

## **Chapter 7**

### **EMERGENCY MANAGEMENT**

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### **ARTICLE I. GENERALLY**

**Sections 7.1 - 7.9**

**RESERVED.**

## **ARTICLE II. E-911**

### **Division 1.**

#### **Generally**

**Sections 7.10 - 7.19**

**RESERVED.**

### **Division 2.**

#### **Fee**

**Section 7.20**

**EMERGENCY 911 CHARGES.**

Emergency "911" charges shall be billed monthly by the exchange access facility subscriber and shall not exceed a charge of \$1.50 per month per exchange access facility provided to the telephone subscriber.

**Section 7.21**

**ENHANCED WIRELESS "911" CHARGES.**

Enhanced wireless "911" charges shall be billed monthly by the exchange access facility subscriber and shall not exceed the amount of the monthly "911" charge imposed upon subscribers of the exchange access facilities in paragraph 3 herein, and in no event shall such wireless enhanced "911" charge exceed \$1 per month per wireless telecommunications connection provided to the telephone subscriber.

**Section 7.22 - 7.29**

**RESERVED.**

### **Division 3.**

#### **Structure Numbers**

**Section 7.30**

**POSTING OF DESIGNATED STRUCTURE NUMBERS.**

1. The owner or occupant or person in charge of any dwelling unit, structure, or use to which a number has been assigned shall be notified in writing by the implementing agency of the number assigned to the same at any time after adoption of this resolution.

2. Within 60 days after receipt of such written notification, the owner, occupant, or person in charge of any dwelling unit, structure, or use to which a number has been assigned shall cause the same to be posted in either one or two locations depending upon the following conditions:

(a) If the mailbox is located on the same side of the street and adjacent to the

driveway or curb cut, the number shall be affixed to the mailbox in letters two inches in height or larger and of florescent color contrasting with the color of the mailbox. This section does not preclude an individual from also numbering the front entrance of the structure if so desired.

- (b) If the mailbox is not on the same side of the street and adjacent to the driveway or curb cut, the number shall be posted at two locations:
  - (1) On the mailbox as prescribed by U.S. Postal Service Regulations, and
  - (2) Either on the structure front if visible from the street or on an above-ground sign attached to a post or other object at the driveway or curb. The number s shall be two inches in height or larger and of a florescent color contrasting with the color of the background. This section does not preclude an individual from also numbering the front entrance of his/her structure if so desired.
- (c) In the case that a building is served by two or more driveways or curb cuts, the number shall be assigned and posted to the front entrance or driveway.
- (d) It shall be th duty of the owner, occupant, or person in charge of the dwelling unit, structure, or use upon affixing the assigned number, to remove any different number which might be mistaken for or confused with the number assigned to the structure.

### **Section 7.31**

### **TYPES OF NUMBERS.**

1. Two types of numbers are used under this system. A primary number shall be assigned to the street frontage of each parcel of land, whether or not the parcel is occupied. The primary number is required to be posted only if the parcel is occupied by a dwelling unit, structure, or active use, and the owner, occupant, or person in charge is notified as provided in Section 1.1 of this resolution. Other primary numbers are reserved for future development of the numbered parcels and will be assigned at the time of development.

- (a) Existing numbered units and uses shall retain the present set of addresses with only the primary number being changed if the primary number being changed is not in sequence with the overall system.
- (b) Buildings on a single parcel with more than one and less than five units may be given letter (preferred) or number designations as requested by the owner.
- (c) A single building on a single parcel of land and with five or more units may be given numerical designations such as Suite 5, Apartment 5, etc., if so desired.

- (d) Multiple buildings on the same parcel of land may be given secondary numbers consisting of number designations if the buildings are accessed from a main entrance to the project. Generally, the number designations should increase in a clockwise direction from the main entrance.
- (e) Mobile home parks, recreational vehicle parks, and parcel uses shall be given letter designations for lots or sections and number designations for individual lots or sites.

**Section 7.32**

**EXEMPT AND EXCLUDED STRUCTURES.**

1. The intent of this article is to exclude from this resolution those structures that do not present a significant danger to human life if destroyed by fire or other events.
2. The following structures shall be excluded from these provisions:
  - (a) Agricultural buildings not requiring a separate mailing address such as a barn, poultry house outbuilding, or equipment storage buildings.
  - (b) Storage and accessory building for the use of the occupant of another building on the property.
  - (c) Buildings used as dwelling units, offices, or the nominal workstation of an employee, or requiring a separate mailing address, shall not be exempt.

**Section 7.33**

**NEW STRUCTURES AND LOTS.**

1. Structure numbers will be assigned to each new lot, tract, or building site on the original drawings of a final subdivision plat, mobile home park plan, planned unit development.
2. No building, electrical, plumbing, or mechanical permit for any new or remodeled or repaired structure will be issued following the implementation of this resolution in the affected area of Randolph County until the owner, developer, or building has procured from the Randolph County Board of Commissioners or its designee the official structure number or numbers. Final approval for occupancy of any principal building erected or repaired, or use requiring said number, shall be withheld until permanent and proper numbers have been displayed in accordance with the standards of this resolution.

**Section 7.34**

**ROAD NUMBERS.**

1. The Randolph County Board of Commissioners have established and assigned numbers for all roads and public ways in the unincorporated areas of Randolph County.

2. No new road numbers assigned shall be duplicate of any existing road number in the unincorporated areas of Randolph County.

3. Existing duplicate road numbers shall be changed only as necessary to ensure the effectiveness and efficiency of the Enhanced 911 System in Randolph County, as determined in the judgment of the Randolph County Board of Commissioners.

4. As many segmental roads as possible shall be identified as being a continuous road, thereby eliminating as many road identifying names and numbers as possible.

**Section 7.35**                      **UTILITY COMPANY COMPLIANCE.**

1. Following the implementation of this resolution in any area of Randolph County, all utility services regulated by the Georgia Public Service Commission or any utility cooperative service organization shall withhold service from any building until the owner or other requesting party has furnished the utility provider with a valid structure number.

2. It shall be the responsibility of the Randolph County Board of Commissioners or its designee to notify each affected utility service of each implementation area by issuing maps and lists of official numbers assigned each structure or use.

**Section 7.36**                      **IMPLEMENTATIONS BY RANDOLPH COUNTY DEPARTMENTS.**

1. Every department and official under the jurisdiction of the Randolph County Board of Commissioners shall not render any non-emergency service until the occupant, owner, or requesting individual has provided the department with a valid structure number. Non-emergency service includes any service provided by the Board of Commissioners except Fire, Rescue, Law Enforcement, or Emergency Medical Service.

**Section 7.37**                      **PENALTIES.**

1. Any firm, person, or corporation who shall do anything prohibited by this resolution as the same exists or as it may hereafter be amended or who shall fail to do anything required by this resolution as the same exists or as it may hereafter be amended shall be guilty of a misdemeanor, amenable to the process of the Magistrate Court of Randolph County and upon conviction shall be punished by a fine not to exceed \$500. Each and every day that such violation exists shall be deemed a separate offense.

**Sections 7.38 - 7.40**                      **RESERVED.**

### **ARTICLE III. EMERGENCY MEDICAL SERVICE DISTRICT**

#### **Section 7.41**

#### **DISTRICT CREATED.**

There is hereby created in and for Randolph County a special district composed of the entire area of Randolph County, including areas which are within the corporate limits of any municipality, for the purpose of providing emergency medical services within such special district, and for the purpose of levying a special assessment to defray the cost of implementing, operating, and maintaining such service.

