

# CITY OF STONECREST, GEORGIA

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*Honorable Mayor Jason Lary, Sr.*

*Council Member Jimmy Clanton, Jr. – District 1*

*Council Member Rob Turner- District 2*

*Council Member Jazzmin Cobble – District 3*

*Council Member George Turner- District 4*

*Council Member Diane Adoma – District 5*

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## CITY COUNCIL MEETING AGENDA

December 18, 2017

10:00 a.m.

Stonecrest City Hall

3120 Stonecrest Blvd.

Stonecrest, Georgia 30038

- I. **CALL TO ORDER:** Mayor Jason Lary
- II. **ROLL CALL:** Brenda B. James, Interim City Clerk
- III. **INVOCATION:**
- IV. **PLEDGE OF ALLEGIANCE:**
- V. **PUBLIC COMMENTS:**
- VI. **MINUTES:** Approval of Minutes of the Regular City Council Meeting of December 4, 2017
- VII. **ADOPTION OF THE CITY COUNCIL AGENDA:**
- VIII. **PUBLIC HEARING:**
  1. 2018 Fiscal Year Budget
- IX. **AGENDA ITEMS:**

**Old Business:**

  2. Ordinance Adopting Article IV. Depository Financial Institutions Business License Tax of Chapter 24, Taxation- **Adoption of the Ordinance**

3. Ratification of the Ordinance Adopting Chapter 24, Taxation, Article I to adopt Insurance License Fees and Premium Tax Regulations -**Adoption of the Ordinance**

**New Business:**

4. Ordinance to Adopt the City of Stonecrest Meeting Schedule for 2018. **First Read Only**
5. Discussion on new Charter for the City of Stonecrest

**X. CITY MANAGER COMMENTS:**

**XI. CITY ATTORNEY COMMENTS:**

**XII. MAYOR AND COUNCIL COMMENTS:**

**XIII. ADJOURNMENT:**

**XIV. EXECUTIVE SESSION:**

**WHEN AN EXECUTIVE SESSION IS REQUIRED, ONE WILL BE CALLED FOR THE FOLLOWING: ISSUES: 1) PERSONNEL, 2) LITIGATION, 3) REAL ESTATE**

# CITY OF STONECREST, GEORGIA

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*Honorable Mayor Jason Lary, Sr.*

*Council Member Jimmy Clanton, Jr. – District 1*

*Council Member Rob Turner- District 2*

*Council Member Jazzmin Cobble – District 3*

*Council Member George Turner- District 4*

*Council Member Diane Adoma – District 5*

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## CITY COUNCIL MEETING MINUTES

December 4, 2017

10:00 a.m.

Stonecrest City Hall

3120 Stonecrest Blvd.

Stonecrest, Georgia 30038

- I. **CALL TO ORDER:** Mayor Jason Lary
- II. **ROLL CALL:** All members present except Council Member Cobble who arrived at 10:15a.m.
- III. **INVOCATION:** Council Member Rob Turner
- IV. **PLEDGE OF ALLEGIANCE:**
- V. **PUBLIC COMMENTS:**
  1. Dele Lowman Smith spoke in opposition of the charter changes.
  2. Faye Coffield spoke in opposition of the charter changes.
  3. Julius Berry spoke in opposition of the charter changes.
  4. Dorald Honore' spoke in support of the charter changes.
  5. Al Franklin spoke in support of the charter changes.
  6. Valerie Carter, spoke in opposition of the charter changes.
  7. Susan Lee spoke in support of the charter changes.
  8. Julius Lee spoke in support of the charter changes.
  9. Lisa Wright spoke in opposition of the charter changes.
  10. J.W. Eady spoke in support of the charter changes.
- VI. **MINUTES:** Approval of Minutes of the Regular City Council Meeting of November 20, 2017

Council Member George Turner said to change the date in reference to the deferred item to 2017 and to change the spelling of the City Attorney's name to Destiny. Council

Member Adoma made a motion to approve the minutes with the corrections. Council Member Rob Turner seconded the motion. **The motion carried unanimously.**

## **VII. ADOPTION OF THE CITY COUNCIL AGENDA:**

Mayor Lary said he would like to remove item #2 from the agenda. Council Member Clanton made a motion to remove item #2 Resolution by the City of Stonecrest Authorizing the submittal of Charter Amendment to the Dekalb Local Delegation from the agenda and defer it to the January 16, 2018 meeting. Council Member George Turner provided the second. **The motion carried unanimously.**

Mayor Lary said he would like to add the Agreement with Carothers and Mitchell LLC on the agenda. Council Member Adoma made a motion to adopt the agenda with the addition of Carothers and Mitchell LLC Agreement as item #5 with Council Member George Turner providing the second. **The motion carried unanimously.**

## **VIII. AGENDA ITEMS:**

### **Old Business:**

1. Ordinance Adopting Article VII, Excise Tax on Rental Motor Vehicles of Chapter 24- Taxation

City Attorney, Tom Kurrie gave an overview of the Excise Tax Ordinance and said it shall be effective January 1, 2018.

