

CITY OF MABLETON, GEORGIA

Riverside EpiCenter
135 Riverside Pkwy, Austell, GA 30168
November 9, 2023 @ 6:30PM

The Honorable Michael Owens, Mayor
The Honorable Ron Davis, District 1 Councilmember
The Honorable Dami Oladapo, District 2 Councilmember
The Honorable Keisha Jeffcoat, District 3 Councilmember
The Honorable Patricia Auch, District 4 Councilmember
The Honorable TJ Ferguson, District 5 Councilmember
The Honorable Debora Herndon, District 6 Councilmember

SPECIAL CALLED

TRANSITIONAL CITY COUNCIL MEETING AGENDA

1. **CALL TO ORDER** Mayor Michael Owens
2. **ROLL CALL**
3. **INVOCATION**
4. **PLEDGE OF ALLEGIANCE**
5. **APPROVAL OF AGENDA**
6. **PUBLIC COMMENTS**
7. **PUBLIC HEARING:** *Transitional Spending Plan*
8. **OLD BUSINESS:**
 - a. *SECOND READ: Ordinance Amending Chapter 7, Taxes, Fees and Assessments, of the City of Mableton Code of Ordinances Pertaining to Occupation Taxes*
9. **DISCUSSION:**
10. **CITY ATTORNEY COMMENTS**
11. **CITY CLERK COMMENTS**
12. **CITY COUNCIL COMMENTS**

Public comments are limited to 2 minutes per speaker. Anyone wishing to make a public comment should complete and submit the public comment card to the City Clerk prior to the start of the meeting.

13. EXECUTIVE SESSION (IF NEEDED) FOR:

Litigation O.C.G.A. 50-14-3 (b)(1)(A)

Real Estate O.C.G.A. 50-14-3 (b)(1)

Personnel O.C.G.A. 50-14-3 (b)(2)

Exemptions O.C.G.A. 50-14-3 (b)(4)&(5)

**14. RESOLUTION PROVIDING NOTICE OF INTENT TO COLLECT
OCCUPATION TAX**

15. ADJOURNMENT

Public comments are limited to 2 minutes per speaker. Anyone wishing to make a public comment should complete and submit the public comment card to the City Clerk prior to the start of the meeting.

**AN ORDINANCE ADOPTING A TRANSITIONAL SPENDING PLAN FOR THE CITY
OF MABLETON AND FOR OTHER LAWFUL PURPOSES**

WHEREAS, the City of Mableton (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia;

WHEREAS, the duly elected governing authority of the City is the Mayor and Council (“City Council”) thereof;

WHEREAS, the Section 7.15(a) of the City Charter affords the City a two-year transition period, commencing on June 1, 2023, to help the City accomplish an “orderly transition of various government functions.”

WHEREAS, to further safeguard the City during its transition, Section 7.15(a) of the City Charter provides that during “transition period, all provisions of this charter shall be effective as law, but not all provisions of this charter shall be implemented.”

WHEREAS, the City Council has elected during the transition to adopt a Transitional Spending Plan, by and through this Ordinance, to afford the public with the best possible plan of revenue and expenses given the City’s very limited view of actuals as a new City;

WHEREAS, the Transitional Spending Plan strongly considers an organic growth plan for the City, and its departments and services, versus a forced growth model utilizing infused funding from loans or property taxes; and

WHEREAS, the City Council finds this Ordinance to be in the best interest of the health, safety and welfare of the City.

IT IS HEREBY ORDAINED, by the governing authority of the City of Mableton as follows:

Section 1.

- a. **Adoption by Reference.** The document attached hereto, entitled “City of Mableton Transitional Spending Plan,” is hereby adopted.
- b. **Authorization.** The Mayor is authorized to approve budgeted¹ payments, purchases or contracts up to \$5,000, without obtaining further City Council approval (with exception that the Mayor may authorize and cause for payment for any amounts and expenditures which have been previously approved by the City Council). The City Council must approve any payment,

¹ The term “budgeted” means expenditures budgeted for in this Transitional Spending Plan, as such plan may be amended time to time by the City Council.

purchase or contract over \$5,000, to the extent such purchase, payment or contract has not been authorized by the City Council.

Section 2. It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences and phrases of this Ordinance are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.
- (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance.

Section 3. The City Attorney and City Clerk are authorized to make non-substantive editing and renumbering revisions to this Ordinance for proofing and renumbering purposes.

SO ORDAINED this _____ day of _____, 2023.

ATTEST:

CITY OF MABLETON, GEORGIA:

Susan D. Hiott, Interim City Clerk

Michael Owens, Mayor

APPROVAL AS TO FORM:

Emilia Walker-Ashby, Interim City Attorney

CITY OF MABLETON FY2023 FISCAL PLAN

City of Mableton Transitional Spending Plan (to cover adoption date - 6/30/24)

		Proposed	Recommended	FY2024
REVENUE SOURCE		Spending Plan	Spending Plan	Approved Spending Plan
TAXES		0.00	0.00	
LICENSES & PERMITS		0.00	0.00	
INTER-GOVERMENTAL		0.00	0.00	
GENERAL GOVERNMENT		0.00	0.00	
FINES & FORFEITURES		0.00	0.00	
INTEREST INCOME		2,700.00	2,700.00	
HOTEL/MOTEL		100,000.00	100,000.00	
RENTS & ROYALTIES		0.00	0.00	
INTER-FUND TRANSFERS		0.00	0.00	
TOTAL REVENUE		102,700.00	102,700.00	0.00

		Proposed	Recommended	FY2024
TAXES		Spending Plan	Spending Plan	Approved Spending Plan
100.4.31.1190	REAL PROP-OTHER-CURRENT YEAR	0.00	0.00	
100.4.31.1200	REAL PROPERTY-PRIOR YEAR	0.00	0.00	
100.4.31.1310	PERS PROPERTY-MOTOR VEH-CUR	2,250,000.00	2,250,000.00	
100-4.31.1315	MTR VEH TITLE AD VAL-TAVT			
100-4.31.1316	AAVT-ALTERNATIVE AD VALOREM	0.00	0.00	
100.4.31.1600	REAL ESTATE TRANSFER	30,000.00	30,000.00	
100.4.31.1601	OTHER INTANGIBLE TAX	10,000.00	10,000.00	
100.4.31.1700	FRANCHISE TAXES	400,000.00	400,000.00	
100.4.31.3100	LOCAL OPTION SALES/USE TX	0.00	0.00	
100.4.31.4201	ALCOHOL TAX	0.00	0.00	
100.4.31.4202	3% CONSUMPTION TAX	0.00	0.00	
100.4.31.6100	BUSINESS & OCCUPATION	350,000.00	350,000.00	
100.4.31.6200	INSURANCE PREMIUM TAX	506,432.00	506,432.00	
100.4.31.6300	FINANCIAL INSTITUTIONS	0.00	0.00	
100.4.31.9110	PEN & INT-REAL	0.00	0.00	
100.4.31.9400	PEN & INT-BUSINESS	100.00	100.00	
TOTAL TAXES		3,546,532.00	3,546,532.00	0.00

		Proposed	Recommended	FY2024
LICENSE & PERMITS		Spending Plan	Spending Plan	Approved Spending Plan
100.4.32.1110	ALCOHOLIC BEV-BEER	0.00	0.00	
100.4.32.0000	ENTERTAINMENT	0.00	0.00	
100.4.32.1120	ALCOHOLIC BEV-WINE	0.00	0.00	
100.4.32.1130	ALCOHOLIC BEV-LIQUOR	0.00	0.00	
100.4.32.1135	INVESTIGATIVE COST	0.00	0.00	
100.4.32.1220	GEN BUS LIC-INSURANCE	0.00	0.00	
100.4.32.1900	OTHER (REGULATORY FEES)	0.00	0.00	
100.4.32.2105	BUILDING PERMITS-COMMERC	0.00	0.00	
100.4.32.2106	BUILDING PERMITS-RESIDENT	0.00	0.00	
100.4.32.2130	PLUMBING INSPECTION	40,000	40,000	

CITY OF MABLETON FY2023 FISCAL PLAN

100.4.32.2140	ELECTRICAL INSPECTION	10,000	10,000	
100.4.32.2141	MECHANICAL PERMITS	10,000	10,000	
100.4.32.2142	COMMERCIAL REVIEW FEES	5,000	5,000	
100.4.32.2143	SUBDIVISION REVIEW FEES	2,500	2,500	
100.4.32.2146	VARIANCE FEE	2,000	2,000	
100.4.32.2148	DEMOLITION FEES	500	500	
100.4.32.2149	EPD-LAND DISTURBANCE FEES	3,000	3,000	
100.4.32.2160	HVAC PERMITS	20,000	20,000	
100.4.32.2181	OCCUPATION LIC INSPECT	5,000	5,000	
100.4.32.2182	REINSPECTION FEES	7,000	7,000	
100.4.32.2183	PRELIMINARY PLAT REVIEW	0.00	0.00	
100.4.32.2184	FINAL PLATS	0.00	0.00	
100.4.32.2199	COMMUNITY DEV MISC FEES	0.00	0.00	
100.4.32.2210	ZONING & LAND USE	30,000	30,000	
100.4.32.2230	SIGN	10,000	10,000	
100.4.32.2940	YARD SALE PERMITS	500	500	
100.4.32.2991	Film/Motion Picture Permits	500	500	
100.4.32.3201	FILM	0.00	0.00	
TOTAL LICENSE & PERMITS		146,000.00	146,000.00	0.00

		Proposed	Recommended	FY2024
INTERGOVERNMENTAL		Spending Plan	Spending Plan	Approved Spending Plan
100.4.33.1110	FED AND STATE GRANT	0.00	0.00	
100.4.33.3000	FED PAYMENT IN LIEU OF TAX	0.00	0.00	
100.4.33.4101	COVID 19 CARES ACT GRANT	0.00	0.00	
100.433.4103	FIRE PREV & SAFETY GRANT	0.00	0.00	
100.4.33.4110	POLICE GRANT	0.00	0.00	
100.4.33.4111	WELLNESS REIMBURSEMENT	0.00	0.00	
100.4.33.4113	GMA- SAFETY GRANT	10,000.00	10,000.00	
100.4.33.4114	GMA- LIABILITY GRANT	10,000.00	10,000.00	
100.433.4115	GRANTS NEW	10,000.00	10,000.00	
100.4.33.4322	DOJ GRANT	4,000.00	4,000.00	
100.4.33.4326	COBB CO- SDS DISTRIBUTION	0.00	0.00	
100.4.33.4330	CDBG-SIDEWALK GRANT	0.00	0.00	
100.433.6100	PUB SAF'TY 1ST RESPONDER SUPPLMY	0.00	0.00	
100.4.33.8000	LCL GVV UNT PAY IN LIEU	0.00	0.00	
TOTAL INTERGOVERNMENTAL		34,000.00	34,000.00	0.00

GENERAL GOVERNMENT				
100.4.34.1175	COURT - IT FEES	0.00	0.00	
100.4.34.1334	ANNEXATIONS	0.00	0.00	
100.4.34.1700	ADMIN FEES INCOME	0.00	0.00	
100.4.34.1710	INFORMATION TECH-ALLOC	0.00	0.00	
100.4.34.1900	OTHER FEES/INCOME	0.00	0.00	
100.4.34.1910	OTHER-ELECTION QUALIFYING FEES	0.00	0.00	
100.4.34.6900	OPEN RECORDS REQUEST FEES	0.00	0.00	
100.4.34.9100	CEMETERY FEES	0.00	0.00	
100.4.34.9400	FEES	0.00	0.00	
100.4.34.9425	MISCELLANEOUS PROGRAMS FEES	0.00	0.00	
TOTAL GENERAL GOVERNMENT		0.00	0.00	
FINES & FORFEITURES				

