

CHAPTER 4: TAXATION

- 4-101 Ad Valorem Tax and Municipal Tax Sales
- 4-102 Taxes for Insurers
- 4-103 Occupation Tax

4-101^{1 2} Ad Valorem Tax and Municipal Tax Sales

1. Rate of Levy.

The annual ad valorem tax rate shall be reset for the subsequent year during the annual budget process by the Mayor and Council as designated in Attachment “1” attached to this Ordinance.

2. Assessment and Fair Market Value.

The Gwinnett County Tax Commissioner shall bill all ad valorem taxes including real property and personal property on behalf of the City pursuant to the authority of O.C.G.A. § 48-5-369.1. Ad valorem billing shall consist of a line item identified as taxes imposed by the City on the County’s tax bills, and such taxes shall be collected using the County’s due dates. The Tax Commissioner shall have the responsibility for the issuing of executions, levying upon properties, conducting tax sales, and pursuing collection through Bankruptcy Courts on behalf of the City of Lawrenceville. The City shall provide the County with its millage rate within the City, properly advertised, on or before June 1st of each year *or* the date allowed by the presentation by Gwinnett County to the City of Lawrenceville of the City Ad Valorem digest, whichever of the two dates occurs later. The City hereby adopts the schedule for terms of collections provided by Gwinnett County and attached hereto as Attachment “1”.

3. Failure to Pay Tax.

The City shall forthwith issue an execution against any person who has defaulted in the payment of any ad valorem to be paid. The execution this issued shall be a lien on all the property of such person, both real and personal, and shall be placed in the hands of the City Officer responsible for collection by levy and sale.

4. Against Who Charged

Taxes are to be charged against the owner of the property, if known, or against the specific property, if known, or against the specific property

itself if the owner is not known. Life tenants and those who enjoy the use of the property are chargeable with the tax thereon.

5. Exempted Property

The following property shall be exempt from ad valorem taxation:

- a. all public property
- b. all places of religious worship and places of burial; and
- c. all buildings used as a college, university or other seminary of learning.

6. Purchase by the City.

The City Clerk shall attend all sales of property for taxes due the City, and in the event that no one person bids for the property put up to be sold as the tax due thereon, the treasurer shall place a bid for such property for the City and, if the bid is accepted, take custody of the deed for the City. No property purchased by the city shall ever be sold by the City except at a public sale thereof to the highest bidder.

74-102 – License Fees and Taxes for Insurers

(a) **Insurers License Fees.** There is hereby levied for the year 2012 and for each year thereafter an annual license fee upon each insurer doing business within the City of Lawrenceville in the amount of one-hundred dollars (\$100.00). For each separate business location in excess of one not covered by 4-102 (b), which operates on behalf of such insurers within the City of Lawrenceville, Georgia, there is hereby levied a license fee in the amount of one-hundred dollars (\$100.00). For the purposes of this ordinance, the term “insurer” means a company which is authorized to transact business in any of the classes of insurance designated in O.C.G.A. § 33-3-5.

(b) **License Fees for Insurers Insuring Certain Risks at Additional Business Locations.** For each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales offers, solicits or takes application for insurance through a licensed agent of an insurer for insurance said insurer shall pay an additional license fee of thirty-five dollars (\$35.00) per location for the year 2012 and for each year thereafter.

(c) **Gross Premiums Tax Imposed on Life Insurers.** There is hereby levied for the year 2012 and for each year thereafter an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance

within the State of Georgia in an amount equal to one percent (1%) of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. § 33-8-8.1. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by 4-102 (a).

- (d) **Gross Premiums Tax, All Other Insurers.** There is hereby levied for the year 2012 and for each year thereafter an annual tax based solely upon gross direct premiums upon each insurer, other than an insurer transacting business in the class of insurance designated in O.C.G.A. § 33-3-5 (1), doing business within the State of Georgia in an amount equal to two and one-half percent (2.5%) of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. § 33-8-8.2. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by Lawrenceville Code section 4-102 (a).
- (e) **Due Date for License Fees.** License fees imposed in 4-102 (a) and 4-102 (b) shall be due and payable on the first day of 2012 and on the first day of each subsequent year.
- (f) **Administrative Provisions.** The City Clerk is hereby directed to forward a duly certified copy of this ordinance to the Insurance Commissioner of the State of Georgia within 45 days of its enactment.
- (g) **Effective Date.** This section shall become effective January 1, 2012.