Council Member Rob Turner made a motion to adopt the Ordinance Adopting Article VII, Excise Tax on Rental Motor Vehicles of Chapter 24- Taxation with Council Member Adoma providing the second. **The motion carried unanimously.**

2. Resolution by the City of Stonecrest Authorizing the Submittal of Charter Amendments to the Dekalb Local Delegation – **Pulled from the agenda to January 16, 2018.**

### **New Business:**

3. An Ordinance Adopting Article IV, Depository Financial Institutions Business License Tax of Chapter 24, Taxation.

Attorney Tom Kurrie gave an overview of the ordinance. **First Read Only**

4. An Ordinance Granting Franchise Fees to Georgia Power by the City of Stonecrest

Attorney Destiny Washington gave an overview of the ordinance and agreement. **First Read Only**

5. Agreement with Carothers and Mitchell, LLC

Attorney Kurrie gave an overview of why he suggested using Carothers and Mitchell for the issue with the Mayor Pro-Tem appointment. He stated he should recuse himself. Attorney Kurrie also stated he would pay the bill for Carothers and Mitchell. He said Attorney Carothers was too busy, but Attorney Mitchell is available.

Council Member Adoma made a motion to obtain Attorney Mitchell for an opinion and detailed analysis as to how he arrived at his legal opinion regarding her term as Mayor Pro Tem. Council Member Clanton seconded for discussion. After much discussion a vote was taken. Council Members Rob Turner, Adoma and Cobble voted in favor of the motion and Council Members George Turner, Clanton and Mayor Lary voted against the motion. **The motion failed.**

**IX. CITY MANAGER COMMENTS:**

City Manager Michael Harris spoke on the 3088 Business License that had been mailed, the 2018 Budget meeting dates and AV system and monitors for the new meeting location.

**X. CITY ATTORNEY COMMENTS: None**

**XI. MAYOR AND COUNCIL COMMENTS:**

Council Member Cobble had no comments.

Council Member Rob Turner had no comments.

Council Member Clanton spoke on a Community Leaders Meeting December 16<sup>th</sup> at 10:00am at Fairfield Baptist Church.

Council Member George Turner spoke on how proud he was of the new city hall and the meeting of the Citizens for Healthy Environment.

Council Member Adoma announced a Work Shop for RFP training for small business owners and feeding the men in blue at the East Police Precinct on Christmas Day with Council Member Cobble and Congressman Hank Johnson.

Mayor Lary said he would like to get everyone opinion on changes for the meetings. He thanked Stonecrest citizens and praised CH2M and their employees.

**XII. ADJOURNMENT:**

Council Member Adoma made a motion to adjourn the meeting with Council Member Rob Turner providing the second. **The motion carried unanimously.**



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: ORDINANCE TO ADOPT THE 2018 CALENDAR YEAR BUDGET**

- ORDINANCE**                       **POLICY**                                       **STATUS REPORT**  
 **DISCUSSION ONLY**               **RESOLUTION**                                       **OTHER**

**Date: Public Hearing: 12/18/2017 Special Called Council Meeting: 12/27/2017**

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**SUBMITTED BY: City Manager Michael Harris**

**PURPOSE:** This ordinance is to adopt the 2018 Calendar Year Budget. A Public Hearing will be held on December 18, 2017 and the adoption of the budget will be on December 27<sup>th</sup> at a Special Called Meeting.

**HISTORY:**

**FACTS AND ISSUES:**

**OPTIONS:**

**RECOMMENDED ACTION: Public Hearing and Adoption of the Ordinance**

STATE OF GEORGIA  
CITY OF STONECREST

ORDINANCE 2017-\_\_\_\_\_

AN ORDINANCE TO ADOPT A BUDGET FOR THE CALENDER YEAR 2018

Whereas in accordance with Section 5:02 of the Stonecrest City Charter, the Stonecrest City Council is required to adopt an Operating and Capital budget; and

Whereas the new city of Stonecrest was incorporated effective January 1, 2017; and

Whereas the new Stonecrest City Council officially convened for the first time on May 8, 2017; and

Whereas the City of Stonecrest held a public hearing, with proper notification on the budget on December 18, 2017.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Stonecrest that the attached 2018 Operating and Capital Budget is hereby approved for Calendar Year 2018 and becomes effective upon its adoption.

SO ORDAINED, this 27<sup>th</sup> day of December 2017.

