RICHMOND HILL

GEORGIA

Revenue Ordinance of 2019

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REVENUE ORDINANCE OF 2019

AN ORDINANCE TO ASSESS AND LEVY TAXES, SERVICE CHARGES, AND FEES FOR THE PURPOSE OF RAISING REVENUE FOR THE CITY OF RICHMOND HILL; TO REPEAL ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; TO ESTABLISH AN EFFECTIVE DATE; AND FOR OTHER PURPOSES CONNECTED WITH REVENUE IN SAID CITY.

BE IT ORDAINED by the Mayor and Councilmembers of the City of Richmond Hill in Council assembled, and it is hereby ordained by authority thereof, that:

ARTICLE A. GENERAL

Section 1. SCOPE; TAXES AND FEES
On and after **January 1, 2019** the inhabitants within the corporate and jurisdictional limits of the City of Richmond Hill, those persons who hold taxable property within the City, those who transact or offer to transact business therein, and those who practice the professions therein, except persons who are exempt from taxation by law, shall pay toward the support of the government of said City the taxes and fees herein prescribed.

Section 2. DEFINITIONS
(A) Person. A *person* is defined for purposes of this Ordinance as any person, firm, corporation, partnership, joint venture, association, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, in the plural as well as the singular number. Any reference to a person in the masculine gender only or in the feminine gender only shall extend and be applied to females and males alike, unless the context indicates otherwise.
(B) City; City of Richmond Hill. The *City* or *City of Richmond Hill* means the Mayor and Councilmembers of the City of Richmond Hill, a municipal corporation of the State of Georgia, said definition to include all area within the corporate limits of the City of Richmond Hill.
(C) Finance Director. The *Finance Director* oversees the revenue administration of the City.

Section 3. JANUARY 1 GOVERNS FOR YEAR
All taxes hereby and herein required for real and personal property held on the first day of January, and for any business and profession in which any person may be engaged on that date, shall be considered due and payable for the entire year.

Section 4. PAYMENT REQUIREMENTS
Any amount due under this ordinance shall be due and payable to the City of Richmond Hill and shall be paid in lawful funds of the United States of America. The Finance Director may require coins to be wrapped in authentic bank coin tubes or wrappers if the amounts of such coins equal or exceed fifty cents in pennies, $2.00 in nickels, $5.00 in dimes, or $10.00 in quarters. If the Finance Department offers telephone credit/debit card payment service or online transaction service, a processing fee of $3.00 for such service is authorized. There shall also be a processing fee of $3.00 for normal paper or in-person credit/debit card transactions. A returned check fee of **$25.00** is authorized.

Section 5. DELINQUENCY FEES
Except where specifically provided otherwise, in the event that any tax, service charge, fee, special assessment, or other charge is not paid when due and is executed according to ordinance, or is otherwise determined to be delinquent, the fee for such delinquency shall be the greater of $5.00 or five percent of the amount due, and in addition thereto an interest charge of one percent per month shall be assessed on the unpaid delinquent balance.

Section 6. SPECIFIC PROVISIONS OF ORDINANCE GOVERN
In the event that any general provision of this ordinance shall be or shall appear to be in conflict with a specific provision hereof, the specific provision as related to the subject at hand shall govern.

ARTICLE B. PROPERTY TAXES

Section 1. LEVY OF TAX
Each person owning real property, including land and improvements, in the City of Richmond Hill on the first day of January, and each person owning or holding in trust or consignment machinery and equipment, merchandise inventories, boats and boat motors, automobiles and other vehicular equipment, aircraft, mobile homes, and every other kind of personal property in the City of Richmond Hill on the first day of January, shall pay a tax upon such property, except upon household goods, personal tools, and other such property as may be exempt from taxation under Georgia law.

Section 2. ASSESSMENT OF PROPERTY
Such tax on real and personal property shall be based on the assessed value thereof as lawfully determined by the Bryan County Board of Tax Assessors by means of returns hereinafter required.

Section 3. EXEMPTIONS
Pursuant to Georgia law and a public referendum, the City of Richmond Hill granted a $50,000 homestead exemption on the assessed value of the home of each resident owner who is 65 years of age. Certain other exemptions are also provided by Georgia law. By resolution of City Council it has requested and authorized the Bryan County Assessor to receive enrollment applications and grant property tax exemptions for the City of Richmond Hill. Although no action of City Council is required in this ordinance, this exemption information is included herein for purposes of clarity and completeness.

Section 4. TAX RATE
The ad valorem tax rate on real and personal property for the current tax year shall be determined upon State approval of the Bryan County Tax Digest, and adopted by an ordinance to amend this ordinance.
The *tentative* or *preliminary* millage rate, as estimated to produce budgeted revenues from property taxes, is **4.132 *mills*** on the dollar (.004152) or $4.13 per $1,000.00 in assessed value. This tentative or preliminary rate is shown here for information only, and is not levied by this ordinance. There shall be no property tax levied and billed on any tax account on which the assessed value of the property is less than $500.00.

Section 5. PAYMENT DUE DATES
(A) Real Property Tax. Any tax levied on real property shall be due and payable in full, no later than 60 days from date of billing.
(B) Personal Property Tax. Any tax upon personal property may be billed in one installment. The tax shall be due and payable 60 days from the date of billing.
(C) Adjustment of Due Dates. The Finance Director shall have authority to adjust or modify payment due dates should conditions warrant.

Section 6. PENALTY FOR DELINQUENT PAYMENT
In the event that any tax is not paid when due, the outstanding amount shall be subject to immediate execution. The execution fees and interest charge shall be as provided in O.C.G.A §48-2-44 and in O.C.G.A. §48-2-40 and, if required for collection, the Finance Director may assess, collect, and levy administration fees to include court filing fees, advertising fees, title research and abstract fees, and such other fees as provided for by state law and local ordinance.

Section 7. RETURN TO COUNTY ASSESSOR REQUIRED
Each person liable for property taxes under this ordinance shall make a return to the Bryan County Board of Assessors on forms furnished by the Board and according to the regulations prescribed by the Board of Assessors.

Section 8. PUBLIC UTILITY PROPERTY TAX
Any public utility owning property which is assessed and allocated to the City of Richmond Hill by the Bryan County Board of Assessors or by the Georgia Department of Revenue shall pay to the Richmond Hill Finance Department a tax at the millage rate adopted for real and personal property within the City.
Such tax shall be billed and shall be due and payable after assessments are certified by the Bryan County Board of Assessors. As a convenience to public utility companies, the annual tax may be paid in quarterly installments for the first three quarters of the calendar year, based on the previous year's assessment. In such case, the fourth quarterly installment will be the annual tax amount, based on the current year's assessment, less installments paid for the first three quarters. Within 60 days after notification of the assessment for the current year, and final billing of the tax by the City, the full tax for the year shall be due to the Richmond Hill Finance Department.

Section 9. EXECUTION AND SALE OF PROPERTY UNDER CERTAIN CONDITIONS
Whenever the City Manager, the Finance Director, either one or all, shall have reason to believe that any personal property subject to taxation is about to be sold or removed, or otherwise disposed of so that the City's lien for taxes may be jeopardized or defeated, then it shall be the duty of the Finance Director to issue execution for the whole amount of the year's taxes due on said personal property and unpaid at that date. Said execution when issued shall be levied and the property sold in the same manner as though execution had been issued after default, as provided in ordinary cases for City taxes.

ARTICLE C. SALES AND USE TAX

Section 1. LEVY OF TAX
Pursuant to the Official Code of Georgia Annotated (O.C.G.A.) 48-8, Article 2, encompassing sections 48-8-80 through 48-8-95, and voter approval by County

referendum the Bryan County Commissioners by resolution adopted and levied the local option sales and use tax for unincorporated Bryan County and for all municipalities within Bryan County, including the City of Richmond Hill. Although no levy of the tax by the City is required, affirmation of the County levy is included herein for purposes of clarity and completeness.

Section 2. TAX RATE AND BASE
The local option sales and use tax rate is one percent of the monetary value of all retail sales of goods and services within Bryan County.

Section 3. COLLECTION AND DISTRIBUTION OF TAX
Sales and use tax revenues are collected by the State Department of Revenue, Sales and Use Tax Division, and distributed to general purpose local governments within Bryan County in accordance with a distribution formula adopted by the participating governments within the County or otherwise determined.

Section 4. COLLECTION FEES
Retail merchants are allowed a commission of three percent of the taxes collected as a deduction in the amount paid to the State Department of Revenue, and the State Department of Revenue deducts one percent of the tax proceeds to defray State handling costs.

ARTICLE D. ALCOHOLIC BEVERAGE EXCISE TAX

Section 1. LEVY OF TAX
Each wholesale dealer in malt beverages, spirituous liquors, or wines shall pay, in addition to the license provided by this ordinance, an excise tax on beverages sold to retailers located within the City of Richmond Hill, in accordance with the schedules shown in Sections 2, 3, and 4 below.

Section 2. MALT BEVERAGES
Rates are established by this ordinance pursuant to the State of Georgia Uniform Local Beer Excise Tax Act of 1974. Malt Beverages sold in container sizes other than those listed below and in cases containing more or less than the number of containers shown in the sections below shall be taxed at proportionate rates.
$1.20 / case of 48 bottles or cans when each bottle or can contains 6 ounces
$1.40 / case of 48 bottles or cans when each bottle or can contains 7 ounces
$1.20 / case of 36 bottles or cans when each bottle or can contains 8 ounces
$1.00 / case of 24 bottles or cans when each bottle or can contains 10 ounces
$1.20 / case of 24 bottles or cans when each bottle or can contains 12 ounces
$1.40 / case of 24 bottles or cans when each bottle or can contains 14 ounces
$1.60 / case of 24 bottles or cans when each bottle or can contains 16 ounces
$1.60 / case of 12 bottles or cans when each bottle or can contains 32 ounces
$ .44 / barrel, keg, or drum with a capacity of one & one eighth (1.125) gallons
$ .87 / barrel, keg, or drum with a capacity of two & one quarter (2.25) gallons
$1.50 / barrel, keg, or drum with a capacity of 3.875 gallons (1/8 barrel)
$3.00 / barrel, keg, or drum with a capacity of 7.75 gallons (1/4 barrel)
$6.00 / barrel, keg, or drum with a capacity of 15.5 gallons (½ barrel)
$12.00 / barrel, keg, or drum with a capacity of 31.0 gallons (one barrel)

Section 3. LIQUOR
For liquor sold to retailers located within the City of Richmond Hill for sale by the package, an excise tax shall be paid at the rate of twenty-two cents per liter or eighty-three cents per gallon. The tax on liquor sold in other size containers shall be computed at proportionate rates.

Section 4. WINE
For wine sold to retailers located within the City of Richmond Hill, an excise tax shall be paid at the rate of twenty-two cents per liter or eighty-three cents per gallon. The tax on wine sold in other size containers shall be computed at proportionate rates.

Section 5. RETURNS AND PAYMENT OF TAX BY WHOLESALER
Each wholesale dealer or distributor receiving, selling, shipping, or delivering malt beverages, spirituous liquors, or wines to wholesalers or retailers in the City of Richmond Hill shall, as a condition to the privilege of carrying on said business in Richmond Hill, make a return to the Finance Clerk's Office by the twentieth day of the month following the month for which the tax is due, and shall pay therewith the taxes imposed by this ordinance. Upon request of the Finance Clerk, said dealer or distributor shall also file with his monthly return a certified copy of his report of Monthly Sales to Retailers made to the State of Georgia Department of Revenue.

Section 6. SALE TO LICENSED DEALERS ONLY
No wholesale alcoholic beverage dealer shall sell or make deliveries of alcoholic beverages to any person, establishment, or alcoholic beverage dealer within the City unless and until such person, establishment, or dealer holds a current City and State alcoholic beverage license of the proper classification; provided, however, that alcoholic beverages may be sold and delivered during the January license renewal period to establishments which were licensed at the same location on December 31 of the previous year.

Section 7. PENALTIES
When any wholesale dealer in alcoholic beverages fails to make a return or to pay the full amount of the tax on or before the due date provided herein, there shall be imposed a penalty to be added to the tax in the amount of $5.00 or five percent of the tax amount due, whichever is greater, if the failure to pay is for not more than 30 days, with an additional $5.00 or five percent, whichever is greater, for each additional 30 days or fraction thereof during which the failure to pay continues; provided, however, that if such failure to pay is due to providential cause shown to the satisfaction of the Finance Clerk's Office in affidavit form attached to the return and remittance is within 10 days of the due date, such payment may be accepted without penalty. In case of a false or fraudulent return or failure to file a return, where willful intent exists to defraud the City of any tax due, a penalty of fifty percent of the tax due shall be assessed, and any wholesale dealer defrauding the City shall be subject to other penalties of law.

Section 8. CONDITION FOR DOING BUSINESS
Payment of alcoholic beverage taxes as provided by this ordinance is a condition for doing business within the City as an alcoholic beverage wholesaler, and failure to pay the tax shall be grounds for revocation of business license in accordance with Article M, Section 27 of this ordinance.

Section 9. CITY EXAMINATION OF RECORDS AUTHORIZED
For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Richmond Hill shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.

Section 10. U. S. MILITARY RESERVATIONS EXEMPT FROM TAX
Nothing herein shall be construed as levying a license fee or tax on malt beverages, spirituous liquors, or wines sold to United States military reservations.

ARTICLE E. HOTEL/MOTEL TAX

Section 1. LEVY OF TAX
Pursuant to O.C.G.A. §48-13-51 (as amended in 1987, 1989, 1998, 2008) authorizing each municipality in the State of Georgia to impose, levy, and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodging, or accommodations furnished by any person or legal entity licensed by or required to pay business or occupation taxes to the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value, there is hereby levied an excise tax on the charges to the public for such furnishing of any room or rooms, lodgings, or accommodations within the City of Richmond Hill. The tax shall *not* apply to charges for rooms, lodgings, or accommodations which are provided ...

• for continuous occupancy of more than 30 consecutive days; the tax *shall* apply to the charges for accommodations during the first 30 days of continuous occupancy;
• to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty;
• for meeting rooms and other such non-lodging facilities;
• without charge in money or any other form of direct or indirect compensation;
• to officials or employees of the Georgia state government or any of its instrumentalities, and to officials or employees of Georgia local governments (municipalities, counties, and school districts), when such official or employee is traveling on official public business and provides documentation thereof issued by the governmental unit. Occupancy may be for any period and charges may be paid by any means. Member institutions of the University System of Georgia are instrumentalities of the State.
• to foreign nationals who are members of their legation (diplomatic mission) in this country and who provide documentation thereof issued by the United States Department of State. Occupancy may be for any period.
• to employees of the United States Government and its instrumentalities for accommodations furnished for any period when the charges are paid exclusively by check or other negotiable instrument issued by the United States of America or any of its instrumentalities. Unless the charges are paid directly by the U. S. Government or one of its instrumentalities, such employees (including military personnel) are *not* exempt from this tax.

Section 2. RATE
The hotel/motel tax rate shall be **seven percent** of taxable charges to the public for

lodging accommodations within the City of Richmond Hill. The hotel/motel tax shall be levied at this rate and the resulting revenues shall be used pursuant to the provisions of O.C.G.A. §48-13-51, sub-paragraph (a)(3.2).
Note: An increase in the rate from five to seven percent became effective on May 1, 2006, for the purpose of marketing and operating trade and convention facilities.

Section 3. RETURN; PAYMENT OF TAX
Each person or firm collecting said tax shall on or before the twentieth day of each month transmit to the Finance Department a return showing the total charges for the furnishing of rooms, lodging, and accommodations during the preceding calendar month and the tax amount due, and shall remit the tax levied herein. The United States Postal Service's postmark shall constitute evidence of the date of transmittal and remittance. Such return shall be submitted on a form prescribed by the Finance Department.

Section 4. COLLECTION FEE
Each person or firm collecting said tax shall be allowed a collection fee of three percent of the tax due as a deduction from the amount due, provided that the amount due is not delinquent at the time of payment, and provided further that no other City taxes, fees, or assessments are delinquent.