#### **Section 7.42**

#### **ASSESSMENT LEVIED.**

There is hereby levied a special assessment of \$20.00 on each dwelling unit within the district and the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each business unit within the district and on the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each non-residential mobile home, levied against owners and occupants thereof and the property and its contents.

#### **Section 7.43**

#### **ASSESSMENT LEVIED.**

There is hereby levied a special assessment on each mobile home park and on each area designated by the owner or used by the owner for rental to or use by travel trailers and recreational vehicles, and on the owners thereof, and on the occupants of each space and on each mobile home, travel trailer and recreational vehicle located therein, and on the contents located therein, in the amount of \$20.00 per space.

#### **Section 7.44**

#### **ASSESSMENT LEVIED.**

There is hereby levied upon each individual who resides within the district and who will not be otherwise required to pay an assessment under the foregoing provisions of this ordinance, and upon the real and personal property of each such individual, a special assessment of \$20.00.

#### **Section 7.45**

#### **DEFINITIONS.**

As used herein the term "dwelling unit" means and includes an abode, habitation, house, duplex, apartment, residential mobile home, and any other structure used by human beings as a place of residency, whether occupied or not, and where a building or structure includes more than one such unit, each unit is separate unit upon which said special assessment is levied.

As used herein the term "business unit" means each unit of a commercial establishment, industrial establishment, professional establishment, trade or service establishment, store, organization, or enterprise, whether for-profit or non-profit.

As used herein the term "occupant" means the tenant thereof.

As used herein the term "contents" shall mean and include, in the case of a dwelling unit, the household furniture, appliances, and other personal property located therein, by whomsoever owned, and, in the case of business premises, shall mean and include all furniture, appliances, inventory and stock of goods and merchandise, and other personal property located therein, by whomsoever owned.

In any case where the ownership of any unit otherwise subject to this assessment is such that the owner cannot lawfully be made subject to the assessment, the assessment is levied only upon the occupant, and the lien herein provided shall attach only to the property of the occupant.

**Section 7.46**                    **USE OF PROCEEDS.**

The proceeds from the special assessments described in the preceding sections shall be used for the purpose of defraying the cost of providing emergency medical services within the district, including the acquisition, maintenance, operation, and replacement of facilities, vehicles, and equipment, and the employment and training of medical technicians and medical and supporting personnel, and other necessary costs of operating an ambulance and emergency medical service.

**Section 7.47**                    **LEVY; LIENS.**

It is intended by this ordinance that there is only one assessment levied with respect to each unit, but that such assessment shall constitute the obligation of both the owners and the occupants of the premises. The assessments are annual assessments and are levied as of the 1<sup>st</sup> day of January, 2006, and as of the 1<sup>st</sup> day of January of each year thereafter, and shall constitute liens against the property subject thereto, including the contents therein, by whomsoever owned, from said date until fully paid and discharged. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles and claims except liens for ad valorem taxes, with which liens it shall have equal rank.

**Section 7.48**                    **COLLECTIONS.**

Each assessment shall be billed, collected, and enforced by the Office of the Tax Commissioner of Randolph County in the same manner as ad valorem taxes are billed, collected and enforced, and shall be subject to all appeal procedures and collection and enforcement provisions as provided in the Official Code of Georgia Annotated for appeals, collection and enforcement, including provisions relating to date of delinquency, and penalties for delinquency, of ad valorem taxes. The Office of the Tax Commissioner shall issue executions for all delinquent assessments against the real property, the personal property, and the contents of each, in the same manner as executions for ad valorem taxes, and shall include the same interest and penalties, which executions shall be recorded in the office of the Clerk of the Superior Court of Randolph County in the same manner as executions for ad valorem taxes, and the Office of the Tax Commissioner shall enforce collection by levy and sale thereunder in the same manner as ad valorem tax executions. As an

alternative to the duties of the Office of Tax Commissioner as herein stated, the Board of Commissioners may authorize the Clerk of the Board of Commissioners to perform said duties.

Sections 7.49 - 7.50

RESERVED.



#### ARTICLE IV. E-911 AUTHORITY SERVICE AGREEMENT

##### Section 7.51      AGREEMENT.

The Council shall operate under the Agreement adopted and established as provided in "Exhibit A" attached hereto.

**ENHANCED 911 SERVICE AGREEMENT AMONG THE LOWER  
CHATTAHOOCHEE REGIONAL E-911 AUTHORITY, CLAY COUNTY, GEORGIA,  
QUITMAN COUNTY, GEORGIA, RANDOLPH COUNTY, GEORGIA AND STEWART  
COUNTY, GEORGIA**

**THIS AGREEMENT** made as of this \_\_\_\_ day of \_\_\_\_\_, 2006 (the "Agreement"), among the **Lower Chattahoochee Regional E-911 Authority**, hereinafter referred to as the "**Authority**"; **Clay County, Georgia**, hereinafter referred to as "**Clay County**," by and through its Board of Commissioners; **Quitman County, Georgia**, hereinafter referred to as "**Quitman County**," by and through its Board of Commissioners; **Randolph County, Georgia**, hereinafter referred to as "**Randolph County**," by and through its Board of Commissioners; and **Stewart County, Georgia**, hereinafter referred to as "**Stewart County**," by and through its Board of commissioners (Clay County, Quitman County, Randolph County and Stewart County shall be collectively referred to as the "**participating counties**").

**WITNESSETH THAT;**

**WHEREAS**, the Authority was created by the participating counties pursuant to O.C.G.A. Section 46-5-128 for the purpose of sharing costs associated with the creation, operation and maintenance of an enhanced E-911 service ("E-911 Service"); and

**WHEREAS**, it has been determined that the Authority shall operate the E-911 Service for the benefit of the participating counties; and

**WHEREAS**, Article IX, Section III, Paragraph I(a) of the Constitution of the State of Georgia authorizes, among other things, any county, municipality or other political subdivision of the State of Georgia to contract, for a period not exceeding 50 years with each other or with another county, municipality or any other public agency, public corporation or public authority for the joint services, for the provision of services, or for the provision or separate use of facilities or equipment, provided that such contract deals with activities, services or facilities which the contracting parties are authorized by law to undertake or provide; and

**WHEREAS**, the participating counties are authorized by the Constitution of the State of Georgia, Article IX, Section II, Paragraph III, to provide police and fire protection and ambulance and emergency rescue services; and

**WHEREAS**, any county which operates or which contracts for the operation of an emergency 911 system is authorized, pursuant to O.C.G.A. Section 46-5-133, to impose a monthly 911 charge upon each exchange access facility subscribed to by telephone subscribers whose exchange access line are in the area served by 911 service; and

**WHEREAS**, pursuant to O.C.G.A. Section 46-5-138, the Authority is authorized to operate emergency call answering services for law enforcement, emergency management, fire and emergency medical service agencies; and

**WHEREAS**, the Authority and the participating counties propose to enter into this Agreement, pursuant to which the Authority will agree to operate the E-911 Service and the participating counties will agree to make certain payments to the Authority to provide funds to operate the E-911 Service; and

**WHEREAS**, the participating counties have imposed a monthly 911 charge for telephone services provided in their respective jurisdictions for the purpose of funding the operation of the Authority and the E-911 Service; and

**NOW THEREFORE**, for and in consideration of the premises and undertakings as hereinafter set forth and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties hereto agree as follows:

**Section 1. Effective Date:** This Agreement shall become effective upon the date executed by all parties hereto and shall continue in effect for a period of 50 years from the date thereof unless terminated by the parties hereto as provided in the Agreement.