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Mayor Jason Lary

Attest: \_\_\_\_\_

Brenda B. James, Interim City Clerk



STONECREST BUDGET

**FY 2018 GENERAL FUND BUDGET SUMMARY**

FY 2018  
12 MONTHS

Beginning Fund Balance	100,000.00
General Property Tax	2,310,000.00
Selective Sales & Use Tax	95,000.00
Business Taxes	2,100,000.00
Delinquent Taxes	1,000.00
Business License	425,000.00
Building/Development Permits	860,000.00
General Government (Donations)	10,000.00
Fines & Forfeitures	5,000.00
Interest Earned	0.00
Other Sources of Income	315,000.00

**TOTAL GENERAL FUND REVENUES 6,221,000.00**

City Council	311,000.00
City Manager	409,500.00
City Clerk	156,750.00
Finance/Administration	620,700.00
Legal Services	325,000.00
Facilities and Buildings	374,000.00
Communications	235,000.00
IT/GIS	232,000.00
General Operations	587,500.00
Municipal Court	47,000.00
Parks	130,000.00
Community Development	1,513,000.00
Economic Development	322,500.00
Designated Reserve	957,050.00

**TOTAL GENERAL FUND EXPENDITURES 6,221,000.00**

**FY2018 HOTEL/MOTEL FUND BALANCE SUMMARY**

Taxes  
**Total Hotel/Motel Fund Expenditures**

Economic Development  
**Total Hotel/Motel Fund Expenditures**

**FY2018 RENTAL CAR FUND BALANCE SUMMARY**

Taxes  
**Total Rental Car Fund Revenues**

Economic Development  
**Total Rental Car Fund Expenditures**

**TOTAL REVENUES ALL FUNDS**

**TOTAL EXPENDITURES ALL FUNDS**

FY 2018  
 12 MONTHS

**100 - General Fund Revenue Detail**

**Taxes**

<b>General Property Tax</b>		
100-031-03110-31100		
100-031-03110-31110	Public Utility Tax	
100-031-03110-31200	Ad Valorem Tax-Prior Year	
100-031-03110-31310	Motor Vehicle Tax	
100-031-03110-31315	Title Ad Valorem Tax	
100-031-03110-31320	Mobile Home Tax	
100-031-03110-31325	Heavy Equipment Tax	
100-031-03110-31340	Intangible Tax Revenue	
100-031-03110-31350	Railroad Equipment Tax	
100-031-03110-31360	Real Estate Transfer Tax	
100-031-03110-31370	Franchise Fees	2,310,000.00

<b>SUBTOTAL</b>	<b>2,310,000.00</b>
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**Selective Sales & Use Tax**

100-031-03140-34200	Alcoholic Beverage Excise Tax	90,000.00
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100-031-03140-34300	Alcoholic Beverage Wholesale Excise Tax	5,000.00
100-031-03140-34900	Other Selective Tax	

<b>SUBTOTAL</b>	95,000.00
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**Business Taxes**

100-031-03160-31610	Bus. & Occupational Taxes	2,100,000.00
100-031-03160-31620	Insurance Premium Tax	
100-031-03160-31630	Financial Institution Taxes	

<b>SUBTOTAL</b>	2,100,000.00
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**Penalties & Interest On Delinquent Taxes**

100-031-03190-39100	Pen. & Int. on delinquent Taxes	1,000.00
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<b>SUBTOTAL</b>	1,000.00
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**TAXES SUBTOTAL**

**License & Permits**

**Business License**

100-032-03210-32110	Alcoholic Beverages	50,000.00
100-032-03210-32120	General Business License (Admin. Fees)	375,000.00
100-032-03210-32190	Other Licenses/Permits	
100-032-03210-32210	Insurance	

<b>SUBTOTAL</b>	425,000.00
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**Building/Development Permits**

100-032-03220-32200	Building Permits	760,000.00
100-032-03220-32202	Development Permits	75,000.00
100-032-03220-32205	Zoning Applications	25,000.00

<b>SUBTOTAL</b>	860,000.00
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**Regulatory Fees**

100-032-03230-32300	Regulatory Fees	
100-032-03230-32310	Inspection Fees	

<b>SUBTOTAL</b>	
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**LICENSE & PERMITS SUBTOTAL**

