



City Council Regular Meeting

Monday, February 05, 2024

5:15 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of a meeting or the facilities, are required to promptly contact the City's ADA Coordinator at 770-443-8110 ext. 1604 to allow the city to make reasonable accommodations for those persons.

AGENDA

CALL TO ORDER

INVOCATION AND PLEDGE

RECOGNITION OF VISITORS AND COMMENTS

MINUTES APPROVAL

- [1.](#) Monday, January 8, 2024, Regular Meeting Minutes

CONSENT AGENDA

OLD BUSINESS

- [2.](#) **Second Read:** Ordinance Amendment; OA-2024-01 Hotel Motel Tax update.
- [3.](#) 2024 Board and Committee Appointments for consideration and approval.

NEW BUSINESS

- [4.](#) Authorization for the Mayor to execute the Statewide Mutual Aid and Assistance Agreement for a 4-year term upon approval.

ADDITIONAL/COMMENTS

ADJOURNMENT



City Council Regular Meeting

Monday, January 08, 2024

5:15 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

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MINUTES

CALL TO ORDER

PRESENT

Mayor L. James Kelly
Councilmember Leah Alls
Councilmember Nancy Arnold
Councilmember Christopher Carter
Councilmember James Henson
Councilmember Cooper Cochran
Councilmember Candace Callaway

INVOCATION AND PLEDGE

Councilmember Henson led the Invocation and Pledge.

RECOGNITION OF VISITORS AND COMMENTS

Andrew Rodriguez, The Dallas Markets; decided not to speak.

Daniel Lumpkin, Memorial Day event idea.

MINUTES APPROVAL

1. Motion to adopt the Monday, December 4, 2023, Regular Meeting Minutes.

Motion made by Councilmember Henson, Seconded by Councilmember Alls.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

CONSENT AGENDA

None

OLD BUSINESS

None

NEW BUSINESS

- 2. Motion to approve the appointment of Ron Johnson as the Community Development Director.

Motion made by Councilmember Arnold, Seconded by Councilmember Cochran.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

- 3. **First Read:** Ordinance Amendment; OA-2024-01 Hotel Motel Tax update. No action was taken.

- 4. Motion to approve the appointment of Councilman Henson as Mayor Pro Tem.

Motion made by Councilmember Carter, Seconded by Councilmember Alls.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Cochran, Councilmember Callaway
 Abstain: Councilmember Henson

- 5. Motion to authorize the Mayor to execute the purchase of M1 property at appraised value.

Motion made by Councilmember Henson, Seconded by Councilmember Carter.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

ADDITIONAL/COMMENTS

None

ADJOURNMENT

Motion to adjourn.

Motion made by Councilmember Alls, Seconded by Councilmember Callaway.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Mayor, L. James Kelly _____
Date

City Clerk, Tina Clark _____
Date



STAFF ACTION ITEM

MEETING DATE: 02/05/2024
TITLE: OA- 2024-01- Hotel Motel Tax
PRESENTED BY: Amber Whisner, Business Development

AGENDA ITEM DESCRIPTION (Agenda Content):

Second Read OA-2024-01 Hotel Motel Tax

HISTORY/PAST ACTION:

None

FINANCIAL IMPACT:

INFORMATION:

Second read for Ordinance Amendment 2024-01. Update to Hotel Motel Excise Tax. Percentage change from 5 to 8 percentage and restructure on recipient of funds.

**ORDINANCE
AMENDMENT
NO. OA-2024-01**

CHAPTER 10 – BUSINESSES

**ARTICLE VII. EXCISE TAX ON ROOMS, LODGING, AND
ACCOMODATIONS**

SECTION 10-205 through 10-244

WHEREAS, The Charter of the City of Dallas, Georgia does allow the Mayor and Council to adopt Ordinances to provide for rules and regulations concerning excise taxes for rooms, lodgings and accommodations furnished for value within the City of Dallas, Georgia and for the safety, health, and welfare of the citizens of the City of Dallas, Georgia; **AND**

WHEREAS, The Charter of the City of Dallas, Georgia does allow the Mayor and the City Council, by ordinance, to levy and assess taxes for rooms, lodgings and accommodations furnished for value in the City of Dallas; **AND**

WHEREAS, The Mayor and the City Council of Dallas, Georgia considered the proposed amendment at a duly noticed public meeting on _____, 2024; **AND**

WHEREAS, The Mayor and the City Council of Dallas, Georgia have determined that this amendment is in the best interest of the City’s residents and for their safety, health and welfare and the public good; **AND**

THEREFORE, be it ordained by the Mayor and the City Council of Dallas, Georgia:

SECTION I.

That **CHAPTER 10 – BUSINESSES, ARTICLE VII. EXCISE TAX ON ROOMS, LODGING, AND ACCOMODATIONS, SECTIONS 10-205 through 10-244** is hereby struck in its entirety and replaced with the following:

ARTICLE VII. EXCISE TAX ON ROOMS, LODGING, AND ACCOMMODATIONS¹

¹Ord. No. OA-2009-02, adopted August 3, 2009, amended article VII in its entirety to read as herein set out. Former article VII, §§ 10-205—10-218, pertained to rooms, lodgings and accommodations, and derived from Ord. No. OA-2008-01, §§ 5-430.1—5-430.14, 4-7-2008.