**Section 2. Operation of E-911 Service:**

(A) The Authority agrees to operate an E-911 Service for the benefit of the participating counties. The Authority has established the "Lower Chattahoochee Regional Emergency Center" (the "EAC") for the purpose of receiving law enforcement, fire and emergency medical service calls from callers within the participating counties. The EAC is located in the Clay County Sheriff's Department. All law enforcement, fire and emergency medical service calls generated within the participating counties will be received by the Authority at the EAC. The EAC shall not receive general dispatch calls or non-emergency calls from the participating counties.

(B) Pursuant to an agreement between the Authority and Clay County, Georgia (the "EAC Operation Agreement"), the Clay County Sheriff's Department will operate the EAC and the E-911 Service on behalf of the Authority.

(C) Pursuant to the EAC Operation Agreement, the Authority will provide the Clay County Sheriff's Department with all equipment necessary for the operation of the E-911 Service. The Authority shall hold title to any equipment acquired by the Authority for the operation of the E-911 Service. In the event that the Authority ceases to exist and is affirmatively dissolved, title to such equipment shall be transferred to the participating counties in such proportion based on the most recent yearly population estimate of each county prepared by the Census Bureau.

**Section 3. Levy of E-911 Charge:** Each of the participating counties agrees to continually levy

throughout the term of this agreement a monthly 911 charge as authorized by O.C.G.A. 46-5-133 in an amount of \$1.50 per month per exchange access facility subscribed to by telephone subscribers in each participating county (the "E-911 Service Charge"). Each participating county shall establish an E-911 Service Charge Account and shall deposit all E-911 Service Charges collected into the E-911 Service Charge Account. Amounts held in the E-911 Service Charge Account shall be used to pay for the operation of the E-911 Service as provided in Section 4 hereof.

**Section 4. Assessment of Funds for Operation of the E-911 Service:** The Authority will assess the participating counties for amounts to pay all costs of operating the Authority and operating and maintaining the EAC including recurring costs associated with the recorders and phone line equipment, salaries of employees of the Authority, employee benefits and related expenses, repairs and modifications to the EAC, publicity expenses and other expenses that may be incurred.. Each participating county's assessment shall represent such county's prorated share of the total operating expense of the EAC based on the most recent yearly population estimate prepared by the Census Bureau. (For reference purposes, such population estimates is published yearly by the Georgia Department of Community Affairs.) The Authority shall provide the participating county with written notice of the assessment by the 5<sup>th</sup> day of each month detailing the amount each participating county owes pursuant to such assessment and stating that such payment must be made by the participating county by the 15<sup>th</sup> of such month.

**Section 5. Deposit of Funds with Authority for Operation of the E-911 Service:** On or prior to the 15th of each month, each participating county shall deposit the total amount assessed by the Authority pursuant to Section 4 into the operating account of the Authority. Such funds shall be paid first from any E-911 Service Charges collected by the participating county and held in the E-911 Service Charge Account. If amounts in the E-911 Service Charge Account are insufficient to pay any assessment in any month, the balance of the amounts owed by the participating county shall be paid from any other available funds of the participating county.

**Section 6. Maintenance of Financial Records.** The Authority shall develop general policies and guidelines regarding the E-911 Service and the EAC and shall maintain financial records relating to the cost of operating and maintaining the E-911 Service and the EAC. Records regarding the cost of maintaining the E-911 Service and the EAC shall be made available to the participating counties at least annually and at any time upon the request of any participating county.

**Section 7. Withdrawal from Agreement:** Any participating county can withdraw from this Agreement at any time upon 12 months written notice to the Authority and to all other participating counties of its intent to withdraw, which notice must include the date the withdrawal shall become effective and upon payment of all amounts due under this Agreement. This Agreement will remain in full force and effect as applied to the remaining participating counties. Upon the effective date of the withdrawal of any participating county, the Authority will no longer provide E-911 Services to such county. Upon withdrawal of any county, the Authority shall be authorized to take any action required to redirect all calls received by the EAC from the withdrawing county to the Sheriff's Department in such county. The withdrawing county shall be required to reimburse the Authority for any expenses incurred in redirecting the calls to the Sheriff's Department of such county.

**Section 8. Termination:** This Agreement shall terminate automatically upon the dissolution of the Authority or upon consent of all parties to this Agreement.

**Section 9. Events of Default and Remedies:**

(A) The following events shall constitute an event of default under this Agreement:

(1) Failure of any participating county to transfer all amounts collected by such county as E-911 Service Charges to the Authority on the 15<sup>th</sup> of each month;

(2) Failure of any participating county to pay any assessment levied by the Authority in accordance with Section 5 hereof of the date provided in the written notice of assessment; and

(3) Failure of any participating county to levy the E-911 Service Charge.

(B) The Authority shall immediately send written notice of default to any participating county which has defaulted under this Agreement.

(C) The participating county in default shall have 30 days from receipt of written notice of default to remedy such default.

(D) Upon the occurrence of any event of default which has not been remedied within 30 days after written notice of default as provided herein, the Authority, with the consent of all other participating counties not currently in default, may cease to provide E-911 Services to such participating county in default upon 60 days written notice.

(E) Should the Authority cease to provide E-911 service to any participating county pursuant to subsection (D) above, the Authority shall be authorized to take any action required to redirect all calls received by the EAC from such county to the Sheriff's Department in such county. Such county shall be required to reimburse the Authority for any expenses incurred in redirecting the calls to the Sheriff's Department of such county.

(F) The Authority shall have the power to bring any action authorized under the laws of the State of Georgia against any participating county to collect any amounts due to the Authority upon the occurrence of any event of default.

**Section 10. Additional Parties to Agreement:** Upon the written agreement of all parties hereto, this Agreement can be amended to allow the Authority to provide E-911 Services to additional counties within the State of Georgia. Prior to the amendment of the Agreement, the Authority must provide evidence satisfactory to all participating counties that the provision of E-911 Services to such additional counties will not impair the Authority's ability to render such services to the current participating counties. In addition, the Authority must provide an estimated cost analysis relating to the provision of the E-911 Services to the additional counties.

**Section 11. Amendments to Agreement:** This Agreement can be amended at any time upon the written agreement by all parties hereto.

**Section 12. Budgeting:** Not less than 20 days prior to the beginning of each fiscal year of the Authority (each fiscal year begins on July 1), the Authority shall submit to each participating county the budget of the Authority for the coming fiscal year. Such budget shall detail the anticipated amounts to be collected from each participating counties from E-911 Service Charges and any anticipated assessments to be levied on the participating counties.

**Section 13. Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of Georgia.

**Section 14. Severability:** Should any phrase, clause, sentence or paragraph herein contained be held invalid or unconstitutional, it shall in no way affect the remaining provisions of this Agreement, which shall remain in full force and effect.

