

## **An Ordinance**

**No. \_\_\_\_\_**

An Ordinance providing for the establishment of taxing districts, including a county-wide general services district and three (3) urban services districts and three (3) Business Improvement Districts (BID); providing for the levy, assessment, and collection of taxes for Columbus, Georgia within such districts for the year 2024 as provided under the Charter of the Consolidated Government of Columbus, Georgia; providing penalties for violations of the provisions of said ordinance; and for other purposes.

THE COUNCIL OF COLUMBUS, GEORGIA HEREBY ORDAINS:

### **SECTION 1.**

The Services Districts, heretofore established by ordinances, are hereby reaffirmed as the Services Districts for the year 2024 for the purpose of establishing rates of taxation in accordance with the requirements of the Charter of the Consolidated Government hereinafter set forth in this Ordinance.

### **SECTION 2.**

For the purpose of defraying the necessary expenses of Columbus, Georgia for sustaining the credit thereof, for paying its bonds and coupons falling due, for supporting and maintaining government, and for other purposes, the taxes and revenues hereinafter provided are hereby levied and shall be collected for the year 2024 based upon the kind, character, type, degree and level of services provided by said government within said services districts, and as adjusted in accordance with the requirements of said Charter.

### **SECTION 3.**

The Gross tax millage rates for Columbus Consolidated Government set forth herein are hereby levied for the Calendar Year 2024 upon all real and personal property that is not exempt from taxation under law with the exception of motor vehicles.

There shall be collected a Gross Millage Rate of 32.92 mills on each dollar of valuation for Urban Service District#1 (USD#1). Of such tax, the General and Urban Services Millage Rate shall be 7.97 mills including the Sales Tax Rollback equivalent to 17.68 mills and 0.82 mills for Transportation. Additionally, of such Gross Millage Rate, there are hereby levied 2.09 mills (out of a maximum allowed 3 mills) to provide support for indigent and inmate medical healthcare costs; 0.50 mills for Economic Development Authority Activities; 3.44 mills for paving and macadamizing the streets and roadways; and 1.24 mills for sewers and storm water drainage resulting in a Net Maintenance and Operating (M&O) Millage Rate for Urban Service

District #1 of 15.24 mills. There is also hereby levied a Bond Millage Rate of 0.83 mills for the payment of principal and interest on the public debt of Columbus, GA providing a Total Millage Rate of 16.07 for USD#1.

Of such Gross Tax Millage Rate, there is hereby a further reduction from the millage rates set forth above for USD#1 for Urban Service District Number 2 (USD#2) resulting from a millage rollback for urban service credit (includes stormwater (sewer), paving and sales tax) being equivalent to 5.98 mills and resulting in a Net Total Millage for USD#2 of 10.09.

Of such Gross Tax Millage Rate, there is hereby a further reduction from the millage rates set forth above for USD#1 for Urban Service District Number 4 (USD#4) resulting from a millage rollback for urban service credit, (includes stormwater (sewer), paving, and sales tax) being equivalent to 6.88 mills and resulting in a Net Total Millage for USD#4 of 9.19.

The Sales Tax Rollback applied to the General and Urban Services taxes in all Urban Service Districts in this Ordinance is equivalent to the amount of \$95,910,131.86 in sales taxes in accordance with state regulation.

<b>Service</b>	<b>USD#1 (Mills)</b>
Gross General & Urban Service Millage Rate	24.83
Sales Tax Credit	-17.68
Transportation Levy	0.82
<b>Total General &amp; Urban Service Millage Rate</b>	<b>7.97</b>
Paving	3.44
Stormwater (Sewer)	1.24
Indigent and Inmate Care	2.09
Economic Development Authority	0.50
<b>Net M &amp; O Millage Rate</b>	<b>15.24</b>
Bond Millage Rate	0.83
<b>Total Millage Rate</b>	<b>16.07</b>
<b>Service</b>	<b>USD#2 (Mills)</b>
Total Urban Service District #1 Levy	16.07
Urban Service District Credit	-5.98
<b>Total USD#2 Millage</b>	<b>10.09</b>
<b>Service</b>	<b>USD#4 (Mills)</b>
Total Urban Service District #1 Levy	16.07
Urban Service District Credit	-6.88
<b>Total USD#4 Millage</b>	<b>9.19</b>

## **SECTION 4.**

Net total tax millage for all real and personal property for the calendar year 2024 in USD#1 is 16.07, in USD#2 is 10.09 and in USD#4 is 9.19. These millage rates are authorized under the rollback provision contained in the Columbus Charter Section 7-101(3).

On all motor vehicles still subject to the provisions of O.C.G.A. §48-5-441, there is hereby levied and shall be collected a tax of 16.07 mills in Urban Services District #1, 10.09 mills in Urban Services District #2, and 9.19 mills in Urban Services District #4 on each dollar of valuation.