CITY OF MABLETON FY2023 FISCAL PLAN

100.4.35.1170	COURT-MUNICIPAL	0.00	0.00	
100.4.34.1175	COURT - IT FEES	0.00	0.00	
100.4.35.1180	PROBATION RESTITUTION REF	0.00	0.00	
TOTAL FINES & FORFEITURES		0.00	0.00	0.00

	Proposed	Recommended	FY2024
INTEREST REVENUES	Spending Plan	Spending Plan	Approved Spending Plan
100.4.36.1000 INTEREST REVENUES	2,700.00	2,700.00	
100.4.36.1000 INT-STABILIZATION RESERVE ACCT	0.00	0.00	
TOTAL INTEREST REVENUES	2,700.00	2,700.00	0.00

MISC REVENUES				
100.4.37.1000	R. CLEMENTE/PROMOTION REV	0.00	0.00	
100.4.37.1050	UNAPPROPRIATED FUND BALANCE	100000.00	100000.00	
100.4.39.3500	Proceeds from Capital Leases	0.00	0.00	
TOTAL MISC REVENUES		100000.00	100000.00	0.00

RENTS & ROYALTIES				
100.4.38.1000	RENTS & ROYALTIES	0.00	0.00	
100.4.38.3000	REIMB FOR DAMAGED PROPERT	0.00	0.00	
100.4.38.9001	BUSINESS COMMUNITY PROGRAM	0.00	0.00	
100.4.38.9010	RETURNED CHECK S - ADMINFEES	0.00	0.00	
100.4.38.9011	CD RETURNED CHECK FEE	0.00	0.00	
100.4.38.9030	CITY EVENTS REVENUE	0.00	0.00	
100.4.38.9090	MISCELLANEOUS	0.00	0.00	
100.4.38.9100	PARKING METER COLLECTIONS	0.00	0.00	
100-4.38.9920	DONATIONS & CONTRIBUTIONS	0.00	0.00	
100.4.38.9922	DONATIONS-FRIENDS OF MABLETON	0.00	0.00	
100.4.38.9935	PROMOTIONAL REVENUES	0.00	0.00	
TOTAL RENTS & ROYALTIES		0.00	0.00	0.00

INTERFUND TRANSFERS				
100.4.39.1100	UNAPPROPRIATED NEW ASSETS	0.00	0.00	
100.43.1120	TRANSFER-FUND	0.00	0.00	
100.4.39.1125	OPERATING TRANSFER	0.00	0.00	
100.4.39.1500	TRANSFER FROM HOTEL/MOTEL	0.00	0.00	
100.4.39.1600	TRANSFER FROM DEBT FUND	0.00	0.00	
100.4.39.2100	SALE OF GENERAL FIXED ASSETS	0.00	0.00	
100.4.39.2200	GAIN/LOSS ON DISPOSAL OF ASSETS	0.00	0.00	
100.4.39.2250	REIMBURSEMENTS	0.00	0.00	
100.4.39.3500	CAPITAL LEASES	0.00	0.00	
100.4.39.3501	OTHER REIMBURSEMENT	0.00	0.00	

CITY OF MABLETON FY2023 FISCAL PLAN

TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00
TOTAL REVENUES	3,931,932.00	3,931,932.00	0.00

GOVERNING BODY		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1110.51.1100	REGULAR EMPLOYEES (2 Admin A	77,653.33	77,653.33	
100-5.1110.51.1150	MAYOR AND COUNCIL	112,500.00	112,500.00	
100-5.1110.51.2100	GROUP INSURANCE	60,717.00	60,717.00	
100-5.1110.51.2110	LIFE INSURANCE	289.00	289.00	
100-5.1110.51.2200	SOCIAL SEC (FICA) CONTRIB	4,814.51	4,814.51	
100-5.1110.51.2300	MEDICARE PAYABLE	1,125.97	1,125.97	
100-5.1110.51.2400	RETIREMENT	8,541.87	8,541.87	
100-5.1110.51.2700	WORKER'S COMPENSATION	3,059.00	3,059.00	
		0.00	0.00	
TOTAL PERSONAL SERVICES		268,700.68	268,700.68	0.00
PURCHASES/CONTRACT SERVICES				
100-5.1110.52.1000	PROFESSIONAL SERVICES	10,000.00	10,000.00	
100-5.1110.52.3400	PRINTING AND BINDING	12,000.00	12,000.00	
100-5.1110.52.3210	CELL PHONES	2,240.00	2,240.00	
100-5.1110.52.3500	DISCRETIONARY SPENDING	26,000.00	26,000.00	
100-5.1110.52.3600	DUES AND FEES	30,000.00	30,000.00	
100-5.1110.52.3601	COMMUNITY PROGRAMMING	10,000.00	10,000.00	
100-5.1110.52.3700	EDUCATION & TRAINING	15,450.00	15,450.00	
100-5.1110.52.3850	COMMISSIONS, AUTHORITIES AN	12,000.00	12,000.00	
100-5.1110.52.3970	POSTAGE	15,000.00	15,000.00	
100-5.1110.52.4965	OTHER EXPENSES	12,250.00	12,250.00	
100-5.1110.52.4970	MISCELLANEOUS EVENTS	10,000.00	10,000.00	
TOTAL PURCHASES/CONTRACT SERVICES		154,940.00	154,940.00	0.00
SUPPLIES				
100-5.1110.53.1105	OFFICE SUPPLIES	5,000.00	5,000.00	
100-5.1110.53.1300	MEALS	4,000.00	4,000.00	
100-5.1110.53.1795	MISCELLANEOUS	1,000.00	1,000.00	
TOTAL SUPPLIES		10,000.00	10,000.00	
TOTAL GOVERNING BODY		433,640.68	433,640.68	0.00

CITY ADMINISTRATOR		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1300.51.1100	REGULAR EMPLOYEES (PUS COM	132,981.33	132,981.33	
100-5.1300.51.1101	BONUS IF ANY	0.00	0.00	
100-5.1300.51.1160	PART TIME EMPLOYEES	0.00	0.00	
100-5.1300.51.1300	OVERTIME	0.00	0.00	
100-5.1300.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1300.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.1300.51.2200	SOCIAL SEC (FICA) CONTRIB	8,244.84	8,244.84	
100-5.1300.51.2300	MEDICARE	1,928.23	1,928.23	
100-5.1300.51.2400	RETIREMENT	0.00	0.00	
100-5.1300.51.2700	WORKERS COMP	1,435.50	1,435.50	
TOTAL PERSONAL SERVICES		144,589.91	144,589.91	0.00
PURCHASED/CONTRACT SVCS				
100-5.1300.52.1200	PROFESSIONAL SERVICES	25,000.00	25,000.00	

100-5.1300.52.2210	AUTO REPAIRS & MAINT	-	-	
100-5.1300.52.2250	OTHER EQPT REPAIR	0.00	0.00	
100-5.1300.52.3210	CELL PHONES	500.00	500.00	
100-5.1300.52.3300	ADVERTISING	10,000.00	10,000.00	
100-5.1300.52.3310	PUBLIC NOTICES	0.00	0.00	
100-5.1300.52.3400	PRINTING & BINDING	0.00	0.00	
100-5.1300.52.3500	TRAVEL	2,000.00	2,000.00	
100-5.1300.52.3600	DUES & FEES	1,000.00	1,000.00	
100-5.1300.52.3700	EDUCATION & TRAINING	5,000.00	5,000.00	
100-5.1300.52.3970	POSTAGE	500.00	500.00	
100-5.1300.52.3980	GRANT EXPENDITURE (CONTRA	25,000.00	25,000.00	
100-5.1300.52.3985	COMMUNITY OUTREACH	22,000.00	22,000.00	
100-5.1300.52.3990	MABLETON BEAUTIFICATION PR	30,000.00	30,000.00	
100-5.1300.52.3995	HOUSING REHABILITATION	0.00	0.00	
100-5.1300.52.9998	CONTINGENCY	0.00	0.00	
TOTAL PURCHASED/CONTRACT SVCS		121,000.00	121,000.00	0.00

SUPPLIES				
100-5.1300.53.1105	OFFICE SUPPLIES	1,200.00	1,200.00	
100-5.1300.53.1160	OPERATING SUPPLIES	220.00	220.00	
100-5.1300.53.1270	GASOLINE	0.00	0.00	
100-5.1300.53.1301	COMMUNITY MEETINGS/SESSIONS	800.00	800.00	
100-5.1300.53.1400	BOOKS & PERIODICALS	500.00	500.00	
100-5.1300.53.1600	SMALL EQUIPMENT	300.00	300.00	
100-5.1300.53.1795	MISCELLANEOUS	1,200.00	1,200.00	
100-5.1300.54.2300	FURNITURE AND FIXTURES	0.00	0.00	
TOTAL SUPPLIES		4,220.00	4,220.00	0.00

MACHINERY & EQUIPMENT				
100-5.1300.54.2300	FURNITURE AND FIXTURES	25,000.00	25,000.00	
100-5.1300.54.2500	EQUIPMENT & UPLIFTS	40,000.00	40,000.00	
100-5.1300.54.2599	CAPITAL (MUNICIPAL BUILDING)	42,000.00	42,000.00	
TOTAL MACHINERY & EQUIPMENT		107,000.00	107,000.00	0.00
TOTAL CITY ADMINISTRATOR		376,809.91	376,809.91	0.00

CITY CLERK		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1330.51.1100	REGULAR EMPLOYEES	59,131.00	59,131.00	
100-5.1330.51.1160	PART-TIME	0.00	0.00	
100-5.1330.51.1300	OVERTIME	0.00	0.00	
100-5.1330.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1330.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.1330.51.2200	SOCIAL SEC (FICA) CONTRIB	3,666.12	3,666.12	
100-5.1330.51.2300	MEDICARE	857.40	857.40	
100-5.1330.51.2400	RETIREMENT CONTRIBUTIONS	6,504.41	6,504.41	
100-5.1330.51.2700	WORKER'S COMPENSATION	957.00	957.00	
TOTAL PERSONAL SERVICES		71,115.93	71,115.93	0.00

PURCHASES/CONTRACT SERVICES				
100-5.1330.52.1230	LEGAL	0.00	0.00	
100-5.1330.52.1300	TECHNICAL SERVICES	32,000.00	32,000.00	
100-5.1330.52.3210	POSTAGE AND SHIPPING	500.00	500.00	
100-5.1330.52.2250	OTHER EQUIPMENT REPAIRS AND	5,000.00	5,000.00	
100-5.1330.52.3100	INSURANCE (NON-EMPLOYEE)	1,000.00	1,000.00	
100-5.1330.52.3300	ADVERTISING	5,000.00	5,000.00	
100-5.1330.52.3210	CELL PHONES	800.00	800.00	
100-5.1330.52.3310	PUBLIC NOTICES	4,000.00	4,000.00	
100-5.1330.52.3320	PROMOTIONS	1,000.00	1,000.00	
100-5.1330.52.3400	PRINTING AND BINDING	9,000.00	9,000.00	
100-5.1330.52.3420	CODE UPDATE	0.00	0.00	

