

ORDINANCE NO. OR 16-413

**AN ORDINANCE AMENDING THE STOCKBRIDGE MUNICIPAL CODE WITH RESPECT TO THE OCCUPATIONAL TAX AND AUTHORIZING CERTAIN OTHER FEE INCREASES; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**WITNESSETH:**

THE COUNCIL OF THE CITY OF STOCKBRIDGE HEREBY ORDAINS AND RESOLVES:

**SECTION 1.** That Section 9.01.040 of the Stockbridge Municipal Code is hereby amended by deleting said section in its entirety and replacing it with the following:

***“9.01.040 - Occupation tax levied.***

*A. An occupation tax is levied upon those persons with one or more locations or offices within the corporate limits of the city and, pursuant to Official Code of Georgia Annotated Section 48-13-7, upon out-of-state persons with no location or office in Georgia in accordance with the occupation tax classification and ranges listed on Appendix I.*

*B. A person shall be placed in the profitability class based on the dominant line of business or service of the person and profitability ratios as measured by nationwide averages derived from statistics, classification, or other information published by the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies of the United States shall be used to classify the dominant line of business by tax class. Profitability classes by North American Industry Classification System (NAICS) code shall be listed as Appendix II.*

*C. Persons with no physical location in the state, but which perform services or sell products within the corporate limits of the city, shall be subject to the administrative fee and occupation tax if such person has more than nominal business activity within the city, including:*

- 1. One (1) or more employees who exert effort within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or*
- 2. Owns real or personal property which is located within the jurisdiction of the city and which generates income or is used to generate income.”*

**SECTION 2.** That Section 9.01.090(A)(2) of the Stockbridge Municipal Code is hereby amended by deleting said section in its entirety and replacing it with the following:

*“(2) For calendar year 2017, a tax of three hundred twenty-five dollars (\$325.00) for each practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. For calendar year 2018 and beyond, a tax of four hundred dollars (\$400.00) for each practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location.”*

**SECTION 3.** That the fees for certain city facilities shown on the attached Exhibit A are hereby approved. The tax classification and ranges attached hereto as Appendix A are also hereby approved.

**SECTION 4. Intention of the Governing Body.** It is the intention of the governing body, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of the City of Stockbridge, Georgia, and the sections of the ordinance may be renumbered to accomplish such intention.

**SECTION 5. Approval of Execution.** The Mayor is hereby authorized to sign all documents necessary to effectuate this Ordinance.

**SECTION 6. Attestation.** The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this ordinance, subject to approval as to form by the City Attorney.

**SECTION 7. Codification and Severability.**

(a) It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were upon their enactment believed by the City Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the City Council that 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. It is hereby further declared to be the intention of the City Council that to the greatest extent allowed by law 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 section, paragraph, sentence, clause or phrase 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 sections, paragraphs, sentences, clauses, or phrases of the ordinance and that to the greatest extent allowed by law all remaining Sections, paragraphs, sentences, clauses, or phrases of the ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION 8. Repeal of Conflicting Provisions.** Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 9. Effective Date.** This ordinance shall become effective immediately upon its adoption by the Mayor and City Council of the City of Stockbridge as provided in the City Charter.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

CLASS 1		
Highest of the Range		Cost at .000275
\$0 to \$200,000		\$55.00
\$200,001 to \$500,000		\$137.50
\$500,001 to \$1,000,000		\$275.00
\$1,000,001 to \$1,500,000		\$412.50
\$1,500,001 to \$2,000,000		\$550.00
\$2,000,001 to \$5,000,000		\$1,375.00
\$5,000,001 to \$7,000,000		\$1,925.00
\$7,000,001 to \$10,000,000		\$2,750.00
\$10,000,001 to \$15,000,000		\$4,125.00
\$15,000,001 to \$30,000,000		\$8,250.00
\$30,000,001 to \$60,000,000		\$16,500.00
\$60,000,001 to \$99,000,000		\$27,225.00

CLASS 2		
Highest of the Range		Cost at .000303
\$0 to \$200,000		\$60.60
\$200,001 to \$500,000		\$151.50
\$500,001 to \$1,000,000		\$303.00
\$1,000,001 to \$1,500,000		\$454.50
\$1,500,001 to \$2,000,000		\$606.00
\$2,000,001 to \$5,000,000		\$1,515.00
\$5,000,001 to \$7,000,000		\$2,121.00
\$7,000,001 to \$10,000,000		\$3,030.00
\$10,000,001 to \$15,000,000		\$4,545.00
\$15,000,001 to \$30,000,000		\$9,090.00
\$30,000,001 to \$60,000,000		\$18,180.00
\$60,000,001 to \$99,000,000		\$29,997.00