Section 5. PENALTIES
When any person liable hereunder fails to make a return or pay the full amount of the required tax, a penalty shall be added to the tax in the amount of $5.00 or five percent, whichever is greater, if the failure is for not more than 30 days. An additional penalty of five percent or $5.00, whichever is greater, shall be charged for each additional 30 days or portion thereof during which the failure continues. The penalty for any single violation shall not exceed 25 percent or $25.00 in the aggregate, whichever is greater. Interest shall be charged in addition to the above penalties at a rate of one percent per month from the date the tax is due until the date the tax is paid. However, if such failure is due to providential cause shown to the satisfaction of the Finance Director in affidavit form attached to the return, and remittance is within 10 days of the due date, such returns may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return or the failure to file a return, where willful intent exists to defraud the City of any tax due herein, a specific penalty of fifty percent of the tax due shall be assessed. All penalties and interest imposed herein shall be payable and collectible by the Finance Department in the manner as if they were a part of the tax imposed.

Section 6. EXECUTION AND FI FA
In any case where a person or firm liable for paying hotel/motel taxes as provided herein fails to do so, the Finance Director shall be authorized to determine the amount of taxes due using the best information available, either by return filed or by other means, and to execute and record one or more FI FAs for such unpaid taxes. Any FI FA so executed and recorded shall constitute a lien on the real property of the facility for which the tax is due, and such portion of any other real property owned by said person or firm as may be required to satisfy the total amount due in taxes and penalties.

Section 7. CONDITION FOR DOING BUSINESS
Payment of hotel/motel taxes as provided by this ordinance is a condition for doing business within the City as a hotel or motel, and failure to pay the tax shall be grounds for revocation of business tax certificate in accordance with this ordinance.

Section 8. CITY EXAMINATION OF RECORDS AUTHORIZED
For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Richmond Hill shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.

Section 9. USE OF TAX PROCEEDS
Pursuant to O.C.G.A. §48-13-51, sub-paragraph (a)(3.2), the City shall expend an amount equal to 28 and 57/100 percent of the total taxes collected for the purpose of promoting tourism, conventions, and trade shows under a contract with a private sector nonprofit organization as defined by O.C.G.A. §48-13-51, paragraph (8). In addition, the City shall expend an amount equal to 28 and 57/100 percent of the total taxes collected for the purpose of either marketing or operating trade and convention facilities. Marketing and operating expenditures may include a preopening marketing program for such a facility and an escrow account accrued prior to opening such facility to cover operating expenses to be incurred after the opening of such a facility.

ARTICLE F. TAX ON INSURANCE PREMIUMS

Section 1. PREMIUM TAX ON LIFE INSURERS
There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the City of Richmond Hill in an amount equal to **one percent** of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. §33-8-4. The tax levied here is in addition to the license fees imposed by this ordinance.

Section 2. PREMIUM TAX ON ALL OTHER INSURERS
There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the insurance class designated in subsections 1 and 6 of O.C.G.A. §33-3-5, doing business within the City. The tax shall be in an amount equal to **2.5 percent** of the gross direct premiums received during the preceding calendar year. Gross direct premiums as used in this section shall mean gross direct premiums as defined in O.C.G.A. §33-8-8.2(a).

Section 3. ADMINISTRATIVE PROVISION
The Clerk of Council is hereby directed to send a certified copy of this Article to the Georgia Insurance Commissioner.

ARTICLE G. FRANCHISE TAX ON PUBLIC UTILITIES

Section 1. ELECTRIC FRANCHISE FEE
Electric light and/or power companies having an office and place of business in the City of Richmond Hill engaged in the sale of electric energy for residential and commercial purposes in the City of Richmond Hill shall pay within 60 days following the end of each quarterly period during the calendar year, a franchise fee of **four percent** of the gross receipts received from their residential and commercial but not industrial customers. Said payments shall be in lieu of any and all other license tax, excise tax, indirect tax, occupation tax, franchise tax, privilege tax, regulation charge or related fees, taxes or charges, but shall not be in lieu of ad valorem taxes and commercial vehicle decals.

Payments will continue to be paid, however, according to the terms and conditions of the contract in place prior to July 1, 2006, the effective date of this ordinance.

Section 2. GAS FRANCHISE FEE
Any gas company having an office and place of business in the City of Richmond Hill engaged in the manufacture and/or sale of natural gas or manufactured gas in the City of Richmond Hill shall pay within 60 days following the end of each quarterly period during the calendar year a franchise fee of **three percent** of the gross receipts received from their residential and commercial but not industrial customers. Said payments shall be in lieu of any and all other license tax, excise tax, indirect tax, occupational tax, franchise tax, privilege tax, regulation charge or related fees, taxes or charges, but shall not be in lieu of ad valorem taxes and commercial vehicle decals. Payment swill continue to be paid, however, according to the terms and conditions of the contract in place prior to July 1, 2006, the effective date of this ordinance.

Section 3. CABLE TELEVISION FRANCHISE FEE
Any cable television company doing business within the City of Richmond Hill shall do so in accordance with the cable television regulatory ordinance adopted by the Mayor and Councilmen on November 18, 1997, effective November 18, 1997 and shall pay franchise fees at the rate of **five percent** of gross income according to that ordinance and any franchise granted thereunder.

Section 4. TELECOMMUNICATIONS FRANCHISE FEE
Pursuant to the Richmond Hill Code, Chapter 63, Section 6(a), entitled *Telecommunications*, *Antennas and Towers* adopted by City Council on November 18, 1997, any franchised telecommunications company doing business within the City of Richmond Hill shall within 30 days after the end of each calendar quarter pay a franchise fee of **four percent** of gross revenue, according to each franchise agreement. This franchise fee shall apply to any telephone company providing recurring local telephone service as defined and regulated by the Georgia Public Service Commission, covered in Section 5 below.

Section 5. TELEPHONE FRANCHISE FEE
Any telephone company having an office and place of business in the City of Richmond Hill engaged in the sale of telephone services in the City of Richmond Hill shall pay within 60 days following the end of each quarterly period during the calendar year a franchise fee of **three percent** of (1) the gross receipts of recurring local service revenues from Richmond Hill customers and (2) all gross revenues from the rental, lease, or sublease of any conduit space, or any portion of the franchisee's telecommunications system, or any capacity to another person, whether or not owned in whole or part by the franchisee, for the provision of telecommunications services. From the charges listed above will be deducted the dollar value of the concession granted to the City of Richmond Hill on its telephone charges in the year immediately preceding the current budget year. Said sum shall be in lieu of any and all other franchise, specific, occupational, license, excise and special taxes, charges, levies or assessments of every nature and kind upon said business, but shall not be in lieu of ad valorem taxes and commercial vehicle decals. As used in this Ordinance, the term "Recurring Local Service Revenues" shall mean:
(a) Monthly charges for local exchange service, including:
1. Charges for additional listings and joint users,
2. The guarantee portion of the charge for semi-public pay station services,

3. Charges for local message rate service, including mobile service local messages, and
4. Subscriber station revenues from teletypewriter exchange service.
(b) All charges for local private line services including audio and video program transmission services where both terminals of the private line are within the City Limits.
(c) Charges for Morse transmissions, signaling, data transmission remote metering and supervisory control, where both terminal points are within the City Limits.

ARTICLE H. POLICE SERVICE FEES

Section 1. POLICE RECORD CHECK FEE
A $25.00 police record check fee is hereby established to cover manpower and other costs involved for the Richmond Hill Police Department to check police files and provide information related thereto.

Section 2. ALARM SYSTEM SERVICE FEES.
(A) Fees Established. Pursuant to City of Richmond Hill Code Section 50-11 the following service fees are hereby established to discourage excessive false alarms at any single location, enhance the safety of officers of the Richmond Hill Police and Fire Departments, protect the lives and property of the citizens of Richmond Hill, reduce unnecessary use of public safety resources, and produce revenues to defray a portion of the costs of responses to false alarms.
(B) Alarm users registration fee. Each alarm system user as defined in Section 50-11(e) of the City Code must register with the chief of police or his designee with a listing of locations that are using an alarm system monitored by said business. All locations on this listing will be considered registered alarm users. Each alarm system business will be responsible for supplying the chief of police with any changes to its list of registered alarm users. An annual registration fee of $10.00 will be payable to the police department at which point an alarm registration number will be issued. Registration is for business and educational facilities only. Residential premises are exempt from all registration requirements. A decal with the designated number will be issued and must be posted within four feet of the front door of the alarmed premises. A failure to display the decal will result in a $25.00 fine being imposed.
(C) False alarm fees for *registered* alarm users. The owner, lessee, or manager of any residential, commercial, institutional or educational property with an alarm system shall pay to the City of Richmond Hill a false alarm fine, based upon the total number of false alarms occurring at such location during the preceding 12 months. The 12-month period shall commence on January 1 and end on December 31 of any given year. The false alarm fine shall be charged as shown in the following schedule:

Number of false alarms within a 12-month period	**Fine**
1-5	$0
6-15	$90.00, minimum
16-30	$210.00, minimum
31-50	$390.00, minimum
51 or more	$750.00, minimum

The maximum total of any and all fines during a 12-month period will not exceed $2,000.00. All false alarms will be calculated at the end of each year and the fine accessed accordingly. There will be a 60-day grace period following the installation of

any new alarm system during which period false alarms shall not be counted. Section 50-11 (e) of the City Code of Richmond Hill shall govern the registration of alarm systems.

(D) Notices, billing and payment of Fees. Per Section 50-11 (m) of the Richmond Hill City Code, the city police and/or fire department shall notify the responsible person of said false alarm and the false alarm fee due thereunder.

Said notice shall be given by mailing a copy of the notice of false alarm prescribed by the city police and/or fire department to the alarmed premises, or by leaving a copy of said notice of false alarm at the alarmed premises. Payment shall be made to the City within thirty (30) days of the invoice date. In the event of non-payment by a registered user, the chief of police will provide written notification to the alarm system company and the alarm system user advising that the user has been removed from the alarm system users registry, the discontinuation of police response for alarm calls, and the reduction in fire services to a one engine response. In order to be reinstated to the list of registered alarm users, all false alarm fees must be paid, a statement must be provided by the alarm system company that the alarm system has been inspected and that the user has been properly trained on the use of the system, and a reinstatement fee equal to the annual registration fee must be paid. All fees for excessive false alarms at unregistered locations shall be billed at least monthly to the property owner. All fees for false alarm responses caused by failure of an alarm system business to notify the police or fire department in advance of performing maintenance to an alarm system will be billed to the alarm system business. All such false alarms will be billed at a rate of $100 per false alarm at least monthly.

Section 3. FINGERPRINT FEE

The fee charged by the city for the impression of a fingerprint will be $10 per person.

Section 4. BAR CARD FEE

Persons requesting an alcoholic beverage worker's card shall make application for such on forms provided by the police department. Registration cards are valid for one (1) year from the date of issuance. There is a ten dollar ($10.00) application fee for each card.

Section 5. REGISTRATION OF MOTORIZED CARTS AND LOW SPEED VEHICLES

Registration fees and renewal fees shall be $ 5.00 for each such vehicle, or such other amount as Council may from time to time in their discretion set.

Section 6. MISCELLANEOUS FEES

The city will impose a $5 administrative fee and a $15 technology fee for all citations issued in the city of Richmond Hill.

ARTICLE I. FIRE AND RESCUE FEES

MITIGATION RATES BASED ON PER HOUR

The mitigation rates below are average "billing levels", and are typical for the incident responses listed, however, when a claim is submitted, it will be itemized and based on the actual services provided.

Section 1. MOTOR VEHICLE INCIDENTS

Level 1 - $435.00
Provide hazardous materials assessment and scene stabilization. This will be the most common "billing level". This occurs almost every time the fire department responds to an accident/incident.

Level 2 - $495.00
Includes Level 1 services as well as clean up and material used (sorbents) for hazardous fluid clean up and disposal. We will bill at this level if the fire department has to clean up any gasoline or other automotive fluids that are spilled as a result of the accident/incident.

Level 3 – CAR FIRE - $605.00
Provide scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, tip use, foam, structure protection, and clean up gasoline or other automotive fluids that are spilled as a result of the accident/incident.

Level 4 - $1,800.00
Includes Level 1 & 2 services as well as extrication (heavy rescue tools, ropes, airbags, cribbing etc.). We will bill at this level if the fire department has to free/remove anyone from the vehicle(s) using any equipment. We will not bill at this level if the patient is simply unconscious and fire department is able to open the door to access the patient. This level is to be billed only if equipment is deployed.

Level 5-Itemized Response
The City of Richmond Hill has the option to bill each incident as an independent event with custom mitigation rates, for each incident using, itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus, per personnel, plus products and equipment used.

ADDITIONAL TIME ON-SCENE

Engine billed at $400 per hour.
Truck billed at $500 per hour.
Miscellaneous equipment billed at $30

Section 2. HAZMAT

Level 1 - $700.00
Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, set-up and command.

Level 2 - $2,500.00
Intermediate Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, set-up and command, Level A or B suit donning, breathing air and detection equipment. Set-up and removal of Decon center.
Level 3 – $5,900.00
Advanced Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations,

first responder set-up and command, Level A or B suit donning, breathing air and detection equipment and robot deployment. Set-up and removal of Decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene. Includes 3 hours of on scene time - **each additional hour @ $300.00 per HAZMAT team**.

ADDITIONAL TIME ON-SCENE (for all levels of service)
Engine billed at $400 per hour.
Truck billed at $500 per hour.
Miscellaneous equipment billed at $300

Section 3. **FALSE ALARM BILLING RATES**

(A) The first false alarms within twelve (12) months in a calendar year is free of charge
(B) The second (2nd) false alarm in a twelve (12) month calendar year is billed at $100.00
(C) The third (3rd) false alarm in a twelve (12) month calendar year is billed at $200.00
(D) The fourth (4th) through sixth (6th) false alarms in a twelve month (12) calendar year are billed at $300.00 per event not exceed $500.00 per calendar day.

Section 4. FIRE PREVENTION AND INSPECTION FEES:

Plan Review Fee:	$00.015 per total bldg SF ($100 min.)
Annual Inspection Fee	$50.00
Self-Inspection Fee	$25.00
Incident Reports	$10.00
Fire Department Fire Sprinkler System Review	$100.00
Hood extinguishing system	$100.00
Fire Alarm Review	$100.00
Fire Marshal Letter of Compliance (CO)	$30.00
Carnivals, Circus and fairs	$200.00
Fireworks and use – per activity	$400.00 +standby
Tents – Air and membrane Structures	$100.00

Section 5. FIRE INVESTIGATION

Fire Investigation Team - $275.00 per hour.
Includes:

- Scene Safety
- Investigation
- Source Identification
- Identification Equipment
- Mobile Detection Unit
- Fire Report

The claim begins when the Fire Investigator responds to the incident and is billed for logged time only.

(A) FIRES

Assignment - $400.00 per hour, per engine / $500.00 per hour, per truck Includes:

- Scene Safety
- Investigation
- Fire / Hazard Control

This will be the most common "billing level". This occurs almost every time the fire department responds to an incident.

(B) ILLEGAL FIRES

Assignment - $400.00 per hour, per engine / $500.00 per hour, per truck
When a fire is started by any person or persons that requires a fire department response during a time or season when fires are regulated or controlled by local or state rules, provisions or ordinances because of pollution or fire danger concerns, such person or persons will be liable for the fire department response at a cost not to exceed the actual expenses incurred by the fire department to respond and contain the fire.

Similarly, if a fire is started where permits are required for such a fire and the permit was not obtained and the fire department is required to respond to contain the fire the responsible party(s) will be liable for the response at a cost not to exceed the actual expenses incurred by the fire department. The actual expenses will include direct labor, equipment costs and any other costs that can be reasonably allocated to the cost of the response.

Section 6. SPECIAL RESCUE

(A) Itemized Response: Each incident will be billed with custom mitigation rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus per hour, per trained rescue person per hour, plus rescue products used.

Minimum billed $400 for the first response vehicle plus $50 per rescue person. Additional rates of $400 per hour per response vehicle and $50 per hour per rescue person.

(B) Chief Response:
This includes the set-up of Command, and providing direction of the incident. This could include operations, safety, and administration of the incident. **Billed at $250 per hour**.

(C) Miscellaneous / Additional Time On-Scene
Engine billed at $400 per hour.
Truck billed at $500 per hour.
Miscellaneous equipment billed at $300.

(D) MITIGATION RATE NOTES
The mitigation rates above are average "billing levels", and are typical for the incident responses listed, however, when a claim is submitted, it will be itemized and based on the actual services provided.

These average mitigation rates were determined by itemizing costs for a typical run (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (an average department's "actual personnel expense" and not just a firefighter's basic wage). The actual personnel expense includes costs such as wages, retirement, benefits, workers comp, insurance, etc.

