

CHAPTER 7

TAXATION AND REVENUES

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ARTICLE I

Tax Assessment

S7-101 Authorization for Joint Board of Tax Assessors.

1. The duties of a tax receiver shall cease to be a part of the duties of the Tax Commissioner of Chatham County effective January 1, 1965, and all the duties and powers heretofore granted to Tax Receivers of Chatham County and this state shall be vested in the Chief Tax Assessor of Chatham County who shall be appointed for such term as shall be fixed by the governing authority of Chatham County and paid such salary as shall be fixed by the governing authority of Chatham County from the funds of Chatham County. All fees, commissions and other emoluments payable to Tax Receivers in Chatham County or this state or to Tax Commissioner thereof for or in connection with tax receiving duties now or hereafter shall be paid over to Chatham County. Said Chief Tax Assessor shall also be a member of the Chatham County Tax Assessor's Board.

2. The General Assembly shall have the power to authorize the Mayor and Aldermen of the City of Savannah and Chatham County to contract for the consolidation and combining of the County and City Board of Tax Assessors and to provide for the granting to said joint board all the governmental functions and powers now exercised by said Boards of Tax Assessors of the Mayor and Aldermen of the City of Savannah and Chatham County or which may be hereafter granted municipal or county Tax Assessors Boards; to provide that such contract may require approval by the Mayor and Aldermen of the City of Savannah of the person appointed Chief Tax Assessor of Chatham County by the governing authority of said county; to provide that the Chief Tax Assessor of Chatham County shall be a member of said joint Tax Assessors Board and chief thereon; to provide for the joint appointment of the members of said Board by the Mayor and Aldermen of the City of Savannah and Chatham County; to provide the terms thereof and to authorize the Mayor and Aldermen of the City of Savannah and Chatham County to prescribe the salaries therefor and to provide for the employment of assistants thereto; to provide for the abolishment of the present Boards of Tax Assessors of said city and county upon said contract being entered into and said joint Board of Tax Assessors being appointed; to provide and grant to the Mayor and Aldermen of the City of Savannah and Chatham County full authority and power to consolidate and combine by contractual arrangement the assessment and returning of all real and personal property in said City and County and further to combine the facilities

for collection of all taxes levied therein; to provide for the repeal of all conflicting laws; to provide that the General Assembly in exercising the powers herein conferred may include in the act or law, or any amendment thereto, any one or more of the powers or provisions herein enumerated and may exclude therefrom any one or more of the powers herein enumerated; and for other purposes. (1964 Ga. Laws 986, 987 - Ga. Const. Art. XI, Sec. I, Para. VI).

§7-102 Provision for Contract. The mayor and aldermen of the City of Savannah and Chatham County are hereby authorized to enter into a contract providing for a joint city-county board of tax assessors for Chatham County and the mayor and aldermen of the City of Savannah to be known as the Chatham County-Savannah Board of Tax Assessors to have jurisdiction over the territorial area of said city and county. (1965 Ga. Laws 3354, 3355)

§7-103 Members. Said board of tax assessors shall consist of six members, three of whom shall be appointed by the mayor and aldermen of the City of Savannah and three of whom shall be appointed by the commissioners of Chatham County. The members of said board shall be appointed for a term of six years, except that of the first members appointed two shall be appointed for a term of two years, two shall be appointed for a term of four years, and two shall be appointed for a term of six years. Each member of the joint board of tax review will serve until a successor is selected and qualified or until he vacates his office, or becomes disqualified, or is removed for a cause in which event, the governing authority electing the member in the first instance shall elect a successor to complete his term. (1965 Ga. Laws 3354, 3356)

§7-104 Qualifications. The members of the board of tax assessors shall be at least twenty-five (25) years of age, a freeholder, a citizen of the State of Georgia and a resident of Chatham County for at least twelve (12) months prior to their appointment either without or within the limits of any city therein. (1965 Ga. Laws 3354, 3356)

§7-105 Other Remunerative Public Office. Each member of the board shall give such time to the duties of his office as may be required. He shall hold no other remunerative public office during the term to which he is elected. (1965 Ga. Laws 3354, 3356)

§7-106 Compensation. The compensation of the members of said joint board of tax assessors shall be as provided by agreement between the commissioners of Chatham County and the

mayor and aldermen of the City of Savannah. (1965 Ga. Laws 3354, 3356)

§7-107 Chief Tax Assessor. In addition, there shall be appointed a Chief Tax Assessor who shall be appointed by the Chatham County Commissioners. (1965 Ga. Laws 3354, 3356; 1981 Ga. Laws 3442)

§7-108 Same; Duties. The Chief Tax Assessor shall have all the duties powers and authorities given to the county tax assessor in Chapter 48-5 of the O.C.G.A. as amended, in executing the purposes of this Act, and it shall be the duty of the Chief Tax Assessor to fix the value of all property located within the city for all tax purposes, and value all property located within the county for all State, county, school or other tax purposes. (1965 Ga. Laws 3354, 3357)

§7-109 Same; Limitation Upon Power. The power of the Chief Tax Assessor to assess property taxation or to review assessments shall not be extended to any property which must be returned to the State Revenue Commissioner or Comptroller General. (1965 Ga. Laws 3354, 3357)

§7-110 Maps, etc.. The Chief Tax Assessor shall prepare and keep tax maps and other tax records and shall establish an equitable and scientific system of assessing property for taxation; he shall give notice of assessments as provided by law and perform any and all other duties related to the assessments of taxable property and the administration of the joint board of tax assessors as may be appropriate and necessary; he shall receive all returns required of taxpayers within the County of Chatham and the corporate limits within the mayor and aldermen of the City of Savannah and all taxpayers required to make a return of taxable property are hereby required to make such return to the Chief Tax Assessor on such form or forms as may be prescribed by the joint board of tax assessors. (1965 Ga. Laws 3354, 3357)

§7-111 Tax Digest, etc.. The Chief Tax Assessor shall process all tax returns and forward to the mayor and aldermen of the City of Savannah and to Chatham County and the State Revenue Commissioner and the Comptroller General a complete tax digest of the property within Chatham County and the City of Savannah as required by law or established by contract as provided herein. (1965 Ga. Laws 3354, 3357)

§7-112 Employees. All assistants and employees required for the effective operation of the office of chief tax assessor and the joint board of tax assessors shall be selected through the civil service procedures of the participating

governments, and approved by the chief tax assessor. Preference shall be given to existing employees of the City of Savannah and Chatham County now assigned to such duty. No employee's rights to any pension funds shall cease as a result of the transfer of employment to said joint board. All pension rights shall be preserved by the respective governments and service on the joint Board shall be construed as filling requirements under any act, the benefits of which said employees are entitled; provided, however, that should benefits be available for both governments, such employees shall be required to elect, at the time of beginning his new employment which governmental pension plan or rights the employee desires to come under. (1965 Ga. Laws 3354, 3358)

§7-113 Review of Assessments. The Board of Tax Assessors shall review any and all assessments made in accordance with O.C.G.A. Section 48-5. (1965 Ga. Laws 3354, 3358)

§7-114 Chairman. The Board of Tax Assessors shall elect a chairman who shall not be the Chief Tax Assessor and who shall conduct the business of review. A quorum of not less than four, including the Chief Tax Assessor who shall be an ex-officio member of the board with the right to vote, shall be sufficient to conduct the business of the joint board of tax assessors. (1965 Ga. Laws 3354, 3358)

§7-115 Appeals. If any taxpayer is dissatisfied with the action of the board, he may give notice to the board in accordance with O.C.G.A. section 48-5 and the board shall so act in accordance with the above mentioned section. (1965 Ga. Laws 3354, 3358)

§7-116 Subpoenas. The board shall have authority to issue subpoenas for the attendance of witnesses and to issue subpoenas duces tecum for the production of any documents, papers, or books for the purpose of ascertaining the correctness of any tax returns. These subpoenas shall be served by the sheriff of the county or the sheriff of the State Court. Any person who shall refuse to attend and testify or produce any relevant documents shall be cited to appear before the judge of the superior court of the county who shall have jurisdiction by appropriate process to compel such testimony of such books, papers or other data. (1965 Ga. Laws 3354, 3358)

§7-117 Powers. If the Chief Tax Assessor finds that any tax payer has failed to return his property or has omitted from the return any property that should have been returned or has undervalued any property, such Chief Tax Assessor shall have all the powers which effect such returns as is provided for

in Chapter 48-5 O.C.G.A. as amended. (1965 Ga. Laws 3354, 3359)