**General  
Government**

**General Government**

100-034-03400-34119 Other Fees  
100-034-03400-34930 Bad Check Fees

SUBTOTAL

**GENERAL GOVERNMENT SUBTOTAL**

**Fines & Forfeitures**

**Fines & Forfeitures**

100-035-03510-35100 Municipal Court 5,000.00

SUBTOTAL 5,000.00

**FINES & FORFEITURE SUBTOTAL**

**Interest Earned**

**Interest Revenues**

100-360-36100-36100 Interest Revenues

SUBTOTAL

**INTEREST EARNED SUBTOTAL**

**Other Sources of Revenue**

**Contributions/Donations**

100-370-37100-37100 General City Donations 10,000.00

SUBTOTAL 10,000.00

**Other Financing Sources**

100-390-39100-39120 Transfer from Hotel/Motel 300,000.00

100-390-39100-39121 Transfer from Hotel/Motel for Parks

100-390-39100-39120 Transfer from Rental Car 15,000.00

SUBTOTAL 315,000.00

**OTHER SOURCES OF REVENUE SUBTOTAL**

**TOTAL GENERAL FUND REVENUES****6,221,000.00**

FY 2018

**100-General Fund Expenditures Detail**

12 MONTHS

**City Council**

100-010-05110-51110	Regular Salaries	160,000.00
100-010-05110-51210	Group Insurance	45,000.00
100-010-05110-51240	Retirement	15,000.00
100-010-05110-51260	Unemployment Expense	0.00
100-010-05110-51270	Workers Comp.	8,000.00
100-010-05110-51200	FICA/Medicare	15,000.00
100-010-05110-52105	Uniforms (Shirts)	1,000.00
100-010-05110-52121	Contractual Svcs.(Legislative Support)	10,000.00
100-010-05110-52350	Travel Expenses	9,000.00
100-010-05110-52370	Education & Training	18,000.00
100-010-05110-53100	Operating Supplies	6,000.00
100-010-05110-53160	Mayor's Expenses	10,000.00
100-010-05110-53165	Council Expenses	5,000.00
100-010-05110-53170	Committee Support (PC, ZBA, DA,etc)	6,000.00
100-010-05110-53175	Hospitality Supplies	3,000.00
<b>City Council Subtotal</b>		<b>311,000.00</b>

**City Manager/COO**

100-010-05130-51110	Regular Salaries	0.00
100-010-05130-51200	FICA/Medicare	0.00
100-010-05130-51210	Group Insurance	0.00
100-010-05130-51240	Retirement	0.00
100-010-05130-51260	Unemployment Expense	0.00
100-010-05130-51270	Workers Comp.	0.00
100-010-05130-51290	Other Emp. Benefits	
100-010-05130-51280	Relocation Expenses	
100-010-05130-52121	Contractual Svcs. CH2M	400,000.00
100-010-05130-52350	Travel Expense	2,500.00
100-010-05130-52360	Dues & Fees	1,500.00
100-010-05130-52370	Education & Training	4,000.00
100-010-05130-53100	Operating Supplies	1,000.00
100-010-05130-53175	Hospitality Supplies	500.00
<b>City Manager Subtotal</b>		<b>409,500.00</b>

**City Clerk**

100-010-05131-51110	Regular Salaries	
100-010-05131-51200	FICA/Medicare	
100-010-05131-51210	Group Insurance	
100-010-05131-51240	Retirement	
100-010-05131-51260	Unemployment Expense	
100-010-05131-51270	Workers Comp.	
100-010-05131-51290	Other Employment Benefits	
100-010-05131-52112	Election Services	20,000.00
100-010-05131-52120	Professional Services	
100-010-05131-52121	Contractual Services CH2M	120,000.00
100-010-05131-52330	Advertising	7,500.00
100-010-05131-52350	Travel Expense	750.00
100-010-05131-52360	Dues & Fees	1,000.00
100-010-05131-52370	Education & Training	4,000.00
100-010-05131-53110	Operating Supplies	3,000.00
100-010-05131-53101	Postage	500.00

<b>City Clerk Subtotal</b>		<b>156,750.00</b>
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**Finance Administration**

100-010-05151-51110	Regular Salaries	
100-010-05151-51200	FICA/Medicare	
100-010-05151-51210	Group Insurance	
100-010-05151-51240	Retirement	
100-010-05151-51260	Unemployment Expense	
100-010-05151-51270	Workers Comp.	
100-010-05151-51290	Other Employment Benefits	
100-010-05151-52110	Audit Services	90,000.00
100-010-05151-52120	Professional Services (GMA-Telecom)	9,700.00
100-010-05151-52121	Contract Services (CH2M;Other)	495,000.00
100-010-05151-53100	Operating Supplies	5,000.00
100-010-05151-53101	Postage	6,000.00
100-010-05151-54240	Software	15,000.00

<b>Finance Administration Subtotal</b>		<b>620,700.00</b>
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**Legal Services**

100-010-05153-52122	Attorney Fees/City Attorney	250,000.00
100-010-05153-52130	Attorney Fees/Other	75,000.00
100-010-05153-52131	Contractual Services	
100-010-05153-52120	Professional Services (Bond Attorneys)	

<b>Legal Services Subtotal</b>		<b>325,000.00</b>
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Facilities & Buildings		
100-010-05156-51300	Technical Services	
100-010-05156-52120	Professional Services	10,000.00
100-010-05156-52200	Repairs & Maintenance	5,000.00
100-010-05156-52210	Sanitation	
100-010-05156-52301	Real Estate Rents/Leases	250,000.00
100-010-05156-53103	Office Supplies	
100-010-05156-53121	Water/Sewer	
100-010-05156-52122	Natural Gas	
100-010-05156-53123	Electricity	24,000.00
100-010-05156-54130	Buildings & Improvements	50,000.00
100-010-05156-54230	Furniture & Fixtures	25,000.00
100-010-05156-54250	Other Equipment	10,000.00
<b>Facilities &amp; Buildings Subtotal</b>		<b>374,000.00</b>

