

AN ORDINANCE
To Be Entitled

AN ORDINANCE TO AMEND THE CHARTER
OF THE CITY OF SAVANNAH, GEORGIA
PURSUANT TO THE PROCEDURES FOR HOME RULE CHARTER AMENDMENT
TO PROVIDE FOR RATES, FEES AND CHARGES
FOR CERTAIN SERVICES; TO PROVIDE FOR
EFFECTIVE DATES; TO REPEAL CONFLICTING
PROVISIONS; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Mayor and Aldermen of Savannah, Georgia, in regular meeting of Council assembled and pursuant to lawful authority thereof:

SECTION 1: That Section 5-107 of Chapter 1., Taxation, of Article 5., Finance & Taxation, shall be deleted in its entirety and a new Section 5-107 entitled “Ad valorem property tax; Authority to collect; Other taxes; Franchises; Collection of Delinquent Taxes and Fees” be inserted in lieu thereof as follows:

- (a) Property Taxes. The Mayor and Aldermen of the City of Savannah may assess, levy and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to such taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, of providing governmental services, for the repayment of principal and interest on general obligations and for any other public purpose as determined by the Mayor and Aldermen of the City of Savannah in its discretion.
- (b) Millage Rate; Due Dates; Payment Methods. The Mayor and Aldermen of the City of Savannah, by ordinance, shall establish a millage rate for the city property tax, a due date, and the time period within which these taxes must be paid. The city council, by ordinance, may provide for the payment of these taxes by installments or in one lump sum, as well as authorize the voluntary payment of taxes prior to the time when due.
- (c) Occupation and Other Excise, Sales and Use Taxes. The Mayor and Aldermen of the City of Savannah, by ordinance, shall have the power to levy such occupation or other excise, sales and use taxes as are not denied by law. The Mayor and Aldermen of the City of Savannah may classify businesses, occupations or professions for the purpose of such taxation in any way which may be lawful and may compel the payment of such taxes as provided in Subparagraph (h).
- (d) Franchises.

(1) Except where otherwise provided by general law, the Mayor and Aldermen of the City of Savannah shall have the power to grant franchises for the use of the city's streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, electric membership corporations, cable television, telecommunications companies and internet service providers, gas companies, transportation companies, and other similar organizations. The Mayor and Aldermen of the City of Savannah shall determine the durations, terms, whether the same shall be exclusive or nonexclusive, and the consideration for such franchises; provided, however, no franchise shall be granted for a period in excess of 35 years and no right of use of public rights-of-way shall be granted unless the city receives just and adequate consideration thereof. The Mayor and Aldermen of the City of Savannah shall provide for the registration of all franchises with the city clerk in a registration book kept by the clerk for that purpose. The Mayor and Aldermen of the City of Savannah may provide by ordinance for the registration within a reasonable amount of time of all franchises previously granted.

(2) Except where otherwise provided by general law, if no franchise agreement is in effect, the Mayor and Aldermen of the City of Savannah has the authority to impose an excise tax on gross receipts for the use of the city's streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, electric membership corporations, cable television, telecommunications companies and internet service providers, gas companies, transportation companies, and other similar organizations.

(3) If unpaid, such charges shall be collected as provided in Subparagraph (g).

(e) Special Assessments. The Mayor and Aldermen of the City of Savannah, by ordinance, shall have the power to assess and collect the cost of constructing, reconstructing, widening, or improving any public way, street, sidewalk, curbing, gutters, sewers, or other utility mains and appurtenances from the abutting property owners under such terms and conditions as are reasonable. If unpaid, such charges shall be collected as provided in Subparagraph (g).

(f) Construction; Other Taxes Allowed by Law. The city shall be empowered to levy any other tax 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 the city to govern its local affairs.

(g) Collection of Delinquent Taxes and Fees. The Mayor and Aldermen of the City of Savannah, by ordinance, may provide generally for the collection of delinquent taxes, fees, or other revenue due to the city under this section by whatever reasonable means are not precluded by law. This shall include

providing for the dates when the taxes or fees are due; late penalties or interest; issuance and execution of fi.fa.'s; creation and priority of liens; making delinquent taxes and fees personal debts of the persons required to pay the taxes or fees imposed; revoking city permits for failure to pay any city taxes or fees; and providing for the assignment or transfer of tax executions.

SECTION 2: That Chapter 2., Garbage and Sewerage Charges, of Article 5., Finance & Taxation, shall be deleted in its entirety and a new Chapter 2 entitled "Rates, Fees and Charges for Services" be inserted in lieu thereof as follows:

Section 5-201. – Solid waste and sanitation collections services. The Mayor and Aldermen of the City of Savannah is authorized and empowered to collect within the corporate limits of the City of Savannah rates, fees and charges for solid waste and sanitation collection services.

Section 5-202. – Sanitary sewer and stormwater collection, treatment and disposal fees. The Mayor and Aldermen of the City of Savannah is authorized and empowered to collect within the corporate limits of the City of Savannah a rate, fee, or charge for the collection, treatment and disposal of sanitary sewage and stormwater.

Section 5-203. – Fire Services. The Mayor and Aldermen of the City of Savannah is authorized and empowered to provide fire fighting, fire prevention and fire protection services within and without the corporate limits of the City of Savannah and to establish and impose rates, fees and charges for such services on all real and personal properties receiving the benefit thereof.

Section 5-204. – Special Districts. For the services enumerated above, or any services authorized by this Charter or the Constitution and general laws of the State of Georgia, the Mayor and Aldermen of the City of Savannah may, by ordinance, create special districts within the corporate limits of the City of Savannah in which it may levy taxes, and/or impose rates, fees or charges, or both, to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor; provided, however, no special district may be established by ordinance, no any fees, assessments, and taxes levied therein, if preempted or superseded by general law pursuant to subpar (c) of the 1983 Constitution, Art. 9, §2, Par. VI.

Section 5-205. – Service Charges. The Mayor and Aldermen of the City of Savannah, by ordinance, shall have the power to assess and collect rates, fees, and charges, for water supply, treatment and distribution, for sanitary and storm sewer collection, treatment and disposal, for sanitation and health services, or for any other services, governmental or proprietary, provided or made available within and without the corporate limits of the city for the total cost to the city of providing or making available such services. When a fee is imposed to pay for a service rendered to persons or properties within a designated area and a benefit is

received by such person or property, such fees shall be segregated from other general revenues of the City of Savannah so as to be used and expended only for the service designated.

Section 5-206. – Charges are independent of taxes. The rates, fees and charges herein authorized by section 5-201, 5-202 and 5-203 above shall be independent of and in addition to any lawful taxes which are now, or may hereafter be levied by the Mayor and Aldermen of the City of Savannah, against any person, firm or corporation or against any real or personal property owned or possessed by any person, firm or corporation.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: Section 5-107 and Chapter 2 shall become effective on January 1, 2018.

ADOPTED AND APPROVED: _____

Eddie W. DeLoach, Mayor

CLERK OF COUNCIL