

**PUBLISHED: September 14, 2023**

**PASSED: October 2, 2023**

**AN ORDINANCE NO. 2023-20**

**AN ORDINANCE TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF JASPER, GEORGIA FOR THE CALENDAR YEAR OF 2023 AND THE FISCAL YEAR FOR SAID CITY OF 2024; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF JASPER, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2023; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT; AND FOR OTHER PURPOSES.**

**BE IT ORDAINED** by the City Council of Jasper, Georgia, pursuant to Article VI of the Charter for the City of Jasper, Georgia, and it is hereby ordained by authority of same:

**SECTION 1. NET MILLAGE RATE.**

The Ad Valorem tax rate for the City of Jasper, Georgia, for the calendar year 2023 and for the 2024 fiscal year for the City of Jasper, based upon an estimated total valuation of **\$390,722,894** [at the Forty (40%) percent digest value] by the tax assessors of Pickens County of property subject to Ad Valorem taxation by the City of Jasper is hereby set at a net millage rate of **5.221** mills for said property.

**SECTION 2. NET MILLAGE RATE FOR THE PURPOSE OF RAISING REVENUES TO PROVIDE GOVERNMENTAL SERVICES.**

Upon adding the total receipts of the local option sales tax for the 2022 calendar year for the City, and dividing the net property value into it, and determining the rollback due to any increases in tax assessments, the City Council determined the roll back rate for the City, and set a gross millage rate of **11.194** mills for Jasper taxable property and a net millage rate of **5.221** mills for Jasper taxable property, to be levied on each \$1,000.00 of net taxable property of **\$379,500,652** [at its Forty (40%) percent digest value] within the corporate limits for the following purposes:

(a) For the purpose of raising revenues to defray the cost of operating the City Government;

(b) For the purpose of raising revenues to defray the cost of governmental services.

**SECTION 3. 2023 AD VALOREM TAX LEVY.**

There is hereby levied upon all property in Jasper subject to Ad Valorem taxation by the City of Jasper, Georgia, a net ad valorem tax for the year 2023 of 5.221 mills on each \$1,000.00 of value of net taxable property of \$379,500,652.

**SECTION 4. DUE DATE OF TAX.**

The said tax imposed is due and payable 60 days from the date they are levied being the billed date after passage of this Ordinance. In any event, all taxes due under this Ordinance that remain unpaid after the due date shall accrue interest as provided by Section 5 of this Ordinance.

**SECTION 5. INTEREST AND PENALTIES ASSESSED.**

Unless not allowed by general statutory law, all delinquent and past due taxes shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H.15 or any publication that may supersede it, plus 3%, to accrue monthly. The annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H.15 on or after January 1<sup>st</sup> of each calendar year. Interest shall begin to accrue from the date the tax is due until the date is tax is paid. For the purposes of this ordinance section, any period of less than one month shall be considered to be one month. Further, unless not allowed by general statutory law, in any instant in which any person willfully fails to pay within 120 days of the date when due any ad valorem tax owed to the City, such person shall pay a penalty of 5% of the amount of tax due and not pay at the time such penalty is assessed, together with interest as specified herein. After 120 days from the imposition of the initial penalty, an additional penalty of 5% of any tax amount remaining due shall be imposed, together with interest as specified by this ordinance. If any tax amount remains due after 120 days from the imposition of such additional penalty, a penalty of 5% shall be imposed, together with interest as specified by this ordinance. Should any tax amount remain due 120 days after such date, a penalty of 5% shall be imposed, together with interest as specified by this ordinance. The aggregate amount of penalties imposed pursuant to this section shall not exceed an amount equal to 20% of the principal amount of the tax initially due. These penalties shall not, however, apply in the case of: (1) ad valorem taxes of \$500.00 or less on homestead property as defined by general Georgia statutory law; or (2) with respect to future tax years, ad valorem taxes of any amount on homestead property as defined by general statutory law, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for the tax year and who immediately before acquiring the homestead property resided outside the state of Georgia and if the taxes are paid within one year following the due date.

**SECTION 6.                    NOTICE, ISSUANCE OF FI FA. AND LEVY AND SALE TO COLLECT PAST DUE AND DELINQUENT AD VALOREM TAXES.**

A past due and delinquent tax notice shall be mailed by the Mayor, City Manager or other duly authorized agent of the City of Jasper, Georgia to all owners of property subject to taxation who has not paid the tax due on or before the sixty-first day after the postmark on said tax bills. Upon failure to pay the tax due within thirty days after the mail date of the delinquent tax notice, the Mayor, the City Manager, or other proper duly authorized agent for the City of Jasper, Georgia, shall cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Jasper, Georgia or on the general execution docket of the appropriate county. All property of a taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and the delinquent Ad Valorem taxes, or through any other foreclosure procedure allowed under Georgia law including, but not limited to the procedure set out by O.C.G.A. § 48-4-75 et seq. The City of Jasper, Georgia, shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Jasper, Georgia, incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed.

**SECTION 7.                    PROCEDURE FOR COLLECTION OF PAST DUE AND DELINQUENT AD VALOREM TAXES FOR THE YEARS PRIOR TO CALENDAR YEAR 2022.**

For all past due and delinquent ad valorem taxes for the years prior to the calendar year 2023 which are due and owing to the City of Jasper, Georgia by delinquent taxpayers, the City of Jasper, Georgia, through a duly authorized agent, shall send a past due and delinquent tax notice by mail to all owners of property subject to taxation for the calendar years prior to 2023 who have not paid the tax due for said prior calendar years. Upon failure to pay the tax due by the delinquent taxpayers within thirty days mail date of the past due and delinquent tax notice, the Mayor, the City Manager, or other authority, shall cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Jasper, Georgia or upon the general execution docket of the appropriate county. All property of the delinquent taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and delinquent ad valorem taxes, or shall be subject to any other collection procedure allowed by Georgia law, including but not limited to O.C.G.A. § 48-4-75 et seq. The delinquent and past due ad valorem taxes for the prior calendar years shall bear the maximum interest penalty interest allowed by statutory law, beginning upon the thirtieth day after the mail date of the delinquent and past due tax notice. The City of Jasper, Georgia, shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Jasper, Georgia, incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed.

**SECTION 8.                    REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.**

Any part of any prior ordinances, in conflict with the terms of this Ordinance, are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this Ordinance on behalf of the City of Jasper, Georgia.

**SECTION 9. SEVERABILITY.**

If any paragraph, subparagraph, sentence, clause, phrase, or any 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 effect 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 to be the intent of the City Council of the City of Jasper to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

This 2 day of OCTOBER, 2023.

JASPER CITY COUNCIL

By:   
Mayor

By:   
Council Member

By:   
Council Member

By:   
Council Member

By:   
Council Member

By: Anne Snow  
Council Member

Attest:  
Tara Benson  
City Clerk Tara Benson

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