Communications		
100-010-05157-51110	Regular Salary	0.00
100-010-05131-51200	FICA/Medicare	0.00
100-010-05131-51210	Group Insurance	0.00
100-010-05131-51240	Retirement	0.00
100-010-05131-51260	Unemployment Expense	0.00
100-010-05131-51270	Workers Comp.	0.00
100-010-05157-52120	Professional Services: CH2M/Web Designer	225,000.00
100-010-05157-52340	Printing	5,000.00
100-010-05157-53101	Postage	
100-010-05157-53175	City Events	
100-010-05157-54250	Other Equipment	5,000.00
<b>Communications Subtotal</b>		<b>235,000.00</b>

IT/GIS		
100-010-05158-52122	Contractual Services: CH2M	200,000.00
100-010-05158-54240	Computer/Software	22,000.00
100-010-05158-54250	Other Equipment	10,000.00
<b>IT/GIS Subtotal</b>		<b>232,000.00</b>

Economic Development		
100-010-05155-52120	Contracted Services: CH2M	220,000.00
100-010-05155-52123	Professional Services (Filming, etc.)	15,000.00
100-010-05155-52132	Marketing	80,000.00
100-010-05155-52370	Education & Training	7,500.00
<b>Econ. Development Subtotal</b>		<b>322,500.00</b>

**General Operations**

100-010-05159-52101	Official/Admin Start Up	
100-010-05159-52120	Professional Services	25,000.00
100-010-05159-52121	Contractual Services: CH2M	325,000.00
100-010-05159-52123	Contractual Services: Other	
100-010-05159-52310	General Liability Insurance	25,000.00
100-010-05159-52330	Advertising	
100-010-05159-52340	Printing	5,000.00
100-010-05131-52360	Dues & Fees	15,000.00
100-010-05159-52370	Education & Training - Boards	8,000.00
100-010-05159-53100	Operating Supplies	5,000.00
100-010-05159-53101	Postage	7,500.00
100-010-05159-53103	Office Supplies	20,000.00
100-010-05159-53104	Service Fees/Phones	15,000.00
100-010-05159-53175	City Events	10,000.00
100-010-05159-54230	Furniture & Fixtures	15,000.00
100-010-05159-54231	Signs	7,000.00
100-010-05159-54240	Computer/Software	90,000.00
100-010-05159-54250	Other Equipment	15,000.00
100-010-05159-58130	Principal Note Payments	
100-010-05159-58230	Interest Note Payments	
100-010-05159-58400	Closing Costs	

<b>General Operations Subtotal</b>	<b>587,500.00</b>
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**Municipal Court**

100-050-05160-52120	Professional Services- Judges	15,000.00
	Solicitor	7,000.00
	Public Defender	5,000.00
	Probation Services	2,500.00
	Court Clerk	10,000.00
	Court Software	2,500.00
	Administration Expenses	5,000.00

<b>Municipal Court Subtotal</b>	<b>47,000.00</b>
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**Parks**

100-060-06210-52120	Professional Services: CH2M	80,000.00
100-060-06210-52200	Repairs & Maintenance	50,000.00
100-060-05159-53100	Operating Supplies	

<b>Parks Subtotal</b>	<b>130,000.00</b>
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Community Development		
100-070-07210-52105	Uniforms	2,500.00
100-070-07210-52120	Professional Services: CH2M	1,300,000.00
100-070-07210-52121	Professional Services: Comp. Plan	170,000.00
100-070-07210-52330	Advertising	1,500.00
100-070-07210-52340	Printing	3,000.00
100-070-05159-52370	Education & Training: Staff/Boards	7,500.00
100-070-05159-53100	Operating Supplies	8,000.00
100-070-07210-53101	Postage	500.00
100-070-05159-54240	Computer/Software	15,000.00
100-070-07210-54250	Equipment	5,000.00
<b>Community Development Subtotal</b>		<b>1,513,000.00</b>

Designated Reserve		
100-010-05900-57902	Reserve Contingency	957,050.00
<b>Designated Reserve Subtotal</b>		<b>957,050.00</b>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>6,221,000.00</b>
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### 275-Hotel/Motel Tax Fund Revenue Detail

Taxes		
275-031-03140-31410	Hotel/Motel Excise Tax	
275-031-03190-39100	Pen. & Interest on Delinquent Tax	
<b>Taxes Subtotal</b>		

### 275-Hotel/Motel Tax Fund Expenditure Detail

Economic Development		
275-075-07500-61100	Transfer to General Fund	300,000.00
275-075-07500-61101	Transfer to General Fund for Parks	
275-075-07500-75400	Discover Dekalb	450,000.00
<b>Economic Development Subtotal</b>		<b>750,000.00</b>