**Section 15. Entire Agreement:** This Agreement constitutes the entire agreement between the parties hereto, and no modification of this Agreement shall be binding unless the same shall be reduced to writing and shall be signed by all parties to this contract. No representation, promise, or inducement not included in this Agreement shall be binding upon any party hereto.

**Section 16. Counterparts:** This Agreement may be executed in any number of counterparts, each of which so executed shall be deemed an original, but all such counterparts shall together constitute but one and the same instrument.

**Section 17. Notices:** Any notice required to be sent pursuant to this agreement shall be delivered by hand delivery at the address specified below or mailed by first class, registered or certified mail, postage prepaid, addressed as specified below.

Authority: Lower Chattahoochee Regional E-911 Authority  
c/o Clay County Board of Commissioners  
P.O. Box. 519  
105 North Washington Street  
Ft. Gaines, Georgia 39851

Clay County: Clay County, Georgia  
P.O. Box. 519  
105 North Washington Street  
Ft. Gaines, Georgia 39851

Quitman County: Quitman County, Georgia  
P.O. Box 114  
25 Old School Road  
Georgetown, Georgia 39854

Stewart County: Stewart County, Georgia  
P.O. Box 157  
100 Courthouse Square  
Lumpkin, Georgia 31815

Randolph County: Randolph County, Georgia  
P.O. Box 221  
209 N. Webster Street  
Cuthbert, Georgia 39840

## **Chapter 8.**

### **FINANCE AND TAXATION**

<b>Article I</b>	<b>Emergency Medical Service District</b>
	Section 8.1 District Created
	Section 8.2 Assessment Levied
	Section 8.3 Assessment Levied
	Section 8.4 Assessment Levied
	Section 8.5 Definitions
	Section 8.6 Use of Proceeds
	Section 8.7 Levy; Liens
	Section 8.8 Collection
	Sections 8.9 - 8.10 Reserved
<b>Article II</b>	<b>Fire and Rescue District</b>
	Section 8.11 District Created
	Section 8.12 Assessment Levied
	Section 8.13 Assessment Levied
	Section 8.14 Definitions
	Section 8.15 Use of Proceeds
	Section 8.16 Levy Liens
	Section 8.17 Collection
	Sections 8.18 - 8.20 Reserved
<b>Article III</b>	<b>Solid Waste Fees</b>
	Section 8.21 Fee; Levy
	Section 8.22 Collection
	Section 8.23 Areas, Contracted
	Section 8.24 Unlawful Disposal
	Sections 8.25 - 8.30 Reserved

#### **ARTICLE I. EMERGENCY MEDICAL SERVICE DISTRICT**

##### **Section 8.1                    DISTRICT CREATED.**

There is hereby created in and for Randolph County a special district composed of the entire area of Randolph County, including areas which are within the corporate limits of any municipality, for the purpose of providing emergency medical services within such special district, and for the purpose of levying a special assessment to defray the cost of implementing, operating, and maintaining such service.

##### **Section 8.2                    ASSESSMENT LEVIED.**

There is hereby levied a special assessment of \$20.00 on each dwelling unit within the district



and the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each business unit within the district and on the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each non-residential mobile home, levied against owners and occupants thereof and the property and its contents.

**Section 8.3**                    **ASSESSMENT LEVIED.**

There is hereby levied a special assessment on each mobile home park and on each area designated by the owner or used by the owner for rental to or use by travel trailers and recreational vehicles, and on the owners thereof, and on the occupants of each space and on each mobile home, travel trailer and recreational vehicle located therein, and on the contents located therein, in the amount of \$20.00 per space.

**Section 8.4**                    **ASSESSMENT LEVIED.**

There is hereby levied upon each individual who resides within the district and who will not be otherwise required to pay an assessment under the foregoing provisions of this ordinance, and upon the real and personal property of each such individual, a special assessment of \$20.00.

**Section 8.5**                    **DEFINITIONS.**

As used herein the term "dwelling unit" means and includes an abode, habitation, house, duplex, apartment, residential mobile home, and any other structure used by human beings as a place of residency, whether occupied or not, and where a building or structure includes more than one such unit, each unit is separate unit upon which said special assessment is levied.

As used herein the term "business unit" means each unit of a commercial establishment, industrial establishment, professional establishment, trade or service establishment, store, organization, or enterprise, whether for-profit or non-profit.

As used herein the term "occupant" means the tenant thereof.

As used herein the term "contents" shall mean and include, in the case of a dwelling unit, the household furniture, appliances, and other personal property located therein, by whomsoever owned, and, in the case of business premises, shall mean and include all furniture, appliances, inventory and stock of goods and merchandise, and other personal property located therein, by whomsoever owned.

In any case where the ownership of any unit otherwise subject to this assessment is such that the owner cannot lawfully be made subject to the assessment, the assessment is levied only upon the occupant, and the lien herein provided shall attach only to the property of the occupant.

**Section 8.6**

**USE OF PROCEEDS.**

The proceeds from the special assessments described in the preceding sections shall be used for the purpose of defraying the cost of providing emergency medical services within the district, including the acquisition, maintenance, operation, and replacement of facilities, vehicles, and equipment, and the employment and training of medical technicians and medical and supporting personnel, and other necessary costs of operating an ambulance and emergency medical service.

**Section 8.7**

**LEVY; LIENS.**

It is intended by this ordinance that there is only one assessment levied with respect to each unit, but that such assessment shall constitute the obligation of both the owners and the occupants of the premises. The assessments are annual assessments and are levied as of the 1<sup>st</sup> day of January, 2006, and as of the 1<sup>st</sup> day of January of each year thereafter, and shall constitute liens against the property subject thereto, including the contents therein, by whomsoever owned, from said date until fully paid and discharged. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles and claims except liens for ad valorem taxes, with which liens it shall have equal rank.

**Section 8.8**

**COLLECTIONS.**

Each assessment shall be billed, collected, and enforced by the Office of the Tax Commissioner of Randolph County in the same manner as ad valorem taxes are billed, collected and enforced, and shall be subject to all appeal procedures and collection and enforcement provisions as provided in the Official Code of Georgia Annotated for appeals, collection and enforcement, including provisions relating to date of delinquency, and penalties for delinquency, of ad valorem taxes. The Office of the Tax Commissioner shall issue executions for all delinquent assessments against the real property, the personal property, and the contents of each, in the same manner as executions for ad valorem taxes, and shall include the same interest and penalties, which executions shall be recorded in the office of the Clerk of the Superior Court of Randolph County in the same manner as executions for ad valorem taxes, and the Office of the Tax Commissioner shall enforce collection by levy and sale thereunder in the same manner as ad valorem tax executions. As an alternative to the duties of the Office of Tax Commissioner as herein stated, the Board of Commissioners may authorize the Clerk of the Board of Commissioners to perform said duties.

**Sections 8.9 - 8.10**

**RESERVED.**

## **ARTICLE II. FIRE AND RESCUE DISTRICT**

### **Section 8.11            DISTRICT CREATED.**

There is hereby created in and for Randolph County a special district for the purpose of furnishing fire and rescue services within such special district, and for the purpose of levying of a special assessment to defray the cost of implementing, operating and maintaining such service. Said district shall be composed of and shall encompass the entire area of Randolph County including areas which are within the corporate limits of a municipality, except that area within the corporate limits of the City of Cuthbert as those limits are presently constituted and as they may be changed from time to time.