Sec. 10-205. Purpose.

- (a) It is declared the purpose and the intent of the City of Dallas, Georgia that an excise tax be levied upon any room or rooms, lodgings and accommodations furnished for value within the City of Dallas, Georgia and that said funds be made available for the purpose of promoting, attraction, stimulating and developing tourism within the City of Dallas, Georgia and for the provision of other city services.
- (b) The City of Dallas, Georgia does hereby levy and impose an excise tax of eight percent upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to the City of Dallas, Georgia for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground or any place in which rooms, lodgings or accommodations are regularly furnished for value.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-206. Definitions.

The following words, terms and phrases shall, for the purposes of this article and except where the context clearly indicates a different meaning, be defined as follows:

City means the City of Dallas, Georgia, and variously, the incorporated territory of the city, wherein the City of Dallas, is empowered to impose this tax by O.C.G.A. 48-13-50 et seq.

City clerk means the duly appointed city clerk of the City of Dallas, Georgia or the clerk's designee.

Destination Marketing Organization: Hereby referred to as DMO; a private sector nonprofit organization or other private entity which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986 that is supported by the tax under this article, government budget allocations, private membership, or any combination thereof and the primary responsibilities of which are to encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed. O.C.G.A. § 48-13-50.2(1)

Due date means from the 20th day after the close of the monthly period for which the tax is to be computed.

Estimated tax liability means the operator's prospective tax liability based upon tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.

Folio means primary documentation produced by a hotel that demonstrates interaction between the operator and the occupant and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax(es) and the method(s) of payment.

Guestroom means a room occupied, or intended, arranged or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.

Hotel means any structure or any portion of a structure, including lodging house, rooming house, dormitory, Turkish bath, bachelor hotel, studio hotel, motel, motor hotel, auto court, truck stop, tourist cabin, campground, lodge, inn, time-share or other condominium, apartment community, public club or private club, containing guestrooms and which is occupied, or is intended or designed for occupancy, by paying guests, whether rent is paid in money, goods, labor or otherwise. It does not include any hospital, asylum, sanitarium, orphanage, jail, prison, or other buildings in which human beings are housed and detained under legal restraint.

Monthly period means the calendar month of any year.

Occupancy means the use or possession, or the right to use or possession of any guestroom or apartment in a hotel, or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of the room.

Occupant means any person who, for a consideration, uses, possesses, or has the right to use or possess any guestroom in a hotel under any lease, concession, permit, right of access, license to use or other agreement or otherwise.

Operator means any person operating a hotel in the city, including, but not limited to, the owner or proprietor of such premises, lessee, sublessee, lender in possession, licensee or any other person operating such hotel and who is subject to the taxation imposed for furnishing for value to the public any rooms, lodgings, or accommodations.

Permanent resident means any occupant as of a given date who has or shall have occupied or has or shall have the right of occupancy of any guestroom in a hotel for not less than 30 continuous days next preceding such date.

Person means an individual, firm, partnership, joint adventure, association, social club, fraternal organization, joint stock company, corporation, cooperative, estate, trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States, the State of Georgia and any instrumentality of either thereof upon which the city is without power to impose the tax.

Private Sector Non-Profit Organization: A chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986; provided, however, that a county or municipality which has prior to April 1st, 1990, contracted for a required expenditure under this Code section with a private group which is exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code other than Section 501(c)(6) may continue to contract for required expenditures with such a private group. O.C.G.A § 48-13-50.2(3)

Promoting Tourism, Conventions, and Trade Shows: Planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows. O.C.G.A. § 48-13-50.2(4)

Rent means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

Tax means the tax imposed by this article, as provided by O.C.G.A. 48-13-50 et seq.

Tourism Product Development means the expenditure of funds for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses. Tourism product development may include: (A) Lodging for the public for no longer than 30 consecutive days to the same customer; (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents; (C) Meeting convention, exhibit and public assembly facilities; (D) Sports stadiums, arena, and complexes; (E) Golf courses associated with a resort development that are open to the general public on a contract or fee basis; (F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or speedways; (G) Amusement centers, amusement parks, theme parks, or amusement piers; (H) Hunting preserves, trapping preserves, or fishing preserves or lakes; (I) Visitor information and welcome centers; (J) Wayfinding signage; (K) Permanent, nonmigrating carnivals or fairs; (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing; (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools; (N) Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens; (O) Parks, trails, and other recreational facilities; or (P) Performing arts facilities. O.C.G.A. § 48-13-50.2(6)

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-207. Tax rate.

There shall be paid for every occupancy of a guestroom in any hotel in the City of Dallas, Georgia, a tax at the rate of eight percent of the amount of any rent unless an exemption is provided under section 10-210.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-208. Collection of tax by operator.