## **SECTION 5.**

The Business Improvement District (BID) established pursuant to O.C.G.A. 36-43-1 contains three benefit zones, Urban Services District Number 5 (USD #5), Urban Services District Number 6 (USD #6) and Urban Services District Number 7 (USD #7). Each benefit zone receives different levels of supplemental services. The net total tax millage in USD #5, USD #6, and USD #7 is hereby fixed and levied equal to that of Urban Services District Number 1 (USD#1) plus the BID millage rate of 6.99 mills in USD #5, 5.76 mills in USD #6, and 4.47 mills in USD #7. Such millage shall be collected in the same manner, at the same time, and by the same officers as other taxes and assessments of the Consolidated Government and shall be maintained in a separate account for the provision of supplemental services in the Business Improvement District (BID).

## **SECTION 6.**

As to all funds from taxes on intangible property paid to Columbus, Georgia, by the State of Georgia, the division of said total millage for each particular purpose shall be the same as levied for Urban Services District Number 1 and the General Services District and for schools under the school millage ordinance.

## **SECTION 7.**

Claims for exemption from taxation by Columbus, Georgia for the year 2024 on personal property shall be controlled by applicable state law.

## **SECTION 8.**

Returns of tangible property, including description of real estate, shall be made on oath to the Tax Commissioner between the first day of January 2024 and the first day of April 2024, and in default of such return, the property shall be assessed by the Tax Assessor. Should any person, firm or corporation fail to make returns of property for taxation as required by this ordinance, the Tax Commissioner shall use the value as shown on the prior year's return. A failure to pay the tax on said property to the same liability and sale as other like property regularly assessed or returned where the same was in Columbus, Georgia on January 1, 2024.

## **SECTION 9.**

It shall be the duty of the Tax Commissioner to carefully scrutinize each return and to see that no real estate is returned at a value less than fixed by the Board of Tax Assessors and that all personal property embraced in the return is fixed at its true market value. Review of any return shall be made in accordance with the provisions of the Columbus Charter and applicable State law. If in any case the Board of Tax Assessors of Columbus, Georgia, is not satisfied with the accuracy of the tax returns herein provided for Columbus, Georgia, through its officers, agents, employees, or representatives, may inspect the books of the business for which the returns are made. The Board of Tax Assessors shall have the right to inspect the books or records for the business of which the return was made in Columbus, Georgia, and upon demand of the Board of Tax Assessors such books or records shall be submitted for inspection by the representative of Columbus, Georgia within 30 days. ALL TAX RETURNS ACCEPTED SHALL BE SUBJECT TO AUDIT.

Whenever any persons are called in to arbitrate and fix the value of any personal property embraced in the return of any taxpayer, such persons shall take an oath, before some officer of this State authorized to administer oaths, to do justice between Columbus, Georgia and the taxpayer touching the true assessment of the property embraced in the return.

The Board of Tax Assessors shall have mailed notices of assessment in accordance with O.C.G.A. § 48-5-306 and shall present the books to the Tax Commissioner for examination and approval. The Tax Commissioner shall forward the books to the State Revenue Commissioner for examination and approval.

## **SECTION 10.**

The valuation of all property upon which taxes are herein above levied and assessed, and all tax liens, shall date and rank and become fixed as of January 1, 2024.

Taxes shall become due October 1, and delinquent October 2. Taxpayers shall have the option to pay 40% on or before October 1 and 60% on or before December 2 without penalty. Upon failure to pay 40% by October 1, the total shall become delinquent. Upon payment of

40% by October 1, the remainder shall become due on December 2 and delinquent if not paid before December 3. Interest shall immediately begin to accrue on any delinquent tax; a penalty of 10% of the tax due shall accrue on taxes not paid on or before December 20, 2024; and Fi Fa costs will be added, all as provided by Georgia law.

Where any person becomes liable for the payment to Columbus, Georgia of a tax on personal property for 2024, and between January 1, 2024 and September 1, 2024, such person is moving or about to move the personal property subject to such tax without the limits of Columbus, Georgia, the tax for said year on said personal property shall immediately become due, and execution shall be issued by the Tax Commissioner and levied by the Tax Commissioner instanter, and said property advertised and sold pursuant to the provisions regarding sales for taxes due said Columbus, Georgia.

**SECTION 11.**

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

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Introduced at a meeting of the Council of Columbus, Georgia, held on the 11<sup>th</sup> day of June, 2024; introduced a second time at a regular meeting of said Council held on the 18<sup>th</sup> day of June, 2024, and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of said Council.

- Councilor Allen voting \_\_\_\_\_ .
- Councilor Begly voting \_\_\_\_\_ .
- Councilor Cogle voting \_\_\_\_\_ .
- Councilor Crabb voting \_\_\_\_\_ .
- Councilor Davis voting \_\_\_\_\_ .
- Councilor Garrett voting \_\_\_\_\_ .
- Councilor Hickey voting \_\_\_\_\_ .
- Councilor Huff voting \_\_\_\_\_ .
- Councilor Thomas voting \_\_\_\_\_ .
- Councilor Tucker voting \_\_\_\_\_ .

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Sandra T. Davis, Clerk of Council

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B.H. "Skip" Henderson, III, Mayor