100-5.1330.52.3500	TRAVEL	2,000.00	2,000.00	
100-5.1330.52.3600	DUES AND FEES	500.00	500.00	
100-5.1330.52.3700	EDUCATION AND TRAINING	1,050.00	1,050.00	
100-5.1330.53.1100	SUPPLIES	500.00	500.00	
100-5.1330.53.1101	UNIFORMS	150.00	150.00	
100-5.1330.52.3970	POSTAGE	500.00	500.00	
TOTAL PURCHASES/CONTRACT SERVICES		63,000.00	63,000.00	0.00
SUPPLIES				
100-5.1330.53.1105	OFFICE SUPPLIES	0.00	0.00	
100-5.1330.53.1160	OPERATING SUPPLIES	0.00	0.00	
100-5.1330.53.1270	UTILITIES	0.00	0.00	
100-5.1330.53.1400	BOOKS AND PERIODICALS	300	300	
100-5.1330.53.1600	SMALL EQUIPMENT	0.0	0.0	
100-5.1330.53.1650	MISCELLANEOUS EXPENSES	4,000	4,000	
100-5.1330.53.1729	OTHER EVENTS	0.00	0.00	
100-5.1330.53.1790	ELECTION EXPENSE	0.00	0.00	
100-5.1330.53.1795	MISCELLANEOUS	0.00	0.00	
100-5.1330.54.2300	FURNITURE AND FIXTURES	0.00	0.00	
100-5.1330.54.2500	EQUIPMENT	5,000.00	5,000.00	
TOTAL SUPPLIES		9,300.00	9,300.00	0.00
TOTAL CITY CLERK		143,415.93	143,415.93	0.00

FINANCE		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1512.51.1100	REGULAR EMPLOYEES	126,671	126,671	
100-5.1512.51.1160	PART TIME	0.00	0.00	
100-5.1512.51.1300	OVERTIME	0.00	0.00	
100-5.1512.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1512.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.1512.51.2200	SOCIAL SEC (FICA) CONTRIB	7,854	7,854	
100-5.1512.51.2300	MEDICARE	1,837	1,837	
100-5.1512.51.2400	RETIREMENT	13,933.76	13,933.76	
100-5.1512.51.2600	UNEMPLOYMENT INS	0.00	0.00	
100-5.1512.51.2700	WORKERS COMP	957	957	
TOTAL PERSONAL SERVICES		151,251.55	151,251.55	0.00
PURCHASES/CONTRACT SERVICES				
100-5.1512.52.1000	PROPERTY TAX PMTS COBB COU	0.00	0.00	
100-5.1512.52.1205	PRE EMPLOY DRUG SCREEN F	0.00	0.00	
100-5.1512.52.1220	AUDITS	50,000.00	50,000.00	
100-5.1512.52.3100	INSURANCE (NON-EMPLOYEE)	0.00	0.00	
100-5.1512.52.3210	CELL PHONES	500.00	500.00	
100-5.1512.52.	TELEPHONE	0.00	0.00	
100-5.1512.52.3400	PRINTING & BINDING	3,230.00	3,230.00	
100-5.1512.52.3500	TRAVEL	3,390.00	3,390.00	
100-5.1512.52.3600	DUES & FEES	1,100.00	1,100.00	
100-5.1512.52.3700	EDUCATION & TRAINING	3,950.00	3,950.00	
100-5.1512.52.3855	CONTRACTS & FEES	4,500.00	4,500.00	
100-5.1512.52.3970	POSTAGE	4,520.00	4,520.00	
TOTAL PURCHASED/CONTRACT SERV		71,190.00	71,190.00	0.00
SUPPLIES				
100-5.1512.53.1105	OFFICE SUPPLIES	6,000.00	6,000.00	
100-5.1512.53.1160	OPERATING SUPPLIES	3,500.00	3,500.00	
100-5.1512.53.1400	BOOKS & PERIODICALS	500.00	500.00	
100-5.1512.53.1600	SMALL EQPT	900.00	900.00	
100-5.1512.53.1795	MISCELLANEOUS	-	-	
TOTAL SUPPLIES		10,900.00	10,900.00	0.00
MACHINERY & EQUIPMENT				
100-5.1512.54.2500	EQUIPMENT	-	-	

100-5.1512.54.2599	Capital Outlay	2,000.00	2,000.00	
TOTAL MACHINERY & EQUIPMENT		2,000.00	2,000.00	0.00
PAYMENTS TO OTHERS				
100-5.1512.57.3010	BANK CHARGES	25,000.00	25,000.00	
100-5.1512.57.3011	BANK CHARGES	6,200.00	6,200.00	
100-5.1512.57.3017	UNRECONCILED ITEMS	-	-	
TOTAL PAYMENTS TO OTHERS		31,200.00	31,200.00	0.00
TOTAL FINANCE				
		266,541.55	266,541.55	0.00

LEGAL		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1530.51.1100	REGULAR SALARIES	0.00	0.00	
100-5.1530.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1530.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.1530.51.2200	SOCIAL SEC (FICA) CONTRIB	0.00	0.00	
100-5.1530.51.2300	MEDICARE PAYABLE	0.00	0.00	
100-5.1530.51.2400	RETIREMENT CONTRIBUTIONS	0.00	0.00	
100-5.1530.51.2700	WORKER'S COMPENSATION	0.00	0.00	
TOTAL PERSONAL SERVICES		0.00	0.00	
PURCHASES/CONTRACT SERVICES				
100-5.1530.52.1230	LEGAL-SPECIALIZED SERVICES	500,960.00	500,960.00	
100-5.1530.52.3210	CELL PHONES	0.00	0.00	
100-5.1530.52.3400	PRINTING & BINDING	0.00	0.00	
100-5.1530.52.3500	TRAVEL	0.00	0.00	
100-5.1530.52.3600	DUES AND FEES	0.00	0.00	
100-5.1530.52.3700	TRAINING	0.00	0.00	
100-5.1530.52.3710	TRAINING MATERIALS	0.00	0.00	
100-5.1530.52.3970	POSTAGE	0.00	0.00	
TOTAL PURCHASES/CONTRACT SERVICES		500,960.00	500,960.00	0.00
SUPPLIES				
100-5.1530.53.1105	OFFICE SUPPLIES	0.00	0.00	
100-5.1530.53.1160	OPERATING SUPPLIES	0.00	0.00	
100-5.1530.53.1400	BOOKS AND PERIODICALS	0.00	0.00	
100-5.1530.53.1600	SMALL EQUIPMENT	0.00	0.00	
TOTAL SUPPLIES		0.00	0.00	
TOTAL LEGAL				
		500,960.00	500,960.00	0.00

CODE ENFORCEMENT		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1532.51.1100	REGULAR EMPLOYEES	154,440.00	154,440.00	
100-5.1532.51.1300	OVERTIME	0.00	0.00	
100-5.1532.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1532.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.1532.51.2200	SOCIAL SEC (FICA) CONTRIB	9,575.28	9,575.28	
100-5.1532.51.2300	MEDICARE PAYABLE	2,239.38	2,239.38	
100-5.1532.51.2400	RETIREMENT CONTRIBUTIONS	16,988.40	16,988.40	
100-5.1532.51.2700	WORKER'S COMPENSATION	957.00	957.00	
TOTAL PERSONAL SERVICES		184,200.06	184,200.06	0.00
PURCHASES/CONTRACT SERVICES				
100-5.1532.52.1205	PRE EMPLOY DRUG SCREEN C	200.00	200.00	
100-5.1532.52.2210	AUTO/TRUCK-REPAIRS & MAINT	-	-	
100-5.1532.52.3210	CELL PHONES	2,340.00	2,340.00	
100-5.1532.52.3500	TRAVEL	1,500.00	1,500.00	
100-5.1532.52.3600	DUES & FEES	200.00	200.00	

100-5.1532.52.3700	EDUCATION & TRAINING	1,500.00	1,500.00	
100-5.1532.52.3710	TRAINING MATERIALS	600.00	600.00	
100-5.1532.52.3855	CONTRACTS (BUSINESS LICENSES)	80,000.00	80,000.00	
100-5.1532.52.3970	POSTAGE	500.00	500.00	
TOTAL PURCHASED/CONTRACT SERV		86,840.00	86,840.00	0.00
SUPPLIES				
100-5.1532.53.1105	OFFICE SUPPLIES	4,000.00	4,000.00	
100-5.1532.53.1160	OPERATING SUPPLIES	1,000.00	1,000.00	
100-5.1532.53.1270	ENERGY-GASOLINE/DIESEL	5,050.00	5,050.00	
100-5.1532.53.1600	SMALL EQUIPMENT	300.00	300.00	
100-5.1532.53.1785	UNIFORMS	2,500.00	2,500.00	
100-5.1532.53.1795	MISCELLANEOUS	100.00	100.00	
TOTAL SUPPLIES		12,950.00	12,950.00	0.00
MACHINERY & EQUIPMENT				
100-5.1532.54.2200	VEHICLES			
100-5.1532.54.2200	FURNITURE & FIXTURES	1,500.00	1,500.00	
TOTAL MACHINERY & EQUIPMENT		1,500.00	1,500.00	0.00
TOTAL CODE ENFORCEMENT		285,490.06	285,490.06	0.00

TECHNOLOGY SERVICES		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1535.51.1100	REGULAR EMPLOYEES	92,549.92	92,549.92	
100-5.1535.51.1160	PART TIME	0.00	0.00	
100-5.1535.51.1300	OVERTIME	0.00	0.00	
100-5.1535.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.1535.51.2110	LIFE INS	0.00	0.00	
100-5.1535.51.2200	SOCIAL SEC (FICA) CONTRIB	5,738.09	5,738.09	
100-5.1535.51.2300	MEDICARE	1,341.97	1,341.97	
100-5.1535.51.2400	RETIREMENT CONTRIBUTION	10,180.49	10,180.49	
100-5.1535.51.2700	WORKERS COMP	1,914.00	1,914.00	
TOTAL PERSONAL SERVICES		111,724.48	111,724.48	0.00

PURCHASED/CONTRACT SERV				
100-5.1535.52.1301	TECHNICAL-SOFTWARE MAINT	3,900.00	3,900.00	
100-5.1535.52.1302	TECHNICAL- HARDWARE MAIN	0.00	0.00	
100-5.1535.52.1303	PURCHASE OF SOFTWARE	5,000.00	0.00	
100-5.1535.52.2220	COMPUTER REPAIRS	0.00	0.00	
100-5.1535.52.2250	OTHER EQPT REPAIR	0.00	0.00	
100-5.1535.52.3210	CELL PHONES	1,700.00	1,700.00	
100-5.1535.52.3220	NETWORK/TELEPHONE	0.00	0.00	
100-5.1535.52.3500	TRAVEL	0.00	0.00	
100-5.1535.52.3600	DUES & FEES	1,000.00	1,000.00	
100-5.1535.52.3700	EDUCATION & TRAINING	3,000.00	3,000.00	
100-5.1535.52.3851	COMPUTING & SECURITY SOFTV	35,000.00	35,000.00	
100-5.1535.52.3852	CONTRACTED SERV	40,000.00	40,000.00	
100-5.1535.52.3853	CONTRACTED SERVICES-AT&T	0.00	0.00	
100-5.1535.52.3854	CONTRACTED SERVICES-PAYRC	0.00	0.00	
100-5.1535.52.3855	CONTRACTS & FEES	0.00	0.00	
100-5.1535.52.3856	CONTRACTED SERVICES-CITY F	200,000.00	200,000.00	
TOTAL PURCHASES/CONTRACT SERVICES		289,600.00	284,600.00	0.00

SUPPLIES				
100-5.1535.53.1105	OFFICE SUPPLIES	1,000.00	1,000.00	
100-5.1535.53.1160	OPERATING SUPPLIES	1,500.00	1,500.00	
100-5.1535.53.1400	BOOKS & PERIODICALS	0.00	0.00	
100-5.1535.53.1600	SMALL EQUIPMENT	2,000.00	2,000.00	
TOTAL SUPPLIES		4,500.00	4,500.00	0.00

MACHINERY & EQUIPMENT				
100-5.1535.54.2400	COMPUTING DEVICES	35,000	35,000	
100-5.1535.54.2401			0.00	
100-5.1535.54.2599	CAPITAL OUTLAY	50,000	50,000	