### **Section 8.12            ASSESSMENT LEVIED.**

There is hereby levied a special annual assessment of \$20.00 on each dwelling unit within the district and the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each business unit within the district and on the contents therein, levied and assessed against the owners and the occupants thereof, and against the real property and the contents therein, and \$20.00 on each non-residential mobile home, levied against the owners and the occupants thereof, and the property and its contents.

### **Section 8.13            ASSESSMENT LEVIED.**

There is hereby levied a special assessment on each mobile home park and on each area designated by the owner or used by the owner for rental to or used by travel trailers and recreational vehicles, and on the owners thereof, and on the occupants of each space and on each mobile home, travel trailer and recreational vehicle located therein and on the contents located therein, in the amount of \$20.00 per space.

### **Section 8.14            DEFINITIONS.**

As used herein, the term "dwelling unit" means and includes an abode, habitation, house, duplex, apartment, residential mobile home, and any other structure used by human beings as a place of residency, whether occupied or not, and where a building or structure includes more than one such unit, each unit is separate unit upon which said special assessment is levied.

As used herein the term "business unit" means each unit of a commercial establishment, industrial establishment, professional establishment, trade or service establishment, store, organization, or enterprise, whether for-profit or non-profit.

As used herein the term "occupant" means the tenant thereof.

As used herein the term "contents" shall mean and include, in the case of a dwelling unit, the household furniture, appliances, and other personal property located therein, by whomsoever

owned, and, in the case of business premises, shall mean and include all furniture, appliances, inventory and stock of goods and merchandise, and other personal property located therein, by whomsoever owned.

In any case where the ownership of any unit otherwise subject to this assessment is such that the owner cannot lawfully be made subject to the assessment, the assessment is levied only upon the occupant, and the lien herein provided shall attach only to the property of the occupant.

**Section 8.15**                    **USE OF PROCEEDS.**

The proceeds from the special assessments levied by this ordinance shall be used for the purpose of defraying the cost of implementing and providing a fire and rescue service within the district, including the acquisition, maintenance, operation, and replacement of facilities, vehicles and equipment, and the employment and training of personnel, and other necessary costs of operating a fire and rescue service.

**Section 8.16**                    **LEVY; LIENS**

It is intended by this ordinance that there is only one assessment levied with respect to each unit, but that such assessment shall constitute the obligation of both the owners and the occupants of the premises. The assessments are annual assessments and are levied as of the 1<sup>st</sup> day of July, 2005, for the subsequent one-half of the year, and thereafter as of the 1<sup>st</sup> day of January of each year, beginning January 1, 2006 and shall constitute liens against the property subject thereto, including the contents therein, by whomsoever owned, from said date until fully paid and discharged. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles and claims except liens for ad valorem taxes, with which liens it shall have equal rank.

**Section 8.17**                    **COLLECTION.**

Each assessment shall be billed, collected, and enforced by the Office of the Tax Commissioner of Randolph County in the same manner as ad valorem taxes are billed, collected, and enforced, and shall be subject to all appeal procedures and collection and enforcement provisions as provided in the Official Code of Georgia Annotated for appeals, collection, and enforcement, including provisions relating to date of delinquency, and penalties for delinquency, of ad valorem taxes. The Office of the Tax Commissioner shall issue executions for all delinquent assessments against the real property, the personal property, and the contents of each, in the same manner as executions for ad valorem taxes, and shall include the same interest and penalties, which executions shall be recorded in the office of the Clerk of the Superior Court of Randolph County in the same manner as executions for ad valorem taxes, and the Tax Commissioner shall enforce collection by levy and sale thereunder in the same manner as ad valorem tax executions. As an alternative to the duties of the Office of Tax Commissioner as herein stated, the Board of Commissioners may authorize the Clerk of the Board of Commissioners to perform said duties.

**Sections 8.18 - 8.20**                    **RESERVED.**

### **ARTICLE III. SOLID WASTE**

#### **Section 8.21            FEE; LEVY.**

There is hereby levied upon each residential premises and upon each business located in Randolph County outside the limits of any municipality a fee of \$50 per year to defray the cost of providing the solid waste collection and disposal services described above. The amount of the fee herein provided has been fixed and determined by the Randolph County Board of Commissioners ("Board") based on the reasonable cost of providing the service and may be changed from time to time by the Board to meet changes in the cost of providing the services.

#### **Section 8.22            COLLECTION.**

The fee provided in Section 1 shall be due and payable on the same day each year as state and county ad valorem taxes and shall be included as an item in the tax bill rendered each year by the Randolph County Tax Commissioner ("Commissioner"). The fee shall constitute the obligation of both the occupants and the owners of said residential premises and business locations and shall be a lien against the property equal in priority and effect and in all other respects to the lien of state and county ad valorem taxes. The fee shall be collected by the Commissioner and payment shall be enforced by the Commissioner in the same manner as state and county ad valorem taxes against the property. Nothing contained in this ordinance shall prevent an agreement between owners of property and their tenants as to responsibility for payment of the fee as between them, but no such agreement shall relieve any of them of responsibility to Randolph County for the payment of the fee. As an alternative to the duties of the Office of Tax Commissioner as stated herein, the Board of Commissioners may authorize the Clerk of the Board of Commissioners to perform said duties.

#### **Section 8.23            AREAS; CONTRACT.**

The provisions of this ordinance shall apply to solid waste disposal services rendered to the residents and businesses of any municipality contracting with Randolph County for the service, except as otherwise provided by such contract. Unless otherwise provided by contract, persons or businesses paying the fee provided for service within the corporate limits of the contracting municipality shall be entitled to deposit solid waste only in solid waste collection bins located within the municipality, and such persons or businesses shall not be entitled thereby to deposit solid waste in any bins located outside the corporate limits.

#### **Section 8.24            UNLAWFUL DISPOSAL.**

It shall be unlawful and punishable as provided by O.C.G.A. Section 15-10-60, et seq., for any person who resides outside the limits of Randolph County or any business which does not have an office or place of business within Randolph County to deposit or otherwise utilize the solid waste collection bins of the county, whether the bins are located within or without the corporate limits of any municipality. It shall be unlawful and punishable as provided by O.C.G.A. Section 15-10-60, et seq., for any person who resides within the corporate limits of any municipality or any business which has its office or place of business within the corporate limits of any municipality located

within Randolph County to deposit or otherwise utilize the solid waste collection bins of Randolph County located outside the corporate limits of the municipality. Upon conviction of any person or business under this section, punishment shall be fixed by the Magistrate Court of Randolph County not to exceed the limits of O.C.G.A. Section 15-10-60(a).

Sections 8.25 - 8.30

RESERVED.