Every operator renting guestrooms in this city shall collect a tax of eight percent on the amount of rent from the occupant unless an exemption is provided under section 10-210. The operator shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other tax(es) applicable. This tax shall be due from the occupant, and shall be collected by the operator at the same time that the rent is collected.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-209. Proceeds of the tax.

- (a) The proceeds of the tax shall be used in accordance with O.C.G.A. 48-13-51(a)(3).
- (b) Expenditure of proceeds.
 - (1) A portion of the taxes collected shall be expended in accordance with 48-13-51(b)(5)
 - (2) Prior to the beginning of each fiscal year, the designated DMO shall provide to the city council a budget detailing the proposed expenditure of the funds

provided under this ordinance. Such budget, after being approved by the city council, shall be made a part of the budget for the city.

- (3) The DMO selected by the city shall provide to the city council audit verification that the DMO has made use of the funds in conformity with the proposed budget and the general purpose of this article.
- (4) By January 31 of each year, the City of Dallas will designate a DMO, by memorandum per a written policy approved by the Mayor and Council and kept on file with the City Clerk.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-210. Exemption.

The tax imposed by this ordinance shall not apply to:

- a) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty; O.C.G.A. § 48-13-51(h)(1)
- b) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge; O.C.G.A. § 48-13-51(h)(2)
- c) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; O.C.G.A. § 48-13-51(h)(3)
- d) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy. O.C.G.A. § 48-13-51(h)(4)

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-211. Registration of operator; form and contents; execution; certificate of authority.

Every person engaging in or about to engage in business as an operator of a hotel in this city shall immediately register with the city clerk, on a form provided by said official. Persons engaged in such business must so register not later than 30 days after the date that this article becomes effective. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place(s) of business and such other information which would facilitate the administration of the tax as prescribed by the city clerk. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in case of ownership by a corporation, by an officer. The city clerk shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-212. Determination generally; returns, payments.

- (a) *Due dates of taxes.* All amounts of such tax shall be due and payable to the city clerk monthly on or before the 20th day of every month next succeeding each respective monthly period. The tax shall become delinquent for each monthly period after the 20th day of each succeeding month during which it remains unpaid.
- (b) *Penalty and interest for failure to pay tax by due date.* An operator who fails to make any return or to pay the amount of tax as prescribed, shall be assessed a specific penalty to be added to the tax in the amount of five percent or \$5.00, whichever is greater, if the failure is for one month or less; and an additional five percent or \$5.00, whichever is greater, for each additional month or fraction thereof in which such failure shall continue; provided, however, that the aggregate penalty for any single violation shall not exceed 25 percent or \$25.00, whichever is greater. Delinquent amounts shall bear interest at the rate of one percent per month, or fraction thereof, until paid.
- (c) *Acceptance of delinquent return and remittance without imposing penalty and interest; authority; requirements.* If the failure to make any return or to pay the amount of tax by the due date results from providential cause shown to the satisfaction of the governing authority of the city by affidavit attached to the return, and remittance is made within ten days of the due date, such may be accepted exclusive of penalty and interest.
- (d) *Waiving of penalty and interest; authority.* O.C.G.A. 48-2-41, relating to the authority to waive interest, and O.C.G.A. 48-2-43, relating to the authority to waive penalty, shall apply; provided, however, that the governing authority shall stand in lieu of the Georgia Commissioner of Revenue, and the city shall stand in lieu of the state.
- (e) *Penalty for fraud.* In the case of a false or fraudulent return, or of failure to file a return where willful intent exists to defraud the city of any tax due, a penalty of 50 percent shall be assessed.
- (f) *Return; remittance; time of filing; operators required to file; contents.* On or before the 20th day of the month succeeding each monthly period, a return for the preceding

monthly period together with appropriate remittance shall be filed with the city clerk. The return shall report the gross rent, taxable rent, exempt rent, amount of tax collected or otherwise due for the period, and such other information as may be required by the city clerk. However, if the estimated tax liability for any monthly period shall exceed \$2,500.00 in any three consecutive months, such operator shall file an estimated return and remit not less the 50 percent of the estimated tax liability for the monthly period by the 20th day of that same monthly period. The amount of tax so remitted shall be credited against the amount to be due with the regular return for the monthly period to be filed on the 20th day of the succeeding month.

- (g) *Extension of time of filing; authority; remittance; penalty and interest.* The governing authority of the city may, for good cause, extend the time for making returns for not longer than 30 days. No extension shall be valid unless granted in writing upon written application of the operator. Such grant may not be applicable for longer period than 12 consecutive months. An operator granted an extension shall remit tax equaling not less than 100 percent of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date the tax would otherwise come due without the grant of extension. No penalty or interest shall be charged during the first ten days of the extension period.
- (h) *Collection fee allowed operators.* Operators collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if the amount is not delinquent at the time of payment. The rate of the deduction shall be three percent of the amount due, but only if the amount due was not delinquent at the time of payment.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-213. Deficiency determinations.

