

**CITY OF WRENS
CODE OF ORDINANCES
TITLE 2
CHAPTER 5**

CHAPTER 5

Finance and Taxation

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Editorial Note: By resolution of March 28, 1979, the City imposed a City-county one percent (1%) local option sales tax.

Sec. 2-5-1 Fiscal year.

The fiscal year of the City shall begin on January 1 and end on December 31 of each year, and all normal and usual budgetary planning and projections shall coincide with such fiscal year.

Sec. 2-5-2 Annual budget; appropriations.

An annual budget and an appropriations ordinance shall be adopted by the mayor and council prior to the first day of the fiscal year. However, if for good and sufficient reasons the budget cannot be adopted by the first day of the fiscal year, the budget shall be adopted not later than 45 days subsequent to the beginning of the fiscal year. If the budget and the appropriations ordinance are not adopted prior to the beginning of the fiscal year, this section automatically authorizes the continuation of necessary and essential expenditures to operate the City. The budget as adopted shall be a balanced budget with anticipated revenues (including appropriated unencumbered surplus) equal to appropriated expenditures. All funds within the budget shall also be balanced.

Sec. 2-5-3 Purchasing.

The City Administrator and City Clerk shall be the purchasing agents of the City and shall:

- a. arrange and negotiate the purchase or contract for all equipment, supplies and contractual services for the City, and sell or otherwise dispose of all surplus City equipment and supplies with authorization by the mayor and council; and
- b. maintain an inventory of all materials, supplies or equipment owned by the City.

Secs. 2-5-4 through 2-5-10 reserved.

Sec. 2-5-11 Property tax rate.

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An annual ad valorem tax upon all real and personal property within the City is hereby levied. The millage rate therefore shall be established each year by resolution of the mayor and council.

Sec. 2-5-12 Property tax due and payable.

- a. All ad valorem taxes due the City shall be billed and paid in one (1) payment.
- b. Ad valorem tax bills, as adjusted to conform to the tax digest of the county shall be payable on or before December 20, but in the event of adjustment by the state revenue commissioner, the City shall, within a reasonable time thereafter as may be determined by resolution of the mayor and council, after receipt from the county of the adjustment information, refund any overpayments or bill for any underpayments.

Sec. 2-5-13 Collection of delinquent taxes, fees or other revenue; interest.

- a. For the collection of delinquent taxes, a fi. fa. shall be issued by the designated City official and executed by the appropriate law enforcement officer under the procedure provided by the laws of the State of Georgia governing execution of process from the superior court, or by use of any other available process and remedies.
- b. A lien shall exist against all property on which City property taxes are levied, as of the assessment day of January 1 of each year, which shall be superior to all other liens except that it shall have equal dignity with those for federal, state or county taxes.
- c. The amount due on all delinquent fi. fas. issued under subsection (a) hereof as well as any interest or penalty thereon shall be listed as a part of and in addition to the annual ad valorem tax bill.
- d. Any license, privilege, certificate or permit granted by the City shall be revoked by the City Clerk for the failure to pay any money due the City for taxes, fees, penalties, interests, fines or other revenue, within three (3) calendar months and 10 days after any payment is due; provided, that any person aggrieved by the order may, within 10 days thereof, appeal to the mayor and council, who, after a hearing thereon, may approve or modify the action or restore the privilege or permit by adopting a motion to that effect but only upon finding that the City Clerk's action was not factually or legally correct.
- e. Unless otherwise provided in this code, all fi. fas. issued hereunder shall earn interest at the maximum rate allowed by state law, and in addition, a penalty may be charged.

Secs. 2-5-14 through 2-5-20 reserved.

Sec. 2-5-21 Malt Beverages and Wine: Imposition of excise tax; rates.

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In addition to the malt beverage and wine retail license fees, there is hereby assessed an excise tax to be paid by the licensed wholesale dealer in malt beverages and wine based on sales, in the following amounts:

- a. where malt beverages, commonly known as tap or draft beer, are sold in or from a barrel or bulk container, a tax of six dollars (\$6.00) on each container sold containing not more than 15 ½ gallons and a proportionate tax at the same rate on all fractional parts of 15 ½ gallons;
- b. where malt beverages are sold in bottles, cans, or other containers, except barrel or bulk containers, a tax of five cents (\$.05) per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces;
- c. on the first sale or use of wine by the package, a tax of twenty-two cents (\$.22) per liter and a proportionate tax at the same rate on all fractional parts of a liter.

Sec. 2-5-22 Malt Beverages and Wine Reports; remittance.

- a. The excise taxes provided for in Section 2-5-21 shall be paid by such dealer on or before the 10th day of the month following the calendar month in which the beverages are sold or disposed of within the City.
- b. Each licensee responsible for the payment of the excise tax shall file a report itemizing for the preceding calendar month the exact quantities of malt beverages and wine, by size and type of container, for the month sold within the City. The wholesaler shall remit to the City the taxes imposed by Section 2-5-21 on the 10th day of the month following the calendar month in which such sales were made, the taxes imposed by this section.