§7-118 Costs. Should the mayor and aldermen of the City of Savannah and Chatham County enter into a contract as provided for herein, they shall agree that the mayor and aldermen of the City of Savannah pay to Chatham County a reasonable compensation for services rendered by the county in the preparation of the tax digest for the city and for the collection of any funds to the city, should such agreement for the collection of funds also be entered into. In the event the parties are not able to agree upon a sum, then each shall appoint an arbitrator who shall select a third arbitrator which third arbitrator shall not be a member of either governmental body and upon the failure to agree upon a third arbitrator, he shall be appointed, upon request, by the judge of the superior court. The compensation agreed upon shall be based on a proportionate sharing of costs of operation. (1965 Ga. Laws 3354, 3359)

§7-119 Audits. Each party shall be entitled to receive at all times annual audits and itemized statements fully reviewing the cost of running said joint office. (1965 Ga. Laws 3354, 3359)

§7-120 Effectiveness of Act. The provisions of this Act shall become effective upon approval, but shall require the entering into by the mayor and aldermen of the City of Savannah and the Chatham County commissioners of a contract approved by both parties and the filing of same upon their respective minutes before becoming operative. (1965 Ga. Laws 3354, 3359)

§7-121 Board of Equalization; Alternate Members; Officers. Notwithstanding the provision of any part of this Act to the contrary, in any county of this State having a population of not less than 180,000 and not more than 190,000 according to the United States Decennial Census of 1970, or any such future census, at any time upon the request of the county governing authority for additional alternate members of the boards of equalization, the grand jury of such county shall appoint the number of alternate members so requested to each board of equalization, not to exceed a maximum of twenty-one (21) alternate members for each of said boards. Said alternate members of said boards are duly qualified and authorized to serve on any of said boards of equalization of any such county. The grand jury of any such county shall have authority to designate a chairman and two (2) vice chairmen of each such board of equalization. Such chairman and vice chairmen shall be vested with full administrative

authority in calling and conducting the business of said board. Any combination of members or alternate members of any such board of equalization if any such county shall be competent to exercise the power and authority of said board. Any person designated as an alternate member of any such board of equalization of any such county shall be competent to serve in said capacity as provided herein upon appointment and taking of oath. (1975 Ga. Laws 1732)

ARTICLE II

Tax Commissioner

- §7-201** Consolidation of Offices. The offices of Tax Receiver and Tax Collector of Chatham County, Georgia are hereby abolished and the duties of the two offices aforesaid are hereby consolidated into one office. (1955 Ga. Laws 2210)
- §7-202** Tax Commissioner. The office of Chatham County Tax Commissioner is hereby created in lieu of said abolished offices of tax receiver and tax collector, and the rights, duties and liabilities of said office of Chatham County Tax Commissioner shall be the same as the rights, duties and liabilities of the tax receiver and tax collector of said county, so far as the same are applicable. (1955 Ga. Laws 2210, 2211)
- §7-203** Existing Taxes and Tax fi. fas. All taxes that are due and payable at the time the provisions of this Act become effective, and all tax fi. fas. heretofore issued by the Tax Collector of Chatham County, Georgia, shall have full force and effect and be collected by the Chatham County Tax Commissioner. (1955 Ga. Laws 2210, 2211)
- §7-204** Fees, Commissions, etc. All fees, commission and other compensation presently allowed to the Tax Receiver and Tax Collector of Chatham County and which are not prohibited by section 7-208 shall be collected by said tax commissioner and paid into the treasury of Chatham County, Georgia. All fees, commission and all other compensation which may hereafter be allowed the offices of tax receiver and tax collector shall be collected by said tax commissioner and paid into the treasury of Chatham County, Georgia, notwithstanding the provision of this Act combining said offices. (1955 Ga. Laws 2210, 2211)
- §7-205** Term. Chatham County Tax Commissioner shall hold office for a term of four (4) years, beginning January 1, 1957, and said tax commissioner shall be elected at the regular general election to be held for the State in 1956, and every four years thereafter. The Tax Receiver and Tax Collector of Chatham County, Georgia, shall perform the duties of their respective offices through December 31, 1956. (1955 Ga. Laws 2210, 2211)
- §7-206** Elections. Said Chatham County Tax Commissioner shall be elected at the general election held in the State of Georgia in the year 1956, and at the same general election each four years thereafter in the same manner, time and place

as clerks of the superior court are elected. (1955 Ga. Laws 2210, 2212)

§7-207 Commission. Said Chatham County Tax Commissioner shall be commissioned and qualified as clerks of the superior court are. (1955 Ga. Laws 2210, 2212)

§7-208 School Taxes. The Chatham County Tax Commissioner shall remit all education funds collected to the County Board of Education, except that two and one-half percent (2½%) of the funds collected shall be remitted to the Chatham County Board of Commissioners. This amendment shall become effective on July 1, 2002. (Amended May 31, 2002)

§7-209 Clerical Help. The Commissioners of Chatham County shall pay whatever clerical help that may be necessary for the proper performance of the duties of the office of tax commissioner as a part of the expenses of county government. (1955 Ga. Laws 2210, 2212)

§7-210 Oath of Office and Bonds for Tax Collectors and Tax Commissioners. The provisions of O.C.G.A. §§ 48-5-121 and 48-5-122 are incorporated herein by reference. (Amended July 27, 1990)

§7-211 Office. Said Chatham County Tax Commissioner shall have his office in the courthouse of Chatham County and shall keep his office open every day of the year except Sundays or legal holidays for the purpose of receiving and collecting all taxes. (1955 Ga. Laws 2210, 2213)

§7-212 Interim and Emergency Filling of Vacancies in Office of Tax Receiver, Collector, or Commissioner. The provisions of O.C.G.A. § 48-5-211 are incorporated herein by reference. (Amended July 27, 1990)

§7-213 Chief Deputy Tax Receiver, Collector, or Commissioner; Appointment; Duties; Assumption of Duties of Tax Commissioner. The provisions of O.C.G.A. § 48-5-212 are incorporated herein by reference. (Amended July 27, 1990)

§7-214 Fees, Commissions, Costs. Said Chatham County Tax Commissioner be, and he is hereby required to furnish the Commissioners of Chatham County with an itemized statement under oath, each month of all fees, commissions, costs or other money received and collected by him for said county and to furnish such reports to the State authorities as are now required or may hereafter be required of tax receivers and tax collectors of this State. And said Chatham County Tax Commissioner is required to make settlement on the 10th day

of each month with the Commissioners of Chatham County of all moneys collected by him during the previous month, and shall make settlement with the State authorities as provided by law. (1955 Ga. Laws 2210, 2214)

Editorial Note: The provisions of the above section concerning reports to the County Commissioners should be read in pari materia with section 7-215.

§7-215 Weekly Report by Tax Collector in County of 30,000 or More Population. The tax collector in each county having a population of 30,000 or more shall make a weekly report to the county authorities of the aggregate amount of taxes collected during said week, naming separately the amount collected for the State and the amount collected for the county, and shall swear that the same is a correct report of the taxes collected. (1977 Ga. Laws 1162, Sec. 2)

Editorial Note: The provisions of the above section were enacted as O.C.G.A. 48-5-142.

§7-216 Tax Collectors as Sheriffs. The tax collectors or tax commissioners in all the counties of this State having a population of not less than 170,000 nor more than 190,000, according to the 1970 United States Decennial Census, or any such future census, shall be ex officio sheriffs, insofar as to enable them to collect the taxes due the State and county, by levy and sale under tax executions; and said tax collectors or tax commissioners shall not be allowed to turn over any tax executions to the sheriffs or to any other levying officials of the State, except when it may become necessary for the purpose of enforcing the same to send said executions to any other county or counties than that in which issued. Said tax collector or tax commissioner, by virtue of his office, shall have full power and authority to levy all tax executions issued by him whether prior to the passage of this Act or subsequently thereof as effectively as if done by the sheriffs of said counties. (1971 Ga. Laws 3077, 3078)

§7-217 Same; Sales. Said tax collector or tax commissioner shall have full power to bring property to sale for the purpose of collecting taxes due the State and county and shall have all the powers now vested in sheriffs for the advertisement of the same for sale, for the sale of the same, and for the making and delivery of all due and proper conveyances and bills of sale; and all such sales made by said tax collector or tax commissioner shall be valid and shall carry the title to property thus sold as fully and completely as if made by the sheriffs of said counties. (1971 Ga. Laws 3077, 3078)

§7-218 Same; Compliance With Law. All acts done and performed by the tax collectors or tax commissioners of said counties by virtue of this Act shall be done in conformity with the law now in force governing the performance of the same in said counties; and all advertisements of the property to be sold by said tax collectors or tax commissioners which are required by law to be published in a newspaper shall be made in the newspaper in which the sheriff's advertisements for said counties are published. (1971 Ga. Laws 3077, 3078)

§7-219 Same; Deputies; Bond; Power Transferred.