- (a) *Recomputation of tax; authority to make; basis of recomputation.* If the city clerk is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city by any operator, the clerk may compute and determine the amount required to be paid upon the basis of any information within the clerk's possession or that may come into the clerk's possession. One or more deficiency determinations may be made of the amount due for one or more monthly periods.
- (b) *Penalty and interest for failure to pay tax.* Penalty and interest shall be assessed upon the amount of any determination as provided by section 10-212.
- (c) *Notice of determination; service of.* The city clerk shall give to the operator written notice of the clerk's determination. The notice served personally or by mail; if by mail, such service shall be addressed to the operator at his address as it appears in the records of the city. Service by mail is complete when delivered by certified mail with a receipt signed by addressee.
- (d) *Time within which notice of deficiency determination to be mailed.* Except in cases of failure to make a return or of fraud, every notice of deficiency determination shall be mailed within three years after the 20th day of the calendar month following the

monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period should last expire.

(Ord. No. OA-2009-02 , 8-3-2009)

Sec. 10-214. Determination if no return made; unsatisfactory return.

- (a) *Estimate of gross receipts.* If any operator fails to make a return, the city clerk shall make an estimate of the amount of the gross receipts of the operator, or as the case may be, of the amount of total rentals in this city which are subject to the tax. The estimate shall be made for the period or periods in respect to which the operator failed to make the return and shall be based upon any information which is or may come into the possession of the city clerk. Written notice shall be given in the manner prescribed in section 10-213(c).
- (b) *Penalty and interest for failure to pay tax.* Penalty and interest shall be assessed upon the amount of any determination, as provided by section 10-212.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-215. Collection of tax by city.

- (a) *Action for delinquent tax; time for.* At any time within three years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within three years after the delinquency of any tax or any amount of tax required to be collected, the city clerk may bring an action in a court of competent jurisdiction in the name of the city to collect the amount delinquent together with penalty, interest, court fees, filing fees, attorney's fee and other legal fees incident thereto.
- (b) *Operator selling or quitting business.* If any operator liable for any amount under this article sells out his business or quits his business, he shall make a final return and remittance within 15 days after the date of selling or quitting the business.
- (c) *Duty of successors or assignees of operator to withhold tax from purchase money.* If any operator liable for any amount under this article sells out his business or quits the business, his successors or assigns shall withhold sufficiently from the purchase price to cover such amount until the former owner produces from the city clerk either a receipt reflecting full payment or a certificate stating no amount is due.
- (d) *Liability for failure to withhold.* If the purchaser of a business fails to withhold purchase as required, he shall be personally liable for the payment amount required to be withheld by him to the extent of the purchase price.
- (e) *Credit for tax, penalty or interest paid more than once or erroneously or illegally collected.* Whenever the amount of any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected or received by the city, it may be offset by the governing authority. If the operator or person determines that he has overpaid or paid more than once, which fact has not been determined by the city clerk, such person shall have three years from the date of payment to file a claim in writing stating the specific ground upon which the claim is founded. The claim shall be

audited. If the claim is approved by the governing authority, the excess amount paid to the city may be credited on any amounts then due and payable from the person by whom it was paid.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-216. Administration of article; record keeping.

- (a) *Authority of city clerk.* The city clerk shall administer and enforce the provisions of this article for the collection of the tax.
- (b) *Records required from operators, etc; form.* Every operator renting guestrooms in the city shall preserve, for a minimum of three years, all folios, receipts, certificates of exemption and such other documents as the city clerk may prescribe, and in such form as the clerk may require. Said records shall at times be available for examination within the city.
- (c) *Application for sales tax audit reports.* Each year, in the month of January, the city clerk shall request in writing from the Georgia Commissioner of Revenue any reports of sales tax audits conducted of hotels in the city during the preceding calendar year.
- (d) *Examination of records; audits.* The city clerk or any person authorized in writing by the clerk may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guestrooms and any operator liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- (e) *Authority to require reports; contents.* In administration of the provisions of this article, the city clerk may require the filing of reports by any person or class of persons having in their possession or custody information relating to the rental of guestrooms which are subject to the tax. The reports shall be filed with the city clerk when required by said official, and shall set forth the rental charged for each occupancy, the date(s) of occupancy, the basis for exemption, or such other information as the city clerk may prescribe.

(Ord. No. OA-2009-02, 8-3-2009)

Sec. 10-217. Violations.

Any person violating any of the provisions of this article shall be deemed guilty of an offense and, upon conviction thereof, shall be punished by a fine of not less than \$100.00 nor more than \$300.00, or confinement for a term not to exceed three months. Each such person shall be guilty of a separate offense for each and every day during any portion of which any violation of any provision of this article is committed, continued or permitted by such person, and shall be punished accordingly. Any operator who fails to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the city clerk, or who renders a false or fraudulent return, shall be deemed guilty of an offense and, upon conviction thereof, shall be punished as aforesaid.

(Ord. No. OA-2009-02, 8-3-2009)

Secs. 10-218 – 10-244. Reserved.