^{3 4 5} **4-103** **Occupation Tax**

1. Levy and Scope. There is hereby set and levied, for the calendar year 1990 and each successive calendar year thereafter, upon each person, partnership, or corporation carrying on a business, profession, or occupation within the corporate limits of this municipality an occupation tax, such tax to be determined in accordance with the provisions of this section.
2. Definitions. The following words, terms, and phrases when used in this section, shall have the meaning respectively ascribed to them below, except when the context clearly indicates a contrary meaning:
 - a. Person. Any individual, partnership, corporation, firm, association, joint venture, or other group or combination acting as a unit, and shall include the plural as well as the singular number.
 - b. Business. Any person who, within the corporate limits of the City of Lawrenceville, Georgia, engages in, causes to be engaged in, any

occupation or activity with the object of gain, benefit, or advantage, either directly or indirectly, and shall include any person advertising by any means, including but not limited to signs, cards, circulars, newspapers, etc., that is engaged in a business of any kind.

- c. Engaged in business or carrying on business. Doing or performing any act of selling any goods or services or soliciting business, or offering any goods or services for sale primarily in an attempt to make a profit, either as an owner, operator, or agent of any business, trade, profession, or occupation within the City.
 - d. Transient and temporary business. All persons, both principals and agents, who engage in or carry on in this City at one location or in traveling from place to place, the business of selling goods, wares, services or merchandise with the intention of continuing in such business for a period of not more than 180 days.
 - e. Occupation tax. The fee levied by this section upon all persons engaged in a business or occupation within the corporate limits of the City, such fee being based upon the number of employees of such business during the calendar year.
3. Levy on Professions. There is hereby set and levied upon each person practicing one of the professions enumerated below and who maintains his principal office within the corporate limits of this City a professional occupation tax of \$75.00 per calendar year. In the event an individual is engaged in the practice of more than one profession, such individual shall be required to pay a professional occupation tax for each of the professions, except that the tax for the second and any succeeding profession shall be assessed at fifty percent of the tax otherwise due. Professionals who have incorporated shall not be computed as set forth above. The professional corporation shall be subject to a tax levy of \$150.00.
- a. Professions subject to tax. The professional occupation tax herein levied shall be levied and assessed upon practitioners of the following professions, as defined by the laws of the State of Georgia:

Applied Psychology	Funeral Directors
Architecture	Landscape Architecture
Chiropractic	Land Survey
Dentistry	Embalming
Masseur	
Engineering:	Medicine
Civil	Optometry
Mechanical	Osteopathy
Hydraulic	Podiatry

Electrical

Public Accounting
Pharmacist

- b. Duty to register profession. Each person upon whom a professional occupation tax is levied by this section shall register said profession with the City Clerk on or before the first day of January in each calendar year or within 20 days subsequent to the date that such person commences practice within the City of a profession enumerated above, whichever date should occur later.
4. Levy on Businesses and Occupations Other than Professions. There is hereby set and levied upon each person, partnership, or corporation engaged in or carrying on a business or occupation within the corporate limits of this municipality and not subject to a tax under the provision of Subsection 3, an occupation tax based upon the number of persons employed by said person, partnership, or corporation, in accordance with the following schedule:

<u>No. of taxable employees</u>	<u>Rate per taxable employee</u>
0-2	\$25.00
3-9	\$25.00 + \$5.00 per employee over 2
10-99	\$75.00 + \$4.00 per employee over 9