### 280 - Rental Car Tax Fund Revenue Detail

Taxes		
280-031-03140-31440	Excise Tax on Rental Motor Vehicles	15,000.00
280-031-03190-39100	Penalty & Interest on Delinquent Tax	
<b>Taxes Subtotal</b>		<b>15,000.00</b>

### 280 - Rental Car Tax Fund Expenditures Detail

Economic Development		
280-075-07500-61100	Transfer to General Fund	15,000.00
<b>Economic Development Subtotal</b>		<b>15,000.00</b>



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: ORDINANCE ADOPTING ARTICLE IV, DEPOSITORY FINANCIAL INSTITUTIONS BUSINESS LICENSE TAX OF CHAPTER 24, TAXATION OF THE CODE OF ORDINANCES**

- ORDINANCE                       POLICY                                       STATUS REPORT  
 DISCUSSION ONLY               RESOLUTION                               OTHER

**Date Submitted: 11/27/2017    First Read: 12/04/2017    Council Meeting: 12/18/2017**

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**SUBMITTED BY: Attorney Cosgray**

**PURPOSE: This Ordinance is to adopt Article IV, Depository Financial Institutions Business License tax in Chapter 24 of the Code of Ordinances.**

**HISTORY:**

**FACTS AND ISSUES:**

**OPTIONS:**

**RECOMMENDED ACTION: Adoption of the Ordinance**



37 Each depository financial institution subject to the tax levied by this article shall file a  
38 return of its gross receipts with the finance department not later than March 1 of the year  
39 following the year in which such gross receipts are measured. The return shall be in the manner  
40 and in the form prescribed by the commissioner of the state department of revenue based on the  
41 allocation method set forth in O.C.G.A. § 48-6-93. The tax imposed by this article shall be paid  
42 at the time of filing the return.

43

44 **Sec. 24-64. – Penalty and interest for failure to pay tax; executions.**

45 (a) In accordance with Sec. 2-176, any portion of the tax levied by this article not paid  
46 before it comes delinquent shall be assessed a late penalty and shall bear interest from the  
47 date the tax is due until the tax is paid.

48 (b) For purposes of this section, any period of less than one month shall be considered to be  
49 one month. The finance department shall issue executions against such taxpayer owing  
50 taxes, penalties or interest as provided in this section when the same become delinquent. The  
51 execution shall be recorded on the general execution docket in the office of the clerk of  
52 superior court of the county.

53

54 **Sec. 24-65. – Administration.**

55 (a) *Authority of finance department.* The finance department shall administer and enforce  
56 the provisions of this article for the levy and collection of the tax imposed by this article.

57 (b) *Rules and regulations.* The finance director shall have the power and authority to make  
58 and publish reasonable rules and regulations not inconsistent with this article or other laws  
59 of the city and the state or the state constitution or the United States Constitution for the  
60 administration and enforcement of the provisions of this article and the collection of the  
61 taxes hereunder.

62 (c) *Examination of records; audits.* The finance director or any person authorized in writing  
63 by the director may examine the books, papers, records, financial reports, equipment and  
64 other facilities of any licensee liable for the tax, in order to verify the accuracy of any return  
65 made, or if no return is made by the licensee, to ascertain and determine the amount required  
66 to be paid.

67 (d) *Disclosure of business of operators, etc.; limitations on rule.* The finance director or  
68 their designee shall not make known in any manner the business affairs, operations or  
69 information obtained by an audit of books, papers, records, financial reports, equipment and  
70 other facilities of any licensee or any other person visited or examined in the discharge of  
71 official duty, or the amount of source of income, profits, losses, expenditures or any  
72 particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof  
73 or any book containing any abstract or particulars thereof to be seen or examined by any  
74 person not having such administrative duty under this article, except in the case of judicial  
75 proceedings or other proceedings necessary to collect the tax hereby levied and assessed.  
76 Successors, receivers, trustees, executors, administrators, and assignees if directly

77 interested, may be given information as to the items included in the measure and amount of  
78 unpaid tax, interest and penalties, or amounts of tax, interest and penalties required to be  
79 collected.  
80

81 **Section 2:**

82 1. It is hereby declared to be the intention of the Mayor and City Council that all sections,  
83 paragraphs, sentences, clauses and phrases of this Ordinance are and were, upon their  
84 enactment, believed by the Mayor and City Council to be fully valid, enforceable and  
85 constitutional.

86  
87 2. It is hereby declared to be the intention of the Mayor and City Council that, to the  
88 greatest extent allowed by law, each and every section, paragraph, sentence, clause or  
89 phrase of this Ordinance is severable from every other section, paragraph, sentence,  
90 clause or phrase of this Ordinance. It is hereby further declared to be the intention of the  
91 Mayor and City Council that, to the greatest extent allowed by law, no section, paragraph,  
92 sentence, clause or phrase of this Ordinance is mutually dependent upon any other  
93 section, paragraph, sentence, clause or phrase of this Ordinance.

