during install
- MIS to work with Vendors for firewall rules and access needed

Discovery and Planning

- Create Project
- Schedule and Coordinate Project
- Kickoff Call
- Discovery: ISP and SUBNETS/VLANS/ DCLA-SQL01 changes needed after move
- Purchasing : Hardware

Pre Install Configs

- Setup HA Firewall
- Basic Switch Setup (Static Ips, and SFP port config) x 14 switches
- Access point Setup (public Wifi configuration/vlans/ssids/security) x 22 Aps

Onsite Installation

- 2 engineers x 8 hours x 7 days
- 1 remote network engineer x 8 hours x 7days

Project Close Out

- Close out Call
- Update Documentation
- Inform Service

Risks & constraints:
• Hardware / Software payment due prior to MIS placing order. Labor over $1,000 requires a 50% deposit up front.
• Delays in scheduling or availability may change the timeline or hours required. Time is of the essence.
• Client understands that additional tasks may be identified through project planning. These tasks may require additional service time.
• MIS will seek approval for any additional service hours prior to beginning those tasks.
• Client understands that any adds, moves or changes may require additional installation time
• This estimate assumes that all network cables are properly installed and working throughout the project. If cable issues are encountered, MIS will advise the client and work according to client's direction.
• This estimate assumes clients' access to the Internet via Fiber or other services will be fully operational throughout project.
• This estimate assumes all stakeholders will thoroughly test and report issues timely.

Services T&M

Thumbnail	Description	Total
MIS	Project Time and Material Labor Charges This quote is based upon an estimate of 199 hours for above scope. Actual invoice will be t&m at $175 per hour.	$34,825.00

Subtotal: **$34,825.00**

Hardware

Thumbnail	Description	Price	Qty	Ext. Price
	HPE 6100 24G 4SFP+ Switch - 24 Ports - 3 Layer Supported - Modular - 33 W Power Consumption - Twisted Pair, Optical Fiber - 1U - Rack-mountable, Wall Mountable - Lifetime Limited Warranty	$2,068.00	2	$4,136.00
	HPE 2930F 48G PoE+ 4SFP+ 740W Switch - 48 Ports - Manageable - 3 Layer Supported - Modular - 980 W Power Consumption - Twisted Pair, Optical Fiber - Rack-mountable - Lifetime Limited Warranty	$3,776.00	11	$41,536.00
	HPE 6300M 24-port SFP+ and 4-port SFP56 Switch - 24 Ports - Manageable - 3 Layer Supported - Modular - 85 W Power Consumption - Optical Fiber - 1U - Rack-mountable - Lifetime Limited Warranty	$10,866.00	1	$10,866.00
	HPE Aruba X371 12VDC 250W 100-240VAC Power Supply	$268.00	2	$536.00
	HPE Aruba J9150D Compatible 10GBASE-SR SFP+ 850nm 300m Duplex LC/UPC MMF Transceiver Module	$42.00	40	$1,680.00
	HPE Aruba J9151E Compatible 10GBASE-LR SFP+ 1310nm 10km Duplex LC/UPC SMF Transceiver Module	$93.00	16	$1,488.00
	3M LC-LC OM4 40G 50/125 Multimode Duplex UPC Fiber Patch Cable	$12.00	22	$264.00
	HPE AP-505 802.11ax 1.77 Gbit/s Wireless Access Point - 2.40 GHz, 5 GHz - 2 x Internal Antenna(s) - MIMO Technology - 1 x Network (RJ-45) - Gigabit Ethernet - Bluetooth 5 - Ceiling Mountable	$640.00	21	$13,440.00
	HPE AP-MNT-D Mounting Bracket for Wireless Access Point - 1 Pack	$39.00	21	$819.00
	HPE AP-575 802.11ax Wireless Access Point - 2.40 GHz, 5 GHz - MIMO Technology - 2 x Network (RJ-45) - Gigabit Ethernet, 2.5 Gigabit Ethernet - Bluetooth 5 - 25.60 W	$2,410.00	1	$2,410.00
	HPE Mounting Bracket for Wireless Access Point HPE AP-575	$170.00	1	$170.00

Hardware

Thumbnail	Description	Price	Qty	Ext. Price
	Materials - Low-voltage cabling materials • Misc materials: mounting hardware, patch cables at the unit, toggle bolts, zip ties, etc.	$163.00	1	$163.00