Maximum Charge : \$375.00

- a. Computation of number of taxable employees. For the purpose of determining the tax herein levied, the number of taxable employees shall be deemed to be the total number of persons employed during the second and third quarters (April 1 to September 30, inclusive) of the calendar year, except that the total number shall be adjusted to reflect employee turnover, part-time and overtime, so that the number upon which the tax shall be based will be the equivalent number of full-time employees for the two quarters. The owner of the business, his spouse or any relative, whether receiving direct compensation or not, shall be considered to be an employee of the business to the extent of the amount of time spent working with the business during the second and third quarters of the calendar year. Further, in determining the total number of employees, where part-time employment is to be considered, after combining fractional portions of employment, any remaining portion of one-half or more is to be considered one employee, while any part less than one-half is to be omitted.
 - b. Duty to register business or occupation. The owner, proprietor, manager, executive officer, or legal representative of every business or occupation within this municipality upon which a tax is levied by this subsection shall register said business or occupation on or before January of each calendar year, except for new businesses which commence operations within the City for the first time, in which case the date of registration shall be on or before the date of commencing operations.
5. Due dates. All occupation taxes set and levied by this section shall be due on or before March 1 of each calendar year that this section is in effect, or on the date that the business commences operations within the City, whichever occurs later.
 6. Inspection of Records. All persons subject to taxation under the provisions of this section shall upon request furnish the City Clerk or his authorized representative during regular business hours at the taxpayer's place of business all personnel records or other information from which the correct amount of the occupation tax to which he is subject may be determined.
 7. Separate Businesses. For the purposes of this section, if a business is conducted at more than one location or place, each such location or place shall be considered a separate business upon which a separate occupation tax shall be levied and paid.
 8. Change of Address. Any person herein required to register his business or occupation shall notify the City Clerk in writing of any change of address of such business.

9. Exemptions. The following persons and businesses are exempted from the tax imposed by this section:
- a. life insurance companies, although such businesses shall be separately taxed as determined and set forth in other laws of the City;
 - b. religious, charitable, and fraternal organizations chartered or operated for nonprofit purposes and which are not engaged in daily selling of goods or services to the public in competition with persons taxed by virtue of the provisions of this section;
 - c. persons or activities exempted from taxation by virtue of the Constitution or any statute of the United States or any statute of the State of Georgia;
 - d. any person exempted from the requirement of paying an occupation tax by any general Ordinance heretofore or hereafter passed by the Mayor and Council of this City; and
 - e. any person engaging in casual or isolated activity and commercial transactions, where such involve personal assets and are not the principal occupation of the individual.
10. Administration. The City Clerk shall be responsible for the administration and enforcement of this section, and shall have the power to prepare and provide the necessary forms for the registration of a business and for the collection of the tax herein levied.
11. Penalties. Any person upon whom a tax is levied by this section who fails to register his business or occupation on or before the date required for such registration by section 4 (b) of this Ordinance shall be subjected to a fine of \$500.00. A separate violation shall be deemed committed each day during or upon which the failure to register continues.

Any person subject to the tax herein imposed who fails to pay such tax by the due date specified in section five (5) of this Ordinance shall be subject to a penalty of 10 percent of the tax then due. Any tax that is not paid on or before the applicable due date shall be considered delinquent and shall, from said date, bear interest at the rate of seven percent per annum.

Insurance companies are expressly exempted from the \$500.00 penalty fee provided for in this section as long as such company properly registers its business by June 6 of each calendar year that this section is in effect, or within six (6) months of the date on which the company initially commences business operations within the City, whichever occurs later.

Insurance companies are also exempted from the 10 percent penalty fee provided for in this section, as well as the seven percent interest rate accruing thereon, as long as such company tenders the applicable occupation tax before December 31 of each calendar year that this section is in effect, or within six (6) months of the date on which the company initially commences business operations within the City, whichever occurs later.

12. Exemptions. The registration requirements and occupation taxes set forth in this Ordinance shall be inapplicable to all individuals and/or businesses engaged in the practice of law.

ATTACHMENT "1"

1. The annual ad valorem tax for 20____ and all subsequent years until further action of this Council shall be _____ mills.

Delinquent taxes shall bear interest at _____% per annum from due date.

¹ Ordinance to Amend Section 4-101(3) was adopted on May 6, 2002.

² Ordinance to Amend Section 4-101(3) was adopted on October 7, 2002.

³ Ordinance to Amend Section 4-103 to include item 12 titled Exemptions was adopted on April 5, 2004.

⁴ Ordinance to Amend Section 4-103(11) was adopted on April 5, 2004.

⁵ Ordinance to Amend Ad Valorem Tax and Municipal Tax Sales Section of the Code of City of Lawrenceville, Georgia 2005 was adopted on August 7, 2006.

⁶ Ordinance to Adopt Chapter 34 to Amend the City of Lawrenceville's Alcohol Ordinance by Deleting Certain Provisions in Chapter 4-104, 31-104, 31-107, 31-112, and 32-207 Regarding Alcoholic Beverages Sales and Consumption of the City of Lawrenceville's 2005 Lawrenceville General Code of Ordinances was adopted on July 9, 2007.

⁷ Ordinance to amend Section 4-102 was adopted on July 7, 2011