CLASS 3		
Highest of the Range		Cost at .000333
\$0 to \$200,000		\$66.60
\$200,001 to \$500,000		\$166.50
\$500,001 to \$1,000,000		\$333.00
\$1,000,001 to \$1,500,000		\$499.50
\$1,500,001 to \$2,000,000		\$666.00
\$2,000,001 to \$5,000,000		\$1,665.00
\$5,000,001 to \$7,000,000		\$2,331.00
\$7,000,001 to \$10,000,000		\$3,330.00
\$10,000,001 to \$15,000,000		\$4,995.00
\$15,000,001 to \$30,000,000		\$9,990.00
\$30,000,001 to \$60,000,000		\$19,980.00
\$60,000,001 to \$99,000,000		\$32,967.00

CLASS 4		
Highest of the Range		Cost at .000366
\$0 to \$200,000		\$73.20
\$200,001 to \$500,000		\$183.00
\$500,001 to \$1,000,000		\$366.00
\$1,000,001 to \$1,500,000		\$549.00
\$1,500,001 to \$2,000,000		\$732.00
\$2,000,001 to \$5,000,000		\$1,830.00
\$5,000,001 to \$7,000,000		\$2,562.00
\$7,000,001 to \$10,000,000		\$3,660.00
\$10,000,001 to \$15,000,000		\$5,490.00
\$15,000,001 to \$30,000,000		\$10,980.00
\$30,000,001 to \$60,000,000		\$21,960.00
\$60,000,001 to \$99,000,000		\$36,234.00

CLASS 5		
Highest of the Range		Cost at .000403
\$0 to \$200,000		\$80.60
\$200,001 to \$500,000		\$201.50
\$500,001 to \$1,000,000		\$403.00
\$1,000,001 to \$1,500,000		\$604.50
\$1,500,001 to \$2,000,000		\$806.00
\$2,000,001 to \$5,000,000		\$2,015.00
\$5,000,001 to \$7,000,000		\$2,821.00
\$7,000,001 to \$10,000,000		\$4,030.00
\$10,000,001 to \$15,000,000		\$6,045.00
\$15,000,001 to \$30,000,000		\$12,090.00
\$30,000,001 to \$60,000,000		\$24,180.00
\$60,000,001 to \$99,000,000		\$39,897.00

CLASS 6		
Highest of the Range		Cost at .0004433
\$0 to \$200,000		\$88.66
\$200,001 to \$500,000		\$221.65
\$500,001 to \$1,000,000		\$443.30
\$1,000,001 to \$1,500,000		\$664.95
\$1,500,001 to \$2,000,000		\$886.60
\$2,000,001 to \$5,000,000		\$2,216.50
\$5,000,001 to \$7,000,000		\$3,103.10
\$7,000,001 to \$10,000,000		\$4,433.00
\$10,000,001 to \$15,000,000		\$6,649.50
\$15,000,001 to \$30,000,000		\$13,299.00
\$30,000,001 to \$60,000,000		\$26,598.00
\$60,000,001 to \$99,000,000		\$43,886.70

EXHIBIT A – PARK FEES

## 2017 City of Stockbridge Park Pavilion and Gazebo Rental Fees

Summer Months – April thru September

For **Park Pavilion** Rentals

Renter	Time	Half Day	Full Day
City Resident	8 am – 2 pm 4 pm - dusk	\$75	\$100
Non-City Resident	8 am - 2 pm 4 pm - dusk	\$100	\$150

Summer Months – April thru September

For **Gazebo** Rentals

Renter	Time	Half Day	Full Day
City Resident	8 am – 2 pm 4 pm - dusk	\$60	\$75
Non-City Resident	8 am - 2 pm 4 pm - dusk	\$75	\$100

Winter Months – October thru March

For **Park Pavilion** Rentals

Renter	Time	Half Day	Full Day
City Resident	8 am - dusk	n/a	\$100
Non-City Resident	8 am - dusk	n/a	\$150

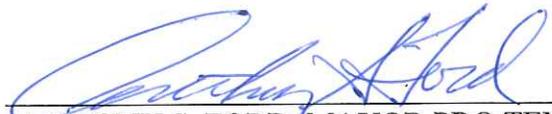
Winter Months – October thru March

For **Gazebo** Rental

Renter	Time	Half Day	Full Day
City Resident	8 am - dusk	n/a	\$75
Non-City Resident	8 am - dusk	n/a	\$100

**Please note that these rates go into effect January 1, 2017**

SO ORDAINED this 30<sup>th</sup> day of August, 2016.

  
ANTHONY S. FORD, MAYOR PRO TEM

ATTEST:

 (SEAL)  
VANESSA HOLIDAY, CITY CLERK

APPROVED AS TO FORM:

  
MICHAEL WILLIAMS, CITY ATTORNEY

Date Presented to Mayor: 9/2/2016

Date Received from Mayor: 9/2/2016