

**AN ORDINANCE TO AMEND
THE CITY'S CODE OF ORDINANCE
TO CLARIFY TAX COLLECTION PROCEDURES
AND RELATED ADMINISTRATIVE MATTERS**

WHEREAS, the City has reviewed its policies and procedures for collecting taxes; and

WHEREAS, the City has begun collecting taxes directly through the City staff; and

WHEREAS, the City Code contains outdated references to the City's former agreement with the County Tax Commissioner related to the collection of certain taxes, costs and fees; and

WHEREAS, is in the best interest of the health, safety and welfare of the citizens of the City of Dacula to amend the City Code update and revise certain parking regulations;

NOW THEREFORE, THE MAYOR AND COUNCIL OF THE CITY OF DACULA HEREBY ORDAINS that Section 20-93 and Section 13-74 be amended as follows:

SECTION 1

The existing Section 20-93 is deleted, and the following is substituted in its place:

Sec. 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 existing Section 13-74(c)(7) is deleted and the following new Section 13-74(c)(7) is adopted to clarify the collection procedures as follows:

Sec. 13-74(c)(7)

(7) The amount of the cost of demolition, including all court costs, appraisal fees, administrative costs incurred by the City Administrator, and all other costs necessarily associated with the abatement action, including restoration to grade of the real property after demolition, shall be a lien against the real property upon which such cost was incurred.

a. The lien provided for in subsection (c)(7) of this section shall attach to the real property upon the filing of a certified copy of the order requiring repair, closure or demolition in the office of the Clerk of Superior Court in the County and shall relate back to the date of the filing of the lis pendens notice required under O.C.G.A. § 41-2-12(g). The Clerk of Superior Court shall record and index such certified copy of the order in the deed records of the County and enter the lien on the general execution docket. The lien shall be superior to all other liens on the property, except liens for taxes to which the lien shall be inferior and shall continue in force until paid. After filing a certified copy of the order with the Clerk of

Superior Court, the public officer shall forward a copy of the order and a final statement of costs to the City Administrator. It shall be the duty of the City Administrator or his or her designee or agent to collect the amount of the lien in conjunction with the collection of ad valorem taxes on the property and to collect the amount of the lien as if it were a real property ad valorem tax, using all methods available for collection of real property ad valorem tax, including specifically O.C.G.A. Title 48, Chapter 4; provided, however, that the limitation of O.C.G.A. § 48-4-78 which requires 12 months of delinquency before commencing a tax foreclosure shall not apply. The City Administrator shall remit the amount collected to the governing authority of the City. Thirty days after imposition of the lien, the unpaid lien amount shall bear interest and penalties in the same amount as applicable to interest and penalties on unpaid real property ad valorem taxes.

b. The City Administrator or his or her designee or agent shall collect an amount equal to the cost of administering a lien authorized by O.C.G.A. § 41-2-7 et seq., unless such costs are waived by resolution of the City. Any such amount collected and retained for administration shall applied to cover the costs of administering the lien.

c. The City may waive, release, or compromise and settle any such lien imposed on property upon the owner of such property entering into a contract with the City agreeing to a timetable for payment and/or rehabilitation of the real property of the dwelling, building, or structure on the property and demonstrating the financial means to accomplish such rehabilitation.

d. Where the abatement action does not commence in the Superior Court, review of a court order requiring the repair, alternation, improvement, or demolition of a dwelling, building, or structure shall be by direct appeal to the Superior Court under O.C.G.A. § 5-3-29 or by such other provision of State law which may be adopted to govern the appeal from a decision of the governing authority of the City.

e. The public officers designated herein may issue citations for violations of state minimum standard codes, optional building, fire, life safety, and other codes adopted by ordinance, and conditions creating a public health hazard or general nuisance and may seek to enforce such citation in a court of competent jurisdiction prior to issuing a complaint in rem as provided in this section.

f. Nothing in this section shall be construed to impair or limit in any way the power of the City to define and declare nuisances and to cause their removal or abatement by summary proceedings or otherwise.

SECTION 2

The City Administrator, Assistant City Administrator, and Director of Planning and Economic Development 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. All of the rest and remainder of the City Code not specifically amended herein shall continue in full force and effect.

SECTION 5

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

SO ORDAINED by the governing authority of the City of Dacula, this _____ day of November, 2022.

AYES: ____

NAYES: ____

ATTEST:

HUGH D. KING, III
MAYOR, CITY OF DACULA

HEATHER COGGINS,
ACTING CITY ADMINISTRATOR