Subtotal: **$77,508.00**

Software

Thumbnail	Description	Price	Qty	Ext. Price
	HPE Aruba Central Advanced - Subscription License - 1 Access Point - 3 Year - Available via Electronic	$655.00	22	$14,410.00
	HPE Foundation Care - 3 Year - Warranty - Exchange - Electronic and Physical - HPE AP-505	$100.00	21	$2,100.00
	HPE Foundation Care - 3 Year - Warranty - Exchange - Electronic and Physical - HPE AP-575	$329.00	1	$329.00

Subtotal: **$16,839.00**

Services FF

Thumbnail	Description	Total
	Watchguard M595 Firewall - One-time Install/Setup fee Each Watchguard M595 setup/install = $3,200.00 2x M595 firewalls recommended	$6,400.00
	Install Labor: Fixed Fee-Professional Services Coordinated by MIS • 2 Techs. Installing 21 access points throughout the buildings and 1 access point outside in the amphitheater. • Estimate includes mounting access points on ceiling or ceiling grid. • Estimate does not include running new lines or making repairs to existing if they are not working. We can provide if needed. • Estimate is quoted that all access point cables are labeled and labeled correctly. If they are not, more time could be needed and pricing could change.	$2,000.00
	Scissorlift Rental, 32' for 1 day	$1,563.00
	Fixed fee travel charge	$163.00

Services FF

Thumbnail	Description	Total
Voice & Data - WAP Installation • Estimate does not include rack, patch panel, permits / plans. We can provide if needed. • Estimate does not include attic or crawlspace pricing. We can provide if needed. • Sheetrock might need to be cut to get cables to locations. If we cannot access certain locations due to blocking, beams, concrete etc other options can be discussed and cable concealer might be needed. Cable concealer not included in estimate.		

Subtotal: **$10,126.00**

Other Recurring Services

Thumbnail	Part Number	Description	Recurring	Qty	Ext. Recurring
	FRW-WAT-M595	WatchGuard Firebox M595 with Total Security Suite	$1,233.00	1	$1,233.00
	FRW-WAT-M595-HA	WatchGuard M595 HA Subscription	$250.00	1	$250.00
Firewall upgrade required for building move. Upgrade firewall from current Watchguard T40 to 2x Watchguard M595 firewalls. FRW-WAT-T40: Watchguard Firebox T40 Firewall w/ Total Security Suite priced at $93.99 to be removed from monthly invoice. Net monthly increase for upgraded firewall is $1,389.01 per month.					

Monthly Subtotal: **$1,483.00**

Quote Summary

Non-Recurring Summary

Description	Amount
Services T&M	$34,825.00
Hardware	$77,508.00
Software	$16,839.00
Services FF	$10,126.00

Total: **$139,298.00**

Monthly Recurring Summary

Description	Amount
Other Recurring Services	$1,483.00

Monthly Total: **$1,483.00**

PRICES SUBJECT TO CHANGE - PRICES BASED UPON TOTAL PURCHASE - ALL DELIVERY, TRAINING OR CONSULTING SERVICES TO BE B PUBLISHED RATES FOR EACH ACTIVITY INVOLVED - GENERALLY ALL HARDWARE COMPUTER COMPONENTS PROPOSED ABOVE ARE BY A LIMITED ONE YEAR WARRANTY, COVERING PARTS AND LABOR FOR HARDWARE ONLY AND ON A DEPOT BASIS - WE SPECIFICALLY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OR WITH REGARD TO ANY LICENSED PRODUCTS. WE SHALL NOT BE LIABLE FOR ANY LOSS OF PROFITS, BUSINESS, GOODWILL, DATA, INTERRUPTION OF BUSINESS, NOR FOR INCIDENTIAL OR CONSEQUENTIAL MERCHANTABILITY OR FITNESS OF PURPOSE, DAMAGES RELATED TO THIS AGREEEMENT. MINIMUM 15% RESTOCKING FEE WITH ORIGINAL PACKAGING.

PLEASE NOTE IF YOU PREFER TO PAY BY CREDIT CARD, WE ACCEPT VISA, MASTERCARD AND AMERICAN EXPRESS. A 3% CONVENIENCE FEE OF THE TOTAL AMOUNT WILL BE ADDED AT ORDER PROCESSING.

City of Dacula

Signature: _____

Name: Brittni Nix

Date: _____