

**Subject Matter: Ad Valorem Tax Levies
Dates of Advertising in *Times-Herald*:
June 10, 2007, June 17, 2007, June 24, 2007
**Date First Presented by Council at Public
Meeting:** June 11, 2007
**Date of Second Reading and
Adoption:** July 2, 2007**

**TOWN OF SHARPSBURG
COUNTY OF COWETA
STATE OF GEORGIA**

**ORDINANCE NUMBER 07-09
(as enacted)
TOWN OF SHARPSBURG, GEORGIA**

PREAMBLE AND FINDINGS

WHEREAS, the Town of Sharpsburg (the “Town”) desires to enact an amendment to the Town Charter (the “Charter”) allowing property tax levies to be adopted by resolution; and

WHEREAS, the Georgia General Assembly enacted a Charter for the Town on March 24, 1978; and

WHEREAS, Code Section 36-35-3 of the Official Code of Georgia allows a municipal corporation to amend its charter; and

WHEREAS, the Mayor and Town Council have complied with Code Section 36-35-3 in regards to amending the Town Charter; and

WHEREAS, Section 4-10 of the Charter requires the Town Council to levy taxes by ordinance; and

WHEREAS, the Town Council desires to levy taxes by resolution; and

WHEREAS, the Mayor and Town Council desire to enact the following ordinance thereby amending Article IV of the Town of Sharpsburg Charter;

**WHEREFORE THE TOWN OF SHARPSBURG HEREBY ADOPTS AND ORDAINS
THE FOLLOWING ORDINANCE:**

ARTICLE ONE

The Mayor and Council of the Town hereby enacts and ordains an amendment to Article IV of the Town of Sharpsburg Charter by deleting Section 4-10 in its entirety and enacting and ordaining the following language which shall be codified at Section 4-10 of the Town's Charter as follows:

Section 4-10. Property Taxes.

(a) *All property subject to taxation for State or county purposes shall be subject to any property tax levied by the Town of Sharpsburg. The Town Council by resolution may elect to use the county assessment for the year in which the Town taxes are to be levied, or may provide for an independent Town evaluation or assessment as provided by the laws of the State of Georgia.*

(b) *In the event that an independent Town assessment is made, a board of tax equalization consisting of three freeholders of the Town shall be appointed by the Town Council for such terms and compensation as shall be fixed by ordinance. Said board of tax equalization shall hear appeals of tax payers taken within thirty (30) days after the Town Clerk has sent a notice by ordinary mail, of a new or increased assessment. The Town Council shall prescribe by resolution the time and manner of filing such appeals and the payment of cost by the appellant, the duties and powers of the board of tax equalization, and the rules and regulations under which said board shall carry out its responsibilities.*

(c) *The board of tax equalization shall have authority to issue subpoenas, administer oaths, and compel the production of records and documents to the same extent as that authority is now vested in the Superior Court of Coweta County and the authority hereby conferred shall be enforced as similar authority is enforced by said court.*

(d) *Either the Mayor or any Councilperson or a taxpayer shall have the right to appeal from any judgment rendered by the board of tax equalization to the Superior Court of Coweta County, which said appeal shall be filed in the Superior Court within ten (10) days after the rendition of the judgment of the board of tax equalization, and shall be in the same form and governed by the same rules as govern appeals to the Superior Court from the Probate Court.*

(e) *Except as otherwise provided by this Charter, the Town Council shall have the power and authority to prescribe by resolution the manner and procedure in which ad valorem taxes on real and personal property within the corporate limits of Sharpsburg shall be listed, assessed, and collected.*

ARTICLE TWO

This Ordinance shall become immediately effective upon its second reading and adoption by the Town Council.

ARTICLE THREE

The Preamble of this Ordinance shall be construed to be, and is hereby incorporated by reference as is fully set out herein.

ARTICLE FOUR

The sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, sentence, paragraph, or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such an illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance.

ARTICLE FIVE

This Ordinance shall be codified at said Article IV of the Town of Sharpsburg Charter.

ARTICLE SIX

All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

[signatures on next page]

APPROVED BY THE MAYOR AND COUNCIL OF THE TOWN OF SHARPSBURG at a regular meeting of the Mayor and Council on the _____ day of _____, 2007, by the following voting for adoption:

Wendell L. Staley, Mayor

J. Clay Cole, Council Member

Larry W. Hyde, Council Member

Derrick McElwaney, Council Member

Standly D. Parten, Council Member

Attest:

Donna M. Camp, Town Clerk