TOTAL MACHINERY & EQUIPMENT	85,000	85,000	0.00
TOTAL IT	490,824	485,824	0.00

HUMAN RESOURCES		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1540..51.1100	REGULAR EMPLOYEES	73,723.50	73,723.50	
100-5.1540..51.2100	GROUP INSURANCE	48,278.00	48,278.00	
100-5.1540..51.2105	Group Self Insurance	0.00	0.00	
100-5.1540..51.2110	Life Insurance	0.00	0.00	
100-5.1540..51.2200	SOCIAL SEC (FICA) CONTRIB	4,570.86	4,570.86	
100-5.1540..51.2300	MEDICARE	1,068.99	1,068.99	
100-5.1540..51.2400	RETIREMENT CONTRIBUTION	8,109.59	8,109.59	
100-5.1540..51.2700	WORKERS COMPENSATION	957.00	957.00	
TOTAL PERSONAL SERVICES		136,707.93	136,707.93	0.00

PURCHASED/CONTRACT SERV		Proposed	Recommended	FY2024
		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1540.52.1205	PRE EMPLOYEE DRUG SCREENING	5,000.00	5,000.00	
100-5.1540..52.3210	CELL PHONES	800.00	800.00	
100-5.1540..52.3300	ADVERTISING	7,000.00	7,000.00	
100-5.1540..52.3310	PUBLIC NOTICE	250.00	250.00	
100-5.1540..52.3500	TRAVEL	1,500.00	1,500.00	
100-5.1540..52.3600	DUES AND FEES	500.00	500.00	
100-5.1540..52.3700	EDUCATION AND TRAINING	5,000.00	5,000.00	
100-5.1540..52.3855	CONTRACT AND FEES	10,000.00	10,000.00	
100-5.1540..52.3970	POSTAGE	250.00	250.00	
100-5.1540..52.5160	HEALTH AND WELLNESS	3,000.00	3,000.00	
TOTAL PURCHASES/CONTRACT SERVICES		33,300.00	33,300.00	0.00

SUPPLIES		Proposed	Recommended	FY2024
		Spending Plan	Spending Plan	Approved Spending Plan
100-5.1540..53.1105	OFFICE SUPPLIES	2,000.00	2,000.00	
100-5.1540..53.1400	BOOKS AND PERIODICALS	200.00	200.00	
100-5.1540..53.1729	OTHER EVENTS - EMPLOYEES	3,000.00	3,000.00	
TOTAL SUPPLIES		5,200.00	5,200.00	0.00

TOTAL HUMAN RESOURCES	175,207.93	175,207.93	0.00
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COMMUNITY DEVELOPMENT		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.7400.51.1100	REGULAR EMPLOYEES	108,805.67	108,805.67	
100-5.7400.51.1160	PART TIME	0.00	0.00	
100-5.7400.51.1300	OVERTIME	0.00	0.00	
100-5.7400.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.7400.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.7400.51.2200	SOCIAL SEC (FICA) CONTRIB	6,745.95	6,745.95	
100-5.7400.51.2300	MEDICARE PAYABLE	1,577.68	1,577.68	
100-5.7400.51.2400	RETIREMENT CONTRIBUTIONS	11,968.62	11,968.62	
100-5.7400.51.2700	WORKER'S COMPENSATION	957.00	957.00	
TOTAL PERSONAL SERVICES		130,054.92	130,054.92	0.00

PURCHASES/CONTRACT SERVICES		Proposed	Recommended	FY2024
		Spending Plan	Spending Plan	Approved Spending Plan
100-5.7400.52.1110	ADVISORY BOARD FEES	1,000.00	1,000.00	
100-5.7400.52.1200	PROFESSIONAL SERVICES	4,000.00	4,000.00	
100-5.7400.52.1205	PRE EMPLOY DRUG SCREEN	0.00	0.00	
100-5.7400.52.1250	ENGINEERING	0.00	0.00	
100-5.7400.52.2210	AUTO/TRUCK-REPAIRS & MAINT			
100-5.7400.52.3210	CELL PHONES	1,400.00	1,400.00	
100-5.7400.52.3220	TELEPHONE	0.00	0.00	
100-5.7400.52.3310	PUBLIC NOTICES	0.00	0.00	
100-5.7400.52.3400	PRINTING & BINDING	1,000.00	1,000.00	
100-5.7400.52.3500	TRAVEL	5,000.00	5,000.00	
100-5.7400.52.3600	DUES & FEES	500.00	500.00	
100-5.7400.52.3700	EDUCATION & TRAINING	800.00	800.00	
100-5.7400.52.3850	CONTRACT LABOR	60,000.00	60,000.00	
100-5.7400.52.3855	CONTRACTS AND FEES	203,000.00	203,000.00	
100-5.7400.52.3970	POSTAGE	300.00	300.00	

TOTAL PURCHASED/CONTRACT SERV		277,000.00	277,000.00	0.00
SUPPLIES				
100-5.7400.53.1105	OFFICE SUPPLIES	500.00	500.00	
100-5.7400.53.1160	OPERATING SUPPLIES	600.00	600.00	
100-5.7400.53.1270	ENERGY-GASOLINE/DIESEL			
100-5.7400.53.1400	BOOKS & PERIODICALS	0.00	0.00	
100-5.7400.53.1600	SMALL EQUIPMENT	300.00	300.00	
100-5.7400.53.1785	UNIFORMS	500.00	500.00	
100-5.7400.53.1795	MISCELLANEOUS	1,000.00	1,000.00	
100-5.7400.53.3855	CONTRACT AND FEES	2,500.00	2,500.00	
TOTAL SUPPLIES		5,400.00	5,400.00	0.00
MACHINERY & EQUIPMENT				
100-5.7400.54.2300	FURNITURE & FIXTURES	1500.00	1500.00	
100-5.7400.54.2500	EQUIPMENT	0.00	0.00	
100-5.7550.57.2001	MISCELLANEOUS	0.00	0.00	
TOTAL MACHINERY & EQUIPMENT		1,500.00	1,500.00	0.00
TOTAL COMMUNITY DEVELOPMENT		413,954.92	413,954.92	0.00
BUILDING/INSPECTIONS		Proposed	Recommended	FY2024
PERSONAL SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.7450.51.1100	REGULAR EMPLOYEES	91,900.00	91,900.00	
100-5.7450.51.1300	OVERTIME	10,000.00	10,000.00	
100-5.7450.51.2100	GROUP INSURANCE	0.00	0.00	
100-5.7450.51.2110	LIFE INSURANCE	0.00	0.00	
100-5.7450.51.2200	SOCIAL SEC (FICA) CONTRIB	5,697.80	5,697.80	
100-5.7450.51.2300	MEDICARE PAYABLE	1,332.55	1,332.55	
100-5.7450.51.2400	RETIREMENT CONTRIBUTIONS	10,109.00	10,109.00	
100-5.7450.51.2700	WORKER'S COMPENSATION	1,914.00	1,914.00	
TOTAL PERSONAL SERVICES		120,953.35	120,953.35	0.00
PURCHASES/CONTRACT SERVICES				
100-5.7450.52.1205	PRE EMPLOYMENT DRUG SCREENING	0.00	0.00	
100-5.7450.52.1230	LEGAL	0.00	0.00	
100-5.7450.52.1300	TECHNICAL SERVICES	0.00	0.00	
100-5.7450.52.2210	AUTO/TRUCK-REPAIRS & MAINTENANCE			
100-5.7450.52.3210	CELL PHONES	1,600.00	1,600.00	
100-5.7450.52.3220	TELEPHONE	0.00	0.00	
100-5.7450.52.3310	PUBLIC NOTICES	0.00	0.00	
100-5.7450.52.3400	PRINTING & BINDING	1,000.00	1,000.00	
100-5.7450.52.3500	TRAVEL	1,500.00	1,500.00	
100-5.7450.52.3600	DUES & FEES	1,000.00	1,000.00	
100-5.7450.52.3700	EDUCATION & TRAINING	2,000.00	2,000.00	
100-5.7450.52.3850	CONTRACT LABOR	0.00	0.00	
100-5.7450.52.3855	CONTRACTS AND FEES	0.00	0.00	
100-5.7450.52.3970	POSTAGE	300.00	300.00	
TOTAL PURCHASES/CONTRACT SERVICES		7,400.00	7,400.00	0.00
BUILDING/INSPECTIONS (continued)				
SUPPLIES				
100-5.7450.53.1105	OFFICE SUPPLIES	1,400.00	1,400.00	
100-5.7450.53.1160	OPERATING SUPPLIES	0.00	0.00	
100-5.7450.53.1250		0.00	0.00	
100-5.7450.53.1270	ENERGY-GASOLINE/DIESEL	3,680.00	3,680.00	
100-5.7450.53.1400	BOOKS & PERIODICALS	0.00	0.00	
100-5.7450.53.1600	SMALL EQUIPMENT	0.00	0.00	
100-5.7450.53.1785	UNIFORMS	5,000.00	5,000.00	
100-5.7450.53.1795	MISCELLANEOUS	0.00	0.00	
TOTAL SUPPLIES		10,080.00	10,080.00	0.00
MACHINERY & EQUIPMENT				
100-5.7450.54.2200	VEHICLES			
100-5.7450.54.2300	FURNITURE & FIXTURES	2,500.00	2,500.00	
TOTAL MACHINERY & EQUIPMENT		2,500.00	2,500.00	0.00

PAYMENTS TO OTHERS			
100-5.7450.57.3010	BANK CHARGES	0.00	0.00
TOTAL PAYMENTS TO OTHERS		0.00	0.00
TOTAL BUILDING/INSPECTIONS DEPARTMENT		140,933.35	140,933.35
			0.00

		Proposed	Recommended	FY2024
DEBT SERVICES		Spending Plan	Spending Plan	Approved Spending Plan
100-5.8000.58.1100	PRINCIPAL & INTEREST-SERIES 2	0.00	0.00	
100-5.8000.58.2200	INTEREST-CAPITAL LEASE (P&I)	0.00	0.00	
100-5.8000.58.2201	INTEREST-CAPITAL LEASE (INTEREST - CISC)			
TOTAL DEBT SERVICE		0.00	0.00	
TRANSFERS AND SALARY SAVINGS				
100.5.9000.39.2201	TRANSFERS TO MABLETON (URA)			
100.5.9000.39.2202	TRANSFERS TO SOLID WASTE			
100.5900.39.2203	TRANSFERS TO IMPACT FEES FUND			
100.5900.39.2207	TRANSFER - MABLETON BEAUTIFICATION			
100+5.900.39.2210	OPERATING TRANSFER			
100.5.9000.39.1710	SALARY VACANCY/SAVINGS			
TOTAL TRANSFERS AND SALARY SAVINGS		0.00	0.00	0.00
TOTAL EXPENDITURES		3,227,779	3,222,779	0.00
TOTAL REVENUES		3,931,932	3,931,932	0.00
REVENUE OVER/(UNDER) EXPENDITURES			709,153	0.00

AN ORDINANCE UPDATING CHAPTER 7, TAXES, FEES AND ASSESSMENTS OF THE CITY CODE OF ORDINANCES; REGULATING OCCUPATION TAXATION AND BUSINESS LICENSURE AND FOR OTHER LAWFUL PURPOSES

WHEREAS, the City of Mableton (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia;

WHEREAS, the duly elected governing authority of the City is the Mayor and Council (“City Council”) thereof;

WHEREAS, the City Council is empowered by Sec. 6.14 of the City Charter to “to levy any other tax or fee allowed now or hereafter by law, and the specific mention of any right, power, or authority in this article shall not be construed as limiting in any way the general powers of this city to govern its local affairs;”

WHEREAS, the City Council desires through this Ordinance to adopt reasonable code provisions relating to occupation taxes, fees and related licensing; and

WHEREAS, the City Council finds this Ordinance to be in the best interest of the health, safety and welfare of the City.