1. Such tax collectors or tax commissioners, in carrying out the provisions of this Act, shall have power and authority to appoint one or more deputies who shall have all the powers of said tax collectors or tax commissioners while acting as ex officio sheriffs in the levy and collection of taxes. Said deputies shall be required to give bond as may be required by the tax collectors or tax commissioners under the law. The tax collector or tax commissioner shall be responsible for the acts of the deputy or deputies as sheriffs are now liable for the acts of their deputies.

2. All power and authority heretofore exercised by the sheriffs of said counties to collect taxes shall henceforth be withdrawn from said sheriffs and transferred to the tax collectors or tax commissioners of said counties. (1971 Ga. Laws 3077, 3078)

ARTICLE III

Chatham County Treasury; Depository

- §7-301** Office of County Treasurer Abolished. The office of county treasurer of Chatham County, Georgia, be and the same is hereby abolished. (1933 Ga. Laws 438)
- §7-302** All Duties Transferred to Finance Director. All of the duties of said office shall be granted and transferred to the Finance Director of Chatham County. (1933 Ga. Laws 438, 439; 1977 Ga. Laws 2794, 2795)
- §7-303** Bank as Depository. All county funds heretofore payable to the county treasurer, or his successor, shall be paid to the Finance Director of Chatham County, and said Finance Director of Chatham County shall, as and when received, immediately deposit such funds in a bank to be selected by the Chatham County Commissioners as a county depository. Said county commissioners shall require a bond from said bank designated as a county depository in such sum and with such security as said county commissioners may deem fit and proper. (1933 Ga. Laws 438, 439; 1977 Ga. Laws 2794, 2795)
- §7-304** Disbursing Officer. All county funds of Chatham County, Georgia, except such as may be specifically otherwise excepted by law, shall be disbursed by the Finance Director of Chatham County, Georgia, upon authorization by the governing authority of Chatham County. (1933 Ga. Laws 438, 439; 1937-38 Ga. Laws 781; 1977 Ga. Laws 2794, 2795)

ARTICLE IV

Hotel/Motel Tax

§7-401 Levy of Tax.

1. Pursuant to the provisions of an Act of the General Assembly authorizing municipalities and counties in the State of Georgia to impose, levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by or required to pay business or occupation taxes to the County for operating a hotel, motel, inn, lodge, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value, provided no such tax shall be levied upon the sale or charges for any rooms, lodgings, or accommodations furnished for a period of more than ten (10) consecutive days, or for the use of meeting rooms, there is hereby levied an excise tax in the amount of five percent (5%) of the charges to the public for such furnishings of any room or rooms, lodgings, or accommodations within said unincorporated area of Chatham County, Georgia. (No. 546, 5/16/75, Sec. 1)

2. From and after the passage of this amendment, the excise tax of five percent (5%) hereby levied shall be at the rate of six percent (6%) of the charges to the public for such furnishings of any room or rooms, lodging or accommodations within the unincorporated area of Chatham County, Georgia.

The additional one percent (1%) added by this amendment shall terminate on June 30, 1990, and at that time said excise tax shall revert back to five percent (5%).

The additional one percent (1%) tax levied by this ordinance shall be transmitted to the Savannah Area Chamber of Commerce Convention and Visitors Bureau to be held in escrow until after the tax has officially expired on June 30, 1990. In the meantime, any group that has a viable means of benefitting tourism in Chatham County can present their plan to the Savannah Area Chamber of Commerce Convention and Visitors Bureau along with a tentative budget and documentation for their respective project. Based upon such presentation, the Savannah Area Chamber of Commerce Convention and Visitors Bureau shall allocate the said one percent (1%) tax to the organization or organizations which the Savannah Area Chamber of Commerce Convention and Visitors Bureau decides is the most worthwhile recipient of said funds. The Savannah Convention and Visitors Bureau shall have the sole authority to employ advertising and legal counsel. Furthermore, each

Commissioner shall have the authority to add a member to any board that receives funds from the tax. Also, any party or organization who receives the funds must make a monthly financial report to the Commissioners, as well as a quarterly progress report, and provide the Commissioners with a report of their future plans. (Amended October 20, 1989)

This amendment shall be effective the 1st day of November, 1989, and shall be effective only until June 30, 1990, after which it shall be null, void and of no effect.

State Law Reference: For tax on rooms, lodgings or accommodations. O.C.G.A., Section 48-13-51.

§7-402 Definitions. The following words, terms and phrases shall, for the purposes of this chapter and except where the context clearly indicates a different meaning, be defined as follows:

1. Person. Any individual, firm, partnership, joint adventure, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the State of Georgia, and any political subdivision of either which the County is without power to impose the tax herein provided.
2. Operator. Any person operating a hotel in the unincorporated area of Chatham County, Georgia, including, but not limited to, the owner or proprietor of such premises, lessee, sub-lessee, lender in possession, licensee or any other person otherwise operating such hotel.
3. Occupant. Any person who, for consideration, uses, possesses, or has the right to use or possess any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.
4. Occupancy. The use or possession, or the right to use or possess any room or apartment in a hotel or the right to use or possess of the furnishings or to the services and accommodations accompanying the use and possession of the room.
5. Hotel. Any structure, or any portion of a structure, including any lodging house, rooming house, dormitory, Turkish bath, bachelor hotel, studio hotel, motel, motor

hotel, auto court, inn, public or private club, containing guest rooms and which is occupied or is intended or designed for occupancy by guests, whether rent is paid in money, goods, labor, or otherwise. It does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention or other buildings in which human beings are housed and detained under legal restraint.

6. Guest room. A room occupied, or intended, arranged or designed for occupancy, by one (1) or more occupants for the purpose of living quarters or residential use.
7. Rent. The consideration received for occupancy, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.
8. Return. Any return filed or required to be filed as herein provided.
9. County. Chatham County, Georgia.
10. Tax. The tax imposed by this chapter.
11. Monthly period. The calendar months of any year.
12. Due date. The twentieth day after the close of the monthly period for which tax is to be computed. (No. 546, 5/16/75, Sec. 2)

§7-403 Registration of Operator; Form and Contents; Execution, Certificate of Authority. Every person engaging or about to engage in business as an operator of a hotel in the unincorporated area of Chatham County, Georgia shall immediately register with the Director of the Finance Department of the County on a form provided by said Director. Persons engaged in such business must so register not later than thirty (30) days after the date this chapter becomes effective and the tax is imposed as set forth in section 7-402, but such privilege of registration after the imposition of such tax shall not relieve any person from the obligation of payment or collection of tax on and after the date of imposition thereof, regardless of registration. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place or places of business and such other information that would, facilitate the collection of the tax as the Director of the Finance Department may require. The registration form shall be signed by the owner if a natural

person; in case of ownership by an association or partnership, by a member or partner; in the case of ownership by a corporation, by an officer. The Director of the Finance Department shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable. (No. 546, 5/16/75, Sec. 6)

§7-404 Determination, Returns and Payments.

1. Due Date of Taxes. The entire amount of such taxes shall be due and payable to the Director of the Finance Department monthly on or before the twentieth day of every month next succeeding each respective monthly period as set forth in section 7-401.

2. Return; Time of Filing; Persons Required to File; Contents.
On or before the twentieth day of the month following each monthly period, a return for the preceding monthly period shall be filed with the Director of the Finance Department showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected, or otherwise due for the related period, and such other information as may be required by the Director of the Finance Department.

3. Collection Fee Allowed Operators. Operators collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting reporting and paying the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction shall be the same rate authorized for deductions from State tax under the "Georgia Retailers and Consumers Sales and Use Tax Act," approved February 20, 1951 (Ga. Laws, 1951, p. 360), as now or hereafter amended. (No. 546, 5/16/75, Sec. 7)

§7-405 Deficiency Determinations.

1. Recomputation of Tax; Authority to Make; Basis of Recomputation. If the Director of the Finance Department is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the county by any tax payer, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One (1) or more deficiency determinations may be made of the amount due for one (1) or more monthly periods.

