

Section 18-95A ARTICLE IV. DOWNTOWN IMPROVEMENT DISTRICT SURTAX\*

Section 18-96 Established.

There is hereby established a downtown improvement district surtax for each calendar year on businesses located in the downtown improvement district that have a Standard Industrial Classification (SIC) number as assigned by the Standard Industrial Classification Manual compiled by the U. S. Office of Management and Budget, in which the first two (2) digits are from 52 through 59 inclusive, as designated on a map filed in the office of the city clerk, and on the owners of property in said district. (Ord. of 12-28-94, § I)

Section 18-97 Schedule of district surtax amounts.

(a) Each business in the downtown improvement district that has a Standard Industrial Classification (SIC) number in which the first two (2) digits are from 52 through 59 inclusive shall pay a surtax equal to the amount of its occupation tax for the current calendar year based on its January first status in the district, with the following exceptions:

- (1) There shall be no surtax imposed on the alcoholic beverage license fees paid by any business.
- (2) The surtax for each business shall not exceed five hundred dollars (\$500.00).

(b) Each owner of property located within the downtown improvement district shall pay a tax in the amount of one-half of the occupation tax due for the current calendar year from all tenants that have a Standard Industrial Classification (SIC) number from 52 through 59 inclusive. If a tenant vacates the property after January first and the amount of occupation tax which the tenant would have paid cannot be definitely determined, then the property owner shall pay a surtax as if such property were vacant as of January first

Each owner of vacant property shall pay a fixed surtax of one hundred dollars (\$100.00) for each such property, regardless of location, age, or square footage. There shall be no limit on

**\*Editor's note--**An ordinance adopted Dec. 28, 1994, deleted former Art. IV. §§ 18-96-- 18-99, relative to the downtown improvement district surtax, and enacted a new Art. IV to read as herein set out. The provisions of former Art. IV derived from Code 1958, §§ 14-32--14-35; and ordinances adopted Dec. 30, 1988 and Dec. 28, 1989.

the number of vacant buildings for which the fixed surtax is due. For the calendar year 1995, a property shall be determined vacant or occupied on April first. In each succeeding year, a property shall be determined vacant or occupied on January first.

(c) This surtax on business and property owners shall not be refundable. A property owner who has already paid the surtax during the year, based on a tenancy or vacancy as of January first, will not be liable for an additional surtax on a new tenant or a reduced surtax on a newly vacant building during the same calendar year.

(d) Should any circumstance arise concerning the proper amount of the surtax to be paid by the business owner or property owner, then the city clerk shall make a determination of the amount to be paid. Any person dissatisfied with the decision of the city clerk shall have the right of appeal of the city council, provided such person makes such appeal in writing to the city council within thirty (30) days of the disputed decision of the city clerk.

(Ord. of 12-28-94, § I)

Section 18-98 Method of payment.

(a) All surtax amounts are to be paid annually during the occupation tax period annually from January first to April fifteenth or as soon thereafter as the city can bill them according to the existing conditions as of January first on tenancy and vacancy. At the written request of the business and as long as the business is not delinquent on the payment of its occupation tax for such year, the surtax on the business shall be billed in equal installments on the business' utility bill and paid in full during the year in which the surtax is imposed.

(b) The district surtax shall not include any occupation tax penalty amount but shall be based on the current year's occupation tax payment, including additions or credit adjustments shown on same.  
(Ord. of 12-28-94, § I)

Section 18-99 Delinquent collections.

The district surtax shall be collected in the same manner and methods and in all respects the same as the occupation tax, except that there shall be no late penalties, interest, or fi.fa. costs, but only the costs of advertising for public sale shall be added for a collection expense.  
(Ord. of 12-28-94, § I)

Section 18-100 Downtown improvement district.

The "downtown improvement district" shall encompass the same area as the "downtown development area" designated by the city council in accordance with O.C.G.A. §§ 36-42-5 and 36-42-6.  
(Ord. of 12-28-94, § I)

Section 18-101-114 Reserved.