IT IS HEREBY ORDAINED, by the governing authority of the City of Mableton as follows:

Section 1. Article 6, Business License and Occupation Tax, of Chapter 7 of the City of Mableton Code of Ordinances is hereby created to read as follows:

CHAPTER 7 - TAXES, FEES AND ASSESSMENTS

ARTICLE 6 - BUSINESS LICENSE AND OCCUPATION TAX¹

DIVISION 1 - GENERALLY

Sec. 7.6.1.1. Definitions.

The following words, terms and phrases, when used in this article, 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 occupational tax which approximates the reasonable cost of handling and processing the occupation tax.

¹ State law reference(s)—Business and occupation taxes, O.C.G.A. § 48-13-5 et seq.

Business license means a business registration certificate as defined in this section.

Business registration certificate means a certificate issued by the business license office evidencing registration and payment of all required regulatory fees and occupation taxes by persons engaged in business in the city. For the purposes of compliance with other ordinances referring to a business license, the term "business license" shall be construed to mean a business registration certificate as defined in this section.

County means the unincorporated area of Cobb County.

Dominant line means the type of business within a multiple line business from which the greatest amount of income is derived.

Employee means:

- (1) Except as otherwise provided in section (b) of this section an individual whose work is performed under the direction and supervision of the individual's employer and whose employer withholds FICA, federal income tax or state income tax from such individual's compensation or whose employer issues to such individual for purpose of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.
- (2) An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form I.R.S. W-2.

Engaged in business is when a person or entity is carrying on a trade, occupation, profession, or other commercial enterprise for gain or profit, direct or indirectly, including, but not limited to, selling real or personal property or services, leasing or renting real or personal property, or sales or services of the character as made by a wholesaler or retailer; or who is involved in any of the functions performed as a manufacturer; or who is involved in the development or construction of real property.

Entity for the purposes of this article means a natural person or artificial person to include but not limited to a corporation, limited liability company, partnership, association and trust.

Gross receipts.

- (1) Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following:
 - 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) Gross receipts shall 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-subsubsidiary controlled group of corporations as defined by 26 USC 1563(a)(1), or 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 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 article, if such funds constitute 80 percent or more of the organization's receipts.
- f. Receipts from the rental of detached single-family residential real property.
- g. 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.

Location or office means any separate structure or vehicle where a business, trade, profession or occupation is conducted, but shall not include a temporary work site which serves a single customer or project or 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 for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

New business means any person, enterprise or entity which is engaged in business in the city which has not previously filed for a business registration certificate.

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.

Practitioner of profession or occupation means one who by state law requires state licensure regulating such profession or occupation. The term "practitioner of professions and occupations" shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

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 or registration fee. The business license division is not authorized to require any administrative fee, registration fee, or fee by any other name in connection with a regulatory fee, except an occupation tax, as defined in paragraph (4) of O.C.G.A. § 48-13-5. Regulatory fees do not include development impact fees as defined by O.C.G.A. § 36-71-2(8) or other costs or conditions of zoning or land development.

Sec. 7.6.1.2 - Scope and levy.

- (a) *Generally.* Pursuant to O.C.G.A. § 36-1-22, O.C.G.A. § 48-13-6 et seq., the authority of 1986 Ga. Laws (Act No. 1364), page 5450, and H.B. 175, 1995 Ga. Laws, page 419 et seq., all persons, including professional corporations, engaged in business in the city are hereby required to register their business or office and obtain a business registration certificate therefor, and pay the amount now or hereafter fixed as the occupation tax thereon. The occupation tax levied in this section is for revenue purposes only and is not for regulatory purposes. The occupation tax applies only on businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 through 48-13-26. Other applicable businesses and occupations are subject to city taxes pursuant to pertinent general law and/or city ordinance.
- (b) *Businesses with no location or office in state.*
 - (1) The provisions of this article shall apply to those businesses and practitioners of professions and occupations with no location or office in the state if the business or practitioner:
 - a. Has one or more employees or agents who exert substantial efforts within the city for the purpose of soliciting business or serving customers or clients; or
 - b. Owns personal or real property which generates income and which is located in the city.
 - (2) In no event shall a business or practitioner subject to this section be required to pay an occupation tax to more than one local government in the state and then only to the local government in which the largest dollar volume of business is done or service is performed by the individual business or practitioner.
 - (3) If a business or practitioner subject to this section provides to the business license office satisfactory proof of payment of a local business or occupation tax in another state, or city or municipality of this state which purports to tax the business's or practitioner's sales or services in this state, the business or practitioner shall be exempt for the levy of any occupational tax under this section.
- (c) *Permit for persons exempted from paying tax.* Even though a person may be exempt under state or other law from paying an occupation tax, nevertheless, such person must apply to the business license office for a free permit to engage in or carry on any business provided for in this article and submit proper and lawful credentials exempting applicant from paying the occupation tax.

Sec. 7.6.1.3 - Separate certificate and occupation tax required for each location.

- (a) Each business registration certificate issued pursuant to this article shall authorize the conduct of one place of business only, at the business location or office, and persons engaging in business in more than one location or office within the city shall obtain a separate certificate for each location, paying a separate fee for each such certificate. Any of the businesses required to pay a tax under this ordinance shall pay a separate occupation tax for each location or office within the city.
- (b) If the location or office has several separate structures which are used as part of one general business operation of the user (in this section "user" shall not include landlord or lessor) of

the structures, then for the purposes of the requirements to obtain a business registration certificate (or pay an occupation tax if it is a business listed in section 7.6.1.3(6)) such business operation shall be deemed to have but one location.

- (c) A separate business registration certificate (or pay an occupation tax if it is a business listed in section 7.6.1.3(6)) shall be required for each separate and distinct business operation located within the same structure.
- (d) Any business registration certificate fees, penalties or interest that were assessed by the city as the result of the rental of real property prior to initial notification of the assessment by the city shall be and are hereby waived. This waiver shall not include any new businesses.

Sec. 7.6.1.4 - Classification of businesses; schedule of fees.

- (a) *Classification of businesses.* Every business subject to the provisions of this article shall be classified according to the major group classification of the Standard Industrial Classification Manual, as amended, and published under the auspices of the U.S. Office of Management and Budget. Classification of each business subject to this article shall be based upon the principal activity or dominant line of such business, i.e., that series of goods or services which produces the largest proportion of the business's gross revenues from all sources.
- (b) Every business subject to this article shall pay a fee based on 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 U.S. Office of Management and Budget, the United State Internal Revenue Service, or successor agencies of the United States.
- (c) Every business or practitioner shall be ranked according to 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 U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies of the U.S. After such ranking, classifications which do not overlap shall be established before setting a single rate of taxation for each classification. No rate shall be charged to a classification which includes a business or practitioner with a higher profitability ratio.
- (d) The occupation tax shall include an administrative fee of \$55.00, which shall not be subject to proration or refund.
- (e) The initial schedule of fees is attached to the ordinance from which this article is derived as schedule A, and subsequent fee schedules may be as approved by the city.
- (f) The schedules of fees shall be as approved, adopted and/or amended in the future by the city.
- (g) The schedule of fees, including those that pertain to all articles of this article, shall be on file and available from the office of the city clerk.

Sec. 7.6.1.5 - Allocation of gross receipts for businesses with locations in more than one jurisdiction.

- (a) In levying occupation tax upon a business or practitioner with a location or office situated in more than one jurisdiction, including businesses or practitioners with one or more locations or offices in Georgia and one or more locations outside the state, the city is required by O.C.G.A. § 48-13-14 to allocate gross receipts in accordance with one of the following methods:
 - (1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, the city is authorized to tax the gross receipts generated by the location or office within the city; or
 - (2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in this state by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the business or practitioner to each location or office.
- (b) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.
- (c) In the event of a dispute between the business or practitioner and the local government as to the allocation under this Code section, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.
- (d) Upon request, businesses or practitioners which have a location or office situated in the city and another jurisdiction or other jurisdictions shall provide to the city the following:
 - (1) Financial information necessary to the allocation of the business or practitioner; and
 - (2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.
 - (3) Information regarding the site of any location or office and payment of occupation taxes or regulatory fees to other local governments.

Sec. 7.6.1.6 - Estimate of gross receipts.

- (a) *Gross receipts of preceding year to be used as estimate for current year.* 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 avoid the necessity of making numerous returns, those businesses subject to the occupation tax levied in section 7.6.1.4 shall, on or before the times set forth in this article, file with the business license office the returns specifically provided for in this article, 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, the actual and final amount of tax

levied for business transacted in a current calendar year to be paid in accordance with a final return to be made after the termination of the year, in accordance with the procedure set forth in this article.

- (b) *Filing of return.* The owner, proprietor, manager or secretary officer of the business subject to the occupation tax of the current calendar year shall, at the end of the preceding year, and on or before March 1 of the current calendar year, file with the business license office of the city, on a form furnished by the revenue collection officer, 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.
- (c) *Businesses conducted for only part of preceding year.* 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 the return. The 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. Such figure shall be used as the estimate of the gross receipts of the business for the current calendar year.
- (d) *New businesses.* A new business shall make an estimate of the projected gross receipts for the calendar year or part thereof still remaining and shall pay the initial occupation tax for that year based on such estimate, subject to the provisions of section 7.6.1.7.

Sec. 7.6.1.7 - Filing of return; procedure where taxes overpaid or underpaid.

- (a) After the end of each year and on or before March 1 of the succeeding year, the owner, proprietor, manager or executive officer of the business liable for the occupation tax levied for the year shall file with the business license office of the city, on a form furnished by the business license office, a signed return setting forth the actual amount of the gross receipts of such business during the calendar year.
- (b) If the amount of the occupation tax for the preceding year based on the return provided for in this section, and on the rate of the tax provided for in this article, exceeds the amount of occupation tax theretofore paid by the business based on the estimate filed pursuant to section 7.6.1.6, the difference in such amount shall be due and payable by the taxpayer to the city on March 1 of the current year and delinquent if not paid on or before such date.
- (c) If the amount of the occupation tax for the preceding year based on the return provided for in this section, and on the rate of the tax provided for in this article, is less than the amount of occupation tax theretofore paid by the business based on the estimate filed pursuant to section 7.6.1.6, the difference in such amount shall be refundable by the city to the taxpayer; or, if the business continues to be conducted in the city during the current year, such difference in amount may be credited by the city on the amount of occupation tax to be paid to the city by the business for the current year.

Sec. 7.6.1.8 - Fees for professionals generally.

- (a) Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1)—(18), namely:
Physicians licensed under O.C.G.A. tit. 43, ch. 34 (O.C.G.A. § 43-34-1 et seq.);

Osteopaths licensed under O.C.G.A. tit. 43, ch. 34 (O.C.G.A. § 43-34-1 et seq.);

Chiropractors;

Podiatrists;

Dentists;

Optometrists;

Psychologists;

Veterinarians;

Landscape architects;

Land surveyors;

Practitioners of physiotherapy;

Public accountants;

Embalmers;

Funeral directors;

Civil, mechanical, hydraulic or electrical engineers;

Architects; and

Marriage and family therapists, social workers and professional counselors;

shall elect as their entire occupation tax one of the following:

- (1) An occupation tax based on gross receipts combined with profitability ratios as set forth in schedule A. Any practitioner of professions as set forth in O.C.G.A. § 48-13-9(c)(1) through (18), who elects to pay an occupation tax based on gross receipts shall provide to the business license office information concerning the practitioner's gross revenues on forms supplied by the business license office as well as verification as required by the business license office of said gross revenues for the purpose of determining the appropriate occupation tax.
 - (2) A fee according to schedule H not to exceed \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this section 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 all persons in the business who qualify as a practitioner under the state's regulatory guidelines and framework.
- (b) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, the city or other city of the state, or instrumentalities of the United States, the state or the city or other city of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

Sec. 7.6.1.9 - Fee for professionals engaged in practice of more than one profession.