(E) LATE FEES If the invoice is not paid within 90 days, a Late Charge of 10% of the invoice, as well as 1.5% per month, as well as the actual cost of the collections, will be accessed to the responsible party(s).

Section 7. Fire Protection Fee

The Fire Protection Fee shall be collected annually by the Tax Commissioner of the County, or such official as the City Council shall designate, in the amount set forth as follows:

Residential Improved:	$185.00
Residential Unimproved:	$92.50
Commercial Improved:	$250.00
Commercial Unimproved:	$125.00
Industrial Improved:	$250.00
Industrial Unimproved:	$125.00

Exempt property and linear rights-of-way shall be exempt from the Fire Protection Fee.

ARTICLE J. PERMITTING AND INSPECTION FEES

Section 1. BUILDING INSPECTION FEES

(A) All-inclusive Fee. The all-inclusive fee for building inspections shall be as follows:

Residential - Square Feet X $0.35

Commercial - Square Feet X $0.50

Industrial - By total building valuation/estimated cost
$1K to$50K(first$1K)$50.00+$5.00 additional thousand or fraction, to and inc. $50K
$50K to$100K (first$50K)$300.00+$4.00 per additional thousand or fraction, to and incl. $100K
$100K to$500K(first$100K)$500.00+$3.00 per additional thousand or fraction, to and incl. $500K
$500,000 and up (first$500,000)$2,500.00+$2.00 for each additional thousand or fraction thereof

(B) Penalty for Not Taking Out Required Permit. When work starts prior to issuance of a permit, a penalty fee of $500.00 shall be added to the permit fee.

(C) After-Hours Inspection Fee. In addition to permit fees provided herein, the following after-hours inspection fee, based on actual costs, shall be charged for all hours other than 8 a.m. until 5 p.m., Monday through Friday: $75.00 per hour, $75.00 minimum

fee.
(D) No Notice Inspection Fee. (Unscheduled inspection) *The minimum fee is $75.00.*
(E) Penalty for Moving In Prior To Receiving a Certificate of Occupancy.
When you occupy a building or move items in before a certificate of occupancy is issued, a penalty fee of $500.00 shall be paid before a certificate of occupancy will be issued.
(F) Re-filing Fee. After a building permit is initially issued, a change in plans that results in a change to an existing building permit, new building permit for the same lot, and/or tap and connection fees have to be reimbursed, a refilling fee of $100.00 shall be paid.
(G) Plan Review Due with permit application. Only applies to new building, not build outs.

Residential Building	$100.00
Commercial Building	$200.00
Industrial Building	$300.00

Section 2. ELECTRICAL INSPECTION FEES
No electrical inspection fees shall be charged for work which has been included in the scope of a building permit. For work not covered by a building permit, the fees for electrical inspection shall be $35.00. The minimum fee shall be $35.00.

Section 3. MECHANICAL INSPECTION FEES No mechanical inspection fees shall be charged for work that has been included in the scope of a building permit. For work not covered by a building permit, the fees for mechanical inspection shall be $35.00. The minimum fee is $35.00.

Section 4. PLUMBING INSPECTION FEES
No plumbing inspection fees shall be charged for work that has been included in the scope of a building permit. For work not covered by a building permit, the fees for plumbing inspection shall be $35.00. The minimum fee is $35.00.

Section 5. HEATING AND GAS FITTING INSPECTION FEES
No heating and gas fitting inspection fees shall be charged for work that has been included in the scope of a building permit. For work not covered by a building permit, the fees for heating and gas fitting inspection shall be $35.00. The minimum fee is $35.00.

Section 6. SIGN FEES
The sign permit fee for permanent signs requiring legislative approval shall be $100.00 per application. The sign permit fee for permanent signs requiring only administrative approval shall be $50.00 per application. The sign permit fee for temporary signs shall be $25.00.

Section 7. RE-INSPECTION FEES
When extra inspection trips are necessary to enforce the Building, Plumbing, Electrical, Mechanical, Heating & Gas, Fire, Sign, Housing, Unsafe Building Abatement, Nuisance Abatement, Property Maintenance, or other Codes within the responsibility of the Inspections Department, due to any of the following reasons, a charge of $35.00 shall be made for the first re-inspection, and a charge of $50.00 for the second and $75 for the third and each subsequent re-inspection required, as a result of the same

violation:
(a) Work not in compliance with minimum building code and/or city ordinance or requirement.
(b) Work not ready for inspection on arrival.
(c) Repairs or corrections not made when re-inspection scheduled.

Section 8. DEMOLITION AND MOVING OF STRUCTURES
The inspection fee for demolition and moving of structures shall be $35.00 per floor for each structure moved or demolished.

Section 9. REPLACEMENT AND INSTALLATION OF LOST OR BROKEN CURB STOPS FEE
$66 - $36 parts; $30 labor

Section 10. MOBILE HOME/OFFICE INSPECTION
The charge for a mobile home/office inspection shall be based as follows:
(Width) X (Length) X $.25 Minimum fee of $75.00

Section 11. EXISTING BUILDING INSPECTION FEES
There shall be a charge for the cost of examining any building, electrical, gas, mechanical or plumbing system for which an application has been received to change the occupancy or certify the permitted occupancy. The minimum fee shall be $35.00.

Section 12. SWIMMING POOL INSPECTION FEES

The charge for a swimming pool inspection will be $35.00 per inspection.

Section 13. ACCESSORY BUILDING FEE
The minimum charge for the inspection of an accessory building shall be $35.00.

Section 14. RIGHT OF WAY PERMIT
Any work that takes place in a city right of way shall require a permit. The minimum fee shall be $75.00.

Section 15. CELL TOWERS
The fee shall be cost x .008.

Section 16. SIGN REMOVAL FEE
Temporary signs that have to be removed by the city because the applicant failed to remove the sign after the permit had expired or the sign was placed without a permit $5.00 per sign, minimum fee $35.00. Fees for permanent signs that the city has to remove are addressed in the signage regulations.

Section 17. NON PERMITTED SIGN FEE
Signs that are not exempt from permitting that are displayed and/or installed without a permit may be charged a fee equal to: $100.00 first offense, $250.00 second offense, $500.00 third or more offenses.

Section 18. ROADSIDE SALES AND MOBILE VENDING
The application fee shall be $200 per location for roadside sales and $200 annually for mobile vending.

ARTICLE K. DEVELOPMENT AND REVIEW FEES

Section 1. PRIVATE DEVELOPMENT FEES

(a) Conditional Use: $100
(b) Variance: $150
(c) Board of Zoning Appeals: $150
(d) Text Amendment: $300
(e) Map Amendment (Rezoning): $500 plus $10 per acre (max $2500)
(f) PUD Concept Plan Review: $500 plus $10 per acre (waived if concurrent with annexation)
(g) MU-1 or MU-2 Mixed Use Concept Plan Review: $500 plus $10 per acre (waived if concurrent with annexation)
(h) Subdivision Fee
Preliminary Plat (Final Plan PUD/Mixed Use): $150 plus $10 per lot
Final Plat (Final Plan PUD/Mixed Use): $150 plus $10 per lot
(i) Site Development Plan (Final Plan PUD/Mixed Use) Review: $100
(j) Building Elevation Review: $100
(k) Landscape, Buffering and Tree Preservation Plan Review: $100
(l) Traffic Impact Analysis In Lieu of Fee: $15 per trip, based on UDO Section 14.6 (A)
(m) Local Land Disturbing Permit: $50 plus $3 per acre
(n) City NPDES Fee: $40 per acre
(o) Single Family Residential & Townhome Infrastructure Plan Review: $2500 plus $10 per lot
(p) Commercial & Multifamily Infrastructure Plan Review: $2500 plus $75 per acre
(q) Infrastructure Inspection:
Single family Residential & Townhome $250 plus $10 per lot
Commercial & Multifamily $500 plus $100 per acre
Infrastructure Warranty Inspection: ½ of 1% of the warranty bond
(r) Tree Removal Permit: $70
(s) Tree Preservation Mitigation In Lieu of Fee:
UDO Table 15-6 Species Category 1: $300 per caliper inch
UDO Table 15-6 Species Category 2: $200 per caliper inch
UDO Table 15-6 Species Category 3: $100 per caliper inch
(t) Soil and Erosion Plan Review if MOA with State: $100

ARTICLE L. UTILITY SERVICE FEES

Section 1. LEVY OF UTILITY SERVICE FEES; EFFECTIVE DATE
(A) Levy of Fees. Utility service fees for ***water, sewer, and refuse*** services are hereby levied within the areas of Bryan County which are served by the City of Richmond Hill. Utility service fees as levied shall be billed monthly according to rate schedules shown in this Article. Where service is available, water, sewer, and refuse charges shall be "bundled"; that is, for each active customer account the three utility services shall be billed and fees paid singularly, based upon *availability* of each service.

(B) Effective Date of Rates. Utility rates as provided herein shall become effective on the first cycle billing after January 1 of the calendar year for which adopted.

Section 2. WATER SERVICE FEES

(A) Water Charges Residential - Inside City (Monthly). The water service charges for property located inside the City shall be a base rate of $20.50 (availability) plus usage as follows:

Tier 1 0 to 6,000 gallons usage per month
$3.20 per 1000 gallons used
Tier 2 6,001 to 10,000 gallons usage per month
$3.40 per 1000 gallons used
Tier 3 10,001 to 25,000 gallons usage per month
$3.80 per 1000 gallons used
Tier 4 25,001 and above
$4.70 per 1000 gallons used
Irrigation: $20.50 (availability) plus $4.70 per 1,000 gallons usage
Senior Citizens 65 and over receive the first 2,000 gallons household usage free (excluding irrigation).

***Note: When using a master meter for multi-family apartments, the base rate for the master meter account is equal to the number of tenant units (sub-meters) x the inside city limit residential rate or outside city limit residential rate, as applicable.**

(B)Water Charges Commercial - Inside City (Monthly)
$23.50 base rate (availability) charge, plus $3.80 per 1000 gallons used

MINIMUM WATER METER CHARGES

Meter Size	*Meter Fee*	*Backflow Fee*	*Install Fee Inside City*	*Outside City*
3/4"	$260	Included	$80	$120
1"	$390	Included	$120	$180
1 1/2"	$425	Included	$150	$225
2 "	$555	$940	$300	$450
3"	$2,100	$2,400	$600	$900
4"	$3,200	$4,500	$800	$1,200
6"	$5,100	$9,500	$1,600	$2,400

Meter sizes greater than 6" will be determined by the Public Works Department.

(C) Water Charges Residential - Outside City (Monthly). The water service charges for property located outside the City, shall be a base rate of $30.75 (availability) plus usage as follows:

Tier 1 0-6,000 gallons usage per month
$4.80 per 1000 gallons used.
Tier 2 6,001 to 10,000 gallons usage per month
$5.10 per 1000 gallons used
Tier 3 10,001 to 25,000 gallons usage per month
$5.70 per 1000 gallons used

Tier 4 25,001 and above
$7.05 per 1000 gallons used
Irrigation: $30.75 (availability) plus $7.05 per 1,000 gallons usage
Senior Citizens 65 and over receive the first 2000 gallons household usage free (excluding irrigation).

***Note: When using a master meter for multi-family apartments, the base rate for the master meter account is equal to the number of tenant units (sub-meters) x the inside city limit residential rate or outside city limit residential rate, as applicable.**

(D) Water Charges Commercial – Outside City (Monthly).
$35.25 base rate (availability), plus $5.70 per 1000 gallons used

Section 3. SEWER SERVICE FEES
(A) Sewer Service Charges - Residential - Inside City (Monthly). The sewer service charges for property located within the City, billed monthly, shall be a base rate (availability) of $20.50 plus usage as follows:

Tier 1 0 to 6,000 gallons usage per month
$3.20 per 1000 gallons used.
Tier 2 6,001 to 10,000 gallons usage per month
$3.40 per 1000 gallons used
Tier 3 10,001 to 25,000 gallons usage per month
$3.80 per 1000 gallons used
Tier 4 25,001 and above
$4.70 per 1000 gallons used
Senior citizens over the age of 65 receive the first 2,000 gallons usage free.

(B) Sewer Service Charges- Commercial – Inside City (Monthly)
$23.50 base rate (availability), plus $3.80 per 1000 gallons used

(C) Sewer Service Charges Residential - Outside City (Monthly). The sewer service charges for property located outside the City, billed monthly, shall be a base rate (availability) of $30.75 plus usage as follows:

Tier 1 0 to 6,000 gallons usage per month
$4.80 per 1000 gallons used
Tier 2 6,001 to 10,000 gallons usage per month
$5.10 per 1000 gallons used
Tier 3 10,001 to 25,000 gallons usage per month
$5.70 per 1000 gallons used
Tier 4 25,001 and above
$7.05 per 1000 gallons used
(**D) Sewer Service Charges – Commercial – Outside City (Monthly).**
$35.25 base (availability) plus $5.70 per 1000 gallons used

(E) Sewer Surcharges for Excessive Loading. Industries discharging wastewater with concentrations of BOD above 250 mg/L, COD above 425 mg/L, suspended solids above 225 mg/L, and/or ammonia-nitrogen above 12 mg/L will be assessed a sewage treatment surcharge. The surcharge will be **$0.16** for each excessive pound of BOD or COD, **$0.16** for each excessive pound of suspended solids, and **$0.45** for each

excessive pound of ammonia-nitrogen. These surcharges shall also apply to all industrial waste haulers discharging into the sewer collection system.

(F) Septic Tank Disposal Fee

(1) Septic Tank Haulers. Fees for septic tank disposal at the Wastewater Treatment Plant shall be **$150 per 1,000 gallons**.

(2) Industrial Wastewater Haulers. Fees for permitted industrial wastewater hauled to and disposed at the Wastewater Treatment Plant shall be **$50 per 1,000 gallons**. Additionally, surcharges for any excessive BOD/COD, suspended solids, and/or ammonia will be assessed.

(G) Grease Trap Inspection Fees.

All facilities required to maintain a grease trap or oil and water separator will pay an annual inspection fee of $25.00.

(H) Single Family Residential Grinder Pump Stations. The fee to supply a grinder pump shall be $3,800.00. This does not include installation cost.

Section 4. WATER AND SEWER TAP-IN FEES

(A) Water Tap-In Fee. The fees to tap into the City's water mains or water lines for the installation of water meters, fire lines, or service extensions shall be according to the following schedule:

Meter Size	**Fee for City Tap**
¾ inch	$400
1 inch	$450
1½ inch	$506
2 inch	$600
3 inch	$800
4 inch	$1,200
6 inch	$5,100

Fee for Tap-In, if performed by City Public Works Department, to be determined by the Planning & Zoning Department

(B) Sewer Tap-In Fee.

(1) Fee Established. A Sewer Tap-In Fee shall be paid to the city of Richmond Hill prior to issuance of a permit to connect to a sanitary sewer line. The tap-in fee shall be based on residential unit or equivalent residential unit, or any fraction thereof.

(2) Sewer Tap-In Rates. The sewer tap-in fee per residential unit or equivalent residential unit, whether single or multiple tap-ins, which are made to the sanitary sewer line shall be as follows:

(a) Inside City: $450 per residential unit, or equivalent residential unit, or any fraction thereof

(b) Outside City: $675 per residential unit, or equivalent residential unit, or any fraction thereof

(3) Equivalent Residential Unit. The determination of a structure's equivalent residential units shall be based on estimated water consumption as shown in guidelines provided in the Water Usage Table. If guidelines are not provided for a particular application, the estimated water consumption and sewage flow shall be determined by the Planning and Zoning Department based on projected actual average water demand

by the structure.

(4) Water Use Standards. The standards in the table below shall be used in the determination of water consumption. If the table does not provide information for a particular application, the estimated water consumption shall be as calculated by the Planning and Zoning Department.