2. Interest on Deficiency. The amount of the determination shall bear interest at the rate of three-fourths (3/4) of one (1) percent per month, or a fraction thereof, from the due date of taxes.
3. Notice of Determination; Service. The Director of the Finance Department or his designated representatives shall give to the operator written notice of his determination. The notice may be served personally or by mail; if by mail such service shall be addressed to the operator at his address as it appears in the records of the Director of the Finance Department. Service by mail is complete when delivered by certified mail with a receipt signed by addressee.
4. Time Within Which Notice of Deficiency Determination to be Mailed. Except in the case of failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the twentieth day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, whichever period should last expire. (No. 546, 5/16/75, Sec. 8)

§7-406 Determination if No Return Made.

1. Estimate of Gross Receipts. If any person fails to make a return, the Director of the Finance Department shall make an estimate of the amount of the gross receipts of the person, or as the case may be, of the amount of the total rentals in the county which are subject to the tax. The estimate shall be made for the period or periods in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the Director of the Finance Department. Written notice shall be given in the manner prescribed in section 7-408(c).
2. Interest on Amount Found Due. The amount of the determination shall bear interest at the rate of three-fourths (3/4) of one (1) per cent per month, or fraction thereof, from the twentieth day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment. (No. 546, 5/16/75, Sec. 9)

§7-407 Administration of Chapter.

1. Authority of Director of Finance Department. The Director of the Finance Department shall administer and enforce the provision of this chapter for the collection of the tax imposed by this chapter.

2. Records Required From Operators, etc., Form. Every operator renting guest rooms in the unincorporated area of Chatham County, Georgia, to a person or persons shall keep such records, receipts, invoices, and other pertinent papers in such form as the Director of the Finance Department may require.
3. Examination of Records; Audits. The Director of the Finance Department or any person authorized in writing by said Director may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guest rooms to a person or person and any operator liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
4. Authority to Require Reports; Contents. In administration of the provisions of this chapter, the Director of the Finance Department may require the filing of reports by any persons or class of persons having in such person's or persons possession or custody information relating to rentals of guest rooms which are subject to the tax. The reports shall be filed with the Director of the Finance Department and shall set forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as the Director of the Finance Department may require. (No. 546, 5/16/75, Sec. 10)

§7-408 Violations. Any person violating any of the provision of this chapter shall be deemed guilty of an offense and upon conviction thereof shall be punished by a fine not to exceed \$500.00 or being imprisoned not exceeding sixty (60) days, either or both or a position thereof in the discretion of the Court. Each such person shall be guilty of a separate offense for each and every day or portion thereof which any violation of any provision of this chapter is committed, continued, or permitted by such person, and shall be punished accordingly. Any operator or any other person who fails to register as required herein, or to furnish any return required to be made or who fails or refuses to furnish a supplemental return or other data required by the Director of the Finance Department or who renders a false or fraudulent return shall be deemed guilty of an offense and upon conviction thereof shall be punished as aforesaid. (No. 546, 5/16/75, Sec. 12).

§7-409 Collection of Tax.

1. Action for Tax; Time. At any time within three (3) years after any tax or any amount of tax required to be collected

becomes due and payable and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, the Director of the Finance Department may bring an action in a court of competent jurisdiction in the name of the county to collect the amount delinquent together with interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.

2. Duty of Successors or Assignees of Operator to Withhold Tax from Purchase Money. If any operator liable for any amount under this chapter sells his business or quits the business, his successors or assigns shall withhold a sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Director of the Finance Department showing that he has been paid or a certificate stating that no amount is due.
3. Liability for Failure to Withhold; Certificate of Notice of Amount Due; Time to Enforce Successor's Liability. If the purchaser of a business fails to withhold purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price.
4. Tax Credit, or Interest Paid More Than Once or Erroneously or Illegally Collected. Whenever the amount of any tax or interest has been paid more than once, or has erroneously or illegally collected or received by the county under this chapter, it may be offset by the Director of the Finance Department. If the operator or person determines that he has overpaid or paid more than once, which fact has not been determined by the Director of the Finance Department, he will have three (3) years from the date of payment to file a written claim stating the specific ground upon which claim is founded. The claim shall be audited. If the claim is approved by the Director of the Finance Department, the excess amount paid to said Director may be credited on any amounts then due and payable from the person by whom it was paid, or his administrators or executors. (No. 546, 5/16/75, Sec. 13)

§7-410 Severability. If any section, subsection, sentence, clause, phrase or a portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other

circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

§7-411 Expenditure of Proceeds. In accordance with the provisions of Code Section 48-13-51 of the Official Code of Georgia Annotated, Chatham County shall expend in the fiscal in which the tax is first imposed and every year thereafter an amount equal to the amount by which the total taxes collected exceed the taxes which would be collected at 3 percent for the purpose of: (a) promoting tourism, conventions, and trade shows; (b) supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes; (c) supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on January 1, 1987; (d) supporting a facility owned or operated by a local government or local authority if construction of such facility is funded or was funded in whole or in part by a grant of state funds; or (e) for some combination of such purposes. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private section nonprofit organization, or through a contract or contracts with some combination of such entities, except that amounts expended for purposes (c) and (d) may be expended in any otherwise lawful manner. A private sector nonprofit organization shall be a chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under section 501 (c) of the Internal Revenue Code of 1986. A determination of whether or not the expenditures of this section have been complied with shall be made for each fiscal year beginning on or after July 1, 1987, as of the end of each fiscal year shall be prominently reflected in the audit required under Section 36-81-7 of the Georgia Code and shall be determined by: (a) calculating the amount of funds expended or contractually committed for expenditure as provided for above; and (b) expressing such amount as a percentage of tax receipts collected under this ordinance as amended. Funds expended under contract to meet the expenditure requirements of this section shall require the contracting party to provide audit verification that the contracting party makes use of the funds in conformity with the requirements of this section.

ARTICLE V

Financial Institutions Tax

§7-501 Financial Institutions Business License Tax. In accordance with the O.C.G.A., Section 48-6-93, there is hereby levied for the year 1984, and for each year thereafter, an annual business license tax upon all depository financial institutions located within Chatham County at a rate of 0.25 percent of the gross receipts of said depository financial institutions. Gross receipts shall mean gross receipts as defined in the O.C.G.A., Section 48-6-93. Depository financial institutions shall mean state and national banks, state building and loan associates, and federal savings and loan associations.

§7-502 Minimum Business License Tax. The minimum annual amount of business license tax due from any depository financial institution pursuant to Section 1 of this resolution shall be one thousand dollars (\$1000.00)

§7-503 Filing of Return. Pursuant to the O.C.G.A., Section 48-6-93 (c), each depository financial institution subject to this tax shall file a return of its gross receipts with the Board of Commissioners of Chatham County on March 1 of the year following the year in which such gross receipts are measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the Department of Revenue based on the allocation method set forth in subsection (d) of O.C.G.A. Section 48-6-93. The Board of Commissioners of Chatham County shall assess and collect the tax levied pursuant to this resolution based upon the information provided in said return.

§7-504 Due Date of Taxes. Taxes levied pursuant to this resolution shall be due no later than 30 days after filing of the return prescribed by Section 3 of this resolution unless extended by the Board of Commissioners.

§7-505 Administrative Provisions. The Clerk of Chatham County is hereby directed to forward a copy of this resolution to each depository financial institution in Chatham County and to the home office of each such depository financial institution if located outside the county.

§7-506 Repealer. All resolutions and parts of resolutions in conflict with this resolution are hereby repealed.