If an individual is engaged in the practice of more than one profession of the professions enumerated in section 7.6.1.8, such individual shall be required to pay a professional occupation

license tax for each such profession; provided, however, if such individual has elected to be taxed based on schedule H, the tax for the second and any succeeding profession shall be assessed at 50 percent of the tax otherwise due, as computed under schedule H.

Sec. 7.6.1.10 - Refunds.

Requests for refunds based on changes in the gross receipts of the taxpayer shall be allowed only for the license year next preceding the time of the request for such refund. No refund or proration shall be made of any regulatory fee and no refund or proration shall be allowed for a taxpayer who shall cease doing business or remove the business from the city.

Sec. 7.6.1.11 - Forms.

- (a) The application for a business registration certificate, notices, license forms and other documents and papers necessary to the implementation and enforcement of this article shall be on such forms and in such manner as may be prepared and directed by the business license office.
- (b) Such forms shall include the SIC (Standard Industrial Classification) of the business, its taxable gross revenues for the preceding 12 calendar months, the number of employees, and any such other information as may be required by the business license office.

Sec. 7.6.1.12 - Duty of businesses to maintain records; confidentiality; and audits.

- (a) The business license office is authorized to require from all current and past business license holders and business registration certificate applicants, copies of sales tax reports made by the applicant or license holder for a previous quarter to the state. It shall be the responsibility of the person holding a license under this article to secure, preserve and keep reasonable records, including payments to subcontractor, the business license number of any subcontractors, W-2s, 1099s, rents received from tenants and box holders, and records containing the amount of sales receipts, and such records and any other documents reasonably requested by the business license office shall be furnished upon demand to the business license office, or his authorized representative, for determining the proper classification of the business and for audit purposes to determine the correct amount of occupation taxes for the business. All business registration certificate applicants and holders shall make available all records for audit purposes upon request of the business license officer.
- (b) The business license office, or his authorized representative, is authorized to issue citations if any licensee or persons who are engaged in business have not obtained a valid business license, professional license, privilege license or special license, as required and defined in this Code, or if the licensee, license holder or license applicant refuses to produce any of the records described in this section when asked to do so.
- (c) All information obtained by the business license office regarding gross revenues and the number of employees of any individual business shall be treated as confidential, and no disclosures shall be made by the business license office or any agency of the city regarding gross revenues or number of employees of any individual business registration certificate holder.

Sec. 7.6.1.13 - Change of location or ownership of business.

- (a) Any person moving from one location to another shall notify the business license office of such move and of the new address in writing, on a form provided by the business license department, no later than the day of moving.
- (b) A new business registration certificate will be issued upon payment of a change of location fee, if the new location conforms to the city's zoning regulations. The amount of this fee shall be available as part of the schedule of fees in the business license office. When a change of ownership occurs, the new owners shall notify the business license office and pay an occupation tax.
- (c) When a change of ownership occurs, the new owners shall notify the business license office and apply for and obtain a business registration certificate.

Sec. 7.6.1.14 - Display of license or certificate.

All licenses or certificates issued under this article shall be posted conspicuously in the place of business of the person to whom the license or certificate is issued.

Sec. 7.6.1.15 - Denial, suspension and revocation of license.

- (a) A business registration certificate or an application for a business registration certificate under this article may be denied, suspended or revoked only for due cause as defined in section (c) of this section. A business registration certificate may be denied or revoked only after a hearing before the city council upon a prior written notice to the applicant or licensee of the time, place and purpose of such hearing and a statement of the reason why the application would be denied or the certificate revoked. Three days' notice shall be deemed reasonable, but shorter or longer periods of notice shall be authorized as the city council may deem the circumstances justify. Unless the circumstances otherwise justify, the hearing shall be held no later than 30 days after the application is filed with the business license office, or after the business license office has suspended a business license.
- (b) The business license office may suspend a business registration certificate where there is evidence of due cause under section (c) of this section for revoking the license. Such action by the business license office shall be reported, in writing, to the city council. This action shall be reviewed at the next regular meeting of the city council, or, at the request of the license holder, a special meeting of the city council may be called within three days after such request is filed with the business license office. If the city council affirms the decision of the business license office, then the license shall be permanently revoked. If the decision of the business license office is reversed, then the license shall be returned to the licensee immediately.
- (c) A business registration application or certificate under this article may be denied, suspended or revoked only if one or more of the following exists:
 - (1) The applicant or licensee has failed to obtain any paper or document necessary in pursuance of its business as may be required by any office, agency or department of the city, state or United States under authority of any law, ordinance or resolution of the city, state or United States.

- (2) The applicant or licensee has supplied false information to the business license office.
 - (3) The applicant or licensee has violated any ordinance, law, or resolution that regulates such business.
 - (4) The applicant or licensee has failed to pay any fee to the city, has failed to make a return or pay a tax due to the tax commissioner of the city, the city business license division, or any other agency of the city government or has otherwise failed to comply with the provisions of this article or any other chapter of the City Code of Ordinances.
 - (5) The applicant or licensee during the 12 months next preceding has engaged in misrepresentation of facts, whether through advertisement or through any form of direct communication, oral or written, which is intended to mislead the public or any party with whom the licensee deals in pursuance of the licensed business. By way of illustration only, and without limiting the scope of this section, the term "due cause" as used in this section shall consist of any act or practice designated as unlawful in O.C.G.A. § 10-1-393(b)(1)—(11) or declared by the administrator of the Fair Business Practices Act to be unlawful pursuant to regulations made under O.C.G.A. § 10-1-394, subject to the exemptions contained in O.C.G.A. § 10-1-396.
 - (6) Allowing any condition on the licensed premises that endangers public health or safety.
- (d) Anything to the contrary notwithstanding, if a health certificate is required for the operation of the business, a conditional business registration certificate may be issued for a period of 60 days, so as to allow compliance with the rules and regulations of the city health department; provided, however, that the applicant may not commence operations of any food service establishment, as that term is defined by Official Code of Georgia Annotated, unless and until it receives a health permit from the city health department pursuant to O.C.G.A. § 26-2-371. Upon issuance of a valid health permit by the city health department, the conditional business registration certificate shall automatically, by virtue of this section, be converted into an annual business registration certificate under the terms of this chapter, effective as of the date of its issuance.

Sec. 7.6.1.16 - Business registration certificate; penalty and interest on unpaid tax.

- (a) It shall be unlawful for any person to engage in any business provided for in this chapter without first applying for and obtaining a business registration certificate as required by this chapter, and such person shall be required to pay for each calendar year or portion thereof, limited to the three most recent years, the business tax fee plus penalty and interest pursuant to sections (b) and (c) hereof on the fee amount which should have been paid by such person pursuant to this chapter.
- (b) Interest shall accrue on all unpaid taxes or fees levied and assessed under this chapter from the date the taxes or fees shall be due and payable at the rate of 1½ percent per month on the unpaid balance. With respect to the fees payable under paragraph (a) above, interest shall accrue from the day the fee was initially due and payable.
- (c) Should any occupation tax, license fee, or fee imposed by this chapter remain due and unpaid for 90 days from the due date of the tax or fee, the person liable for the tax or fee shall be subject to and shall pay a penalty of ten percent of the tax or fee due.

Sec. 7.6.1.17 - Closed circuit video recording device required in certain retail establishments.

The purpose of this article is to require certain retail establishments, which historically have been the frequent targets of armed robberies and homicides, to have a functioning closed circuit video camera and recording device. The ability to apprehend the perpetrators of such crimes and remove them from the general population will reduce the number of such crimes.

Whereas, the city council of the city, finds and declares that the presence of video cameras and recording devices is a deterrent to criminal activity and is a substantial aid in solving crimes; and

Whereas, this section furthers the important governmental interest of reducing crime and therefore promotes the health, safety and welfare of the citizens of the city.

Now therefore, the city council adopts this section pursuant to its powers and authority.

The licensee of a convenience store or a package store shall be required to have, at all times that the business is open to the public, an operating and functioning video camera and recording device that records and preserves the activities at all areas of the business where the sale of the business's merchandise takes place. The video record so recorded shall be maintained for 48 hours.

At the time that an applicant seeks the issuance of a business license or a licensee seeks the renewal of an existing business license for a convenience store or a package store the applicant or licensee shall execute an affidavit stating that the business will have, in the case of an application, and has in the case of a renewal, an operating and functioning video camera and recording device that records and preserves the activities at all areas of the business at which the sale of merchandise take place while the business is open to the public.

Sec. 7.6.1.18. Use of funds.

All proceeds generated under this chapter shall be used and spent only for city purposes.

Sec. 7.6.1.19. Due date for occupation taxes; proration of tax.

All occupation taxes authorized by this article, except as otherwise specifically provided, shall be due annually on January 1 and payable annually on January 31. In the event that any person commences business on any date after January 1 in any year, the tax shall be due and payable 30 days following the commencement of the business, and shall be levied at the customary rate on gross receipts from the date of the commencement of business and shall include the administrative fee component.

Sec. 7.6.1.20. Collection of unpaid taxes, fees and penalties.

If any person shall fail or neglect to pay any tax, fee or penalty as required by this article, any such fee or penalty is subject to collection in the manner as provided for the collection of taxes, regardless of provisions in this article for penalties.

Sec. 7.6.1.21. Violation.

Any person violating any of the provisions of this article may be punished as allowed by law.

Sec. 7.6.1.22. Exemptions from article.

The following businesses or practitioners shall be excluded from the provisions of this article:

- (1) Those businesses regulated by the state public service commission.
- (2) Those electrical businesses organized under O.C.G.A. tit. 46, ch. 3 (O.C.G.A. § 46-3-1 et seq.).
- (3) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness.
- (4) Homeowner associations and condominium associations which are required by declaration of condominium or protective covenants filed in conjunction with the development of real property in the office of the clerk of superior court.
- (5) State or local authorities and nonprofit organizations as provided in O.C.G.A. § 48-13-13(5); however, nonprofit organizations shall still be required to register with the business license division.
- (6) All practitioners or professions as set forth in O.C.G.A. § 48-13-9(c)(1) through (22). Notwithstanding, with the exception of lawyers and law firms, said professionals shall be subject to section 7.6.1.1, 7.6.1.4, 7.6.1.18, 7.6.1.19, 7.6.1.20, 7.6.2.1(b), 7.6.1.21 as it relates to the payment of an occupation tax, 7.6.1.3, 7.6.1.4, 7.6.1.5, 7.6.1.6, 7.6.1.7, 7.6.1.8, 7.6.1.9, 7.6.1.10, 7.6.1.11(c), 7.6.1.12(c), 7.6.1.13(a), 7.6.1.16(b) and (c). Lawyers and law firms shall be subject to division 3 of this article.

Sec. 7.6.1.23. Proper zoning required.

No regulated business activity or enterprise regulated, permitted, allowed or licensed under this article shall be allowed in an area or location of the city for which such activity or enterprise is not a permitted under applicable building regulations and law.

Sec. 7.6.1.24. Temporary consumer fireworks retail stands.

- (a) Temporary consumer fireworks retail stands must obtain a temporary business license and shall post conspicuously in the place of business a notice stating the times during which the ignition of consumer fireworks is permitted under state law. Temporary consumer fireworks retail stands shall at all times comply with applicable state, federal and local regulations and law.
- (b) Temporary consumer fireworks retail stands in compliance with state law will not be considered "peddlers".