WATER USAGE TABLE (Revised 3-16-2016, Approved by Council 3-15-2016)

Type of Structure: Water Usage in Gallons Per day

Apartment, Townhome, or Condominium One Bedroom: 100 per unit
Apartment, Townhome, or Condominium Two Bedrooms: 150 per unit
Apartment, Townhome, or Condominium Three Bedrooms: 300 per unit
Assembly Hall: 3 per seat
Automotive Repair Shops/Tire Shops: 60 per bay
Bakery: 15 per 50 sq. ft.
Bank: 30 per 200 sq. ft.
Barber Shop/Beauty Parlor/Nail Salon with Water Service: 45 per chair/station
Barber Shop/Beauty Parlor/Nail Salon without Water Service: 25 per chair/station
Boarding House: 60 per room
Boarding House w/Laundry or Dishwashing Machine: 135 per machine
Bowling Alley: 30 per lane
Car Wash
(If reusing process water, estimated water consumption to be determined by engineer)
Wand Wash: 125 per bay
Hand Wash: 400 per location
Automated: 3,500 per site
Church without Day Care or Kindergarten: 3 per seat
Church with Day Care or Kindergarten: max 3 per seat of main gathering room or 10 per person in Day Care/School
Clinic: 50 per exam room
Commercial and/or Common Area Irrigation: Acres x 0.5 x 27,154GPD / 7
Convenience Store (Service Station): 350 per 1000 Sq. Ft.
Correction Institution/Prison: 125 per bed
Country Club Recreation Facilities Only: 25 per member (member count = occupant load of assembly rooms x .5)
Country Club Recreation Facilities and Dining: larger of 25 per member (member count = occupant load of assembly rooms x .5) or 25 per seat of dining area
Day Care Center/Kindergarten without Meals: 10 per person (person count = occupant load of assembly/class rooms x .5)
Day Care Center/Kindergarten with Meals: 20 per person (person count = occupant load of assembly/class rooms x .5)
Dental Office: 60 per chair
Department Store: 5 per 100 sq.ft.
Drug Store: 700 per store
Food Service Establishments with Restrooms and Kitchen:
1) Restaurant, less than 24-hours per day operation: 20 per seat
2) Cafeteria, less than 24-hours per day operation: 20 per seat
3) Restaurant, 24-hours per day operation: 50 per seat
4) Cafeteria 24 hrs per day: 50 per seat
5) Drive-in Restaurant: 50 per car space

6) Carry-out Only: 20 per 100 sq.ft.
Fitness Center, Karate Studio, Dance Studio, Etc.: 10 per member (member count = occupant load of assembly/class rooms x .5)
Grocery Store: 5 per 100 sq. ft.
Hospital: 250 per bed
Hotel/Motel: 100 per room
Industrial: Estimated at connection and verified/modified after 12 months of operation.
Laundry
(If using lower than normal water consumption machines, estimated water consumption to be determined by engineer)
Self-service: 135 per machine
Non self-service: 950 per machine
Library: 60 per 1000 Sq. Ft.
Mobile Home Park: 300 per site
Multi-Purpose /Amenity Building
Single Amenity: 3 per person based on max occupancy according to life safety
Multiple Amenities: 3 per person based on max occupancy according to life safety plus 50% of second largest max occupancy amenity
Nursing Home: 95 per bed
Office: 15 per 200 sq.ft.
Physician's Office: 50 per exam room
Residential: 300 gallons per day
Schools with Restrooms and Cafeteria: 6 per person (person count = occupant load of assembly/class rooms x .5)
Schools with Restrooms, Gym, & Cafeteria: 10 per person (person count = occupant load of assembly/class rooms x .5)
Seafood Market: 120 per 100 Sq. Ft.
Service Stations (No Convenience Store) with Fuel and Oil Only: 100 per pump
Service Stations (No Convenience Store) with Full Service: 300 plus 100 per pump
Stadium: 3 per seat
Tavern, Bar, Cocktail Lounge without Meals: 10 per seat
Tavern, Bar, Cocktail Lounge with meals: 25 per seat
Theater: 3 per seat
Veterinary Hospital without Boarding: 70 per room
Veterinary Hospital with Boarding: 200 per room
Warehouse: 3 per 1000 sq. ft., plus office space allocation of 15 per 200 sq.ft.

Section 5. WATER AND SEWER CONNECTION FEES

(A) Connection Fees. All new customers connecting to the City's water or sewer system shall pay such fee prior to connecting to the water or sewer system. The connection fee shall be based on a residential unit, or equivalent residential unit, or any fraction thereof. If the location is not covered by a current water and sewer agreement, the connection fee per residential unit, or equivalent residential unit shall be as follows:

SERVICE AREA WATER SEWER

Water	$2,700.00/ERU
Sewer	$3,700.00/ERU

(B) Determination of Equivalent Residential Units.

(1) Residential. The determination of a structure's equivalent residential units shall be

based on estimated water consumption. For the purposes herein, water consumption of 300 gallons per day shall be the equivalent of one residential unit.
(2) Non-Residential. For the purposes herein, water consumption of 300 gallons per day shall be the equivalent of one residential unit. The determination of a structure's equivalent residential units shall be based on estimated water consumption as shown in the Water Usage Table, Section 4 of this Article. If guidelines are not provided for a particular application, the estimated water consumption and sewage flow shall be determined by the Planning and Zoning Department based on projected actual average water demand by the structure.
(C) Service Area Map.
A map shall be maintained by the Planning and Zoning Office on which the service areas with additional connection fees are shown.
(D) Upgraded Sewer Service Area Connection Fee
$510 per ERU
A map shall be maintained by the Planning and Zoning Office on which the service areas with additional connection fees are shown.

Section 6. REFUSE COLLECTION AND DISPOSAL FEES
(A) Regulatory Authority. The Richmond Hill Code Section 54 sets forth the authority for regulating the storage, collection, and disposal of all solid waste in the City, and for levying and collecting refuse collection and disposal fees as provided herein.
(B) Refuse Fees. Fees and charges for collecting and disposing of solid waste within the City of Richmond Hill are established as follows:

(1) Residential
(a) Solid Waste Fee. The residential solid waste collection and disposal fee for all residential property (other than commercial apartments) shall be ***$15.00*** **per month** per cart. Residential refuse collection and disposal is a mandatory government service for which payment of the fee provided herein is required.
(b) Collection Carts; Fees. The City will issue one refuse collection cart to each residential unit free of charge for use in the curb-side collection program. All carts issued by the City, including any additional carts, shall remain the property of the City.

(2) Commercial
(a) Commercial Waste Collection Fee. A Commercial Waste Collection Fee shall be charged to non-residential property and commercial apartments property owners or occupants at the rates prescribed below. The applicable rate tier shall be determined by the aggregation of the container volumes served which are under common control of a single business entity. The City Manager is authorized to negotiate rates for governmental agencies on a cost basis.

The rates for Commercial Waste Collection services shall be as shown below:

General
The monthly rate shall be **$19.00 per container.**
(3) Billing of Solid Waste Collection and Disposal Fees. Owners or occupants of premises for which residential refuse service is available, whether a City refuse cart has been issued or not, and non-residential properties subject to fees in accordance with the provisions of this ordinance, shall be billed solid waste service charges monthly in the same manner as water charges are billed.
(4) Payment Enforcement. Fees for *solid waste collection and disposal service* and for

solid waste disposal service shall be due and payable in the same manner as charges for water service. The Utility Clerk's Office is authorized and empowered to discontinue the water supply of any dwelling unit or other establishment billed for said service when the charges remain unpaid after becoming due and payable, and to take other appropriate collection action, including placing a lien on the benefiting property and entering suit to collect. Any person who does not pay such service fees when due and payable and/or any benefiting property shall be subject to withholding/denial of any discretionary City service, benefit, permit, or contract.

Section 7. UTILITY SERVICE APPLICATION FEES

In accordance with Richmond Hill Code, Section 70-37, utility (water, sewer, refuse) service application fees shall be required as follows:

Inside City Limits Residential	$100.00
Outside City Limits Residential	$150.00
Commercial Inside City Limits	$200.00
Commercial Outside City Limits	$300.00
Temporary Service Application	$25.00 (90 days of service)

Section 8. UTILITY DELINQUENCY AND ENFORCEMENT FEES

(A) Delinquency fee. In the event that any utility service charge is not paid and *in the hands of the City Utility Office* within ten calendar days after the due date specified on the bill, such charge shall be subject to the addition of a basic delinquency fee in the amount of $10.00. Further, in the event that water service has been cut off for nonpayment of a City utility bill in accordance with Richmond Hill Code Section 70-45 or utility service is terminated for unauthorized use, water service shall not be restored until unpaid utility charges, basic delinquency fees, and enforcement fees as shown below are satisfied.

(B) Enforcement Fees. The following enforcement fees shall be paid by the user cumulatively for each action taken to prevent unauthorized use of water and restore service:

Turn-on after delinquent cut-off	$35
Locking meter	$50
Broken padlock	$20
Broken curb-cock lock	$20
Broken curb-cock	$50
Plugging meter	$50
Removal of meter	$75
Removal of straight line	$100
Use of water prior to meter installation	$100
Removal of unauthorized relocated meter	$125
Cutting off water at main	$300
Use of fire hydrant without authorization	$500

The costs of any damage to a fire hydrant caused by unauthorized use shall be paid by the user. When a meter dial has been removed and water usage is not registered, a fee of $25 shall be paid by the benefiting customer. When unregistered water is used, whether from dial removal, straight line, or other reason, water and sewer charges shall be levied to cover estimated water usage.

(C) Unpaid service charges and fees constitute lien on property. In any case where utility service charges and fees have been billed and remain unpaid after the due date

has passed and prescribed payment enforcement actions have been taken by the City, such unpaid service charges and fees shall become the responsibility of the property owner. The Utility Clerk's Office is authorized to secure such unpaid fees and charges by recording a lien on the property to which service has been provided and/or is available. Provided, however, that where the occupant of rental property has posted a utility deposit with the City, liability for payment of utility charges and fees shall be the sole responsibility of such rental occupant and shall not constitute a lien on the property.

Section 9. BILLING OF UNDERPAYMENT; REFUND OF OVERPAYMENT

If evidence provided by a customer or appearing in City records shows that a utility account has been billed and paid incorrectly as a result of error by either the customer or the City, the following corrective actions are authorized:

Under-billed and under-paid. Additional billing of amounts due shall be limited to the actual undercharges for a period of three years prior to the date of discovery and correction of the error.

Over-billed and over-paid. Refund shall be limited to the actual amount of overpayment for a period of seven years prior to the date of discovery and correction of the error. Any additional billing and any refund under such circumstances shall be without interest.

Section 10. **RECLAIMED WATER PROJECT (REUSE) CONNECTION FEE**

1. A Reclaimed Water Project Connection Fee (Reuse) shall be paid to the City of Richmond Hill prior to the issuance of any permit to connect to a City water line or sanitary sewer line. The fee shall be computed at a rate of $600.00 per residential unit or equivalent residential unit or fraction thereof.
2. Determination of equivalent residential units. All calculations of equivalent residential units shall be made according to the provisions and guidelines of Section 5 (B) of this Article.
3. Exemptions. No Reclaimed Water project Connection Fee shall be charged on any water or sewer connection that was in existence on January 1, 2013, and for which all applicable connection and tap-in fees were fully paid.

Section 11. **STORMWATER UTILITY FEES**

(A) Stormwater Utility Customer Classes

(a) The Stormwater Utility shall establish specified customer classes within the service area to reflect difference in impervious surface and stormwater runoff characteristics; stormwater management program services provided by the City to the Stormwater Utility customers; and the respective demand that those customers' properties place on the City stormwater management program and drainage system components. All publicly owned developed properties, other than streets or roads, are subject to the user fee charges on the same basis as private properties. The Stormwater Utility classes will encompass all developed and undeveloped properties within the City and are defined as follows:

(1) The Single Family Residential (SFR) Class shall consist of all developed properties classified as SFR customers per the applicable definition.
(2) The Non-Single Family Residential (NSFR) Class shall consist of all developed properties classified as NSFR customers per the applicable definition.

(3) The Undeveloped Class shall consist of properties classified as undeveloped per the applicable definition.

(b) Documentation pertaining to the Stormwater Utility customer classes shall be kept on file in the office of the Stormwater Utility Manager for public inspection.

(B) Stormwater User Fee Charges

(a) It shall be the policy of the City that user fee charges for stormwater management services to be provided by the Stormwater Utility in the designated service area shall be equitably derived through methods which have a demonstrable relationship to the varied demands and impacts imposed on the stormwater management services by individual properties and/or the level of service rendered by, or resulting from, the provision of stormwater management services by the City.

(b) The basis for calculation of the stormwater user fee charge for developed properties within the City is established in this Ordinance. The City shall assign or determine the customer class, amount of impervious area and other pertinent factors as may be needed for the fair, reasonable and equitable allocation of the costs to deliver stormwater management services and to calculate the stormwater user fee charges for developed properties in the City.

(c) Stormwater user fee charge rates shall be structured so as to be uniform within the customer class, and the resultant user fee charges shall bear a reasonable connection, or rational nexus, to the cost of providing stormwater management services. User fee charge rates shall be in addition to other rates, charges, or fees employed for stormwater management within the incorporated areas of the City as defined herein.

(d) To the extent practicable, credits against stormwater user fee charges shall be provided for on-site stormwater control systems and activities constructed, operated, maintained and performed to the City's standards by public and private property owners and/or tenants which eliminate, mitigate or compensate for the impact that the property or person may have upon stormwater runoff discharged to public stormwater management systems and facilities which impact the proper function of public stormwater management systems and facilities.

(e) The stormwater user fee charges shall accrue beginning February 15, 2016 and be billed in arrears each month to customers.

(C) Stormwater User Fee Charge Billing Rates

(a) The Stormwater Utility shall impose a stormwater user fee charge on all developed properties within the service area in accordance with the provisions of this Ordinance. The Stormwater Utility shall apportion the cost of delivering stormwater services to all developed properties based on the demand the property places on the City's stormwater management program, the stormwater services provided by the City and the benefits derived by the property as a result of the provision of services.

(b) The Mayor and City Council shall establish by resolution the stormwater user fee charge rates, and the billing rates may be modified by the Mayor and City Council from time to time to meet the financial and operational needs of the Richmond Hill Stormwater Utility. A current schedule of said rates shall be on file in the office of the City Clerk of Richmond Hill. In setting or modifying such rates, it shall be the goal of the City to establish rates that are fair, equitable and reasonable, and which, together with other funding sources available to the Richmond Hill Stormwater Utility for services, systems, and/or facilities related to stormwater management are sufficient to support the cost of the stormwater management program, including, but not limited to, the payment of principal and interest on debt obligations, lease payments, operating expenses, capital outlays, non-operating expenses, provisions for prudent

reserves and other Stormwater Utility related costs as deemed appropriate by the City.

(c) Stormwater user fee charges shall be based upon the total number of Equivalent Residential Units (ERUs) associated with developed properties within the City. Each ERU shall correspond to 3,300 square feet of impervious surface.

(d) Gravel and compacted soil driveways, parking areas, and roads on developed property will be considered partial impervious surface and included in the customer's ERU calculation because of the hydrologic response characteristics of these materials. However, the total surface area associated with these materials will be calculated at 90% of the total ERUs to reflect the hydrologic response characteristics of these materials.

(e) Calculation of User Fee Charges. The periodic stormwater user fee charges imposed on all developed properties shall be calculated by multiplying the stormwater user fee billing rate (per ERU) times the number of ERUs for each customer account. The number of ERUs that will be utilized to calculate the user fee charge for each customer account shall be in general accordance with the following:

(1) SFR Customer Class: Each SFR customer account shall be charged 1.0 ERU per month unless the conditions outlines below applies.

i. If two customer accounts are assigned to a SFR property (i.e. a duplex) then each customer account on that parcel will be charged 0.5 ERU per month for billing purposes.

(2) NSFR Customer Class: Each NSFR customer shall be charged 1.0 ERU for each 3,300 square feet, or increment thereof, of impervious surface located on the property to establish the total number of ERUs for billing. Fractional ERUs will be rounded to one decimal place to establish the number of ERUs for billing each month.

(3) Undeveloped Land Customer Class: Undeveloped land shall be assigned 0 ERUs and will not receive a stormwater user fee bill.

(D) Stormwater User Fee Charge Exemptions

(a) Except as provided in this section or otherwise provided by law, no developed public or private property located in the incorporated area of the City, containing more than 500 square feet of impervious surface, shall be exempt from the stormwater user fee charges. Publicly owned developed property of the Federal and State governments, their departments, agencies, boards, commissions, and authorities, shall not be exempt from stormwater user fee charges under this article. The Stormwater Utility user fee charge is not a tax and no exception, credit, offset, or other reduction in stormwater user fee charges shall be granted based on age, tax status, economic status, race, religion, disability, or other condition unrelated to the Stormwater Utility's cost of providing stormwater management program services and facilities.

(b) Exemptions to the Stormwater user fee charges are as follows:

(1) Parcels which contain 500 square feet, or less, of impervious surfaces or partial impervious surfaces shall be exempt from stormwater user fee charges.

