

**AN ORDINANCE TO AMEND THE CITY OF DACULA
CITY CODE REGARDING PROPERTY TAXES FOR 2023**

WHEREAS, the City has adopted a City Code including provisions for the administration and collection of ad valorem taxes; and

WHEREAS, the existing Ordinance should be amended to provide greater flexibility and efficiency in the administration of tax collections, processing, and issuing refunds where necessary; and

WHEREAS, it is in the best interest of the health, safety and welfare of the citizens of the City to amend the City Code as outlined in this Ordinance;

NOW THEREFORE, the Mayor and City Council of the City of Dacula hereby ordains that the existing Section 20-93, Collection of Taxes is deleted, and the following new Section 20-93 substituted in its place:

SECTION 1

Section 20-93. Collection of Taxes.

All matters related to the assessment, billing and collection of ad valorem taxes shall be carried out as directed by the Mayor and City Council. The City Administrator and his or her designee is specifically authorized to issue refunds of over-payments in any amount and to make corrections of errors in tax bills and payments to the City where the amount at issue is five hundred dollars (\$500.00) or less. Prior to issuing any refund or credit, if any past due taxes, penalties, fees or interest are due the City, the overpayment amount shall be first applied to satisfy any unpaid obligations owed the City. For any billing errors, corrections or other issues requiring modification, if the amount at issue is greater than five hundred dollars (\$500.00), the matter shall be presented to the Mayor and City Council for determination.

SECTION 2

The City Administrator and Assistant City Administrator are further authorized to correct typographical errors in the text of the existing Code of Ordinances and to produce and publish a final codified version of the City Code with the amendments and revisions outlined herein.

SECTION 3

In the event any Court of competent jurisdiction determines that any portion of the foregoing amendment is invalid, unconstitutional or otherwise illegal, such rulings shall not impair the validity of the rest and remainder of this amendment.

SECTION 4

All laws and parts of laws in conflict with this Ordinance are hereby repealed.

SECTION 5

This Ordinance and the amendment outlined herein shall be effective immediately upon adoption by the Mayor and City Council.

SO ORDAINED by the governing authority of the City of Dacula, this 7th day of September, 2023.

AYES: ____

NAYES: ____

ATTEST:

HUGH D. KING, III
MAYOR, CITY OF DACULA

BRITTNI NIX
CITY ADMINISTRATOR