SECTION II. **REPEAL OF CONFLICTING ORDINANCES.** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION III. **SEVERABILITY CLAUSE.** If any section, sentence, clause or phrase of this ordinance or any part thereof is for any reason found to be invalid by a court of competent jurisdiction, such decision will not affect the validity of the remainder of this ordinance or any part thereof.

SECTION IV. **EFFECTIVE DATE.** Following passage and approval of this ordinance by the Mayor and City Council, this ordinance shall be effective on and after _____, 2024.

SO SHALL IT BE ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DALLAS, GEORGIA, THIS THE ____ DAY OF _____, 2024.

L. James Kelly, Mayor

James R. Henson, Councilmember

Cooper Cochran, Councilmember

Nancy R. Arnold, Councilmember

Christopher B. Carter, Councilmember

Leah Alls, Councilmember

Candace Callaway, Councilmember

ATTEST:

Tina Clark, City Clerk of the City of Dallas, GA

Date



ELECTED AND APPOINTED OFFICIALS 2024

Elected Officials 4-year term

Name	Ward	Term Ending (Election held in November before term end)
James Kelly	Mayor	12/31/2027
Chris Carter	Ward 1	12/31/2025
Candace Callaway	Ward 2	12/31/2027
Leah Alls	Ward 3	12/31/2025
Jim Henson	Ward 4	12/31/2027
Cooper Cochran	At Large	12/31/2027
Nancy Arnold	At Large	12/31/2025

Board / Commission / Authority Appointments:

Board of Ethics Committee – 2-year term (3 Appointments)

Name	Appointment Date	Term Ending
Rick Carroll (appointed by Council)	1/2022	12/31/2025
Dawn Eriksen (appointed by Mayor)	1/2022	12/31/2025
Vacancy (appointed by Board of Ethics Comm)		

Dallas Planning Commission – 2-year term (5 Appointments) **Staffer: Ron Johnson**

Name	Appointment Date	Term Ending
David Holt	1/2022	12/31/2025
Debra Ewing	1/2022	12/31/2025
Andrew Nesbitt	1/2022	12/31/2025
Terry Johnson	1/2023	12/31/2024
Ryan Ayers	1/2023	12/31/2024

Development Authority of the City of Dallas – 4-year term (7 Appointments)

Name	Appointment Date	Term Ending
James Kelly	1/2021	12/31/2024
Cooper Cochran	1/2021	12/31/2024
Michael Cason	1/2022	12/31/2025
Jim Henson	1/2022	12/31/2025
Nancy Arnold	1/2019	12/31/2026
Chris Carter	1/2019	12/31/2026
Leah Alls	1/2019	12/31/2026

Downtown Development Authority – 4-year term (# of Appointments) **Staffer: Shannon Gordon**

Name	Appointment Date	Term Ending
Councilmember Jim Henson	1/2016	Reappointed upon re-election
Sam Elrod	1/2020	12/31/2023
Lexi Stephen	11//2023	12/31/2026
Susan Haynes	1/2020	12/31/2027

Sammy Callahan	10/2019	12/31/2026
Jolee Kitchen	4/2021	12/31/2024
Garland Self	4/2021	12/31/2024

Historical Preservation Commission – 3-year term (7 Appointments) Staffer: Amber Whisner

Name	Appointment Date	Term Ending
Debbie Self	4/2022	12/31/2025
Suzi Edwards	8/2022	12/31/2024
Nikki Lumpkin	8/2022	12/31/2024
Anmarie Burnette	1/2020	12/31/2025
Beth Harwell	11/2020	12/31/2026
Tori Barrett	8/2022	12/31/2026
Sara Nix	8/2022	12/31/2025

Tree Commission – 3-year term (5 Appointments)

Name	Appointment Date	Term Ending
Mickey Gazaway	1/2021	12/31/2026
Jill W. Coats	1/2021	12/31/2026
Wally Strickland	1/2021	12/31/2026
Carol Thigpen	1/2022	12/31/2024
Vacancy		

Urban Re-Development Authority – 3-year term (3 Appointments)

Name	Appointment Date	Term Ending
Sammy Callahan	1/2024	12/31/2026
Steve Haynes	1/2021	12/31/2026
Garland Self	1/2024	12/31/2026

Zoning Board of Appeals – 3-year term (3 Appointments) Staffer: Preston Kilgore

Name	Appointment Date	Term Ending
Vacancy	1/2023	Unexpired 12/31/2025
Brad Wood	1/2021	12/31/2026
Malinda Graham	1/2022	12/31/2024

Main Street Advisory Board – 3-year term (7 Appointments) Staffer: Shannon Gordon

Name	Appointment Date	Term Ending
Nowetta Brunk	10/2022	12/31/2025
Angelica Rodriguez	08/2021	12/31/2025
Leah Alls	09/2021	Reappointed upon re-election
Michael Pace	09/2021	12/31/2026
Alex Davis	01/2023	12/31/2024
Christina Henggeler	01/2022	12/31/2024
Kelli Prewett	01/2023	12/31/2026