(2) Linear railroad rights-of-way (i.e. tracks, rails, rail bed) outside of the defined rail yard limits shall be exempt from stormwater user fee charges. This exemption is in recognition of routine drainage system maintenance and capital construction activities undertaken by the rail road company associated with rail road company associated with rights-of-way and drainage conveyance systems. However, railroad stations, rail yards, maintenance buildings and/or other improved property used for railroad operations shall not be exempt from stormwater user fee charges.

(3) City of Richmond Hill streets and rights-of-way shall be exempt from stormwater user fee charges. The Stormwater Utility shall not charge the City a user fee charge for the impervious surface associated with City's streets and other impervious surfaces within the rights-of-way of the City's municipal street system. This exemption is granted in consideration of the City allowing the Stormwater Utility to utilize the City's existing streets, curbs, gutters, drainage ways and ditches, storm sewers, culverts, inlets, catch basins, pipes, head walls and other structures, natural and man-made, within and owned by the City which controls, diverts, and conveys surface water for the purposes of collecting, diverting, transporting, and controlling surface runoff and storm waters. All other developed property owned by the City shall be subject to the imposition of stormwater user fee charges in accordance with this article.

(4) Bryan County roads and rights-of-way on the County Road System located within the City limits shall be exempt from stormwater user fee charges inasmuch as Bryan County has legal responsibility to perform all drainage system maintenance and capital construction activities with respect to such roads and rights of way. This exemption is in recognition of the drainage system maintenance and capital construction responsibilities undertaken by Bryan County. All other developed property owned by Bryan County that is within the service area shall be subject to the imposition of stormwater user fee charges in accordance with this Ordinance.

(5) Georgia Department of Transportation (GDOT) highways, Federal Interstates, and rights-of-way on the State Highway System within the City limits shall be exempt from stormwater user fee charges. This exemption is in recognition of routine drainage system maintenance, NPDES regulatory compliance, and capital construction activities undertaken by GDOT in association with GDOT rights-of-way road and drainage conveyance systems. However, offices, maintenance buildings, and/or other developed property used for GDOT purposes shall not be exempt from stormwater user fee charges.

(E) Stormwater User Fee Charge Credits

(a) The Stormwater Utility Manager may grant credits or adjustments based on the technical and procedural criteria set forth in the City of Richmond Hill Stormwater Utility Credit Manual (Credit Manual), which is incorporated into this Ordinance by reference and made a part hereof. Copies of the Credit Manual will be maintained by and made available from the Stormwater Utility Manager.

(1) Customers may apply for credits and/or adjustments in accordance with the Credit Manual.

(2) A stormwater user fee charge credit shall be determined based upon meeting all technical requirements, standards and criteria contained in the Credit Manual. The amount of credit, or reduction of the stormwater user fee charge, shall be in accordance with the criteria contained in the Credit Manual.

(3) Any credit allowed against the stormwater user fee charge is conditioned on continuing compliance, including proper future maintenance of the stormwater management systems and facilities with design and performance standards as stated in the Credit Manual and upon continuing provision of the controls, systems, facilities, services, and activities provided, operated, and maintained by the customer. The Stormwater Utility Manager may revoke a credit at any time for noncompliance with applicable standards and criteria as established in the Credit Manual or this Article.

(4) In order to obtain a credit, the customer must make application to the City on forms provided by the Stormwater Utility Manager for such purpose, and in accordance with the procedures outlined in the Credit Manual.
(5) The application for any credit or adjustment must be in writing and must include the information necessary to establish eligibility for the credit or adjustment, and be in the format described in the Credit Manual. The customer's public utility account must be paid and current prior to review and approval of a Stormwater Utility credit application by the City. Incomplete applications will not be accepted for consideration and processing.

(b) When an application for a credit is deemed complete by the Stormwater Utility Manager, they shall have 30 days from the date the complete application is received to approve the credit in whole, approve the credit in part, or deny they credit. The Stormwater Utility Manager's decision shall be in writing and will be mailed to the address provided on the adjustment request, and service shall be complete upon mailing. Credits applied for by the customer and approved in whole or in part, shall apply to all stormwater user fee charges in accordance with the terms defined in the Credit Manual.

(F) Stormwater User Fee Charge Billing; Delinquencies and Collections; and Adjustments

(a) Billing. The City shall bill the utility customer account holder or the property owner, as identified from City public utility billing database information, Bryan County Tax Digest, and other public records of the City and/or Bryan County, and the entity receiving the bill shall be obligated to pay the applicable stormwater user fee charge in a similar manner to other City utility services (i.e. water, sewer, sanitation, etc).

(1) Stormwater user fee charges shall begin to accrue April 1, 2016, and shall be billed in arrears on the customer's monthly public utility bill thereafter beginning in the April 2016 billing cycle.
(2) The stormwater user fee charge will be billed and collected on a combined utility bill and collected along with other City utility services. If and when the account is closed or becomes delinquent, the bills for unpaid previous service as well as for current and future service shall be reverted to the property owner.
(3) Customers that do not have another utility service shall receive a utility bill with stormwater user fees only or shall be billed via another method and frequency established by the City.
(4) The City reserves the right to bill the stormwater user fee charge to either the property owner or the utility customer account holder (i.e. the tenant) as described herein.
    i. The City shall reserve the right to bill the landlord or property owner for stormwater services where accurate and equitable apportionment of the user fee charges to multiple tenant accounts on a parcel is not practical as determined by the City, and/or to facilitate efficient billing and collection of customer stormwater use fee charges from multiple tenants.
    ii. The City shall have the authority to bill the property owner's tenant for the stormwater user fee charge in situations where the tenant has opened an account with the City for public utility services, however, the property owner shall remain ultimately liable for payment of the stormwater user fee charges imposed on the property and the utility accounts associated with that property.

iii. In situations where an individual utility account holder is billed monthly for utility services on behalf of a property owner, the City may require that the landlord or property owner enter into an agreement with the City to remit payment for any unpaid stormwater user fee charges that are incurred during the City's fiscal year.

(5) Frequency of the billing of stormwater user fee charges shall be specified by the Mayor and City Council.

(6) Failure of the customer to receive a utility bill or a stormwater user fee charge shall not be justification for nonpayment. Regardless of the party to whom the bill is initially directed, the property owner of each developed property subject to stormwater user fee charges shall be ultimately obligated to pay stormwater user fee charges and any interest on delinquent stormwater user fee charge payments.

(7) If a property is unbilled, or if no bill is sent for a particular tract of developed property, the Stormwater Utility may back bill for a period of up to three (3) years, but shall not be entitled to any interest or any delinquency charges during the back billed period.

(b) Delinquencies and Collections.

(1) The Stormwater Utility user fee charge shall be billed and collected as an integral party of the City's billing for other utility services and the customer may not elect to separate such fee from the remainder of the utility bill for nonpayment. If the customer fails to include payment of the Stormwater Utility user fee charge portion of the utility bill when the utility bill is paid, or otherwise separates the Stormwater Utility user fee charge from the remainder of the bill for nonpayment, the entire billing will be in default notwithstanding any other payment made towards the bill, and, in addition to all other remedies which the City may have for nonpayment, any or all other utility services, including water service, may be terminated on the date printed on the bill in accordance with the procedures established in the City Code of Ordinances for such termination. Acceptance and retention by the City of any portion of the utility bill shall not constitute a waiver of the foregoing provisions.

(2) All bills not paid by the due date are subject to the late payment charge in accordance with City policy for other utilities. In addition, all costs of collection, including attorney's fees and court costs, will be added.

(3) Unpaid stormwater service fees may also be collected by filing suit to collect on an unpaid account and by using all methods allowed by Georgia law to collect on any civil judgment obtained thereby, including enforcement of any lien resulting from any such judgment. Unless reduced to a judgment and a *writ of fiery facias* issued, the unpaid user fee charge shall not constitute a direct lien against the owner or the property.

(4) In the event of non-payment and service cut-off, the customer must pay the bill in full, the late payment charge, a cut-off charge if applicable, and pay a new application fee if it was waived, used to make the payment, late payment charge, and/or the cut-off charge. The City Manager is authorized to work out a payment plan for customers that demonstrate the ability to pay. Such a payment plan can only be entered into once in a 12-month period. Failure to meet any payment date of a payment plan shall terminate the payment plan, and the City reserves the right to discontinue utility services to that customer account.

(c) Adjustments. The Stormwater Utility Manager shall administer the procedures and standards for the adjustment of the stormwater user fee charge.

(1) If a customer believes his stormwater user fee charge amount is incorrect, the customer may seek an adjustment of the stormwater user fee charge for the account at any time by submitting the request in writing to the Stormwater Utility Manager and setting forth in detail the grounds upon which relief is sought. The customer's public

utility account must be paid and current prior to consideration of an adjustment request by the city.

(2) Customers requesting the adjustment shall be required, at their own expense, to provide accurate impervious area and other supplemental information to the Stormwater Utility Manager, including, but not limited to, a survey certified by a registered land surveyor or a professional engineer or as otherwise allowed by the Stormwater Utility Manager. Submittal of this information will be required if the City staff cannot make a determination based on field inspection and/o0r review of existing City aerial photography. Failure to provide the required information within the time limits established by the Stormwater Utility Manager, as may be reasonably extended, may result in denial of the customer's adjustment request.

(3) Once a completed adjustment request and all required information are received by the Stormwater Utility Manager, the Stormwater Utility Manager shall within 30 calendar days render a written decision.

(4) In considering an adjustment request, the Stormwater Utility Manager shall consider whether the calculation of the stormwater user fee charge for the account is correct.

(5) The Stormwater Utility Manager's decision shall be in writing and will be mailed to the address provided on the adjustment request, and service shall be complete upon mailing.

(6) If the result of an adjustment is that a refund is due the applicant, the refund will be applied as a credit on the applicant's next stormwater user fee charge bill.

ARTICLE M. MISCELLANEOUS FEES

Section 1. RECORD RESEARCH AND COPY FEES

A fee for search, retrieval, and other direct administrative services to provide public access and copying of City departmental records is authorized as follows:

(a) For up to fifteen minutes of staff time – No Fee [O.C.G.A. 50-18-71(d)]

(b) For staff time exceeding fifteen minutes, there shall be a charge at an hourly rate not to exceed the salary of the lowest paid full-time employee who, in the discretion of the custodian of the records, has the necessary skill and training to perform the request [O.C.G.A. 50-18-71 (d)]

(c) For each photocopy or computer printout page – $.10 [O.C.G.A. 50-18-71(c)(2)]

(d) For a computer disk or tape onto which information which is maintained by computer is transferred, there shall be a charge of the actual cost of the computer disk or tape [O.C.G.A. 50-18-71 (f)]

(e) For materials or supplies used for producing a photograph, facsimile, or other reproduction of an exhibit tendered to the court as evidence in a criminal or civil trial, there shall be a charge of the actual cost of those materials or supplies [O.C.G.A. 50-18-71.1(b) and (c)]

Section 2. ADVERTISING FEES

When property is levied upon and advertised for sale for unpaid taxes, assessments, and charges pursuant to State law, an advertising fee of **$10.50** per week shall be charged to the property owner for each parcel advertised. In any case where an individual newspaper advertisement is placed for a special tax sale, an amount representative of the actual advertising cost plus 25 percent shall be charged. These fees are assessed to cover advertising costs and to defray administrative costs associated with advertising.

Section 3. FACILITY FEES

(A) Wetlands Education Center

Any user wishing to reserve the Wetlands Education Center will be charged as follows:

(1) $150.00 per day user fee for city residents, $200 for non-residents
(2) Security Deposit Fee $200, refundable if the center is cleaned to Park Departments specifications and undamaged.

(B) Pavilion and Picnic Shelters

Anyone wishing to reserve space in the pavilion at J. F. Gregory Park will be charges as follows:

(1) $50 minimum on booth rental (three booths), each additional booth $15
(2) $150 per half-pavilion per day for city residents, $200 for non-residents plus $300 deposit
(3) $250 per entire pavilion per day for city residents, $300 for non-residents plus $300 deposit

Deposit to be refunded if pavilion is cleaned to Park Department specifications and undamaged.

(C) Stage Rental

(a) In J. F. Gregory Park $300 per day.
(b) Outside of J.F. Gregory Park within city limits $350 per day.
(c) Outside of city limits within a 50 mile radius $350 plus labor and fuel per day and will be permitted only on a case by case basis.

(D) Use of Park Trails (5K, etc.)

Anyone wishing to hold an organized event on park trails in J. F. Gregory Park will be charged as follows: $50 per day

ARTICLE N. BUSINESS TAX

Section 1. LEVY OF BUSINESS TAX

Each person engaged in any business, occupation, or profession in the City of Richmond Hill, whether from a fixed location in the City or as an out-of-state business with no location in Georgia but which exerts substantial efforts within the state and in the City of Richmond Hill pursuant to O.C.G.A. §48-13-7, shall pay to the City a business tax according to the provisions of this Article.

Section 2. PURPOSE AND SCOPE OF TAX

The business tax levied herein is for revenue purposes only and is not for regulatory purposes. The business tax applies only to businesses and occupations which are covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26. Other applicable businesses and occupations are subject to City taxes pursuant to pertinent general law and/or City ordinance.

Section 3. DEFINITIONS

In addition to the definitions in Article A, Section 2, of this Ordinance, the following words and terms shall have the meanings shown below when used in this Article:

(A) Business. Any person, corporation, partnership, or other legal entity which

exerts substantial efforts within Richmond Hill, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly.
(B) Business Tax. A tax levied for revenue raising purposes on persons, firms, partnerships, corporations, and other entities for engaging in a business, occupation, or profession.
(C) Base Tax. The *base tax* is a flat-fee component of the business tax. This flat fee component is the same amount for all businesses which are taxed on the basis of gross receipts and is included in the amounts shown in the Business Tax Schedule set forth in Section 5 of this Article.
(D) Regulatory Fee. A *regulatory fee*, as provided under O.C.G.A. §48-13-9, is any payment to the City, whether designated as a license fee, permit fee, or by another name, which the City requires as an exercise of its police power and as a part of or an aid to regulation of a business, occupation, or profession. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the City. Businesses subject to regulatory fees are identified in Section 31 of this Article, entitled *Regulatory Fees*. A regulatory fee may not include an administrative fee. Development impact fees as defined by O.C.G.A. §36-71-2(8), or other costs of zoning or land development are not regulatory fees.
(E) Business Tax Certificate. A *business tax certificate* is the document issued by the Tax Clerk's Office to a business, occupation, or profession that gives evidence of compliance with the requirements of this Article and payment of a business tax for the year. The certificate shows name and address of the business, business type, and other pertinent information, but not the amount of tax paid.
(F) Gross Receipts
(1) Inclusions. *Gross receipts* means the total revenue of the business or practitioner for the period, including but not limited to the following:
(a) Total income produced from within the State of Georgia, whether produced from inside or outside the City, unless the business or practitioner has already paid a business or occupation tax on the income produced outside the City;
(b) Total income without deduction for cost of goods or expenses incurred;
(c) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
(d) Proceeds from commissions on the sale of property, goods or services;
(e) Proceeds from fees for services rendered; and
(f) Proceeds from rent, interest, royalty, or dividend income
(2) Exclusions. Gross receipts shall *not* include the following:
(a) Sales, use, or excise tax;
(b) Sales returns, allowances, and discounts;
(c) Proceeds from sales to customers outside the State of Georgia;
(d) Payments made to a subcontractor or an independent agent;
(e) Gross income on alcoholic beverage sales covered by alcohol license;
(f) Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. §1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. §1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities;
(g) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this Ordinance, if such funds constitute 80 percent or more of the organization's receipts.
(G) Business Location or Office. The physical location of a business. Location or office

shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project, nor a vehicle used for sales or delivery by a business or practitioner of a profession. A temporary work site which serves multiple customers is included in this definition, and any business operating at such location is subject to the requirements of this Article.

(H) Dominant Business Activity. The activity which is the major source of income of a business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenues but may not represent a majority of revenues. Businesses are classified according to dominant business activity.

(I) Practitioner of Profession or Occupation. A person who is licensed and regulated by the State of Georgia for engaging in a profession or occupation. For purposes of this Article, practitioners of a profession or occupation shall not include a practitioner who on an annual basis is an employee of a business and the business pays a business tax pursuant to this Article. Nothing in this Article shall be construed or interpreted as limiting or regulating the practice of any such practitioner of a profession who is licensed and regulated by the State of Georgia, nor as subjecting any such practitioner of a profession to any criminal sanction.