DIVISION 2 - LICENSES REQUIRING PRIOR APPROVAL

Sec. 7.6.2.1. Definitions.

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

Alcoholic beverages includes, but is not limited to, malt beverages, vinous liquors and spirituous liquors.

Amusement activity includes any fair, concert, carnival or sideshow and those activities, rides and games normally associated with such amusements wherein the general public is allowed to view or participate for a price.

Billiard room means any public place with two or more tables on which the game of billiards is permitted to be played.

Billiards means any of the several games played on a table surrounded by an elastic ledge of cushions, with balls which are impelled by a cue, and shall include all forms of the game known as carom billiards, pocket billiards and English billiards. The term shall apply to all tables, both coin-operated and non-coin-operated.

Health spa means a business establishment that derives its primary source of income from massage therapy as defined in state law, or any other hands-on therapy including foot massage and the practice of reiki, to help customers, reduce stress, provide therapy, enhance appearance, enhance or restore health and well-being. This term shall not include professional healthcare establishments or fitness centers utilizing equipment only and having two or fewer massage tables or other equipment for massage.

Licensee means any person holding a license issued under this division who is full time employee responsible for the management of the establishment.

Manager means a full-time employee who is responsible for the management and operation of the establishment. A manager or manager's designee must be on the premises at all times the business is in operation.

Pawn and *pledge* mean bailment of personal property as security for any debt or engagement, redeemable upon certain terms and with the express or implied power of sale on default.

Pawnshop means any business wherein a well-defined part thereof is to take or receive, by way of pledge, pawn or exchange, any goods, wares or merchandise, or any kind of personal property whatever, as security for the repayment of money lent thereon.

Pool room. See *Billiard room.*

Spa. See *Health spa.*

Sec. 7.6.2.2. Special licenses generally.

- (a) It shall be unlawful for any person to engage in the business, trade, profession or practice of an amusement activity, pawnshop, pool room, or health spa before obtaining approval for a license by the city.
- (b) All licenses specified in section (a) of this section shall be a mere grant of privilege to carry on such business during the term of the license subject to all the terms and conditions imposed

by this article and any other ordinance, resolution or law of the city, state or United States relating to such business.

- (c) All businesses engaged in the business, trade, profession or practice of an amusement activity, pawnshop, pool room, or health spa shall be subject to all Cobb County regulatory requirements.
- (d) All applicants for licenses specified in this section shall be required to sign an acknowledgment that they have received, read and understood the provisions of this article prior to issuance of the license.

Sec. 7.6.2.3. Application; appeals; renewal.

- (a) Applications for any of the licenses detailed in section 7.6.2.2(a) shall be filed with the city business license office on forms as prescribed by the city, and shall also meet the standards and specifications as enumerated in this article.
- (b) In the event of any adverse decision or ruling by the business license office, the applicant or aggrieved party shall have the right of appeal to the city council.
- (c) The decision of the business license office shall be final unless appealed to the city council.
- (d) All licenses for pawnshops, pool rooms, and health spas shall be renewed with the city business license office prior to December 31. All pawnshops, pool rooms and health spas that currently possess a business license at the time of the adoption of the ordinance from which this section is derived shall renew their business license on or before the expiration date of their current license and those businesses shall renew their license prior to December 31.

Sec. 7.6.2.4. Standards for issuance.

- (a) An application for a license for amusement activities, pawnshops, pool rooms and health spas may be revoked or denied where the application or other evidence shows any of the following conditions to exist:
 - (1) The applicant has had any license issued under the police powers of any city or other governmental subdivision previously suspended or revoked.
 - (2) The applicant, as a previous holder of a license for the business or business activity for which he now seeks a license, has violated any law, regulation or ordinance pertaining to such business within a five-year period immediately preceding the date of application.
 - (3) The applicant or any employee of the applicant has committed any of the acts enumerated in this division which constitute due cause for denial of a license.
- (b) In addition to the conditions set out in section (a) of this section, in determining whether or not any license applied for shall be granted or revoked, the following shall be considered in the public interest and welfare:
 - (1) If the applicant is a previous holder of a license, the manner in which he conducted the business thereunder as to the necessity for unusual police observation and inspection in order to prevent the violation of any law, regulation or ordinance relating to such business.

- (2) The location for which the license is sought as to traffic congestion, general character of the neighborhood and the effect the business that is applied for would have on the adjacent and surrounding property values.
- (3) The number of licenses already granted for similar businesses in the trading area of and the place for which the license is sought.
- (4) If the applicant's spouse shall not be able to meet the qualifications of an applicant, particularly if it appears that the applicant's spouse or another person is using the applicant as a guise or "dummy" to obtain a license.

Sec. 7.6.2.5. Fees.

The fees for licenses for amusement activities, pawnshops, pool rooms, and health spas shall be as established by the city council, and shall be available as part of the schedule of fees in the business license office. The city council may amend or revise these fees from time to time.

DIVISION 3 - LAWYERS AND LAW FIRMS

Sec. 7.6.3.1. Scope and levy.

- (a) It is the intent of the city that the tax imposed in this section is for revenue purposes only. The city expressly acknowledges that it cannot regulate the practice of law, and no portion of this ordinance shall be construed in such a manner as to constitute the regulation of the practice of law. The city further expressly recognizes that the regulation of the practice of law is the exclusive province of the Supreme Court of Georgia and its authorized representatives. Further, it is not the intent of this section to impose any precondition upon the practice of law. In keeping with these principles, and pursuant to O.C.G.A. § 48-13-6 et seq., all persons, including professional corporations, engaged in the practice of law in the city are hereby required to pay the amount now or hereafter fixed as the occupation tax thereon.
- (b) Persons practicing law in the city but not maintaining an office in the city.
 - (1) The provisions of this article shall apply to those persons practicing law with no location or office in the city if the person:
 - a. Has one or more employees or agents who exert substantial efforts within the city for the purpose of soliciting business or serving clients; or
 - b. Owns personal or real property which generates income related to the practice of law and which is located in the city.
 - (2) In no event shall a person practicing law subject to this section be required to pay an occupation tax to more than one local government in the state and then only to the local government in which the largest dollar volume of business is done or service is performed by the person.
 - (3) If a person subject to this section provides to the city business license division proof of payment of a local business or occupation tax in another state, or city or municipality of

this state which purports to tax the practitioner's services in this state, the practitioner shall be exempt for the levy of any occupational tax under this section.

State law reference(s)—General authority to levy occupation tax, O.C.G.A. §§ 48-13-5 -48-13-9.

Sec. 7.6.3.2. Attorneys not required to register.

- (a) Notwithstanding any language to the contrary elsewhere in this article, an attorney shall not be required to register with the business license division. Information reported with any occupation tax payment may be retained by the business license division and used for those purposes allowed by applicable law.
- (b) Notwithstanding any language to the contrary elsewhere in this article, an attorney shall not be required to obtain, display, or maintain any city issued certificate showing that any payment or information has been submitted to the business license division.
- (c) For the purposes of enforcement of the zoning ordinance, attorneys may be asked to submit notarized affidavits or other written information concerning the business or profession carried on at a location and the dates of operation when applying for a certificate of occupancy for new construction or renovation. Such affidavits or documents shall be used for the purposes of determining compliance with the zoning ordinance and shall not prevent the practice of the profession of law at any other location which has a valid certificate of occupancy.
- (d) A refusal to submit a notarized affidavit or other written information stating whether a person engages in the practice of law at a particular location or stating the dates of operation at a location shall not be a violation of this article and shall not prevent an attorney from practicing law in the city. The business license division may document this refusal. Where an attorney fails or refuses to provide information as to the location where they may be served with notices issued in support of the enforcement of this article, the city shall direct the notices to the address listed with the State Bar of Georgia and shall consider the failure or refusal of the attorney to provide current address information to be consent to this method of service.

Sec. 7.6.3.3. Due date for attorney occupation taxes; proration of tax.

- (a) Notwithstanding any language to the contrary, an attorney shall not be required to pay the occupation tax on the income generated from the practice of law prior to or during the calendar year in which it is earned. Rather, the occupation tax for the preceding calendar year shall be due January 1 of the following year and payable without interest accrued until February 1 at which time the tax will be delinquent and accrue interest. The tax may be paid in person at the business license division or by mailing the tax to the business license division. Any tax payment made by mail shall include the name and address of the person or law firm paying the tax and the name of each attorney whose tax is being paid, so that the business license division may process the payment. An attorney who pays the occupation tax on his own behalf shall include the name of the law firm with which he practices, if any. Any tax paid pursuant to the option of section 7.6.3.503(1) shall include a written submission containing sufficient information to enable the business license division to determine the accuracy of the taxpayer's calculation.

- (b) If during any one calendar year, a person practices law in the city for less than one year, his occupation tax shall be prorated based upon the gross receipts he practiced in the city during that calendar year.

Sec. 7.6.3.4. Calculation of amount of tax.

An attorney who practices law in the jurisdiction of the city shall elect as its entire occupation tax one of the following:

- (1) An occupation tax based on gross receipts combined with profitability ratios as set forth in schedule A. Any attorney or law firm, who elects to pay an occupation tax based on gross receipts shall provide to the business license office information concerning the practitioner's gross revenues on forms supplied by the business license division as well as verification, as required by the city, of said gross revenues for the purpose of determining the appropriate occupation tax.
- (2) A fee according to schedule H not to exceed \$400.00 per attorney, such tax to be paid at the attorney's office or location; provided, however, that an attorney paying according to this section shall not be required to provide information to the local government relating to the gross receipts of the business or attorney. The per-attorney fee includes all persons in the firm who qualify as an attorney under the state's regulatory guidelines and framework.

Sec. 7.6.3.5. Collection of unpaid taxes, fees, and penalties.

Taxes due from attorneys shall not be considered delinquent until February 1 immediately following the January 1 upon which they were due. An attorney who does not pay the tax prior to February 1 shall accrue interest at the rate of one and one-half percent per month or portion thereof.

Sec. 7.6.3.6. Classification of businesses.

Every business subject to the provisions of this article shall be classified according to the major group classification of the Standard Industrial Classification Manual, as amended, and published under the auspices of the U.S. Office of Management and Budget. Classification of each business subject to this article shall be based upon the principal activity or dominant line of such business, i.e., that series of goods or services which produces the largest proportion of the business's gross revenues from all sources.

Sec. 7.6.3.7. Basis for fees; schedule of fees.

- (a) Every person subject to this article shall pay a fee based on gross receipts of the practice 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.
- (b) Every person practicing law shall be ranked according to 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. After such ranking, classifications which do not overlap shall be established before setting a single rate of taxation for each classification. No rate shall be charged to a classification which includes a business or practitioner with a higher profitability ratio.

- (c) The occupation tax shall include an administrative fee of \$55.00, which shall not be subject to proration or refund.
- (d) The initial schedule of fees is attached to the ordinance from which this article is derived as schedule A, and subsequent fee schedules may be as approved from time to time by the city council upon the city council conducting at least one public hearing.
- (e) The schedules of fees shall be as approved and adopted and as may be amended in the future by the city council.
- (f) The schedule of fees, including those that pertain to all articles of this article, shall be on file and available in the city clerk's office, or the business license office.

State law reference(s)—Basis of fees, O.C.G.A. § 48-13-10.

Sec. 7.6.3.8. Allocation of gross receipts for practices with locations in more than one jurisdiction.