Council / Staff Appointments:

Mayor Pro Tem: Jim Henson

Finance Committee:

Chair, Kendall Smith

Mayor James Kelly

Councilmember Cooper Cochran

Paulding Co. Planning Commission: Rep Sammy Callahan

Paulding Co. Chamber of Commerce: Rep Chris Carter

West Ga. Regional Commission: Mayor James Kelly

Dallas Housing Authority

Jake Hammitt - Commissioner (January 9, 2023 – May 4, 2025)

Scott Halter - Commissioner (January 9, 2023 – May 4, 2024)

Erica Summerour – Commissioner (December 6, 2023 – May 4, 2027) to fill the unexpired term of Danita Elrod

Shirley Smith

LeAnne Austin

Sharone Thomas

Resident Commissioner to be appointed by the mayor every year (Dept. of Housing & Urban Development)

Bart Lewis, Executive Director, keeps list of renewals for these

770.445.3758

Alcohol Review Board (no term)

Councilmember Candace Callaway

Kendall Smith, City Manager

Joe Duvall, Police Chief

Pension Committee Secretary (no term)

Tina Clark



STAFF ACTION ITEM

MEETING DATE:02/05/2024

TITLE: Statewide Mutual Aid and Assistance Agreement - Approval

PRESENTED BY: Brandon Rakestraw – Public Works Director

AGENDA ITEM DESCRIPTION (Agenda Content):

Statewide Mutual Aid and Assistance Agreement - Approval

HISTORY/PAST ACTION:

Prior approval of said agreement

FINANCIAL IMPACT:

INFORMATION:

Request Mayor and Council approval:

Authorization for the Mayor to execute the Statewide Mutual Aid and Assistance Agreement.

Agreement term: (4) Four-year term; March 1, 2028

Requesting Representative Approval:

Kendall Smith – City Manager

Brandon Rakestraw – Public Works Director

Joe Duvall – Police Chief

STATEWIDE MUTUAL AID AND ASSISTANCE AGREEMENT

County/Municipality: _____

The State of Georgia is vulnerable to a wide range of natural and man-made disasters and emergencies. The Georgia Emergency Management Act, as amended (The Act) gives the local governments of the State the authority to make agreements for mutual aid assistance in emergencies. Pre-existing agreements for mutual aid assistance in emergencies help to ensure the timely provision of mutual aid assistance and the reimbursement of costs incurred by those parties who render such assistance.

This mutual aid agreement is entered pursuant to authorities contained in Articles I through III, Chapter 3, Title 38, Official Code of Georgia Annotated.

ARTICLE I STATEMENT OF AGREEMENT, DEFINITIONS AND AUTHORITIES

This Agreement is made and entered into between the participating political subdivisions, which approve and execute this Agreement, hereinafter called "Participating Parties" and the Georgia Emergency Management and Homeland Security Agency (GEMA/HS). For purposes of this Agreement, the following terms and expressions shall apply:

- (1) "Agreement" means this agreement, generally referred to as the "Statewide Mutual Aid Agreement" (SWMAA).
- (2) "Assistance" includes personnel, equipment, facilities, services, supplies and other resources furnished to a Requesting Party pursuant to this Agreement during an emergency or disaster.
- (3) "Assisting Party" means a party that provides assistance pursuant to this Agreement during an emergency or disaster.
- (4) "Authorized Representative" means a Participating Party's elected or appointed official or employee who has been authorized in writing by that party to request, to offer, or otherwise to provide mutual aid assistance.
- (5) "Participating Party" means a county or municipality of the State of Georgia that has become party to this Agreement by its approval and execution of this agreement.
- (6) "Participating Parties" means the combination of counties and municipalities that have become parties to this Agreement by their approval and execution of this Agreement.
- (7) "Requesting Party" means a party that requests assistance pursuant to this Agreement during an emergency or disaster.

Any term or expression not defined in this Agreement shall have the meaning specified in the Georgia Emergency Management Act, as amended (the Act) and rules promulgated thereunder, unless used in a context that clearly suggests a different meaning.

ARTICLE II
GENERAL PURPOSE

The purpose of this Agreement is to:

1. Provide the framework to support mutual assistance in managing an emergency or disaster occurring within any political subdivision that is a Participating Party, whether arising from natural disaster, technological hazard, human caused disaster, civil emergency, community disorders, insurgency, enemy attack, acts of terrorism, other significant events or homeland security activity; and
2. Identify those persons who are authorized to act on behalf of the Participating Party signing this Agreement as their Authorized Representative(s) concerning the provision of mutual aid resources and requests for mutual aid resources related to any mutual aid assistance sought from another Participating Party, or from or through the State of Georgia. Appendix A of this Agreement shall contain the name(s) of the Participating Party's Authorized Representative for purposes of this Agreement. Appendix A can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. All such amendments to Appendix A shall be done in writing and the Participating Party shall notify GEMA/HS and all other Participating Parties of such amendment within thirty (30) days.