Section 4. BUSINESS TAX FEE STRUCTURE

(A) Base Tax. A non-prorated, non-refundable *flat-tax* component of the business tax, as provided in the Business Tax Schedule, Section 5 of this Article, shall be required on all general business tax accounts. Such base tax shall be included in the business tax amounts shown in the Business Tax Schedule.

(B) Business Tax

(1) A *business tax* shall be levied upon those businesses with one or more locations or offices in the corporate limits of the City and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. §48-13-7. The six profitability ratio / tax classes are incorporated into the Business Tax Rate Schedule based on gross receipts shown in Section 5 below.

(C) Business Tax on Professions. Each person engaged in the practice of a profession as described in O.C.G.A. §48-13-9(c)(1) through (18); each attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; land surveyor; physiotherapist; public accountant; embalmer; funeral director; civil, mechanical, hydraulic, or electrical engineer; architect; marriage and family therapist, social worker, and professional counselor practicing such profession, whether individually or as a member or employee of a firm, partnership, or corporation, shall elect as such person's entire business or occupation tax one of the following:

(1) The business tax based on gross receipts combined with profitability ratios as set forth in paragraph B of this Section 3.

(2) A fee of $400 per practitioner licensed by the State, such tax to be paid only at the practitioner's principal office or location. A practitioner paying a fee according to this paragraph shall not be required to provide information to the City relating to gross receipts of the business or practitioner. No business tax on professions shall be assessed or collected from any practitioner of a profession whose office is maintained by and who is employed in practice exclusively by the United States, the State of Georgia, a municipality or county of the State, or instrumentalities thereof. This tax on professions is for revenue purposes only, and nothing herein shall be construed or interpreted as limiting or regulating the practice of any such practitioner of a profession who is licensed and regulated by the State of Georgia, nor as subjecting any such practitioner of a

profession to any criminal sanction.

Section 5. BUSINESS TAX SCHEDULE

There will be an annual non-refundable administrative fee of $50.00. The Occupational Business Tax is based on the Total Gross Receipts of the business in combination with the Profitability Ratio.

The Base Rate on Gross Receipts ranging from 0 to $50,000 = $50.00.

Gross receipts exceeding $50,000 should be calculated according to the table shown below:

Profitability Ratio/ Tax Class	Tax Rate on Gross Receipts
Class A	0.00050
Class B	0.00060
Class C	0.00070
Class D	0.00080
Class E	0.00090
Class F	0.00100

Section 6. BUSINESS TAX RESTRICTIONS; REAL ESTATE BROKERS AND AGENTS

(A) Restrictions

(1) No business or practitioner shall be required to pay more than one business tax for each of its locations.

(2) No business tax will be required upon more than 100 percent of a business's gross receipts.

(3) No business tax will be required on receipts on which such tax has been levied in other localities or states.

(B) Real Estate Brokers and Agents. A business tax *shall be* required from real estate brokers and agents whose offices are located outside the City of Richmond Hill and who sell property inside the City (O.C.G.A. §48-13-17). Any broker or agent who does business in more than one taxing jurisdiction shall allocate revenues among all such jurisdictions which levy a gross receipts tax. If any such jurisdiction does not levy a business tax based on gross receipts, then the gross receipts which would otherwise be allocable to such jurisdiction shall be allocated to the jurisdiction in which the business is physically located. Each real estate sales agent is considered to be an independent agent and is liable for a business tax. Income generated by any such agent filing a separate return may be excluded from the broker's return pursuant to Section 3 (F)(b)(iii) of this Article. A real estate brokerage firm may, however, elect to include sales commissions generated by such agents in its gross income, in which case (a) the broker must list all agents whose revenues are included in its return, and (b) such agents are not required to file a return and pay a tax.

Section 7. BUSINESS TAX CERTIFICATE REQUIRED; FEE FOR DUPLICATE

No person shall conduct business from a location within the City without first registering with the Tax Clerk's Office. Each location shall be considered a separate business for purposes of this Article. Upon payment by the business of required business tax, the Tax Clerk shall issue a business tax certificate to the business. There shall be a $15.00 fee to defray the cost of issuing a duplicate business tax certificate. The business owner shall display such business tax certificate in a conspicuous place within the business

premises, if the taxpayer has a permanent business location in Richmond Hill. If the taxpayer has no permanent business location in Richmond Hill, such business tax certificate shall be kept on the person or within the vehicle of the registered business. Any business tax certificate shall be shown upon demand to any authorized employee of the Finance Department, Police Department, or other City Department engaged in performing its authorized function. Any person who fails or refuses to show a business tax certificate upon demand of any authorized City employee shall be in violation of this Article. Any business which is registered with the City and pays a business tax based on gross receipts in combination with profitability ratios shall be permitted to conduct its same business activities from a temporary site (a) during recognized public festivals and (b) with a group of registered dealers in a "show" arrangement, provided that any such temporary site shall meet all City zoning and building code requirements as evidenced by a *Certificate of Occupancy* issued by the City Inspections Department. This provision shall not apply to alcoholic beverage dealers (Richmond Hill Code Section 6), nor to any other business regulated by the City.

Section 8. BUSINESS TAX; PROCEDURES

(A) Return to be filed. All business taxes levied under this Article (except for professionals electing to pay a flat fee) are levied on the gross receipts of the current calendar year. Each business required by the State to hold a State sales tax identification number shall provide such number to the City.

(B) Operation for part of preceding year. Where a business has been in operation for only a part of the preceding year, the amount of gross receipts for such part shall be reported. The application shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio to the whole-year receipts as the part year bears to the whole year. Said figure shall be the estimate of gross receipts of the business for the current calendar year in establishing the business tax liability.

(C) New business. In the case of a new business which did not operate for any period of time within the City during the preceding year, the owner or other person liable for business tax shall estimate on an application form the gross receipts bracket representing revenues from the date business is to begin within the City to the end of the calendar year. Business tax on such estimate shall be paid before business activities begin.

(D) Payment of tax. Based on the gross receipts bracket identified on the above described return, the tax clerk shall determine the business tax after the application is submitted, based on the profitability class from the Business Tax Schedule provided by the City. Such business shall submit payment of the business tax upon receipt of the invoice prepared by the tax clerk by the due date prescribed by this Article.

(E) Underpayment of tax. If the amount of business tax paid for the preceding year based on the prior year's estimate is less than the amount of business tax due for the preceding year based on gross receipts reported on the current year's application, the difference shall be due and payable. The Tax Clerk's Office will calculate the additional tax due for the preceding year, using the tax rate for that year, and will issue a bill for that amount; provided, however, that in consideration of the costs of billing and collecting, no amount less than $10 shall be billed. Any billed amount shall be due and payable within 30 days of the date rendered.

Section 9. DURATION OF BUSINESS TAX CERTIFICATE

Each business tax certificate shall be for the calendar year, or the remaining portion thereof. Such certificate shall expire on December 31 of the year of issuance; provided,

however, that a registered business may continue to operate on its previous year's expired certificate until the due date for renewal.

Section 10. DUE DATE
Business taxes, and any applicable regulatory fees shall be due and payable in full to the Tax Clerk's Office as of January 1 of each year and shall, if not paid by March 31 of each year, be subject to delinquency penalties as prescribed in this Article. On any new business or profession begun in the City during the year, the tax shall be delinquent if not paid prior to beginning business within the City.

Section 11. DELINQUENCY FEES
Where registration and payment of business tax is past due and unpaid, a delinquency fee of ten percent of the amount due, and 1% per month interest shall be imposed from the due date. Any business which fails to register and pay a business tax before engaging in business within the City shall be considered delinquent and shall be subject to delinquency fees and interest charges, and other penalties provided herein. Delinquency fees for alcoholic beverage licenses shall be charged as provided by the *Alcoholic Beverage Licenses* section of this Article.

Section 12. PENALTY FOR VIOLATION; COLLECTION BY CIVIL ACTION
(A) Business Tax. If any person, other than a practitioner of a profession as defined in Section 3, paragraph (i) of this Article, transacts or offers to transact business within the City without first having registered and paid the business tax, or if any such person transacts or offers to transact business within the City after said tax becomes delinquent, such offender shall, upon conviction in the Recorder's Court of Bryan County, be subject to the general penalty as provided by the Richmond Hill Code, Section 22-60. *Nothing herein shall be construed or interpreted as subjecting any practitioner of a profession who is licensed and regulated by the State of Georgia to any criminal sanction whatsoever, nor in any way limiting or regulating the practice of any such practitioner of a profession.*
(B) Regulatory Fee. If any person, other than a practitioner of a profession as defined in Section 3, paragraph (i) of this Article, transacts or offers to transact business within the City without first having registered and paid a regulatory fee when required by this Article, or if any such person transacts or offers to transact business within the City after said regulatory fee becomes delinquent, such offender shall, upon conviction in the Recorder's Court of Bryan County, be subject to the general penalty as provided by the Richmond Hill Code, Section 1-1013. *Nothing herein shall be construed or interpreted as levying a regulatory fee on or applying any criminal sanction to any practitioner of a profession who is licensed and regulated by the State of Georgia, nor in any way limiting or regulating the practice of any such practitioner of a profession.*
(C) Collection by Civil Action. The Finance Director may proceed to collect any business tax or regulatory fee levied under this Article in the same manner as provided by law for tax executions, and may use other civil proceedings to enforce payment.

Section 13. BUSINESS TAX ON BUSINESS WITH NO LOCATION IN GEORGIA
A business tax is hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business's largest dollar volume of business in Georgia is in the City of Richmond Hill *and* the business or practitioner:
(1) pursuant to O.C.G.A. §48-13-7, has one or more employees or agents who exert substantial efforts within the City for the purpose of soliciting business or serving

customers or clients; or
(2) owns personal or real property which generates income and which is located within the City.
Out-of-state businesses with no location in Georgia shall be assessed business taxes based on the gross receipts of the business as defined in O.C.G.A. §48-13- which are reasonably attributed to sales or services in the state of Georgia.

Section 14. ALLOCATION OF GROSS RECEIPTS OF BUSINESS WITH MULTIPLE INTRA- OR INTERSTATE LOCATIONS
For those businesses that have multiple locations inside and outside of the City where the gross receipts can be allocated to each location, the gross receipts used to determine the business tax assessed will be those gross receipts attributed to each location within the City. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in the City and elsewhere and allotted in an equal percentage of the total gross receipts to each of those locations. Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the Revenue Department the following:
(1) financial information necessary to allocate the gross receipts of the business or practitioner; and
(2) information relating to the allocation of the business's or practitioner's gross receipts by other local governments.

Where the business has locations outside of the City and taxation is levied for a criteria other than gross receipts in the other local governments, the City shall not tax more than the allotted share of gross receipts for the local operation.

Section 15. EXEMPTION FOR NON-PROFIT ORGANIZATIONS
Pursuant to O.C.G.A. 48-13-13 (a)(5), as amended by H.B. 175, no business tax or regulatory fee is levied on any nonprofit organization operating within the City. A nonprofit organization is defined as an organization which is classified as non-profit by the Federal Internal Revenue Service and is exempt from Federal income taxes under Internal Revenue Service regulations. The Tax Clerk's Office may require evidence of tax exempt status before exemption is granted. Exemption from registration and payment of business tax and regulatory fee does not exempt any such business from compliance with the City's zoning, building code, and other regulations.

Section 16. VETERAN'S CERTIFICATE OF EXEMPTION
Each person operating a business in the City of Richmond Hill under a Veteran's Certificate of Exemption issued by the State of Georgia, Department of Veterans Service shall before conducting such business file with the Finance Department an application for a free business tax certificate on a form furnished by the Revenue Department. Such application shall provide the name of the veteran, location of the proposed business, and other pertinent information about the operations of such business. An application for a free business tax certificate shall be subject to the same conditions for approval as regular business tax certificate. No person other than the applicant may be employed by such business.

Section 17. VOCATIONAL REHABILITATION EXEMPTION
Each person operating a business in the City of Richmond Hill as a client of the State Department of Education, Division of Vocational Rehabilitation, after being certified by

such agency, shall before conducting business file an application for a free business tax certificate with the Tax Clerk on a form furnished by the Clerk's Office. Such application shall provide the name of the client, location of the proposed business, and other pertinent information regarding the operation of such business. Such application for a free business tax certificate shall be subject to the same conditions for approval as regular business tax certificate. No person other than the applicant may be employed by such business.

Section 18. EVIDENCE OF STATE LICENSING REQUIRED IF APPLICABLE

Each person who is required to be licensed by the State of Georgia pursuant to O.C.G.A., Title 43, shall provide evidence of proper and current state licensing before any initial City business tax certificate may be issued.

Section 19. EVIDENCE OF QUALIFICATION REQUIRED IF APPLICABLE

Any person required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a City business tax certificate, show evidence that such requirements have been met.

Section 20. BUSINESSES NOT COVERED BY THIS ARTICLE

The following businesses are not covered by the provisions of this Article but may be assessed a business tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by local law:

(1) Alcoholic beverage establishments governed by Richmond Hill Code Section 6 and Section 27 of this Article.

(2) Insurance companies governed by O.C.G.A. §33-8-8, et seq., and Section 28 of this Article.

(3) Depository financial institutions governed by O.C.G.A. §48-6-93, and Section 29 of this Article.

(4)Those businesses regulated by the Georgia Public Service Commission

(5) Those electrical service businesses organized under O.C.G.A. Title 46, Chapter 3.

(6) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.

(7) Cooperative marketing associations governed by O.C.G.A. §2-10-105.

(8) Motor common carriers governed by O.C.G.A. §46-7-15.

(9) Those businesses governed by O.C.G.A. §48-5-355. (Businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls.)

(10) Facilities operated by a charitable trust governed by O.C.G.A. §48-1355.

(11) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. §48-5-356.

The Tax Clerk may require any business claiming not to be covered by the provisions of this Article to provide specific and detailed evidence showing such non-coverage.

Section 21. BUSINESS TAX INAPPLICABLE WHERE PROHIBITED BY LAW OR PROVIDED FOR PURSUANT TO OTHER EXISTING LAW

A business tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

Section 22. GROSS RECEIPTS INFORMATION CONFIDENTIAL
Except for judicial or other proceedings necessary to collect the business tax hereby levied, it shall be unlawful for any officer, employee, agent, or clerk of the City, or any other person to divulge or make known in any manner the amount of gross receipts or the gross receipts bracket set forth or disclosed in any business tax return required under this Article, or the amount of business tax paid if based on gross receipts. Gross receipts information shall be confidential and open only to the officials, employees, agents, or clerks of the City using said information for the purpose of this business tax levy and collection of the tax. Independent auditors or bookkeepers employed by the City shall be classed as "employees" and told of this confidentiality requirement. Nothing herein shall be construed to prohibit the publication by City officials of statistics and other business information, classified and presented in such a manner so as to prevent the disclosure of the gross receipts of particular businesses. Nothing herein shall be construed to prohibit inspection of business tax records, including gross receipts information, by duly qualified employees of the tax departments of the State of Georgia, the United States, and other local governments.

Section 23. AUTHORITY TO ENTER BUSINESS
For the purpose of classifying business activity or otherwise administering this Article, the Finance Department through its officers, agents, employees, or representatives shall have authority to enter any business premises at any reasonable time during regular business hours when said business is open to the public, or at another time arranged with the business.

Section 24. ADMINISTRATIVE AND ENFORCEMENT PROVISIONS; AUTHORITY TO REQUIRE FINANCIAL INFORMATION
If at any time the Tax Clerk has reason to believe that the dominant business activity has changed or has been misreported, or that the gross receipts bracket has changed or has been miscalculated or misreported, the Tax Clerk may require the owner, operator, or an officer of such business to submit an affidavit setting forth under oath the dominant business activity and gross receipts bracket determined according to this Article.
The Tax Clerk shall have authority to require any business to provide a copy of the page or section of its Federal and/or State income tax return which shows gross income of the business, and to require that the owner, operator or an officer of the business certify under oath that such copy is true and correct. Any such required information shall to be limited to that which discloses gross business income and any adjustments made to calculate the gross receipts reported to the City for business tax purposes. The Tax Clerk shall have authority to require any business to provide a statement from a licensed and practicing Public Accountant (who is not an employee of the business), such statement to set forth and certify the gross receipts, or gross receipts bracket, upon which the business tax is based, along with a full and complete explanation of any adjustments to gross receipts. All financial information provided by a business under this section shall be subject to the confidentiality provisions of Section 24 above. Failure to provide such financial information to the Finance Department within thirty days if so requested shall be considered a violation of this Article. If examination of the financial information provided by a business shows that a deficiency occurs as a result of under reporting, such business shall immediately pay the deficiency, plus a penalty of 10 percent of the past due tax amount and interest from the original due date at one percent per month.