§7-507 Effective Date. The resolution shall be effective January 1, 1984 (Ord. of 12/16/83)

ARTICLE VI

Special and Additional Taxes

§7-601 Special Tax (1883). It shall and may be lawful for the Commissioners of Chatham County and they are hereby authorized and empowered to levy and collect annually a tax upon the taxable property in said County of Chatham sufficient to raise the revenue required to support and maintain the public schools in the City of Savannah, and County of Chatham, to pay the salary of the judge of the State Court of Chatham County, to pay jurors, to pay the coroner of said county, to support and maintain prisoners, both under arrest and under sentence, and to pay the expenses of holding the Superior and State Court; Provided, that the said Commissioners of Chatham County shall submit to the grand jury of said county at the March or spring term of the Superior Court of said county in each and every year, a budget stating specifically the amount of money that is required for each particular county purpose, and for incidental expenses, classifying the expenses, and for all payments which by law the said commissioners are required to provide, and the rate of taxation shall be fixed by said commissioners so as to raise the amount which shall be approved by the grand jury; provided, that no more than two and one-half (2 ½) mills in addition to the now provided by law shall be recommended or levied. (1882-83 Ga. Laws 522; 1937 Ga Laws 1282)

§7-602 Same; When and By Whom Assessed. The taxes authorized to be levied in and by Section 7-601 shall be assessed by the said Commissioners of Chatham County as soon as practicable after the completion of the tax digest by the receiver of tax returns, and public notice for not less than one week shall be given in one or more of the public gazettes of said county, stating the amount of money intended to be raised and appropriated for each of the purposes above specified, and the rate of taxation assessed. (1882-83 Ga. Laws 522)

§7-603 Additional Tax (1950). The Commissioners of Chatham County are hereby required to levy taxes on all the taxable property in said county for educational purposes (including the support and maintenance of the public schools of said county, the building of school houses and appurtenant facilities and equipping the same, and acquiring the land therefor), in addition to the maximum tax for support and maintenance of education allowed by Article VIII, Section XII, Paragraph I of said Constitution, upon the recommendation of the Board of Public Education for the City of Savannah and the County of Chatham to said commissioners,

provided said taxes are authorized by the voters of Chatham County in an election or elections called for such purposes are held in the manner and certified as to the result as hereinafter set forth.

Whenever said Board of Public Education shall recommend to said commissioners the levy of an additional tax or taxes hereunder, and shall specify in such recommendation the purpose or purposes for which the tax is proposed to be levied and the rate of tax, and send a copy of such recommendation to the Tax Commissioner. It shall be the duty of the Tax Commissioner to call an election as recommended by said board of public education, not earlier than twenty (20) days nor later than sixty (60) days after said recommendation to said commissioners.

The Tax Commissioner shall publish the call for said election in the newspaper in Chatham County in which sheriff's advertisements are published, three times before the date on which said election is to be held. Said elections shall be held as ordinary county elections are held, and the electors in said election shall be those regularly qualified to vote in the State and county elections. A majority of those voting shall be necessary to carry said election in favor of the proposed tax. Those favoring the levy of the proposed tax shall vote "For the proposed tax" and those opposed shall vote "Against the proposed tax." The county shall pay the expenses of said election and shall be reimbursed the said expenses, as hereinafter set forth, if the election is carried in favor of the proposed tax.

The returns of said election shall be made to the Tax Commissioner of the county, who shall declare the result and certify it to the Commissioners of Chatham County and if the certificate of the Tax Commissioner shows that the election was carried in favor of the proposed tax, the said commissioners shall then levy the tax and the county tax collector shall collect the taxes so levied and pay the proceeds of the same over to said board of public education, less the expenses of holding the said election, which expenses shall be reimbursed the county out of said tax.

The powers hereby conferred on the Commissioners of Chatham County on the Board of Public Education for the City of Savannah and the County of Chatham, and on the Tax Commissioner of Chatham County, shall inure to whatever other bodies and persons shall succeed to their functions, respectively, in connection with these matters.

The powers hereby granted shall exist notwithstanding other provisions of the Constitution or the general and special laws of this State.

The powers hereby conferred shall not be exhausted by one election, but additional elections for additional taxes may be thereafter held and the taxes authorized by said election shall be levied annually, or so much thereof as may be recommended by the said board of public education to the said Commissioners of Chatham County. (1950 Ga. Laws 448 - Ga. Const. Art. VII, Sec. I, Para. III)

S7-604 Additional Tax (1967). The County Commissioners of Chatham County, subject to the procedure prescribed hereinafter, are hereby authorized to levy, on a countywide basis any tax in Chatham County which is not expressly prohibited by the Constitution or general laws of Georgia. The procedure provided herein shall not apply to any tax which the County Commissioners of Chatham County were authorized to levy at the time this amendment was submitted for ratification or rejection, nor to any tax they are authorized to levy by general law enacted subsequent to such time.

Before any such tax shall be levied, approval therefor must be granted by the voters of Chatham County in a referendum election as provided for hereinafter. The County Commissioners of Chatham County must pass a resolution providing that a particular tax shall be levied. The type of tax, a brief explanation of such tax, and the method under which it is proposed to be levied must be contained in the resolution. Upon the presentation of such resolution to the Tax Commissioner of Chatham County, it shall be his duty to issue within thirty days the call for a referendum election to determine whether such resolution shall be approved. The Tax Commissioner shall set the date of such an election for a day not less than sixty and not more than ninety days after the date of the issuance of the call, or if the county commissioners so direct, they shall set the date of such election for the same date on which the next general election is to be held. The Tax Commissioner shall cause the date and purpose of the election and a copy of the resolution to be published, once a week for two weeks immediately preceding the date of such election, in the official organ of Chatham County. The ballot shall have written or printed thereon the words:

"For approval of the resolution providing for the levying of (insert name of tax)."

"Against approval of the resolution providing for the levying of (insert name of tax)."

If more than one-half of the votes cast on such question are for approval of the resolution, such tax shall be levied; otherwise, such tax shall not be levied. No such tax shall be levied before the beginning of the calendar year immediately succeeding the date of approval thereof by the voters. After any such tax has been levied for one year, the County Commissioners of Chatham County are hereby given the authority to levy or not to levy such tax for any succeeding year, all in the discretion of said commissioner and without the necessity of any further referendum election.

When any such tax is levied pursuant to this amendment, the County Commissioners of Chatham County, when fixing the ad valorem tax millage rate each year, shall determine the millage rate without regard to this amendment. Such commissioners shall then reduce such millage rate so that the proceeds of the ad valorem property tax levy shall be reduced in an amount which shall not be less than an amount equal to 100% of the total amount of funds received in the immediately preceding year from the levy of any tax authorized by this amendment.

The provisions of this amendment are not intended to and shall not be construed to limit in any way the obligation of Chatham County to levy ad valorem taxes for bond purposes as required by the provision of Article VII, Section VII, Paragraph II of the Constitution of Georgia. (1967 Ga. Laws 953 - Ga. Const. Art. VII, Sec. I, Para. III)

(Amended December 15, 2000. §7-701 through §7-715 stricken and new Article VII adopted.)

ARTICLE VII

Payment of Taxes

§7-701 Tax Payments Due.

1. Ad valorem taxes on real property shall be due and payable on June 1 for the first installment. The first installment payment shall be one-half of the taxes levied on the property for the preceding tax year. (Amended September 27, 2002)
2. Ad valorem taxes on real property shall be due and payable on November 15 for the second installment except in tax year 2002 when ad valorem taxes on real property shall be due and payable on December 15 for the second installment. The second installment payment shall be the total taxes due on the property for the current year after credit has been given for tax payments made in accordance with paragraph 1 of this section. (Amended September 27, 2002)
3. Ad valorem taxes on all other tangible property except motor vehicles shall be due and payable in full on November 15 except in tax year 2002 when ad valorem taxes on all other tangible property except motor vehicles shall be due and payable in full on December 15. (Amended September 27, 2002)

§7-702 Applicability. The provisions of Article VII of the Chatham County Taxation and Revenues Ordinance shall apply to all taxpayers of Chatham County, including persons required by law to make annual tax returns of their property in this state to the State Revenue Commissioner.

§7-703 Property Transfer. Nothing contained in Article VII of the Chatham County Taxation and Revenues Ordinance shall be construed to impose any liability for the payment of any ad valorem taxes upon any person for property which was not owned on January 1 of the applicable tax year.

§7-704 Penalties and Interest. Taxes which are not paid when due on November 15 shall bear penalties and interest as authorized under the general laws of the State of Georgia.

§7-705 Executions. Executions will be issued as provided by the general laws of the state of Georgia on all properties for which the 2001 taxes and subsequent years are not paid at the final installment due date.

§7-706 Effective Date. The effective date of this Ordinance is
January 1, 2001.