94  
95 3. In the event that any phrase, clause, sentence, paragraph or section of this Ordinance  
96 shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise  
97 unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is  
98 the express intent of the Mayor and City Council that such invalidity, unconstitutionality,  
99 or unenforceability shall, to the greatest extent allowed by law, not render invalid,  
100 unconstitutional or otherwise unenforceable any of the remaining phrases, clauses,  
101 sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed  
102 by law, all remaining phrases, clauses, sentences, paragraphs and sections of the  
103 Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.  
104

105 4. All ordinances or resolutions and parts of ordinances or resolutions in conflict herewith  
106 are hereby expressly repealed.  
107

108 5. The within ordinance shall become effective upon its adoption.  
109

110 6. [The provisions of this Ordinance shall become and be made part of The Code of the City  
111 of Stonecrest, Georgia, and the sections of this Ordinance may be renumbered to  
112 accomplish such intention.]

113 **SO ORDAINED AND EFFECTIVE** this the \_\_\_\_ day of \_\_\_\_\_, 2017.

114 Approved:  
115  
116  
117 \_\_\_\_\_

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

ORDINANCE 2017-\_\_\_\_\_

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130

Attest:

\_\_\_\_\_  
Brenda James, City Clerk

Jason Lary, Sr., Mayor

As to form:

\_\_\_\_\_  
City Attorney



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: RATIFICATION OF AN ORDINANCE ADOPTING CHAPTER 24,  
TAXATION, ARTICLE 1 TO ADOPT INSURANCE LICENSE FEES AND  
PREMIUM TAX REGULATIONS**

- |   |                                     |  |
|---|-------------------------------------|--|
| <input checked="" type="checkbox"/> ORDINANCE | <input type="checkbox"/> POLICY     | <input type="checkbox"/> STATUS REPORT |
| <input type="checkbox"/> DISCUSSION ONLY      | <input type="checkbox"/> RESOLUTION | <input type="checkbox"/> OTHER         |

**Date Submitted: 11/13/2017**

**Council Meeting: 12/18/2017**

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**SUBMITTED BY: Assistant City Manager**

**PURPOSE:** This is the second ratification of this ordinance due to changes requested by the Insurance Commissioner's Office. This item was approved on September 18<sup>th</sup>; however, it was not sent to the Insurance Commissioner or proper department within 45 days, so we ratified it and mailed to them. Once the Insurance Office received it, they requested additional changes.

**HISTORY:**

**FACTS AND ISSUES:**

**OPTIONS:**

**RECOMMENDED ACTION: Approval of the Ratification of the Ordinance**



1 **ORDINANCE OF THE CITY OF STONECREST, GEORGIA, REVISING CHAPTER 24,**  
2 **TAXATION, ARTICLE I, TO AMEND CERTAIN PROVISINOS OF THE INSURANCE**  
3 **TAX AND LICENSE FEES REGULATIONS.**

4 **WHEREAS**, the City of Stonecrest, Georgia Mayor and City Council are authorized by the  
5 City Charter to adopt business regulations and levy certain business taxes as authorized by the  
6 laws of the State of Georgia; and

7  
8 **WHEREAS**, pursuant to O.C.G.A. §§ 33-8-8.1 and 33-8-8.2, the adopted an Ordinance to levy  
9 a tax upon insurance companies issuing policies within the boundaries of the City and, pursuant  
10 to O.C.G.A. § 33-8-8, a license fee on same; and

11  
12 **WHEREAS**, pursuant to the request of the Insurance Commissioner, the Mayor and City  
13 Council desire to revise said provisions to clarify the effective date of the Ordinance.

14  
15 **THEREFORE**, the Mayor and City Council of the City of Stonecrest, Georgia, hereby  
16 ordain as follows:

17  
18 **Section 1: The Mayor and City Council of the City of Stonecrest, Georgia, hereby revise**  
19 **and re-adopt “Insurance License Fees and Premium Tax Ordinance,” to read as follows:**

20  
21 **CHAPTER 24. TAXATION**

22 **ARTICLE I. IN GENERAL**

23 **Sec. 24-1. Definitions**

24 The following words, terms and phrases, when used in this Ordinance, shall have the  
25 meanings ascribed to them in this section, except where the context clearly indicates a  
26 different meaning:

27 *Gross direct premiums* , pursuant to O.C.G.A. § 33-8-4, means all foreign, alien, and  
28 domestic insurance companies doing business in the state shall pay a tax of 2.25 percent  
29 upon the gross direct premiums received by them on and after July 1, 1955. The tax shall  
30 be levied upon persons, property, or risks in the state, from January 1 to December 31,  
31 both inclusive, of each year without regard to business ceded to or assumed from other  
32 companies. The tax shall be imposed upon gross premiums received from direct writings