Section 25. REGISTRATION FOR BUSINESS NOT COVERED IN SCHEDULE

When for good and sufficient reasons it may become proper to require registration for business tax purposes of any person, whether resident or non-resident, engaging or proposing to engage in business within the City, where such activity is not specifically included in the Listing of Business Types, the Finance Director may establish and implement an appropriate business category and assign the profitability class appropriate for such business category.

Section 26. SUSPENSION AND REVOCATION

No business tax certificate nor regulatory license issued under this ordinance shall be subject to revocation by the Mayor and Councilmembers of the City of Richmond Hill unless or until the registered business has been notified of the intention to revoke the same and said registered business has been afforded an opportunity to be heard as to the proposed grounds for revocation; provided, however, that in case of denial, suspension, or revocation of any alcoholic beverage license, the provisions of the Richmond Hill Code, Section 6 shall apply.

Section 27. ALCOHOLIC BEVERAGE LICENSES

(A) License Fees. Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, license fees for alcoholic beverage establishments are levied pursuant to the Richmond Hill Code Chapter 6 as amended and effective December 1, 2008 as follows:

NAICS LICENSE CLASSIFICATION FEE

445310a Retail Beer/Wine/Liquor - sale by package only; $1,500
consumption on premises prohibited
445310b Retail Beer - sale by package only; $500
consumption on premises prohibited
445310c Retail wine - sale by package only; $1,000
consumption on premises prohibited
445310d Retail Liquor - sale by package only; $1,500
consumption on premises prohibited
445310e Retail Beer/Wine - sale by package only; $1,000
consumption on premises prohibited
722410a Retail Beer/Wine/Liquor - sale by drink for $1,750
consumption on premises only - bar, lounge
722410b Retail Beer/Liquor - sale by drink for $1,750
consumption on premises only - bar, lounge
722410c Retail Wine/Liquor - sale by drink for $1,750
consumption on premises only; - bar, lounge
722410d Retail Liquor - sale by drink for $1,750
consumption on premises only - bar, lounge
722410e Retail Beer - sale by drink for $1,750
consumption on premises only - bar, lounge
722410f Retail Wine - sale by drink for $1,750
consumption on premises only - bar, lounge
722110a Retail Beer/Wine/Liquor - sale by drink for $1,750
consumption on premises only - full service restaurant
722110b Retail Beer/Liquor - sale by drink for $1,750
consumption on premises only - full service restaurant
722110c Retail Beer/Wine - sale by drink for $1,750

consumption on premises only - full service restaurant
722110d Retail Beer - sale by drink for 1,750
consumption on premises only - full service restaurant
722110e Retail Wine - sale by drink for $1,750
consumption on premises only - full service restaurant
722211a Retail Beer/Wine - sale by drink for $1,750
consumption on premises only - limited service restaurant
722211b Retail Beer - sale by drink for $1,750
consumption on premises only - limited service restaurant
722211c Retail Wine - sale by drink for $1,750
consumption on premises only - limited service restaurant
722211d Retail Beer/Mini-brewery - beer brewed on premises; $1,750
sale by drink for consumption on premises only

Sunday Sales $250

Alcoholic Beverage Worker's Card $10

Pursuant to O.C.G.A. §3-4-50, the annual license fee to be charged shall not be more than $5,000 for each license.

(B) Duration of License. Each alcoholic beverage license issued under this ordinance shall be for the calendar year, or the remaining portion thereof, and shall expire on December 31 of the year of issuance.
(C) Renewal of License. Each alcoholic beverage dealer who was licensed to engage in business within the City in the previous year and continues to transact or offer to transact such business in the current year shall pay for and renew such license by January 31 of the current license year. The Finance Department is authorized to require each business to submit an annual application for renewal as a condition of licensing.
(D) Penalty for Delinquency. Any alcoholic beverage dealer who does not renew its license by the due date required by this ordinance shall be subject to a delinquency fee of the greater of *$50.00 or 25 percent* of the amount due, plus other penalties as may be imposed by the Municipal Court of Richmond Hill. Any such business shall stop dispensing alcoholic beverages as of midnight on January 31.
(E) Alcoholic Beverage Permit for Temporary Event. Upon application to the Tax Clerk and payment of an application fee as provided by Section 6 - 21, the *City Council* shall be authorized to waive all or any portion of license fees for temporary dispensing of alcoholic beverages and to approve issuing a permit under the following conditions:
(1) Any temporary event for which dispensing of alcoholic beverages is requested must be:

(a) Sponsored by a private non-profit organization as classified by the U. S. Internal Revenue Service, *OR*;
(b) A closed private event to which the general public is not admitted (even under any advance ticket sales arrangement) and during which alcoholic beverages shall not be dispensed to the general public.

(2) If such temporary event is to be held in a City Park, the applicant must secure in advance a permit for use of the park from the City Council, must meet all requirements of the Parks Department, and must provide the Tax Clerk with a copy of the park use permit issued by the Parks Department.

Section 28. INSURANCE LICENSES
Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, insurers are to be licensed by the City as follows:
(A) Life Insurers. There is hereby levied an annual license fee upon each life insurer doing business within the City in the amount of **$150.00**. For each separate business location in excess of one not covered by the following paragraph, which is operating on behalf of such insurers within the City, there is hereby levied a license fee in the amount of **$150.00**. As used in this section, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.
(B) Loan Protective Live Insurers. For each separate business location not otherwise subject to a license fee hereunder which is operated and maintained by a business organization engaged in the business of lending money or transacting sales involving term financing, and in connection with such loans or sales, offers, solicits, or takes application for insurance through a licensed agent of a life insurer for life insurance, said insurer shall pay a license fee of **$52.50** for each such location within the City.
(C) Casualty Insurers. There is hereby levied an annual license fee upon each fire, surety, liability, and casualty insurer doing business within the City of Richmond Hill in the amount of **$150.00**. Pursuant to O.C.G.A. 33-8-8, a license fee of **$150.00** shall be levied for each separate business location which is operating on behalf of such fire, surety, liability, and casualty insurer within the City of Richmond Hill. For the purposes of this section, the term "insurer" means any insurance company transacting business in any class of insurance other than the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.
(D) Independent Insurance Agencies. An annual license fee is hereby levied upon independent insurance agencies and brokers in the amount of **$150.00** for each insurance company represented at each location where an insurance business is conducted within the City of Richmond Hill. Each broker, agency, agent, or sub-agent issuing, signing, or countersigning certificates of insurance for any insurance company shall be deemed an agent of such insurance company and shall pay the license fee specified in this ordinance for such insurance company when the company itself does not pay the said tax. In any case where an insurance business may not have an agency contract with any insurance company, the minimum license fee shall be **$150.00**. Any insurance company separately licensed by the State of Georgia shall be deemed an insurance company for purposes of this ordinance.
(E) Due Date for Insurance License Fees. Licenses imposed by this ordinance shall be renewed and fees shall be due and payable by March 31. Any insurer who shall become liable for a business license at any time during the year shall, before commencing business, apply for and take out the required license and pay for the same.

Section 29. BUSINESS TAX ON BANKS
Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, a business tax is hereby levied on depository financial institutions ("banks") as follows:
(A) Levy of Business Tax on Financial Institutions. Pursuant to O.C.G.A. §48-6-93, there is hereby levied a business tax upon each state and national banking association, federal savings and loan association, state building and loan association, and other depository banking institution doing business from one or more locations within the City of Richmond Hill.
(B) Rate; base. The business tax rate on any depository financial institution subject to this tax shall be **0.25 percent** of gross receipts of said institution during the

calendar year immediately preceding the year for which the tax shall be due; provided, however, that the minimum amount of business tax due from any depository financial institution shall be $1,000. Gross receipts shall mean gross receipts as defined in O.C.G.A. §48-6-93.

(C) Filing of Return; Due date. Each depository financial institution subject to this tax shall file a return of its gross receipts with the Tax Clerk on or before March 31, of the year following the year in which such gross receipts were measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the State Department of Revenue, and shall be based upon the allocation method set forth in O.C.G.A. §48-6-93, Subsection (d). The tax levied pursuant to this ordinance shall be assessed and collected based upon the information provided in said return.

Section 30. LISTING OF BUSINESS TYPES

PROFITABILITY CLASS AND NAICS CODE TABLE

Description, Profit Class, NAICS Code

A

Accounting, Bookkeeping Services D 541219
Advertising Media Representatives C 541810
Advertising Services, Indoor or Outdoor Display C 541850
Advertising Agencies C 541810
Advertising Material and Distribution Services A 541870
Air Taxi Services A 481211
Airline Ticket Offices A 561599
Alarm System Sales combined with Installation, Maintenance, or Monitoring Services (Ref.38) B 56121
Alcoholism Treatment Center and Clinics D 621492
All Other Miscellaneous/Store Retailers A 453998
All Other Act For Air Transportation A 488190
Ambulance Service (Ref.3) A 621910
Amusement Device Concession Operators (Ref.4, 5,*,36*, 47*, and Reg.Fee-Sec 34*) E 713990
Amusement Arcades E 713120
Amusement Park (Ref.6, 7, and Reg Fee-Sec 34) E 713110
Antique Shops (Ref 25, 47) A 453310
Appliance Stores, Household-Type A 443111
Appliance Repair and Maintenance C 811412
Appraisal Services C 541340
Architect [Professional-See Sec.4(C)] D 541310
Armored Car Services C 561613
Art Galleries Retailing Art E 453920
Asbestos Abatement Services A 562910
Attorney [Professional-See Sec.4 (C)] D 541110
Auctioneers, Independent (Ref.38) C 561990
Automobile Rental B 532111
Automobile Paint Shops B 811121
Automobile Financing F 522220
Automobile Dealers, New Only or New and Used A 441110

Automobile Leasing B 532112
Automobile Dealer, Used Only (Ref.38) A 441120
Automobile Driving Schools C 611692
Automotive Repair and Replacement Shops, General B 811111
Automotive Parts and Supply Stores, New and
Used (Ref.1; if used, Ref.38,47) A 441310
Automotive Tire Repairs Shops B 811198
Automotive Transmission Shop B 811113
Automotive Washing and Polishing B 811192
Automotive Tire Dealers A 441320

B

Bakeries with Baking and Retailing (Ref.19) A 311811
Bakery Stores, Retailing Only (Ref.19) A 445291
Barber Shop (Ref.38) C 812111
Beauty Salons (including beauty/barber shops) (Ref.38) C 812112
Beauty Supply Stores A 446120
Bed and Breakfast Inn B 721191
Bicycle Repair and Maintenance Shops A 811490
Bicycle Shops A 451110
Blind and Shade Manufacturing D 337920
Blueprinting and Photocopying Service C 561439
Boat Repair and Maintenance Services A 811490
Boat Dealers - New and Used A 441222
Bonds/Bail Services (Ref.9 and 47) B 812990
Book Stores, Books and Magazines A 451211
Books Printing and Binding without Publishing D 323117
Bowling Alleys E 713950
Building Inspection Services B 541350
Building Materials Dealers, Specialized A 444190
Building Materials Dealers - Other A 444190
Bus and Other Motor Vehicle Transit System A 485113
Bus Ticket Office A 561599
Bus Charter Services (Ref.37) A 485510
Bus Line Operation, Intercity A 485210
Business Associates D 813910
Business Management Consulting Services C 541611

C

Cabinet and Counter Manufacturing B 337110
Cabinet Stores A 444190
Cabinets, Kitchen, Stock or Custom Wood
Manufacturing B 337110
Camera Shops, Photographic A 443130
Candy Stores A 445292
Canvas and Related Product Mills D 314912
Carpet Cleaning Services C 561740
Carpet Stores A 442210
Caterers (Ref.13) B 722320
Cellular Phone Stores A 513322
Cemeteries E 812220
Ceramic Wall and Floor Tile Manufacturing A 327122
Check Cashing Services C 522390

Chimney Cleaning Services C 561790
Chiropractors' Offices [Professional - See Sec.4 (C)] B 621310
Chocolate and Confectionery Manufacturing from Cacao Beans A 311320
Clothing Stores (family) B 448140
Clothing Stores (men/boys) 448110
Clothing Rental B 532220
Clothing Stores (women/girls) B 448120
Coastal and Great Lakes Freight Transportation A 483113
Coffee-Break Service Providers B 454390
Collection Agency C 561440
Collector's Item Shop (e.g. autograph, card, coin, stamp) A 453998
Commercial and Services Industry Machinery Manufacturing C 333319
Commercial Equipment Wholesalers A 421440
Commercial and Industrial Machinery and Equipment
Rental and Leasing E 532490
Commercial and Industrial Machinery and Equipment Repair A 811310
Computer Equipment Repair and Maintenance C 811212
Computer Design (Website) C 541511
Computer Software Programming Services C 541511
Computer Stores C 443120
Computer Rental or Leasing C 532420
Concrete Block and Brick Manufacturing B 327331
Concrete Products Manufacturing (Other) D 327390
Concrete Products A 327390
Confectionary Wholesalers A 422450
Confectionary Stores, Packaged, Retailing Only (Ref.18) A 445292
Construction and Mining Machinery and Equipment Wholesalers A 421810
Consultant C 541611
Consumer Goods Rentals A 532299
Contractor - Highway and Street Construction B 234110
Contractor - Wrecking and Demolition (Ref.14) B 235940
Contractor - Water, Sewer, and Pipeline Construction B 234910
Contractor - Carpentry B 235510
Contractor - General Single Family A 233210
Contractor - Concrete B 235710
Contractor - Drywall, Plastering, Acoustical, and Insulation B 235420
Contractor - Flooring B 235520
Contractor - Electrical (Ref.14 and 36) B 235310
Contractor - Excavation B 235930
Contractor - Roofing, Siding, and Sheet Metal B 235610
Contractor - Land Subdivision and Land Development (Ref.14) A 233110
Contractor - Masonry and Stone B 235410
Contractor - Painting and Wall Covering B 235210
Contractor - Plumbing, Heating and Air Conditioning (Ref.14 and 38) B 235110
Contractor - Power and Communication Transmission
Line Construction B 234920
Contractor - Prefabricated Building Erection, Industrial (Ref.14 and 38) A 233310
Contractor - Prefabricated Building Erection,
Residential (Ref. 14 and 38) A 233220
Contractor - Building Equipment and Other Machinery Installation B 235950
Contractor - All Other Special Trades (Ref.14* and 40*) B 235990

Contractor - All Other Heavy Construction B 234990
Contractor-Telecommunications wiring installation B 235310
Convalescent Homes or Hospitals for Psychiatric Patients B 623220
Convenience Food Stores A 445120
Convenience Food with Gasoline Stations A 447110
Convention and Visitors Bureaus A 561591
Cookie and Cracker Manufacturing A 311821
Corporate Offices C 551114
Cosmetics Stores A 446120
Costume Jewelry Stores B 448150
Courier Services A 492110
Court Reporting Services C 561492
Credit Reporting Bureaus C 561450
Credit Card Issuing C 522210
Curtain and Drapery Stores, Packaged A 442291
Curtains and Draperies, Window, made from Purchased Fabrics A 314121

D

Dairy Products Stores A 445299
Dance Studios E 611610
Data Processing Services C 514210
Dating Services (not escort service) (Ref.47) C 812990
Day Care Centers (Ref.15, 38,47) B 624410
Day Care Center, Adults B 624120
Delivery Service A 492210
Dental Laboratory B 339116
Dentists' Offices [Professional - Sec.4(C)] B 621210
Department Stores B 452110
Detective Agency (Ref.16, 38,47) C 561611
Direct Mailers (selling own merchandise)(Ref.11,47 and if food, 18, 19)A 454110
Document and Preparation Services C 561410
Drafting Services C 541340
Drug Store and Pharmacies A 446110

E

Educational Consultants C 611710
Electrical and Electronics Supplies A 444190
Electronic Parts Wholesalers A 421690
Employment Agency C 561310
Engineer's Office [Professional - See Sec.4 (C)] D 541330
Environmental Consulting Services D 541620
Escort Services (Ref.47, 51 and Reg. Fee-See Sec.4) C 812990
Exam Preparation and Tutoring C 611691
Export Trade C 522293
Exterminating Services (Ref.17, 38) C 561710