**A RESOLUTION OF RANDOLPH COUNTY, GEORGIA EXEMPTING CERTAIN  
TANGIBLE PROPERTY FROM AD-VALOREM TAXATION PURSUANT TO  
GEORGIA'S LEVEL 1 FREEPORT EXEMPTION SET OUT IN SECTION 48-5-48.2  
OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; AND FOR  
OTHER PURPOSES**

WHEREAS Section 48-5-48.2 of the Official Code of Georgia Annotated (hereinafter referred to as "O.C.G.A.") provides that the Randolph County Board of Commissioners may, subject to approval of the electors of Randolph County via referendum vote, exempt all or a portion of the value of certain types of tangible personal property from ad-valorem taxation;

WHEREAS on 11/2/04, a referendum vote was held pursuant to Section O.C.G.A. § 48-5-48.2(d) for the purpose of submitting to the electors of Randolph County the question of whether to allow the county governing authority to implement an ad-valorem property tax exemption as set forth in O.C.G.A. § 48-5-48.2 (hereinafter referred to as the "Freeport exemption");

WHEREAS more than one-half of the votes cast on the question set forth in the referendum were in favor of allowing the county governing authority to implement an exemption as to all types of tangible personal property set forth in O.C.G.A. 48-5-48.2(c).

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Randolph County, Georgia as follows:

Section 1. Pursuant to O.C.G.A. § 48-5-48.2(e), the value of the following types of tangible personal property are exempted from ad-valorem taxation in the following amounts:

- a. 40 percent of the value of the tangible personal property defined in O.C.G.A. § 48-5-48.2(c)(1) is exempted. O.C.G.A. § 48-5-48.2(c)(1) provides as follows:

"Inventory of goods in the process of manufacture or production which shall include all partly finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayer's manufacturing or production business in this state. The exemption provided for in this paragraph shall apply only to tangible personal property which is substantially modified, altered, or changed in the ordinary course of the taxpayer's manufacturing, processing, or production operations in this state. For purposes of this paragraph, the cleaning, drying, pest control treatment, or segregation by grade of grain, peanuts or other oil seeds, or cotton shall constitute substantial modification in the course of processing or production operations. For purposes of this paragraph, remanufacture of aircraft engines or aircraft engine parts or components shall constitute manufacturing operations in this state. Remanufacture of aircraft engines or aircraft engine parts or components means the substantial overhauling or rebuilding of aircraft engines or aircraft engine parts or components"

- b. 40 percent of the value of the tangible personal property defined in O.C.G.A. § 48-5-48.2(c)(2) is exempted. O.C.G.A. § 48-5-48.2(c)(2) provides as follows:

"Inventory of finished goods manufactured or produced within this state in the ordinary course of the taxpayer's manufacturing or production business when held by the original manufacturer or producer of such finished goods. The exemption provided for in this paragraph shall be for a period not exceeding 12 months from the date such property is produced or manufactured"

- c. 40 percent of the value of the tangible personal property defined in O.C.G.A. § 48-5-48.2(c)(3) is exempted. O.C.G.A. § 48-5-48.2(c)(3) provides as follows:

"Inventory of finished goods which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this state and inventory of finished goods which are shipped into this state from outside this state and stored for transshipment to a final destination outside this state, including foreign merchandise in transit. The exemption provided for in this paragraph shall be for a period not exceeding 12 months from the date such property is stored in this state. Such period shall be determined based on application of a first-in, first-out method of accounting for the inventory. The official books and records of the warehouse, dock, or wharf where such property is being stored shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property, the date of the withdrawal of the property, the point of origin of the property, and the point of final destination of the same, if known. The official books and records of any such warehouse, dock, or wharf, whether public or private, pertaining to any such property for which a freeport exemption has been claimed shall be at all times open to the inspection of all taxing authorities of this state and of any political subdivision of this state."

All terms used above shall have the definitions as set forth in O.C.G.A. § 48-5-48.2(b).

Section 4. Pursuant to O.C.G.A. § 48-5-48.2(e), a copy of this resolution shall be immediately transmitted to the State Revenue Commissioner.

Section 5. Pursuant to O.C.G.A. § 48-5-48.2(f)(1), the exemptions set out in this resolution shall go into effect on January 1, 2013.

Section 4. All ordinances or resolutions in conflict herewith are hereby repealed.

ADOPTED, this 9<sup>th</sup> day of October, 2012.

*[signatures on the following page]*



**RANDOLPH COUNTY, GEORGIA**

By: *James P. Bradley*  
Chairman, Board of Commissioners

(S E A L)

Attest: *Addie C. Taylor*  
Clerk, Randolph County, Georgia

ORDINANCE NO. 2012- 0004

IMPOSING AN EXCISE TAX ON  
THE SALE, USE, STORAGE, OR CONSUMPTION OF ENERGY

WHEREAS, O.C.G.A. § 48-13-110 *et seq.*, authorizes counties and municipalities to impose an excise tax on the sale, use, storage, or consumption of energy; and

WHEREAS, imposition of the excise tax on the sale, use, storage, or consumption of energy is contingent upon the enactment of an ordinance of the county or municipality; and

WHEREAS, Randolph County desires to impose such excise tax and pursuant to O.C.G.A. § 48-13-113 has met and conferred with each municipality in the county and has executed an intergovernmental agreement with the following jurisdictions: the City of Cuthbert and the City of Shellman which desire to participate in such excise tax.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Randolph County does hereby ordain as follows:

**Section 1. Energy Excise Tax Definitions**

As used in this ordinance, the terms: "dealer;" "energy;" "local sales and use tax;" and "purchaser" shall have the same meanings as provided in O.C.G.A. § 48-13-110.

**Section 2. Imposition; Rate; Remitting; Recovery; Liabilities**

(a) In accordance with the provisions of O.C.G.A. § 48-13-110 *et seq.*, there is imposed within the territorial limits of the special district created pursuant to O.C.G.A. § 48-13-111, an excise tax on the sale, use, storage, or consumption of energy when such sale, use,

Use this if the county will be imposing the tax without the city or cities.

NOTE: If the county will be imposing the tax and one or more municipalities are to participate, then an intergovernmental agreement is required under O.C.G.A. § 48-13-114 to provide for the distribution of proceeds.

storage, or consumption would have constituted a taxable event for purposes of sales and use tax under O.C.G.A. § 48-8-1 *et seq.* but for the exemption in O.C.G.A. § 48-8-3.2.<sup>3</sup>

**Section 3. Excise tax rate; phase-in.**<sup>4</sup>

(a) Such excise tax shall be levied and collected by the governing authority of Randolph County pursuant to O.C.G.A. §§ 48-13-112 and 48-13-114 and as provided in this section.

(b) Except as otherwise provided in this section, the rate of such excise tax shall be phased in over a four-year period as follows:

(1) For the period commencing January 1, 2013, and concluding at the last moment of December 31, 2013, such excise tax shall be at a rate equivalent to 25 percent of the total amount of local sales and use tax in effect in such special district that would be collected on the sale, use, storage, or consumption of energy but for the exemption in O.C.G.A. § 48-8-3.2;

(2) For the period commencing January 1, 2014, and concluding at the last moment of December 31, 2014, such excise tax shall be at a rate equivalent to 50 percent of the total amount of local sales and use tax in effect in such special district that would be collected on the sale, use, storage, or consumption of energy but for the exemption in O.C.G.A. § 48-8-3.2;

(3) For the period commencing January 1, 2015, and concluding at the last moment of December 31, 2015, such excise tax shall be at a rate equivalent to 75 percent of the total amount of local sales and use tax in effect in such special district that would be collected on the sale, use, storage, or consumption of energy but for the exemption in O.C.G.A. § 48-8-3.2; and

(4) On or after January 1, 2016, such excise tax shall be at a rate equivalent to 100 percent of the total amount of local sales and use tax in effect in such special district that would be collected on the sale, use, storage, or consumption of energy but for the exemption in O.C.G.A. § 48-8-3.2.

