



Regular Meeting 7:00 PM

- 1. Call to Order**
- 2. Invocation and Pledge**
- 3. Recognition of Visitors and Comments**
- 4. Minutes Approval**
 - A. Monday, July 11, 2016 Regular Meeting
- 5. Consent Agenda**
- 6. Old Business**
- 7. New Business**
 - A. FIRST READ: Ord Amd OA-2016-06 Chapter 36 Taxation
 - B. Resolution 2016-12 Moratorium on Occupational License Thrift/Consignment/Resale Business
- 8. Additional Items/Comments**
- 9. Adjournment**

MINUTES
Monday, July 11, 2016
Dallas City Hall



Dallas City Council

129 East Memorial Drive
Dallas, GA 30132
<http://www.cityofdallasga.com>

Tina Clark
770-443-8110 x.1209

Regular Meeting 7:00 PM

1. Call to Order

Staff Members Present: City Manager- Kendall Smith; City Clerk- Tina Clark; City Attorney- Glen Stinson; Police Chief- Scott Halter

Attendee Name	Title	Status	Arrived
Boyd Austin Jr.	Mayor	Present	
James Kelly	Mayor Pro-Tem	Present	
Griffin White	Councilmember	Present	
Nancy Arnold	Councilmember	Present	
Mike Cason	Councilmember	Present	
James R Henson	Councilmember	Excused	
Christopher B. Carter	Councilmember	Present	

2. Invocation and Pledge

Mayor Austin gave our Invocation and Pledge.

3. Recognition of Visitors and Comments

None

4. Minutes Approval

A. Motion to approve Minutes of Jun 6, 2016 7:00 PM.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Kelly, Mayor Pro-Tem
SECONDER:	Griffin White, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

B. Motion to approve Minutes of Jun 29, 2016 5:00 PM.

Minutes Acceptance: Minutes of Jul 11, 2016 7:00 PM (Minutes Approval)

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Mike Cason, Councilmember
SECONDER:	Nancy Arnold, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

5. Consent Agenda

- 1.) Surplus 2008 F150, VIN#FTRF12208KC52065
- 2.) Courthouse Square Fountain renovation, in the amount of \$24,500 to Specialty Fountain & Waterspace, Inc.
- 3.) Purchase Single Tier Caesar Fountain, in the amount of \$20,500 from Robinson Iron.
- 4.) Dallas Battlefield Trail Project- Lewallen Construction, Inc., in the amount of \$1,278,302.30.
- 5.) GDOT Scoping Project#001598 Confederate Ave Project, in the amount of \$75k.

A. Motion to approve Consent Agenda.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Griffin White, Councilmember
SECONDER:	James Kelly, Mayor Pro-Tem
AYES:	Kelly, White, Arnold, Cason, Carter

6. Old Business

1. Motion to adopt Ord Amd OA-2016-03 Chapter 32 Str/Sidewalks/Other Pub Places.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Kelly, Mayor Pro-Tem
SECONDER:	Christopher B. Carter, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

Due to GDOT manual update, newest edition.

7. New Business

- A. Motion to adopt Resolution 2016-11 Moratorium Group Homes through December meeting.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Kelly, Mayor Pro-Tem
SECONDER:	Nancy Arnold, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

- B. Motion to approve a 5% pay increase for certification received by GDOT & GMA to the City Manager and City Clerk.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Nancy Arnold, Councilmember
SECONDER:	Mike Cason, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

- C. Motion to approve reimbursement to 147 Watson Dr water leak.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Christopher B. Carter, Councilmember
SECONDER:	Mike Cason, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

- D. First Read to amend Ordinance changing hours to allow 24hrs of operation for pool halls.

- E. Motion to approve naming of the "Kelly D. Carter Bridge" on S. Main St.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Kelly, Mayor Pro-Tem
SECONDER:	Griffin White, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

8. Additional Items/Comments

Mayor Austin mentioned that real estate, pending litigation & personnel, no action was taken in executive session. Reminder to support public safety with porch light and food truck friday.

9. Adjournment

1. Motion to adjourn.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Mike Cason, Councilmember
SECONDER:	Christopher B. Carter, Councilmember
AYES:	Kelly, White, Arnold, Cason, Carter

Mayor- Boyd L. Austin

Date

City Clerk - Tina Clark

Date

Minutes Acceptance: Minutes of Jul 11, 2016 7:00 PM (Minutes Approval)

Ordinance/Ordinance Amend (ID # 1702)

DRAFT

Amendment

FIRST READ: Ord Amd OA-2016-06 Chapter 36 Taxation

To amend in accordance with HB960

OA-2016-06

1st Read

Sec. 36-5. - Assessment of penalties; collection of delinquent property taxes.

