



MEMORANDUM

To: Michael Brown, City Manager
From: David Maxwell, Chief Finance Officer
CC: Melissa Carter, Chief Budget Officer
Date: 11/12/2020
Re: 2021 Revenue Ordinance Fee Changes and Modifications

For fiscal year 2021, various fee changes and revisions to the Revenue Ordinance were recommended by City staff. All revenue fee adjustments were included in the 2021 Proposed Budget, as presented to Council at the budget retreat held on November 19. All fee changes are briefly summarized below. Basic changes without financial impact, attributed as scrivener errors, are summarized below and/or displayed in the redline version of the 2021 Revenue Ordinance.

Article A – General

Section 1. Scope; Taxes and Fees

Modify effective date to “January 1, 2021”.

Article B – Property Taxes

Section 4. Tax Rate

Modify to “The tentative or preliminary millage rate, as estimated to produce budgeted revenues from property taxes, is 12.739 mills on the dollar (.12739) or \$12.74 per \$1,000 in assessed value. The tentative or preliminary rate is shown here for information only, and is not levied by this ordinance.”

Section 5. Payment Due Dates

Modify the due date for first installment from June 1 to June 15.

Article E – Hotel/Motel Tax

Further clarifies that hotel/motel tax must be paid during the first 30 days of continuous occupancy, even whereas a stay may extend beyond 30 days, in line with GA 560-13-2.

Article N – Cemetery Fees

Section 2. Sale of Interment Rights

Clarifies and simplifies organization of lots for sale to reflect the price consistency between cemeteries. No price changes.

Section 3. Fees for Cemetery Services

Corrects scrivener error – same price for monthly tour pass for entities offering walking, biking, or small passenger tour services.

Article P – Inspection Fees

Section 19. Technology Fee

Further clarifies that the technology fee may be added to plat permits.

Article Q – Development & Review Fees

Section 4. Historic Review Filing Fees

At the request of the Metropolitan Planning Commission, the Historic Review Filing Fees are increasing to reflect the actual cost of staff time for providing the services while also being competitive with comparable communities. Fees were last increased in 2012 and will result in a projected annual increase of \$22,010.

Article R – Leisure and Recreation Fees

Section 2. Cultural Affairs Fees

C. Rental

- Rental fees moved from Resident/Non-Resident rate structure to Corporate/Non-Profit rate structure.

Section 3. Facility Fees

B. Recreation Centers

- Facility Rental – Center decreases from \$85.00 to \$75.00 per hour for City residents.
- Facility Rental – Gym altered to include a charge of \$30.00 per hour for games/tournaments for City Residents and \$35.00 per hour for games/tournaments for Non-City Residents.

Article U – Utility Services Fees

Section 2. Water Service Fees

Section 3. Sewer Service Fees

Section 6. Alternate New Employer Economic Development Rates

Section 8. Refuse Collection and Disposal Fees

Section 11. Utility Credits

- Update Elderly/Low Income and Disabled/Low Income to include language that specifies that an account must have water and sewer services to receive the water and sewer credit or must have residential refuse services to receive the residential refuse credit.

Article X – Miscellaneous Fees

Section 5. Stormwater Management Credit Fee

- These updates reflect increases in current construction and maintenance costs and based on refined calculations provide a more accurate cost per unit area and volume.

Article Y – Business Tax

Section 10. Due Date

- Moves the due date for Business Tax from March 31st to January 31st, in line with OCGA 48-13-20.

Section 30. Alcoholic Beverage Licenses

D. Renewal of License

- Moves the renewal date for Alcoholic Beverage Licenses from January 31st to January 15th.

E. Penalty for Delinquency

- Moves renewal date penalties from January 31 to January 15.
Moves account inactive date from February 15 to January 30.

Section 38. State Licensing

- Updates list to be consistent with state licensing.