ARTICLE VIII

Tax Exemptions

§7-801 Industries; Exemption for Capital Improvements. All capital improvements of each new manufacturing establishment located in Chatham County, Georgia, shall be exempt from all county ad valorem taxes, except for school purposes, for five (5) years from the time of its establishment provided such establishment has capital improvements of \$500,000. Each addition to the capital improvements of an existing manufacturing establishment located in Chatham County, Georgia, shall be exempt from all county ad valorem taxes, except for school purposes, for five (5) years from the time such addition is made if the cost of such addition is \$500,000. or more and if the addition results in a substantial increase in both the employment and the productive capacity of the manufacturing establishment. For the purpose of this exemption the term "manufacturing establishment" shall mean and include every person, firm, partnership, or corporation engaged in making, fabricating or changing things into new forms for use or in refining, rectifying or combining different materials for use. The term "capital improvements" shall mean and include buildings, machinery and equipment directly connected with the manufacturing process. (1976 Ga. Laws 1916 Sec. 1; Ga. Const. Art. VII, Sec. I, Para. IV)

§7-802 Homestead Exemption; Educational Purposes. Each resident of Chatham County who is 62 years of age or over is hereby granted an exemption from ad valorem taxation for educational purposes levied for or in behalf of the Board of Public Education for the City of Savannah and the County of Chatham in the amount of \$12,000.00 of the assessed value of his homestead if his net income, including the net income of the members of his family residing within the homestead, as net income is defined by Georgia law, does not exceed \$10,000.00. No such exemption shall be granted unless an affidavit of the owner of the homestead is filed with the Chatham County Tax Commissioner on a form provided by the tax commissioner for that purpose which shall state the owner's age, the amount of income he received for the immediately preceding calendar year, the income which the members of his family residing within the homestead received for the same period, and such other additional information as maybe reasonably required by the tax commissioner. The exemption granted by this paragraph shall apply to those properties to which the legal title is vested in one or more title holders, if actually occupied as a residence by one or more such owners who possess the qualifications provided for in this

paragraph. Such exemption shall also apply to those homesteads to which the title is vested in an administrator, executor, or trustee, if one or more of the heirs or cestui que uses residing on such property shall possess the qualifications provided for herein. The exemption provided for by this paragraph shall apply to all taxable years beginning after December 31, 1982. (1981 Ga. Laws 1918.)

§7-803 Same; County Purposes. Each person who is 65 years of age or over or who is totally disabled is hereby granted an exemption from all county ad valorem taxes levied by Chatham County for county purposes in an amount to be fixed by the Board of Commissioners of Chatham County on a homestead owned and occupied by him as a residence if his net income, together with the net income of his spouse who also occupies and resides at such homestead, as net income is defined by Georgia law, from all sources, except as may otherwise be provided by the Board of Commissioners of Chatham County for the immediately preceding taxable year for income tax purposes. The value of the residence in excess of the above exempted amount shall remain subject to taxation. Any such owner shall not receive the benefits of such homestead exemption unless he, or his agent, files an affidavit with the Tax Commissioner of Chatham County, giving his age and the amount of income which he and his spouse received during the last taxable year for income tax purposes and such additional information relative to receiving the benefits of such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose. Such applications shall be processed in the same manner as other applications for homestead exemption, and the provisions of law applicable to the processing of homestead exemptions, as the same now exists or may hereafter be amended, shall apply thereto. After any such owner has filed the proper affidavit, as provided above, and has been allowed the exemption provided herein, it shall not be necessary that he make application and file the said affidavit thereafter for any year and the said exemption shall continue to be allowed to such owner. It shall be the duty of any such owner, however, to notify the tax commissioner in the event he becomes ineligible for any reason for the exemption provided in this paragraph. The Board of Commissioner of Chatham County may provide by resolution or ordinance for the proper administration of this exemption and shall set the amount of such exemption and any income limitations required to qualify for such exemption by resolution or ordinance. The exemption provided for herein shall apply to all taxable years beginning after the adoption of a resolution or ordinance by the Board of Commissioners of

Chatham County providing for such exemption. The amount of such exemption and the qualifications therefor may be changed by the Board of Commissioners of Chatham County by resolution or ordinance and any such change shall be effective and shall apply to all taxable years beginning after the adoption of such resolution or ordinance. The Board of Commissioner of Chatham County shall define the term "totally disabled" by resolution or ordinance. (1978 Ga. Laws 2373, 2374; Amendment continued 1986 Ga. Laws 4219; 1986 Ga. Laws 4354)

§7-804 Ad Valorem Exemptions; Purpose. An ordinance to provide that each person who is sixty-five years of age or over or who is totally and permanently disabled shall be granted an additional homestead exemption from all ad valorem taxes levied by Chatham County for county purposes; to fix the amount of said exemption and to establish the requirements for persons entitled to said exemption; to provide a procedure to qualify for said exemption; and to provide for an effective date and other purposes.

Be it enacted by the Chatham County Commissioners as follows:

§7-805 Exemption From Ad Valorem Taxes. The homestead of each resident of Chatham County who is sixty-five (65) years of age or over or who is totally and permanently disabled as defined hereinafter, is hereby granted an additional homestead exemption (in an amount as provided hereinafter) from ad valorem taxes levied by Chatham County for County purposes only. This ordinance does not apply to state, bond, or school ad valorem taxes.

§7-806 Exemption Limit. The homestead exemption from ad valorem taxes levied by Chatham County for County purposes arising under this Ordinance authorized by the amendment to the Constitution set forth in Georgia Laws 1978, p. 2373, when added to the homestead exemption from ad valorem taxes arising out of the provision of the O.C.G.A., Sections 48-5-44 to 48-5-84 or those homestead exemptions arising under the laws passed by the General Assembly of Georgia pursuant to said Constitutional provisions is limited to a homestead exemption in the amount that shall not exceed the total and aggregate sum of thirty thousand dollars (\$30,000.00). (9/14/84)

§7-807 Total and Permanent Disability Defined. A person shall be considered totally and permanently disabled only if said person shall have been certified permanently and totally disabled by anyone of the following agencies or boards and officers:

1. The Veterans Administration; or
2. The U.S. Department of Health, Education and Welfare, Social Security Administration; or
3. The Georgia Department of Human Resources; or
4. The Georgia Workmen's Board of Compensation; or
5. County Health Officer; or
6. County Physician.

§7-808 Income Limitations. To be eligible for the exemption established by this Ordinance, the net income of the applicant, together with the net income of the applicant's spouse who also occupies and resides at such homestead, as net income is defined by Georgia law, from all sources, except as hereinafter provided, including benefits received from any retirement or pension fund when such benefits are based on contributions made thereto by such person or his spouse, but not including any Federal old-age, survivor or disability benefits, shall not exceed \$10,000 for the immediately preceding taxable year for income tax purposes.

§7-809 Definitions.

1. Homestead. As used in this Ordinance, "homestead" shall be defined the same as it is defined in the O.C.G.A., Sections 48-5-40 and 48-5-44.
2. Applicant. As used in this Ordinance, "applicant" shall be defined the same as it is defined in O.C.G.A., Section 48-5-40

§7-810 Application Procedure. The applicant shall file with the County Tax Assessor, an application for this exemption on or before April 1 of the year in which exemption for taxation is sought. The applicant shall file an affidavit with his application giving his age, amount of income which the applicant and his spouse received during the last taxable year for income tax purposes. If the applicant is under sixty-five (65) years of age, he shall additionally furnish the tax receiver with a letter certifying that the applicant is permanently and totally disabled as provided in Section 7-807 herein above.

Applications shall be processed in the same manner as other applications for homestead exemption and the provision of law applicable to the processing of homestead exemptions as the

same now exist or may hereafter be amended, shall apply thereto. Provided that after any such owner has filed the proper affidavit and certifications, as provided above, and has been allowed the exemption provided herein, it shall not be necessary that he make application and file said affidavit or certification thereafter for any year and the said exemption shall continue to be allowed to such owner. It shall be the duty of any such owner, however, to notify the Tax Assessor in the event that the owner becomes ineligible for any reason for the exemption provided in this Ordinance. All necessary forms and affidavits required by this Ordinance shall be provided by the Tax Assessor. (3/2/79).

\$7-811 Effective Date. This Ordinance shall become effective January 1, 1979.

\$7-812 Authorization. This Ordinance is authorized by Georgia Laws 1978, Page 2373.