ARTICLE III
ACKNOWLEDGEMENT OF PRINCIPLES

The prompt, full and effective utilization of resources of the Participating Parties, including any resources on hand or available from the State or Federal Government or any other source, that are essential to the safety, care and welfare of the people shall be the underlying principle on which all articles of this Agreement shall be understood.

In the event of a conflict between any provision of this Agreement and any existing intrastate mutual aid agreement affecting a Participating Party, the provisions of this Agreement shall be controlling.

On behalf of the governing authority of each political subdivision of this State participating in the Agreement, the director of emergency management of such political subdivision will be responsible for formulation of the appropriate mutual aid plans and procedures necessary to implement this Agreement.

ARTICLE IV
PARTICIPATING PARTY RESPONSIBILITIES

(a) It shall be the responsibility of each Participating Party to formulate procedures and programs for intergovernmental cooperation in the performance of the responsibilities listed in this Article. In formulating such plans, and in carrying them out, each Participating Party, insofar as practical, shall:

- (1) Protect and assure uninterrupted delivery of services, medicines, water, food, energy and fuel, search and rescue, and critical lifeline equipment, services, and resources, both human and material; and

(2) Inventory and set procedures for the loan and delivery of human and material resources, together with procedures for reimbursement.

(b) Whenever a Participating Party requires mutual aid assistance from another Participating Party and/or the State of Georgia, the Requesting Party may request assistance by:

(1) Contacting the Participating Party who is the owner/operator/employer of the supplies, equipment and/or personnel being sought for mutual aid assistance (the Assisting Party); or

(2) Contacting GEMA/HS to serve as the facilitator of such request for those resources being sought for mutual aid that are owned/operated/employed by Participating Parties (where such Participating Parties have submitted a record of those resources to GEMA/HS for such use); and/or, when such resources being sought for mutual aid are owned/operated/employed directly by the State of Georgia.

The provisions of this Agreement shall only apply to requests for assistance made by an Authorized Representative. Requests may be verbal or in writing. If verbal, the request must be confirmed in writing within 30 days of the verbal request. Requests shall provide the following information:

(1) A description of the emergency service function for which assistance is needed, such as but not limited to fire services, law enforcement, emergency medical, transportation, communications, public works and engineering, building inspection, planning and information assistance, mass care, resource support, health and medical services, damage assessment, volunteer and donated goods and search and rescue; and

(2) The amount and type of personnel, equipment, materials and supplies needed, and a reasonable estimate of the length of time each will be needed; and

(3) The specific place and time for staging of the Assisting Party's response and a point of contact at that location.

The Assisting Party will (a) maintain daily personnel time records, material records and a log of equipment hours (or miles, if appropriate) and (b) report work progress to the Requesting Party at mutually agreed upon intervals.

ARTICLE V LIMITATIONS

Any Participating Party requested to render mutual aid shall take such action as is necessary to provide and make available the resources covered by this Agreement in accordance with the terms hereof; provided that it is understood that the Participating Party who is asked to render aid may withhold resources to the extent necessary to meet the current or anticipated needs of the Participating Party's own political subdivision to remain in compliance with such Participating Party's policy, rule or law.

The Assisting Party's mutual aid resources will continue under the command and control of their own

supervisors, but the organizational units will be under the operational control of the emergency services authorities of the Requesting Party unless the Assisting Party approves an alternative.

In the event the Governor should declare a State of Emergency, any and all provisions of this Agreement which may conflict with the declared State of Emergency shall be superseded by the terms and conditions contained within the State of Emergency.

ARTICLE VI LIABILITY AND IMMUNITY

(a) In accordance with O.C.G.A. § 38-3-35(a), no political subdivision of the state, nor the agents or representatives of the state or any political subdivision thereof, shall be liable for personal injury or property damage sustained by any person appointed or acting as a volunteer emergency management worker or member of any agency engaged in emergency management activity. The foregoing shall not affect the right of any person to receive benefits or compensation to which he might otherwise be entitled under Chapter 9 of Title 34, Code Section 38-3-30, any pension law, or any act of Congress.

(b) In accordance with O.C.G.A. § 38-3-35(b), no political subdivision of the state nor, except in cases of willful misconduct, gross negligence, or bad faith, the employees, agents, or representatives of the state or any political subdivision thereof, nor any volunteer or auxiliary emergency management worker or member of any agency engaged in any emergency management activity complying with or reasonably attempting to comply with Articles 1 through 3, Chapter 3, Title 38, Official Code of Georgia Annotated; or any order, rule, or regulation promulgated pursuant to Articles 1 through 3 of title, or pursuant to any ordinance relating to precautionary measures enacted by any political provisions of Articles 1 through 3 of said chapter and title, or pursuant to any ordinance relating to precautionary measures enacted by any political subdivision of the state shall be liable for the death of or the injury to person or for damage to property as a result of any such activity.

(c) It is the express intent of the parties that the immunities specified in accordance with O.C.G.A. § 38-3-35 shall apply in addition to any other immunity provided by statute or case law.