The following penalties shall apply to all delinquent property (ad valorem) taxes billed by the city:

- (1) On December 21 of each and every year, unless date is changed by a majority vote of the mayor and council of the city, all unpaid property taxes shall be declared delinquent and a penalty shall be assessed upon each and every tax bill that is unpaid; penalties imposed or due by this section are not printed herein, but shall be as set forth in the schedule of fees and charges on file in the office of the city clerk and may be amended from time to time as needed, by the mayor and city council of Dallas, Georgia. In addition, the unpaid tax shall bear interest at a rate in accordance with O.C.G.A. § 48-2-40 as now adopted or hereafter amended.
- (2) As soon as possible after the due date set forth in subsection (1) of this section, the city clerk, or his agent, shall notify, in writing, each delinquent taxpayer that their taxes have not been paid and if not paid within 30 days after the date the notice set forth in this subsection was mailed, an execution shall be issued and recorded; a tax lien shall be recorded in the county clerk's office upon the property; and an execution fee shall be added to the penalty and interest assessed in subsection (1) of this section; fees imposed or due by this section are not printed herein, but shall be as set forth in the schedule of fees and charges on file in the office of the city clerk and may be amended from time to time as needed, by the mayor and city council of Dallas, Georgia.
- (3) If the property taxes (ad valorem) are still unpaid after ¹²⁰90 days from the date in subsection (1) of this section, then an additional penalty of ^{FIVE}ten percent shall be added to the amount of tax and penalties due. This additional penalty shall not apply to unpaid taxes of \$500.00 or less on homestead property as defined in O.C.G.A. § 48-5-40. *Does this line still apply and need to stay?*
- (4) If the property taxes (ad valorem) are still unpaid after ¹⁸⁰180 days, then all collection avenues allowed by state law, including, but not limited to, a tax sale of property, shall be used by the city to ensure that the taxes are paid.

^ With an additional 5% after each successive 120 days to a maximum of 20% of the principle amount due.

Will We Keep the first late penalty of 5.00 referred to in section 1?

Attachment: HB960 and first read taxation (1702 : Ord Amd OA-2016-06 Chapter 36 Taxation)

Taxation (Property) Fees

Description	Fees
1st Late Penalty (taxes delinquent as of 12/21 of each and every year)	\$5.00
Execution Fee (tax lien filing)	\$25.00
2nd Late Penalty (taxes 90 days delinquent after 12/21)	10% of taxes & penalties due (refer to code section)

120 days

Attachment: HB960 and first read taxation (1702 : Ord Amd OA-2016-06 Chapter 36 Taxation)



- HOME
- MEMBER CITIES
- SERVICES
- ADVOCACY
- TRAINING + EVENTS
- NEWS + GRANTS
- ADVICE + KNOWLEDGE

ADVICE + KNOWLEDGE \ ARTICLES & RESOURCES

Delinquent Tax: Interest and Penalty Changes

June 22, 2016

Due to the passage of **House Bill 960** during the 2016 legislative session, calculation of penalties on property taxes and interest on most categories of taxes will change beginning July 1, 2016. These changes will apply regardless of whether your city directly provides tax billing or this function is handled externally. These changes DO NOT impact interest or penalties applied to proprietary fund billing or an occupation tax.* A summary of the changes is outlined below.

Resources

- Sales and Use Tax Policy Bulletin SUT-2016-02 (PDF)
- DOR Interest and Penalties Examples (PDF)

Interest Calculations

The interest provision of HB960 applies to most taxes owed to local governments and by local governments. These include real and personal property taxes, alcoholic beverage taxes, hotel motel tax, and sales and use tax and refunds. Current law allows 1% per month (12% annually) to be collected on delinquent taxes. HB960 changes this interest calculation to .542% per-month, based on an annual calculation of the Federal Prime Rate (3.5%) plus

Attachment: HB960 and first read taxation (1702 : Ord Amd OA-2016-06 Chapter 36 Taxation)

3%. This annual interest rate will change when the Federal Reserve announces the new bank prime loan rate each January.

Penalty Fees – Ad Valorem Taxes

Penalty fees on delinquent property taxes change July 1st as well. Current law dictates that a penalty fee of 10% of the principle is assessed after 90 days. HB960 changes this penalty to 5% after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principle amount due. See reverse for billing examples with the new interest rate and penalty.

For cities that contract with their county tax commissioner to handle property tax billing and collection, a substantive change occurred in HB960 which may impact future contracts with the county. Under current law, when city property taxes are collected by a tax commissioner, penalty revenue is paid into the county treasury. In contrast, HB960 will require penalties on delinquent property taxes be disbursed by tax commissioners on a pro rata basis to the county and each city which is owed taxes. This statutory change will likely result in a loss of revenue to counties since penalty money will no longer go to county coffers when collected by tax commissioners. GMA anticipates that some county governments and tax commissioners will want to renegotiate property tax collection costs with cities as a result of this statutory change to make up for their decreased revenues.

Other Provisions – Sales Tax Refunds

The bill made other substantial changes to the law regarding information related to large sales tax refunds. "Refunds of local significance" are defined as a sales tax refund that equals 10% or more of a local government's annual sales tax distributions (taken from the previous three years average). The Department of Revenue (DOR) will give notice to a local government designee if a refund of local significance is expected.

*Occupation tax penalties and interest is governed by O.C.G.A. 48-13-21, which calls for a 10% penalty after 90 days and authorizes local governments to set a rate of interest not to exceed 1.5% per month.

Resolution (ID # 1703)

DRAFT

Resolution 2016-12 Moratorium on Occupational License Thrift/Consignment/Resale Business

To study economic impact