ARTICLE IX

Finance

§7-901 Fiscal Year. Counties of this state having a population of 100,000 or more by the United States census of 1920 or any future United States census or any official state census, may create, as herein provided, a fiscal year for such counties, which fiscal year so created may cover a different period of time than the calendar year, and for which fiscal year so created taxes shall be levied and expended in a manner now provided by law. (1922 Ga. Laws 108, 109; 1925 Ga. Laws 198)

§7-902 Same; Taxes. Any such county, within two years after the adoption of such fiscal year hereunder, shall have full power and authority to levy taxes for adjusting and paying any indebtedness which may have been lawfully created, for current expenses, from the first day of January, of the year in which the fiscal year hereunder is adopted, to the beginning of such first fiscal year. (1922 Ga. Laws 108, 109)

§7-903 Same; Order Adopting Period. The fiscal year as provided for in section 7-901 herein shall not be operative or effective in any such county, unless and until the Tax Commissioner, board of commissioners, or other authority, having charge of the fiscal and administrative affairs of any such county, shall by formal order, which shall be entered upon their minutes at the time, declare the period of such fiscal year, and when the same shall have been declared as herein provided, the same shall have the effect of adopting the period, therein described, as the fiscal year of said county and all taxes which may be levied for such fiscal year shall be used or expended during the same, in the same manner as taxes are now levied, used and expended during the current calendar year. (1922 Ga. Laws 108, 109)

§7-904 Same; Change to Calendar Year. Any county or counties, the fiscal year of which has been changed or shall be changed to cover a different period of time than the calendar year, shall have full power and authority, by order of the Tax Commissioner, board of commissioners or other authority having charge of the fiscal and administrative affairs of any such county, which order shall be entered upon their minutes at the time, to change said fiscal year to the calendar year. (1929 Ga. Laws 234, 235)

§7-905 Same; Tax Covering Calendar Year. Any county changing its fiscal year to the calendar year shall have full power and authority to levy a tax during the calendar year in which

such change is made, covering the entire calendar year, notwithstanding a tax may have previously been levied and collected for a portion of such calendar year and notwithstanding any statute of this State to the contrary. (1929 Ga. Laws 234, 235)

§7-906 Same; Unlimited Number of Changes. Any county within the terms of sections 7-901 to 7-906 shall have full power and authority to change to a fiscal year other than calendar year, and from such fiscal year back to calendar year as a fiscal year, without limit as to the number of changes. (1929 Ga. Laws 234, 236)

§7-907 Revenue Anticipation Certificates. The County Commissioners of Chatham County and the Mayor and Aldermen of the City of Savannah are authorized and empowered in accordance with the provisions of the Revenue Anticipation Certificate Act of 1937 as subsequently amended and incorporated in the Official Code of Georgia 1981, as Code sections 36-82-60 to 36-82-85, both inclusive to, issue revenue anticipation certificates, either jointly or separately for the purpose of purchasing land and constructing facilities suitable for use and occupation by industries on said land to relieve abnormal unemployment, to increase employment and to obtain payrolls in Chatham County and in the City of Savannah to aid the growth, progress and economy of Chatham County and Savannah. (1961 Ga. Laws 2409)

§7-908 Same; Contracts. No such revenue anticipation certificates shall be issued and no such lands purchased or facilities constructed until such time as either the governing body of Chatham County or the governing body of the City of Savannah shall have first entered into a contract with some responsible person, firm or corporation for the leasing of such land and facilities for a period of time sufficient in length and at a rental sufficient to pay off the entire principal and interest of such revenue anticipation certificates. (1961 Ga. Laws 2409, 2410)

§7-909 Same; No Debt Created. The issuance of such revenue anticipation certificates shall not in any sense of the word create a debt against the County of Chatham or the City of Savannah, within the meaning and intent of the Constitution and Laws of Georgia. (1961 Ga. Laws 2409, 2410)

By amendment to Chapter 7, Article X was adopted in its entirety on May 12, 2006.

ARTICLE X

Enterprise Zone Program

§7-1001 Purpose and Scope. The Board of Commissioners of Chatham County has found a need for revitalization in certain areas of unincorporated Chatham County. Revitalization will improve geographic areas within Chatham County's unincorporated area, which are suffering from disinvestment, underdevelopment, and economic decline, and will encourage private businesses to reinvest and rehabilitate such areas. This ordinance should be construed to accomplish these purposes.

§7-1002 Definitions. As used in this chapter, the term:

1. "Ad valorem tax" means property taxes levied for state, county, or municipal operating purposes but does not include property taxes imposed by school districts or property taxes imposed for general obligation debt.
2. "Board" means the Board of Commissioners of Chatham County as the local governing authority for the unincorporated area of Chatham County.
3. "Business enterprise" means any business engaged primarily in retail, manufacturing, warehousing and distribution, processing, telecommunications, tourism, research and development industries, new residential construction, and residential rehabilitation.
4. "County Manager" means the Chief Administrative Office of Chatham County.
5. "Enterprise zone" means the geographic area designated by amendment to this Article.
6. "Full-time job equivalent" means a job or jobs with no predetermined end date, with a regular work week of 30 hours or more, and with the same benefits provided to similar employees.
7. "Industrial Area 2" means the geographic area created by amendment to Article 7, Section 1, Paragraph 3 of the 1945 Georgia Constitution, which was subsequently ratified by a referendum on November 7, 1950, so as to create "industrial areas." The purpose for creating "industrial areas,"

including Industrial Area 2, was to encourage the location of industry adjacent to the City of Savannah and Chatham County.

8. "Low-income and moderate-income individual" means a person currently:
 - a. Unemployed or unemployed for three of the six months prior to the date of hire;
 - b. Homeless;
 - c. A resident of public housing;
 - d. Receiving temporary assistance for needy families or who has received temporary assistance for needy families at any time during the 18 months previous to the date of hire;
 - e. A participant in the Workforce Investment Act or who has participated in the Workforce Investment Act at any time during the 18 months previous to the date of hire;
 - f. A participant in a job opportunity where basic skills are required or who has participated in such a job opportunity at any time during the 18 months previous to the date of hire;
 - g. Receiving supplemental social security income; or
 - h. Receiving food stamps.
9. "New job" means employment for an individual created within an enterprise zone by a new or expanded qualified business or service enterprise at the time of the initial staffing of such new or expanded enterprise.
10. "Qualified or qualifying business" means an employer that meets the requirements in increasing employment by five or more new full-time job equivalents in an unincorporated area designated as an enterprise zone and which provides additional economic stimulus in such a zone.
11. "Service enterprise" means an entity engaged primarily in finance, insurance, and real estate activity or activities listed under the Standard Industrial Classification (SIC) Codes 60 through 67 according to the Federal Office of Management and Budget Standard Industrial Classification Manual, 1987 edition, or engaged primarily in day-care activities.

12. "Urban Redevelopment Plan" means a plan prepared and adopted pursuant to the requirements of O.C.G.A. 36-61-1 et seq.

§7-1003 Available incentives; qualifying business; exemptions.

1. The following incentives are available to qualifying business and service enterprises to encourage revitalization within enterprise zones (these shall only apply to business and service enterprises situated within unincorporated Chatham County):
 - a. After filing the proper application, a qualifying business or service enterprise may receive an abatement from occupation taxes, regulatory fees, building inspection fees, and other fees that would otherwise have been imposed on a qualifying business.
 - b. A qualifying business which meets all other qualifications of this Code Section, and which furthermore has been certified as meeting the requirements of the Leadership in Energy and Environmental Design (LEED) Program, as determined and regulated by the U.S. Green Building Council for a "Gold Level" Project, shall be eligible for an exemption from state and county ad valorem taxes in accordance with the following schedule as provided by O.C.G.A. 36-88-1 Et. Seq.
 - i. One hundred percent (100%) of the state and county ad valorem taxes shall be exempt for the first five (5) years;
 - ii. Eighty percent (80%) of the state and county ad valorem taxes shall be exempt for the next two (2) years (sixth and seventh years);
 - iii. Sixty percent (60%) of the state and county ad valorem taxes shall be exempt for the next year (eighth year);
 - iv. Forty percent (40%) of the state and county ad valorem taxes shall be exempt for the next year (ninth year);
 - v. Twenty percent (20%) of the state and county ad valorem taxes shall be exempt for the last year (10th year).
2. In no event shall the total value of the property tax exemptions granted within enterprise zones within Chatham

County's unincorporated area as a whole exceed ten percent (10%) of the value of the entire property tax digest of the unincorporated area of Chatham County.

3. A qualifying business or service enterprise is an enterprise which increases employment by five or more new full-time job equivalents in an area designated as an enterprise zone and which provides additional economic stimulus in such zone. The quality and quantity of such additional economic stimulus shall be determined, on a case-by-case basis, by the Board by amendment to this Article. Such business or service enterprise may be new, an expansion or reinvestment of an existing business or service enterprise, or a successor to such business or service enterprise. Whenever possible, 10 percent of such new employees shall be low-income or moderate-income individuals.

§7-1004 Effect on ordinances.