ARTICLE VII RIGHTS AND PRIVILEGES

In accordance with O.C.G.A. § 38-3-30(a), whenever the employees of any Assisting Party or political subdivision are rendering outside aid pursuant to this agreement and the authority contained in Code Section 38-3-27, the employees shall have the same powers, duties, rights, privileges and immunities as if they were performing their duties in the political subdivisions in which they are normally employed.

ARTICLE VIII REIMBURSEMENT

In accordance with O.C.G.A. § 38-3-30(b), The Requesting Party shall be liable for any loss of or damage to equipment used or placed within the jurisdiction of the Requesting Party and shall pay any expense incurred in the operation and maintenance thereof. No claim for the loss, damage or expense shall be allowed unless, within 60 days after the same is sustained or incurred, an itemized notice of

the claim under oath is served by mail or otherwise upon the designated fiscal officer of the Requesting Party. Appendix B of this Agreement shall contain the name(s) of the Participating Party's designated fiscal officer for purposes of this Agreement. Appendix B can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. Appendix B can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. All such amendments to Appendix B shall be done in writing and the Participating Party shall notify GEMA/HS and all other Participating Parties of such amendment within thirty (30) days.

The Requesting Party shall also pay and reimburse the Assisting Party for the compensation paid to employees furnished by the Assisting Party during the time of the rendition of the aid, as well as the actual travel and per diem expenses of such employees while they are rendering the aid. The reimbursement shall include any amounts paid or due for compensation due to personal injury or death while the employees are engaged in rendering the aid. The term "employee," as used herein, shall mean, and this provision shall apply with equal effect to, paid, volunteer and auxiliary employees and emergency management workers.

Expenses to be reimbursed by the Requesting Party shall include the following:

- (1) Labor costs, which shall include all usual wages, salaries, compensation for hours worked, mobilization and demobilization, the Assisting Party's portion of payroll taxes (as employer), insurance, accrued paid leave and other fringe benefits, but not those amounts paid or due as a benefit to the Assisting Parties personnel under the terms of the Georgia Workers Compensation Act; and
- (2) Equipment costs, which shall include the fair rental value, the cost of fuel and other consumable supplies, service and repairs. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract for insurance, the Requesting Party may deduct such payment from any item or items invoiced; and
- (3) Material costs, which shall include the total reasonable cost for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the benefit of the Requesting Party; and
- (4) Meals, lodging and other related expenses, which shall include charges for meals, lodging and other expenses relating to the provision of assistance pursuant to this Agreement shall be the actual and reasonable costs incurred by the Assisting Party.

The Assisting Party shall maintain records and submit invoices within 60 days for reimbursement as specified hereinabove and the Requesting Party shall pay the invoice no later than 30 days following the invoice date.

ARTICLE IX IMPLEMENTATION

This Agreement shall become operative immediately upon its approval and execution by GEMA/HS and any two political subdivisions of this State; thereafter, this Agreement shall become effective as to any other political subdivision of this State upon its approval and execution by such political subdivision.

Any Participating Party may withdraw from this Agreement by mailing notice of withdrawal, approved by the governing authority of such political subdivision, but no such withdrawal shall take effect until 30 days after the governing authority of the withdrawing political subdivision has given notice in writing of such withdrawal to the governing authorities of all other Participating Parties. Such action shall not relieve the withdrawing political subdivision from obligations assumed hereunder prior to the effective date of withdrawal.

Copies of this Agreement shall, at the time of their approval, be deposited with each of the respective Participating Parties and with GEMA/HS.

ARTICLE X
TERM OF AGREEMENT

This Agreement, once executed, is valid until March 1, 2028. Agreement of the Participating Parties to extend the term of this agreement at any time during the last year of its original term or the last year of any subsequent four-year term shall extend the term of this agreement for four years. Each four-year extension shall constitute a separate agreement.

ARTICLE XI
VALIDITY

If any provision of this Agreement is declared unconstitutional, or the applicability thereof to any person or circumstances is held invalid, the constitutionality of the remainder of this Agreement and the applicability thereof to other persons and circumstances shall not be affected thereby.

Agreed:

Chief Executive Officer - Signature

Chief Executive Officer – Print Name

County/Municipality: _____

Date: _____/_____/_____

GEMA/HS Director – Signature

GEMA/HS Director – Print Name

Date: _____/_____/_____

APPENDIX A
AUTHORIZED REPRESENTATIVE

The below named individual(s), in addition to the chief executive officer, is/are the “Authorized Representative(s)” for _____(county/municipality), and are authorized to request, offer, or otherwise provide and coordinate mutual aid assistance on behalf of the above-named county/municipality:

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Chief Executive Officer - Signature

Date: _____/_____/_____

Chief Executive Officer – Print Name

APPENDIX B
DESIGNATED FISCAL OFFICER(S)

The below named individual(s) is/are the “designated fiscal officer(s)” for _____

(county/municipality) for the purpose of reimbursement sought for mutual aid:

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Chief Executive Officer - Signature

Date: _____/_____/_____

Chief Executive Officer – Print Name