(c) In accordance with O.C.G.A. § 48-8-3.2 (c)(4), if a project of regional significance under O.C.G.A. § 48-8-3(92) is started in the special district, it shall not be subject to the phase-in

<sup>3</sup> NOTE: The excise tax is tied to O.C.G.A. § 48-8-3.2. There is no authorization under O.C.G.A. § 48-13-110 *et seq.* to levy this tax on bona fide energy used in agriculture. Please review carefully the definitions and scope of O.C.G.A. §§ 48-8-3.2 & 48-8-3.3 to determine the proper scope of the agricultural provisions.

<sup>4</sup> Under O.C.G.A. § 48-13-112(a)(3), if the tax is imposed before January 1, 2016, the rate will gradually phase in as the rate of local sales and use tax phases out. Under O.C.G.A. § 48-13-114, after the actual rate imposed follows the rate of local sales and use tax (defined in O.C.G.A. § 48-13-110(3)). It will be either 1% or 2 %, with the exception of a city which levies municipal option water and sewer tax, in which case the rate would be 3%.

period contained in paragraphs (1), (2), and (3) of subsection (b) of this section, and the sale, use, storage, or consumption of energy in connection therewith shall be subject to the rate specified in paragraph (4) of subsection (b) of this section notwithstanding the January 1, 2016 limitation in that paragraph (4).

(d)(1) Following such initial imposition during the phase-in time period, on or after January 1, 2016, the rate of the excise tax levied and collected by the governing authority of Randolph County shall be directed by O.C.G.A. § 48-13-112(d). Such rate shall be controlled by the maximum amount of local sales and use tax in effect in the special district, but in no event more than 2 percent (*except in the case where the municipal option water and sewer tax is levied where that rate will be 3%. See FN 4 below*).

(2) In the event the total rate of local sales and use taxes in effect in the special district decreases from 2 percent to 1 percent, the rate of the excise tax under this ordinance shall likewise be reduced at the same time such local sales and use tax rate reduction becomes effective.

(3) In the event the total rate of local sales and use taxes in effect in the special district increases from 1 percent to 2 percent, the rate of the excise tax under this ordinance shall likewise be increased at the same time such local sales and use tax rate increase becomes effective.

#### **Section 4. Imposition; Remittance; Recovery**

In accordance with O.C.G.A. §48-13-112(c), such excise tax shall be:

(1) Imposed only at the time sales and use tax on the sale or use of such energy would have been due and payable under O.C.G.A. § 48-8-30 but for the exemption under O.C.G.A. § 48-8-3.2;

(2) Due and payable in the same manner as would be required under O.C.G.A. § 48-8-1 *et seq.*, except as otherwise provided in O.C.G.A. § 48-8-110 *et seq.*;

(3) A debt of the purchaser of energy until it is paid and shall be recoverable at law in the same manner as authorized for the recovery of other debts;

(4) Remitted to the governing authority of Randolph County by the dealer collecting such excise tax; and

(5) A liability of the dealer at the applicable rate on the charges actually collected or the amount of excise taxes collected from purchasers, whichever is greater.

## **Section 5. Exemption Certificates**

(a) The governing authority of Randolph County, or the collecting officer appointed under Section 8 of this ordinance, shall make diligent efforts to identify all energy providers and purchasers in the special district and to ascertain whether such a purchaser has completed a uniform exemption certificate provided from the website of the Georgia Department of Revenue seeking to qualify such purchaser for the exemption under O.C.G.A. § 48-8-3.2. Such certificate shall be utilized by such governing authority or collecting officer for the purpose of determining the applicability of the excise tax under this ordinance.

(b) An energy provider shall be authorized to rely upon such uniform exemption certificates. No penalty shall attach to such provider for failure to collect the excise tax under this ordinance when it has properly collected and remitted local sales and use taxes on such energy where the purchaser would have qualified for the uniform exemption certificate but failed to apply for such certificate or where the purchaser received such certificate but failed to file it with the energy provider.

## **Section 6. Commencement of Collections**

The excise tax imposed pursuant to this ordinance shall become effective on January 1, 2013<sup>5</sup> and shall be due and payable to the governing authority of Randolph County monthly on or before the twentieth day of every month and each respective month in which such taxes are collected, and payment shall be accompanied by a return for the preceding monthly period showing the gross sales and purchases arising from all sales and purchases taxable under this ordinance during the preceding calendar month.

<sup>5</sup> Under O.C.G.A. § 48-13-116 (a)(1), the effective date of the tax cannot be sooner than January 1, 2013. The actual date is the first day of the next succeeding month following the adoption date of this ordinance unless otherwise specified in the intergovernmental agreement.

## **Section 7. Allocation, distribution, and expenditure of proceeds**

(a) Pursuant to O.C.G.A. § 48-13-114 (b), the excise tax proceeds shall be allocated and distributed by the governing authority of Randolph County at the end of each calendar month. An amount equal to 1 percent of such proceeds collected by Randolph County shall be paid into the general fund of Randolph County to defray the costs of collection and administration.

(b) The remainder shall be distributed in accordance with the intergovernmental agreement as required under O.C.G.A. § 48-13-114 (b) and (c). Within 30 days following the end of each calendar month, the remainder shall be distributed to the general fund of Randolph County and the general fund of each participating municipality in accordance with the applicable provisions of O.C.G.A. § 48-13-114 (c)(1) or (2) as follows:

(1) If two local sales and use taxes are in effect in the special district, an amount equal to one-half of the proceeds shall be distributed to the general fund of Randolph County and the general fund of each participating municipality located in the county according to the same proportionate share as specified under the distribution provisions of the first local sales and use tax and an amount equal to one-half of the proceeds of the excise tax shall be distributed to the general fund of Randolph County and the general fund of each participating municipality located in such county according to the same proportionate share as specified under the distribution provisions of the second local sales and use tax; or

(2) If only one such local sales and use tax is in effect in the special district, then the proceeds of the excise tax shall be distributed to the general fund of County and the general fund of each participating municipality located in the county according to the same proportionate share as specified under the distribution provisions of the local sales and use tax.

(c) Except as provided in subsection (a) of this section, proceeds of the excise tax deposited in the general fund of Randolph County may be expended for any lawful purpose as determined by the governing authority of Randolph County.<sup>6</sup>

## **Section 8. Administrative Provisions; Audits; Examinations; Collecting Officer**

(a) The governing authority of County shall be authorized to designate a collecting officer<sup>7</sup> for collection and administration of the excise tax under this ordinance.

(b) The collecting officer shall be authorized to provide for procedures necessary to the proper implementation of this ordinance, including, but not limited to, periodic auditing of

<sup>6</sup> This option should be used when an intergovernmental agreement has been executed with one or more participating municipalities.

The collecting officer could be any appropriate person as determined by the governing authority. The tax commissioner could be designated if the tax commissioner consents to the designation.

dealers collecting and remitting the excise tax. The collecting officer, or the designee of the collecting officer, is specifically authorized to examine the books, papers, records, financial reports, equipment, or other facilities of any purchaser which is required to remit the excise tax under this ordinance.

(c) In accordance with O.C.G.A. § 48-13-118, as part of the audit report required under O.C.G.A. § 36-81-7, the auditor shall include, in a separate schedule, a report of the revenues pertaining to the excise tax under this ordinance.

