

Chapter 18

TAXATION, REVENUE AND MISCELLANEOUS BUSINESS REGULATIONS*

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***Cross references**--Alcoholic beverages, Ch. 3; streets and sidewalks, Ch. 16; vehicles for hire, Ch. 21; zoning, Ch. 22.

State law references--Taxation power of municipal governments, Ga. Const., art. 9, sec. 4, par. 1; limitation on taxing power of municipalities, Ga. Const., art. 9, sec. 2, par. 8; ad valorem taxation of property, O.C.G.A. Ch. 48-5; municipal taxation, O.C.G.A. § 48-5-350 et seq.; specific business and occupation taxes, O.C.G.A. § 48-13-1 et seq.

Section 18-0A ARTICLE I. IN GENERAL

Section 18-1 Ad valorem tax.

The city council shall annually levy an ad valorem tax upon properties within the city which are subject to taxation according to the Charter of the city and the constitution and laws of this state, at such rate and for such purposes as are authorized by the Charter and the laws of the state. (Code 1958, § 21-1)

Section 18-2 City manager to resolve errors related to ad valorem taxes.

As to any irregularity or error which occurs with regard to payment by the taxpayer and which is not the fault or oversight of the taxpayer and which occurs because of fault, oversight, time constraints or other action or inaction on the part of the administrative staff of the City of Thomasville, the city manager shall have the authority, in his sole discretion, to allow the benefit of early payment, to waive any penalty for late payment which would otherwise be imposed, or take any other such action which he deems prudent and appropriate in the circumstances. (Ord. of 12-9-96, § I)

Section 18-3 18-3--18-25. Reserved.