F

Fabric Shops, Sewing Supplies A 451130
Fabricated Wire Product Manufacturing (Other) B 332618
Fabricated Pipe and Pipefitting manufacturing D 332996
Family Planning Centers B 621410
Fashion Consultants C 541490
Feed Stores, (except pet) A 444220
Flight Training C 611512

Florists A 453110
Flowers, Nursery stock, and Florists supplies (Wholesales)A 422930
Food Carts, Mobile (Ref 29) A 722330
Fortune - Telling Services (Ref.20 and 47 Reg. fee –Sec 34)E 812990
Freight Forwarding A 488510
Freight Transportation A 488510
Fruit and Vegetable Market A 445230
Funeral Director/Embalmer [Professional - See Sec 4(C)] C 812210
Furniture Repairs/Upholstering/Refinishing C 811420
Furniture Stores A 442110
Furrier - Retail sales and storage B 448190

G

Garbage Collection Services A 562111
Garden and Lawn Supply Stores A 444220
Gas, Natural, Distribution A 221210
Gasoline Stations without Convenience Stores A 447190
General Management Consulting Services C 541611
General Rental Centers C 532310
Geophysical Surveying and Mapping Services A 541360
Gift, Novelty, and Souvenir Shop, Greeting Cards, Art Shop A 453220
Golf Driving Range; Miniature Golf Course E 713990
Golf Course E 713910
Graphic Design Services C 541430
Grocery Store (Ref 19) A 445110
Gun Shops (Ref 23 and 47) A 451110

H

Hardware Wholesalers A 421710
Hardware Stores A 444130
Hazardous Waste Collection (collecting/removing debris) D 56 2112
Health Spas without accommodations E 713940
Hearing Aid Stores (Ref.38) A 446199
Hobby Shop, Toy and Game Store A 451120
Home Health Care Services D 621610
Home Furnishing Wholesalers A 421220
Home Health Equipment Rental A 532291
Home Improvement Centers A 444110
Home Furnishings Stores A 442299
Horse-drawn Carriage Operation (Ref.24) A 487110
Hospice Care D 621610
Hostels (Ref 55) B 721199
Hotel, Motel, Inn B 721110

I

Ice Cream Parlor B 722213
Independent Performers, Artists, Writers C 514191
Industrial Pattern Manufacturing B 332997
Industrial Launderers C 812332
Industrial Design Services C 541420
Industrial and Personal Service Paper Wholesalers A 422130
Industrial Supplies - Wholesaling A 421840
Industrial Gas Manufacturing E 325120
Inspection Services, Building or Home C 541350

Insurance Claims Adjusting E 524291
Integrated Record Production/Distribution C 512220
Interior Design Services C 541410
International Trade Financing C 522293
Internet Service Provider C 514191
Internet Sales A 453998
Investment Advice (Ref 47) E 523930
Investment Banking and Securities Dealing E 523110
Iron and Steel Mills A 331111

J

Janitorial Service C 561720
Janitorial Equipment and supplies wholesalers A 421850
Jewelry Store, precious A 448310
Jewelry, Watch, Precious stones and precious metal wholesalers A 421940

K

Kennel, Pet Boarding D 812910
Key Duplicating Shop C 811490
Kidney Dialysis Center D 621492

L

Lamp Shops, Electrical A 442299
Land Developer E 233110
Land Surveying Services [Professional - See Sec. 4(C)] D 541370
Landry Drop-Off and Pick-Up Sites/Dry Cleaning Services C 812320
Landscape Architects' Offices [Professional – See Sec.4(C)] C 541320
Laundries, Coin-Operated or Similar Self Service, per site C 812310
Lawn Care Services C 561730
Lawn Power Equipment Stores A 444210
Leather Goods Stores A 448320
Libraries and Archives C 514120
Lighting Fixtures Stores A 444190
Limousine Services (Ref.48) A 485320
Linen Supply Services C 812331
Linen Stores A 442299
Liquified Petroleum Gas Dealers, Direct Selling A 454312
Liquified Petroleum Gas (LPG), Wholesaling A 422720
Loan Company F 522291
Loan Brokers' Office F 522310
Locksmith Shops (Ref.47) C 561622

M

Machine Shop E 332710
Mail-Order Houses A 454110
Mailing Services C 561410
Management Consulting Services D 561110
Marine Cargo Handling/Stevedoring C 488320
Marriage Counseling Services [Professional See Sec. 4(C)] B 6241910
Massage Parlors (Ref.26 and 47 Reg. fee - Sec 34) C 812199
Masseuse (Ref 26, 47 Reg. fee Sec 34) D 812199
Mayonnaise, Dressing, and Other Prepared Sauce
Manufacturing A 311941
Meat and Meat Products Wholesalers A 422470
Meat Markets (Ref 19) A 445210

Medical Laboratories (except radiological, X-ray) B 621511
Medical Laboratories, Radiological or X-Ray B 621512
Medical Equipment Rental A 532291
Millwork (other) B 321918
Miscellaneous Store Retailers (except Tobacco Stores) A 453998
Mobile Home Parks E 531190
Mobile Home Dealers A 453930
Modeling/Talent Agents C 711410
Modeling Schools D 611519
Monument Dealers (i. e. burial markers) A 453998
Mortgage Brokers' or Agents' Offices F 522310
Mortgage Companies F 522292
Motion Picture and Video Productions E 512110
Motion Picture Theaters, Indoor C 512131
Motorcycle Dealers A 441221
Movers - Used Furniture A 484210
Muffler Center B 811112
Museums E 712110
Music Stores (e.g., cassette, compact disc record, tape) A 451220
Music Stores (instruments) A 451140
Music Stores (e.g. cassette, instrument, record, tape), Used (Ref 47) A 453310
Musical Instrument Repair Shops without Retailing New Instruments A 811490
Musical Instrument Rental A 532299

N

Nail Salons C 812113
Nature Parks and Other Similar Institutions D 712190
News Dealer A 451212
Newspaper Publishing and Printing Combined A 511110
Non-scheduled Chartered Passenger Air Transportation A 481211
Nurseries and Garden Centers Without Tree Production A 444220
Nursing Homes B 623110
Nutrition Store A 446191

O

Office Machine Repair and Maintenance Services A 811212
Office Machinery and Equipment Rental or Leasing C 532420
Office Furniture Manufacturing A 337214
Office of other Holding Company C 551112
Office Supply Stores A 453210
Offices of Physical, Occupational and Speech Therapists and Audiologists [Professional - See Sec. 4 (C)] D 621340
Optical Goods Stores A 446130
Optometrists' Offices [Professional - See Sec.4(C)] B 621320
Osteopathic Physicians' Offices [Professional – See Sec.4 (C)] B 621111
Other Miscellaneous Wood Product Manufacturing C 321999
Other Apparel Accessories & Other Apparel Manufacturing D 315999D
Other Outpatient Care Centers B 621498
Other Schools and Instruction D 611691
Other Similar Organizations (except Business, Professional, Labor, and Political organizations)B 831990
Other Support Services A 561990

Other Miscellaneous Fabricated Metal Product
Manufacturing D 332999
Other Miscellaneous Schools and Instruction C 611699
Other Personal Care Services D 812199
Other Travel Arrangement and Reservation Services C 561599
Other Commercial Printing A 323119
Other Professional Equipment and Supplies Wholesalers A 421490
Other Publishers D 511199
Other Household and Personal Goods Repair/Maintenance C 811490
Other Technical and Trade School C 611519
Other Commercial Equipment Wholesalers A 421440
Other Specialized Design Services C 541490
Other Construction Material Wholesalers A 421390
Other Vegetable Planting C 111219

P

Packaging Machinery - Manufacturing C 333993
Paging Company A 513321
Paint and Wallpaper Stores A 444120
Paper - bulk, Wholesalers A 422110
Paralegal Services D 541199
Parking Lots, Garages B 812930
Pawnshops (Ref.27 and 47 Reg. Fee- Sec 34) A 522298
Peddler A 454390
Pet Shops A 453910
Pet Grooming and Care Services C 812910
Petroleum Lubricating Oil and Grease Manufacturing D 324110
Petroleum and Petroleum Products Wholesalers A 442720
Photofinishing Labs, (except one-hour) C 812921
Photofinishing Labs, One Hour C 812922
Photographers, Independent Artistic C 711510
Photographic Supply Stores A 443130
Photography Studios, Commercial C 541922
Photography Studios, Portrait C 541921
Physical Fitness Facilities E 713940
Physicians' Offices [Professional - See Sec. 4(C)] B 621111
Physiotherapists' Offices [Professional - See Sec.4(C)] B 621340
Piece Goods, Notions, and other Dry Good Wholesalers A 422310
Plastic Product Manufacturing (unsupported) B 326111
Podiatrists' Offices [Professional - See Sec.4 (C)] B 621391
Polygraph Services C 561611
Postal Delivery Services (Local) C 491110
Prefabricated Building Dealers A 444190
Prepared Sauces A 311941
Prepress Services C 323122
Pressure Washing C 561790
Printing, Quick D 323114
Printing, Lithographic, Photo-Offset D 323110
Printing, Letterpress D 323119
Printing, Screen D 323113
Probation Offices D 922150
Promoters without Facilities E 711320

Promoters of Conventions, Trade Fairs, or Shows
(with or without facilities) E 561920
Promoters with Facilities E 711310
Psychiatrists' Offices [Professional - See Sec. 4 (C)] B 621112
Psychologists' Offices [Professional - See Sec. 4 (C)] B 621330
Psychotherapists' Offices (except M.D.s or D.O.s)(Ref38 & 47) B 621330
Public Accountants' (CPAs) offices [Professional – See Sec 4(C)] D 541211
Publishers, Magazines and Other Periodicals D 511120
Publishers, Newspapers Combined with Printing D 511110
Publishers, Book D 511130
Property Administrator C 531311

R

Radio, Television Stores A 443112
Radio, Television Repair and Maintenance Services C 811211
Real Estate Appraisal Firm E 531320
Real Estate Agents', Brokers' Offices (Ref.38) E 531210
Record Stores A 451220
Recording Releasing, Promoting C 512210
Recreational Goods, Rental (Bikes, etc.) C 532292
Recreational Vehicle Dealers A 441210
Recyclable material Wholesalers A 421930
Refrigeration Equipment and Supplies Wholesalers A 421740
Refrigeration Equipment Repair and Maintenance
Services, Commercial Type C 811310
Regulation and Administrative of Transportation Program C 926120
Rental Center - General C 532310
Rental and Leasing - Commercial/Machinery Equipment
(except Medical Equipment)A 532490
Repair - Home and Garden Equipment C 811411
Repossession Services A 561491
Research and Development in the Physical
Environmental Testing D 541710
Residential Property Administrators E 531311
Rest Homes with Nursing Care B 623110
Rest Homes without Nursing Care (Ref 18 and 47) B 623312
Restaurant, Full Service (Ref 13 and 18) B 722110
Restaurant, Fast Food and Carryout (Ref.13 and 18) B 722211
Rooming and Boarding Houses (Ref.30 and 47) [10
Rooms Maximum per Zoning Ordinance] B 721310

S

Satellite Installation (Ref.38) C 811211
Scenic and Sightseeing Transportation, Land (Ref 31) A 487110
Scenic and Sightseeing Transportation, Water A 487210
Schools - Modeling C 611519
Schools - Aviation C 611512
Schools - Cosmetology C 615111
Schools - Drama/Music/Art C 611610
Seafood Market (Ref 19) A 445220
Securities Brokerages E 523120
Security Guard Services (Ref 16, 38,47) C 561612
Security Consulting Services C 541690

Sewing Fabric Women's, Girls', and Infants' Apparel C 315212
Sewing Fabric Men's and Boy's Apparel C 315211
Sewing Machine, Household Type, Repair Shops A 811412
Sewing Machine Stores, Household Type A 443111
Ship Chandler Wholesaling A 422990
Shoe Repair Shop C 811430
Shoe Stores B 448210
Shoe Stores, Specialty Sports Footwear B 451110
Shoeshine Services/Parlor C 812990
Sign Lettering and Painting Services C 541890
Soap and Other Detergent Manufacturing D 325611
Special Need Passenger Transportation Services (Ref. 3) A 485991
Speech Therapists [Professional - See Sec.4(C)] B 621340
Spice and Extract Manufacturing A 311942
Sporting Goods Manufacturing and Sales A 339920
Sporting Goods Stores, Used A 453310
Sporting Goods Stores (Ref 23, 47 if guns and ammunition) A 451110
Sports and Recreation Instruction C 611620
Steamship Agent A 532411
Surveyors Equipment Sales A 421490

T

Tailor Shops Alteration Only C 814490
Tattoo Parlor (Ref.47) C 812199
Taxicab Services (Ref.32) A 485310
Telecommunications Resellers (except phone card) C 513330
Telecommunications Carriers, Cellular Telephone A 513322
Telegram Services E 513310
Telephone Solicitation Service C 561422
Telephone Stores including Cellular A 443112
Telephone Answering Services C 561421
Television and Radio Station C 541840
Television Advertising Representatives C 541810
Temporary Shelters D 624221
Theaters - Live Performance E 711110
Tire Store B 441320
Tobacco Store A 453991
Toy and Hobby Goods and Supplies Wholesalers A 421920
Transit and Ground Transportation A 485999
Travel Agency A 561510
Travel Arrangements/ Reservation Services C 561599
Tree Services C 561730
Trucking, General Freight, Local A 484110
Trucking, General Freight, Local Distance A 484121
Tugboat Services A 488330

U

Uniform Store B 448190
Upholstery Repair Services C 811420
Upholstery Shops, Automotive B 811121
Used Merchandise Store (Ref.25, 47) A 453310

V

Vacuum Cleaner Stores, Household Type A 443111

Variety Stores B 452990
Vending Machine Merchandisers, Sale of Products (Ref 42) A 454210
Veterinarians' Offices [Professional - See Sec. 4 (C)] C 541940
Video Tape Rental Stores A 532230
Video Tape Store A 451220
Video Productions, Motion Picture E 512110
W
Warehousing, Self-Storage A 531130
Warehousing, Refrigerated A 493120
Warehousing, Farm Products A 493130
Warehousing and Storage, General Merchandise A 493110
Waste Collection E 562119
Watch, Jewelry, Clock Repairs C 811490
Water Supply and Irrigation Systems A 221310
Weight Reducer Center B 812191
Welding Repair Services C 811310
Wholesalers of Machinery and Equipment A 421830
Wholesalers of Plumbing and Heating Equipment A 421720
Wholesalers Construction Materials A 421390
Wig and Hairpiece Stores B 448150
Window Cleaning Services C 561720
Wrecker Services, Motor Vehicles (Ref.34) B 488410

ARTICLE O. AMENDMENT, SEVERABILITY, REPEALER, AND EFFECTIVE DATE

Section 1. SUBSEQUENT AMENDMENT
This ordinance shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment to repeal shall be construed to deny the right of the City of Richmond Hill to assess, levy, and collect any of the taxes, license fees, or other charges prescribed. The payment of any one tax, license fee, or other charge herein provided shall not be construed as prohibiting the assessment, levy, or collection of additional taxes or fees upon the same person, firm, or corporation.

Section 2. EFFECT UPON PREVIOUS ORDINANCES
This ordinance does not repeal or affect the force of any part of any ordinance previously passed where taxes, license fees, service charges, or any other fees levied under such prior ordinance have not been paid in full. So much and such parts of such prior ordinance which provide for the issuing and enforcing of execution for any tax, assessment, fee, or charge required by any such ordinance, and such parts which impose fines or penalties for the non-payment of the same, or for failure to take out a license, or failure to comply with any other provisions thereof, shall continue and remain in force and effect until such tax, assessment, fee, or charge shall be fully paid.

Section 3. SEVERABILITY
If any section, sub-section, sentence, clause, phrase, or 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 affect the portion of this ordinance not so held be invalid, or the application

of this ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this ordinance would have been adopted had such invalid portion not been included herein.

Section 4. REPEALER
All ordinances or parts of ordinances in conflict with this ordinance, and not preserved hereby, are hereby repealed. All parts of such ordinances not in conflict herewith shall remain in full force and effect.

Section 5. EFFECTIVE DATE OF THIS ORDINANCE
This ordinance shall take effect upon its approval and adoption by the Mayor and Council of the City of Richmond Hill, and the provisions shall be in full force and effect on said date.

Approved and adopted by the Mayor and Council on ***October 29, 2019***.

Russ Carpenter, Mayor

Attest:

Dawnne Greene, City Clerk