- (a) In levying occupation tax upon a practitioner with a location or office situated in more than one jurisdiction, including practitioners with one or more locations or offices in Georgia and one or more locations outside the state, the city is required by O.C.G.A. § 48-13-14 to allocate gross receipts in accordance with one of the following methods:
 - (1) Where the practitioner can reasonably allocate the dollar amount of gross receipts of the practitioner to one or more of the locations or offices on the basis of services provided in that location or office, the city is authorized to tax the gross receipts generated by the location or office within the city; or
 - (2) Where the practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the practitioner shall divide the gross receipts reported to all local governments in this state by the number of locations or offices of the practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the practitioner to each location or office.
- (b) In no instance shall the sum of the portions of the total gross receipts of a practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the practitioner.
- (c) In the event of a dispute between the practitioner and the local government as to the allocation under this Code section, the practitioner shall have the burden of proof as to the reasonableness of this allocation.
- (d) Upon request, practitioners which have a location or office situated in the city and another jurisdiction or other jurisdictions shall provide to the city the following:
 - (1) Financial information necessary to the allocation of the practice; and

- (2) Information relating to the allocation of the practitioner's gross receipts by other local governments.
- (3) Information regarding the site of any location or office and payment of occupation taxes to other local governments.
- (e) In levying the occupation tax upon an attorney or law firm with a location or office situated in more than one jurisdiction, including attorneys or law firms with one or more locations or offices in Georgia, such attorney or law firm shall be required to pay the occupation tax for each such location.

State law reference(s)—Similar provisions, O.C.G.A. § 48-13-14(a), (c).

Sec. 7.6.3.9. Filing of return.

After the end of each calendar year and on or before February 1 of the succeeding year, the owner, proprietor, manager or executive officer of the person liable for the occupation tax levied for the preceding calendar year shall file with the city business license office of the city, on a form furnished by the business license office, a signed return setting forth the actual amount of the gross receipts of such practice during the preceding calendar year. It shall be the duty of the practitioner to obtain, complete, and return all forms necessary to comply with this article.

Sec. 7.6.3.10. Amount of tax.

- (a) Persons practicing law shall elect as their entire occupation tax one of the following:
 - (1) An occupation tax based on gross receipts combined with profitability ratios as set forth in schedule A. Any practitioner who elects to pay an occupation tax based on gross receipts shall provide to the business license office information concerning the practitioner's gross revenues on forms supplied by the business license office as well as verification, as required by the city, of said gross revenues for the purpose of determining the appropriate occupation tax.
 - (2) A fee according to schedule H not to exceed \$400.00 per practitioner who is licensed to practice law, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this section shall not be required to provide information to the local government relating to the gross receipts of the practice. The per-practitioner fee includes all persons in the practice who qualify as a practitioner under the state's regulatory guidelines and framework.
- (b) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, the city or other city of the state, or instrumentalities of the United States, the state or the city or other city of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

State law reference(s)—License tax for professionals, O.C.G.A. §§ 48-13-9(c), 48-13-10, 48-13-13(c).

Sec. 7.6.3.11. Fee for lawyers engaged in practice of more than one profession.

If, in addition to the practice of law, an individual is also engaged in the practice of one or more of the professions enumerated in section 7.6.1.8 of this article, such individual shall be required to pay a professional occupation tax for each such profession; provided, however, if such individual has elected to be taxed based on schedule H, the tax for the second and any succeeding profession shall be assessed at 50 percent of the tax otherwise due, as computed under schedule H.

State law reference(s)—License tax on professions with multiple services, O.C.G.A. §§ 48-13-12, 48-13-13.

Sec. 7.6.3.12. Forms.

- (a) Documents and papers necessary to the implementation and enforcement of this article shall be on such forms and in such manner as may be prepared and directed by the City and its agents.
- (b) Such forms shall request such information as may be required by the by the City and its agents, include the SIC (Standard Industrial Classification) of the business, its taxable gross revenues for the preceding 12 calendar months, the number of employees, and .

Sec. 7.6.3.13. Option of the business license division to send bills.

- (a) Notwithstanding any language to the contrary elsewhere in this article, the business license division may choose to send bills to attorneys who list their address with the State Bar of Georgia as being located in the city, including those attorneys who list only post-office boxes as their addresses.
- (b) An attorney who prepares and signs a notarized affidavit that they did not practice law within the jurisdiction of the city during some part of the tax year for which the tax bill was generated may have their bill adjusted for the time period stated in the affidavit when such attorney did not maintain an office within the jurisdiction of the city and/or states such other reasons why the occupation tax should be adjusted. Such adjustment shall not be made for those attorneys who elect to pay the \$400.00 per practitioner fee as set forth in this article unless the affidavit states that the attorney did not practice law in the jurisdiction of the city at any time during the year for which the tax bill was generated. The business license division is authorized to inquire whether such affidavit matches the information maintained by the State Bar of Georgia in connection with the directives of State Bar Rule 1-207 and/or to take such other steps as deemed necessary to determine the accuracy of the affidavit. The submission of an affidavit requesting adjustment shall not act to prevent the imposition of interest should the business license division deny the request for adjustment.
- (c) The option of the business license division to send bills shall not relieve attorneys from the obligation to pay any tax due for any calendar year by January 31 of the following year.
- (d) The business license division may include in any bills, the unpaid tax balance from three other years, including all fees and penalties and the amount of interest, which has accrued on any unpaid tax liability. The failure of the business license division to list any unpaid balance on any bill shall not operate to relieve the taxpayer from liability for any balance due.

- (e) It shall be a violation of this section for any attorney to willfully and intentionally misrepresent a material fact in an affidavit to avoid the payment of the occupation tax, and the sole enforcement action to be taken is set forth as follows:
 - (1) When the business license division has reason to believe that an attorney has willfully and intentionally misrepresented a material fact in any affidavit submitted to business license division for the purposes of avoiding full payment of the occupation tax, he or she shall consult with the city attorney to determine whether such conduct should be referred to the State Bar of Georgia for investigation as to whether a violation of the Georgia Rules of Professional Conduct has occurred.

Sec. 7.6.3.14. Tax execution imposed for failure to pay the occupation tax.

An attorney required to pay the occupation tax and who fails to do so in the manner provided by this article, shall be liable to have the tax and interest collected by the issuance of execution by the business license division or ex officio deputy pursuant to O.C.G.A. § 48-13-26. Further proceedings concerning the execution procedure employed in the enforcement of this section shall be as provided by state law. Notwithstanding any provision to the contrary, the use of tax executions and the reporting of any alleged misrepresentations shall be the sole mechanism for enforcement of the occupation tax levy against attorneys, and neither this article nor any other portion of the ordinances of the city authorize any civil fine or associated contempt charges for failure to comply with this article.

Section 2. The Mayor shall be authorized to cause for notices to be published, circulated and/or uploaded to city media forums to help notify city businesses of their obligation to renew and/or apply for occupation tax certificates with the City in accordance with this ordinance for calendar year 2024 business operations.

Section 3. The Mayor shall be authorized to waive late renewal penalties for up to two months to accommodate the implementations of this ordinance.

Section 4. It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences and phrases of this Ordinance are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.
- (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance.

Section 5. The City Attorney and City Clerk are authorized to make non-substantive editing and renumbering revisions to this Ordinance for proofing and renumbering purposes.

Section 6. The effective date of this Ordinance and/or any tax commencement date herein shall be the date of adoption, unless provided otherwise by the City Charter, state and/or federal law. In the event that any effective date and/or tax commencement date herein is determined to be invalid, said effective date and/or tax commence date shall instead be the earliest date allowed by law.

SO ORDAINED this _____ day of _____, 2023.

ATTEST:

CITY OF MABLETON, GEORGIA:

Susan D. Hiott, Interim City Clerk

Michael Owens, Mayor

APPROVAL AS TO FORM:

Emilia Walker-Ashby, Interim City Attorney

**A RESOLUTION PROVIDING NOTICE TO COBB COUNTY OF THE CITY'S
INTENT TO COLLECT OCCUPATION TAXATION TRANSFER RESPONSIBILITY
FOR BUSINESS LICENSING AND FOR OTHER LAWFUL PURPOSES**

WHEREAS, the City of Mableton ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia;

WHEREAS, the duly elected governing authority of the City is the Mayor and Council ("City Council") thereof;

WHEREAS, Cobb County, Georgia, collects occupation taxes within the territorial limits of the City;

WHEREAS, the Carl Vinson Institute of Government Fiscal Feasibility Analysis for a Proposed City of Mableton identifies occupation taxation as a critical source of revenue for Mableton's successful transition;

WHEREAS, Section 7.15 of the City Charter provides that during the transition period the "City of Mableton shall collect taxes, fees, assessments, fines and forfeitures, and other moneys within the territorial limits of the City of Mableton... upon at least 30 days' prior written notice to Cobb County by the City;"

WHEREAS, the City Council desires through this Resolution to provide notice to Cobb County, Georgia, pursuant to Section 7.15 of the City Charter, that the City will collect occupation taxes within the territorial limits of the City, as set forth in this Resolution; and

WHEREAS, this Resolution is enacted to safeguard and promote Mableton's successful transition and the public health, safety, and general welfare of the City.

NOW, THEREFORE, BE IT RESOLVED, by the governing authority of the City of Mableton, Georgia, as follows:

Section 1.

- a. Transfer of Occupation Taxation and Business Licensing.** The City Council hereby provides notice to Cobb County, Georgia, and others, that effective as of December 12, 2023, the City of Mableton, Georgia, shall transfer and take responsibility for the issuance, renewal and registration of occupation tax certificates and business licensing, and shall assess and collect an occupation tax and related application/renewal fees, which shall be due and payable to the City of Mableton, Georgia, by City of Mableton, Georgia, businesses for calendar year 2024 and thereafter.

b. Clarification on Transfer. The City of Mableton, Georgia, does not through this resolution, or otherwise, transfer from Cobb County, Georgia, regulatory authority nor responsibility for:

1. Permitting/licensing for the keeping, sale or storing of alcoholic beverages, and collection of alcohol excise taxes and fines or application fees for the same;
2. The issuance of zoning, building and/or development permits/approvals, certificates of occupancy, and building/development inspections, and fines or application/assessed fees for the same; and
3. Parks and recreation permitting/approvals, and assessed fees for the same.

c. Future Transfers. As the transition period progresses, and pursuant to Section 7.15 of the City Charter, the City will provide Cobb County, Georgia, with notice of any future date that the City will transfer from Cobb County, Georgia, items (b)(1)-(3) above, and/or any other services, taxes, fees, assessments, fines and/or forfeitures, within the City that the City has yet to transfer from Cobb County, Georgia.

Section 2. Notice to Businesses. All Mableton businesses are hereby notified to apply for/renew their business license/occupation tax certificates and pay accompanying occupation taxation and fees, with and to the City of Mableton, Georgia, for calendar year 2024, in accordance with the applicable City of Mableton occupation tax and business license code¹.

Section 3. It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences, clauses and phrases of this Resolution are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. No section, paragraph, sentence, clause or phrase of this Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.
- (c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid,

¹ Said occupation tax certificate will not authorize a business to serve alcohol. The occupation tax is separate and distinct from an alcohol excise tax. Until the City transfers alcohol licensing, City of Mableton businesses wishing to keep/store/sale alcohol shall additionally and separately apply with Cobb County, Georgia, for the issuance/renewal of licensure to keep/store/sale alcohol, and pay any alcohol excise tax and application fee as assessed by Cobb County for the same.

unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Resolution.

Section 5. The City Attorney and the City Clerk are authorized to make non-substantive editing and renumbering revisions to this Resolution for proofing and renumbering purposes.

Section 6. The effective date of this Resolution shall be the date of adoption, unless provided otherwise by the City Charter, state and/or federal law.

BE IT SO RESOLVED, this ____ day of _____, 2023.

ATTEST:

CITY OF MABLETON, GEORGIA:

Susan D. Hiott, Interim City Clerk

Michael Owens, Mayor

APPROVAL AS TO FORM:

Emilia Walker-Ashby, Interim City Attorney