1.
 - a. Each ordinance adopted by the Board to approve an enterprise zone, when applicable, shall provide encouragement and incentives to increase rehabilitation, renovation, restoration, improvement for new construction for housing and the economic viability and profitability of businesses and commerce located within such enterprise zone.
 - b. Creation of an enterprise zone shall be consistent with the Comprehensive Plan.
 - c. The Board may review its ordinances to determine which ordinances may have a negative effect upon the rehabilitation, renovation, restoration, improvement, or new construction of housing, or the economic viability and profitability of businesses and commerce located within an enterprise zone. In creating an enterprise zone by amendment to this ordinance, the Board may waive, amend, or otherwise modify such ordinances so as to minimize such adverse effect on a case-by-case basis.
2. Nothing in this section shall be construed that the Board would waive, amend, provide exceptions to or otherwise modify or alter any ordinance which is:
 - a. Expressly required to implement or enforce any statutory provisions; or

- b. Designed to protect persons against discrimination on the basis of race, color, creed, national origin, sex, age, or handicap.

\$7-1005 Time limitations. An area designated as an enterprise zone shall remain in existence for ten years from the first day of the calendar year immediately following its designation as an enterprise zone. The Board may enter into agreements with qualifying business or service enterprises in designated enterprise zones to provide for modification or termination of the fee exemptions and abatements.

\$7-1006 Criteria for enterprise zone.

1. In order to be designated as an enterprise zone, a nominated area shall meet at least three of the five criteria specified in subsections 2, 3, 4, 5, and 6 of this ordinance. To determine whether an area suffers from poverty, unemployment, or general distress, evidence shall be cited from the most current United States decennial census and from other information published by the Federal Bureau of the Census, the Federal Bureau of Labor Statistics, and the Georgia Department of Labor. To determine whether an area suffers from underdevelopment, evidence shall be from data as specified in subsection 5 of Section 7-1006. The data shall be comparable in point or period of time and methodology employed.
2. Pervasive poverty shall be evidenced by showing that poverty is widespread throughout the nominated area and shall be established by using the following criteria:
 - a. The poverty rate shall be determined from the data in the most current United States decennial census prepared by the U.S. Bureau of Census;
 - b. For each census geographic block group within the nominated area, the ratio of income to poverty level for at least 20 percent of the residents shall be less than 1.0;
 - c. Census geographic block groups with no population shall be treated as having a poverty rate which meets the standards of paragraph b of this subsection; and
 - d. All parcels of a nominated area must abut and may not contain a noncontiguous parcel, unless such nonabutting parcel qualifies separately under the criteria set forth under paragraph b of this subsection.

3. Unemployment shall be evidenced by the use of data published by the Office of Labor Information Systems of the Georgia Department of Labor indicating that the average rate of unemployment for the nominated area for the preceding calendar year is at least 10 percent higher than the state average rate of unemployment or by evidence of adverse economic conditions brought about by significant job dislocation within the nominated area such as the closing of a manufacturing plant or federal facility.
4. General distress shall be evidenced by adverse conditions within the nominated area other than those of pervasive poverty and unemployment. Examples of such adverse conditions include, but are not limited to, a high incidence of crime, abandoned or dilapidated structures, deteriorated infrastructure, and substantial population decline.
5. Underdevelopment shall be evidenced by data indicating development activities, or lack thereof, through land disturbance permits, business license fees, building permits, development fees, or other similar data indicating that the level of development in the nominated area is lower than development activity within the unincorporated area.
6. General blight within the nominated area shall be evidenced by the inclusion of any portion of the nominated area in an urban redevelopment area and for which the Board has adopted an urban redevelopment plan.

S7-1007 Designation of enterprise zones and annual reporting.

1. The Board may designate one or more geographic areas in the unincorporated area of Chatham County as enterprise zones. The Board may also enter into a joint resolution with one or more municipalities to create a jointly designated enterprise zone and provide for common exemptions and incentives. Any areas designated as an enterprise zone may be redesignated as an enterprise zone after the expiration of its initial term as an enterprise zone if the area continues to meet the criteria for an enterprise zone contained in this chapter.
2. The Board shall report designations of enterprise zones to the Georgia Department of Community Affairs with sufficient information to identify, at a minimum, the geographic boundaries of the zones, the specific fees and taxes to be exempted or abated, and the beginning and end dates of the designation period. The time and manner of reporting shall be in accordance with the rules of the Georgia Department of Community Affairs, or any succeeding state department.

§7-1008 Creation of Enterprise Zone 1.

1. The Board hereby creates Enterprise Zone 1, which coincides with boundaries of Census Tract 101.01, Block Group 2, as delineated in the U.S. 2000 Decennial Census (map attached hereto and incorporated herein as Exhibit A) for designation as an enterprise zone, except that the Board's jurisdiction for applicable incentives contained herein shall only apply to unincorporated properties within said Enterprise Zone 1. In particular, Enterprise Zone 1 includes Industrial Area 2 and certain incentives are needed to help in the revitalization of this manufacturing area and underutilized areas to promote investment for industrial, commercial and residential development.
2. That the Board finds Enterprise Zone 1 meets the qualifications of Article 10, as follows:
 - a. Pervasive poverty can be evidenced by a poverty rate of 55.7%, according the U.S. 2000 Decennial Census. For Block Group 2, the ratio of income to poverty level totaled .99 or less for 56% of all residents.
 - b. Unemployment can be evidenced by an unemployment rate of more than 7% in calendar year 2005, according to the Office of Labor Information Systems of the Georgia Department of Labor, which is more than 10% higher than the state average of unemployment for the same period in Chatham County.
 - c. General distress can be evidenced by adverse conditions and lack of investment which have promoted a loss of manufacturing jobs. The number of manufacturing jobs in Census Tract 101.01/Block 2 has decreased from 1,715 in the 1990 Decennial Census to 1,250 in the 2000 Decennial Census, a decrease of 27%. In 2003, the Georgia Department of Community Affairs has identified Census Tract 101.01 as one of "Georgia's Less Developed Census Tracts."
3. That the Board hereby ordains and declares that the County shall provide the following incentives in Enterprise Zone 1 to qualified businesses, in accordance Section 7-1003, with the definition of such businesses; said incentives are not applicable throughout the County:
 - a. After filing the proper application (Exhibit B, "Chatham County Enterprise Zone Application/Project Information," attached hereto and incorporated herein), review and determination by the County Manager or his/her designee

as to qualifications, a qualifying business or service enterprise shall receive an abatement from regulatory fees, building inspection fees, and other fees which would otherwise have been imposed on a business with a similar project in the unincorporated area. In addition, those qualifying businesses whose new construction has been certified as meeting the requirements of the Leadership in Energy and Environmental Design (LEED) Program as defined and regulated by the U.S. Green Building Council for a "Gold Level" Project, shall be eligible for an exemption of ad valorem taxes in accordance with Section 7-1003, subsection 1, of this Article.

- b. Under rules of the State of Georgia, a qualifying business may be eligible to receive benefits under the Georgia Job Tax Credit Program.
 - c. A qualifying business shall be assigned a coordinator by the County Manager; the coordinator shall assist the qualifying business in expediting applications, permits and inspections, and as needed on a case-by-case basis to minimize adverse effects on said qualifying business, seek to have waived or amended applications, permits and inspections as allowable under the laws of the State of Georgia and Chatham County.
 - d. A qualifying business, which shall also be a business enterprise, located within Industrial Area 2 and within an area zoned as I-H according to the Chatham County Zoning Ordinance, shall not be required to meet the tree point requirements of the Land Disturbing Activities Ordinance.
4. That the Board is the authorized agency to act in all matters pertaining to the nomination and designation of the area described herein as an enterprise zone and reserves the power to grant the incentives listed above to qualifying businesses in accordance with the authorization powers granted local governments by O.C.G.A. 36-88-1 et seq.
5. That the Board further directs and designates the County Manager, or his/her designee, as liaison for communication with the Georgia Department of Community Affairs, the Savannah Economic Development Authority, the business community, and all others to oversee zone activities and administration, and communications with qualified businesses, in conformance with Exhibit C, "Enterprise Zone Administrative Policies," attached to and made a part of this subsection.

6. That the Board has the power to administer, require and enforce compliance with the provisions of Chapter 7, Article X, and such administrative rules or regulations adopted hereinafter, including but not limited to such reports and data information from such businesses within the enterprise zone to verify compliance with this Article and state law.
7. That a qualifying business shall consent to enter into a contractual agreement which outlines the incentives offered to the qualifying business and provisions for the recapture, revocation or reimbursement should the terms of the contract be violated by the target business. In addition, the qualifying business shall certify by form provided by the County Manager or his/her designee that the qualifying business conforms on an annual basis to the requirements of the contractual agreement.
8. That creation of Enterprise Zone 1 shall take effect immediately upon adoption by the Board after proper first and second reading as an ordinance.