#### Section 9. Repealer

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

#### Section 10. Effective Date

The ordinance shall become effective October 9, 2012.

BE IT ORDAINED this 9<sup>th</sup> day of October, 2012 by the Board of Commissioners of Randolph County, Georgia. Jimmy P. Bradley  
Chairperson

#### CERTIFICATION

I hereby certify that the foregoing is a true and correct copy of an original ordinance duly adopted by the Board of Commissioners of Randolph County on the 9<sup>th</sup> day of October, 2012.

In witness whereof, I hereunto set my hand and affix the seal of the County, this 9<sup>th</sup> day of October, 2012

Addee C. Taylor  
County Clerk

[Affix Seal]

<sup>8</sup> Under O.C.G.A. § 48-13-116 (a)(1), the effective date of the tax cannot be sooner than January 1, 2013. The actual date is the first day of the next succeeding month following the adoption date of this ordinance unless otherwise specified in the intergovernmental agreement.

ORDINANCE NO. 2015- 001

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF RANDOLPH COUNTY, GEORGIA AMENDING THE CODE OF ORDINANCES OF RANDOLPH COUNTY, GEORGIA REGARDING THE HARVESTING OF TIMBER AND TAXATION THEREOF; REPEALING ALL ORDINANCES AND RESOLUTIONS IN CONFLICT HERewith; AND FOR OTHER PURPOSES

WHEREAS, the Georgia legislature recently passed 2015 Georgia House Bill 199, effective July 1, 2015, which amends the procedures applicable to taxation of harvested timber as set forth in Section 12-6-24 of the Official Code of Georgia.

WHEREAS, after careful study and consideration and in order to ensure compliance with the requirements set out in House Bill 199, the Randolph County Board of Commissioners desires to amend its ordinances applicable to the Notice of Harvesting required in connection with the ad-valorem taxation of harvested timber.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Randolph County as follows:

Section 1. The Code of Ordinances of Randolph County, Georgia is hereby amended by the adoption of a new Article IV, to be entitled "Timber Harvesting", of Chapter 8, entitled "Finance and Taxation", as set forth on Exhibit "A" attached hereto.

Section 2. This Ordinance shall take effect on July 1, 2015.

Section 3. All other Ordinances and Resolutions in conflict herewith or governing the subject matter hereof are hereby repealed, including the Ordinance passed by the Commission on March 6, 2003 which was effective on June 9, 2003 and the Resolution referred to as the "Timber Harvesting and Severance Resolution of Randolph County" passed by the Commission on March 2, 2004 which was effective on April 2, 2004.

SO ORDAINED this 9<sup>th</sup> day of June, 2015.

BOARD OF COUNTY COMMISSIONERS OF  
RANDOLPH COUNTY, GA

By:

Jimmy P. Bradley  
Chairman, Jimmy Bradley

Attest:

Addie Taylor  
Clerk, Addie Taylor



EXHIBIT "A"

ARTICLE IV. TIMBER HARVESTING.

**Section 8.31. Notification of Harvesting.**

All terms used herein shall have the definitions applicable to Section 12-6-24 of the Official Code of Georgia Annotated. As used herein, the term subject property refers to the parcel which contains standing timber to be harvested.

All persons or firms harvesting standing timber in any unincorporated area of the county for delivery as pulpwood, logs, poles, posts, or wood chips to any wood-yard or processing plant located inside or outside the state shall provide notice of such harvesting operations to the County, as provided herein, prior to entering onto the subject property if possible, but in no event later than 24 hours after entering onto the subject property. Further, such persons and firms shall give notice of cessation of cutting within 24 hours after the job is completed.

As required by O.C.G.A. 12-6-24, the required Notice of Harvesting shall be on such form as prescribed by the director of the Georgia Department of Revenue. The required Notice of Harvesting shall be delivered to the office of the Randolph County Tax Assessor prior to the entering onto the subject property for harvesting activities if possible, but in no event later than 24 hours after entering onto the subject property. A separate Notice of Harvesting shall be provided for each tract to be harvested.

The required Notice of Harvesting shall include the following:

- A. A map of the area which identifies the location of the tract to be harvested and, as to those trucks which will be traveling to and from such tract for purposes of picking up and hauling loads of cut forest products, the main point of ingress to such tract from a public road and, if different, the main point of egress from such tract to a public road;
- B. A statement as to whether the timber will be removed pursuant to a lump sum sale, per unit sale, or owner harvest for purposes of ad valorem taxation under O.C.G.A. 48-5-7.5;
- C. The name, address, and daytime telephone number of the timber seller if the harvest is pursuant to a lump sum or per unit sale or of the timber owner if the harvest is an owner harvest; and

The name, business address, business telephone number, and nighttime or emergency telephone number of the person or firm harvesting such timber.

### **Section 8.32. Bond or Letter of Credit Required.**

All persons or entities subject to the notice requirements set forth herein shall deliver a bond or letter of credit as provided in this Section. The required Notice of Harvesting shall not be deemed effective or delivered for the purposes of this Ordinance unless and until the person or entity providing such Notice has delivered to the County a valid surety bond, executed by a surety corporation authorized to transact business in Georgia, protecting the county against any damage caused by such person or firm in the amount of \$5,000.00 or, at the option of the person or firm desiring to harvest timber, a valid irrevocable letter of credit issued by a bank or savings and loan association, as defined in O.C.G.A. Section 7-1-4, in the amount of and in lieu of such bond. For the purposes of this section, any such surety bond or letter of credit shall be valid only for the calendar year in which it is delivered.

Only one bond shall be required from each person or firm harvesting timber regardless of the number of tracts harvested in the County by each such person or firm so long as the bond remains in effect. A valid replacement bond must be obtained and delivered to the County no later than the close of business on the fifth business day following the day that the County files a claim to recover damages against the then-existing bond. Upon the filing of such a claim, the County shall provide notice thereof, including the date that the claim was filed, to the person or firm causing damage. Such notice may be given in person, by transmission of an electronic record via telefacsimile, or by e-mail.

### **Section 8.33. Effectiveness of Notice of Harvesting.**

A Notice of Harvesting shall be effective upon receipt of the same by the County and compliance with the requirements of Section 8.32 of this Article. A Notice of Harvesting shall be effective until such time as the person or firm giving such notice has completed the harvesting operation for such tract. Any subsequent change in the facts required to be provided for purposes of any Notice of Harvesting shall be reported to the Randolph County Tax Assessor within three business days after such change.

### **Section 8.34. Enforcement and Violations.**

The provisions of this Ordinance shall be enforced by the Board of Commissioners of Randolph County, Georgia, by and through the Tax Assessor or his or her designee. Citations and summons for violations and witnesses shall be issued and served by the Randolph County Sheriff or his or her lawful deputy or by the Board of Commissioners of Randolph County or by a designee. Citations or summons shall be made returnable to the Magistrate Court of Randolph County.

Any person or firm that shall do anything prohibited or fail to do anything required by the provisions of this Article, as they now exist or as they may hereafter be amended, upon conviction thereof in the Magistrate Court of Randolph County shall be subject to a fine not to exceed \$500.00 or imprisonment not to exceed 180 days or both such fine and imprisonment. Each day that any violation of this Ordinance shall continue shall constitute a separate offense.