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PASSED October 9, 2018

AN ORDINANCE NO. 2018-10-09

AN ORDINANCE TO THE AD VALOREM TAX RATE FOR THE CITY OF BLUE RIDGE, GEORGIA FOR THE CALENDAR YEAR OF 2018 AND THE FISCAL YEAR FOR SAID CITY OF BLUE RIDGE; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF BLUE RIDGE, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2018; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the City Council of Blue Ridge, Georgia, pursuant to Section 6.11 of the Charter for the City of Blue Ridge, Georgia, and it is hereby ordained by authority of same:

SECTION 1.

NET MILLAGE RATE

The ad valorem tax rate for the City of Blue Ridge, Georgia, for the calendar year 2018 and for the 2018 fiscal year for the City of Blue Ridge, based upon an estimated total valuation [at the forty (40%) percent digest value] by the tax assessors of Fannin County of property subject to ad valorem taxation by the City

of Blue Ridge is hereby set at a net millage rate of 5.378 mills.

SECTION 2.

NET MILLAGE RATE FOR THE PURPOSE OF RAISING REVENUES TO PROVIDE GOVERNMENTAL SERVICES

Upon adding the total receipts of the local option sales tax for the 2017 calendar year, and dividing the net property value into it, the City Council determined the roll back rate for the City, and set a net millage rate of 5.378 mills for the Blue Ridge taxable property, to be levied on each \$1,000.00 of taxable property (at its forty (40%) percent digest value) within the corporate limits for the following purposes:

- (a) For the purpose of raising revenues to defray the cost of operating the City government;
- (b) For the purpose of raising revenues to defray the cost of governmental services.
- (c) For the repayment of principal and interest on general obligations, if any; and
- (d) For any other public purpose as determined by the City Council in its discretion.

SECTION 3.

2018 AD VALOREM TAX LEVY

There is hereby levied upon all property subject to ad valorem taxation by

the City of Blue Ridge, Georgia, a net ad valorem tax for the year 2018 of 5.378 mills on each \$1,000.00 of value of taxable property (at its forty (40%) percent digest value).

SECTION 4.

DUE DATE OF TAX

The said tax imposed is due and payable upon receipt of a tax notice mailed to each owner of the property subject to taxation. In any event, all taxes due under this Ordinance shall be paid no later than the sixtieth day after the postmark on said tax bills, without penalty.

SECTION 5.

INTEREST AND PENALTIES ASSESSED

Unless not allowed by general statutory law, all delinquent and past due taxes shall bear a penalty of 5% to be added after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principle amount due. Further, all past due and delinquent taxes shall bear interest at an annual rate equal to the prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15, or any publication that may supersede it, plus 3% to accrue monthly. Such interest rate shall be determined each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each year. Interest shall begin being assessed on the sixty-

first day after the post mark on said tax bills and any period of less than one month shall be considered to be one month. The director or manager of the City Tax Department may waive the collection of any penalties and interest, in whole or in part, due the City on unpaid taxes or assessments whenever or to the extent that he or she reasonably determines the delay in payments was attributable to the action or inaction of his or her department.

SECTION 6.

NOTICE, ISSUANCE OF F.I.F.A., AND LEVY AND SALE TO COLLECT PAST DUE AND DELINQUENT AD VALOREM TAXES

A past due and delinquent tax notice may be mailed by the Mayor, or other duly authorized agent of the City of Blue Ridge, Georgia to all owners of property subject to taxation who have not paid the tax due on or before the sixty-first day after the postmark on said tax bills. The past due and delinquent tax notice may be sent by certified or registered mail. Upon failure to pay the tax due within thirty days of a certified mail return receipt of the past due and delinquent tax notice sent by certified or registered mail, the Mayor, the City Manager, or other proper duly authorized agent for the City of Blue Ridge, Georgia, may cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Blue Ridge, Georgia or on the general execution docket of Fannin County. All property of a taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and the

delinquent ad valorem taxes, or through any other foreclosure procedure allowed under Georgia law including, but not limited to the procedure set out by O.C.G.A. § 48-4-75 et seq. The City of Blue Ridge, Georgia, shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Blue Ridge, Georgia, incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed. In the interests of efficiency and to avoid costs of collection exceeding the amount due, the director or manager of the City Tax Department may, in his or her sole discretion, choose to waive any past due accounts or amounts which do not exceed ten dollars (\$10).

SECTION 7.

PROCEDURE FOR COLLECTION OF PAST DUE AND DELINQUENT AD VALOREM TAXES FOR THE YEARS PRIOR TO CALENDAR YEAR 2018

For all past due and delinquent ad valorem taxes for the years prior to the calendar year 2018 which are due and owing to the City of Blue Ridge, Georgia by delinquent taxpayers, the City of Blue Ridge, Georgia, through a duly authorized agent, which may be, but does not have to be, the Mayor, the City Manager, or other authorized agent, may send a past due and delinquent tax notice by mail to all owners of property subject to taxation for the calendar years prior to 2018 who have not paid the tax due for said prior calendar years. This past due and delinquent tax notice may be sent to said delinquent taxpayers by certified or

registered mail, return receipt requested. Upon failure to pay the tax due by the delinquent taxpayers within thirty days of a certified mail return receipt of the past due and delinquent tax notice, the Mayor, the City Manager, or other duly authorized agent of the City of Blue Ridge, Georgia acting by and through the proper taxing authority, may cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Blue Ridge, Georgia or upon the general execution docket of Fannin County. All property of the delinquent taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and delinquent ad valorem taxes, or shall be subject to any other collection procedure allowed by Georgia law, including but not limited to O.C.G.A. § 48-4-75 et seq. The delinquent and past due ad valorem taxes for the prior calendar years shall bear a penalty and interest amount equal to the maximum amount allowed by general statutory law. The City of Blue Ridge, Georgia shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Blue Ridge, Georgia, incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed.

SECTION 8.

REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT

Any part of any prior ordinances, in conflict with the terms of this

Ordinance, are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this Ordinance on behalf of the City of Blue Ridge, Georgia.

SECTION 9.

SEVERABILITY

If any paragraph, subparagraph, sentence, clause, phrase, or any portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to effect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Blue Ridge to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SECTION 10.

EFFECTIVE DATE

The effective date of this Ordinance shall be immediately upon its passage

by the City Council and execution by the Mayor or upon fifteen (15) days expiring from the date of its passage without a veto of said Ordinance by the Mayor as set forth in the City Charter at Section 3.23(b).

SO ORDAINED, this 9 day of October, 2018.

BLUE RIDGE CITY COUNCIL

By: _____
Mayor

Councilperson

Councilperson

Councilperson

Councilperson

Councilperson

Attest:

Kelsey Ledford, City Clerk