33 without any deductions allowed for premium abatements of any kind or character or for  
34 reinsurance or for cash surrender values paid, or for losses or expenses of any kind;  
35 provided, however, deductions shall be allowed for premiums returned on the change of  
36 rate or canceled policies; provided, further, that deductions may be permitted for return  
37 premiums or assessments, including all policy dividends, refunds, or other similar returns  
38 paid or credited to policyholders and not reapplied as premium for additional or extended  
39 life insurance. The term "gross direct premiums" does not mean and include annuity  
40 considerations. Annuity considerations received by nonprofit corporations licensed to do  
41 business in the state issuing annuities to fund retirement benefits for teachers and staff  
42 personnel of private secondary schools and colleges and universities shall not be  
43 considered gross direct premium.

44 *Insurer* means a company which is authorized to transact business in any classes of  
45 insurance designated in O.C.G.A. § 33-3-5.

46 **Sec. 24-2. License Fees.**

47 There is hereby levied for 2018 and each year thereafter an annual license fee upon  
48 each insurer doing business within the City in the amount of \$150.00. For each separate  
49 business location within the city, which is operating on behalf of such insurers within the  
50 city, there is hereby levied an additional license fee in the amount \$150.00.

51 **Sec. 24-3. Additional License Fees.**

52 For each separate business location, not otherwise subject to a license fee hereunder,  
53 operated and maintained by a business organization which is engaged in the business of  
54 lending money or transacting sales involving term financing and in connection with such  
55 loans or sales offers, solicits or takes application for insurance through a licensed agent of

56 an insurer for insurance, said insurer shall pay an additional license fee in the amount of  
57 \$52.50, being 35% of the licensing fee levied in Section 2 per location for the year 2018,  
58 and each year thereafter.

59 **Sec. 24-4. Gross premiums tax—Life, accident and sickness insurers.**

60 (a) There is hereby levied for 2018 and each year thereafter an annual tax based  
61 solely upon gross direct premiums upon each insurer writing life, accident and  
62 sickness insurance within the state in an amount equal to one percent of the gross  
63 direct premiums received during the preceding calendar year in accordance with  
64 O.C.G.A. § 33-8-8.1.

65 (b) The premium tax levied by this section is in addition to the license fees imposed  
66 by Section 24-2 of this Ordinance.

67 **Sec. 24-5. Same—All other insurers.**

68 (a) There is hereby levied for 2018 and each year thereafter an annual tax based  
69 solely upon gross direct premiums upon each insurer, other than an insurer  
70 transacting business in the class of insurance designated in O.C.G.A. § 33-3-5(1),  
71 doing business within the state in an amount equal to 2.5 percent of the gross  
72 direct premium received during the preceding calendar year in accordance with  
73 O.C.G.A. § 33-8-8.2.

74 (b) The premium tax levied by this section is in addition to the license fees imposed  
75 by Section 24-2 of this Ordinance.

76 **Sec. 24-6. Fees due on January 1.**

77 License fees imposed by Sections 24-2 and 24-3 of this Ordinance shall be effective  
78 immediately upon passage of this Ordinance and be due and payable on January 1 and on  
79 the first day of each subsequent year.

80 **Sec. 24-7. Severability.**

81 In the event that any portion of this Article shall be declared or adjudged invalid or  
82 unconstitutional, it is the intention of the Mayor and City Council that such adjudication  
83 shall in no manner affect the other sections, sentences, clauses or phrases of this Article  
84 which shall remain in full force and effect, as if the invalid or unconstitutional section,  
85 sentence, clause, or phrase were not originally part of the ordinance.

86 **Sec. 24-8– 24-10. Reserved.**

87 **Section 2: The provisions of this Ordinance shall become effective on January 1, 2018.**  
88 **All ordinance or resolutions in conflict herewith are hereby repealed.**

89 **Section 3: The Mayor and City Council hereby direct and authorize the City Manager,**  
90 **City Clerk and/or the City Attorney to transmit a certified copy of this Ordinance to the**  
91 **State of Georgia Insurance Commissioner, along with any other required documents to**  
92 **effectuate the collection of these license fees and taxes, within 45 days after the effective**  
93 **date of this Ordinance, but in no event later than December 31, 2017.**

94 **SO ORDAINED** this the \_\_\_\_ day of \_\_\_\_\_, 2017.

95  
96 Approved:

97  
98  
99 \_\_\_\_\_  
100 Jason Lary, Sr., Mayor

101 As to form:

102  
103 \_\_\_\_\_  
104 Thompson Kurrie, Jr., City Attorney

105 Attest:

106  
107  
108 \_\_\_\_\_  
109 Brenda James, City Clerk



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: ORDINANCE TO SET THE REGULAR CITY COUNCIL MEETING SCHEDULE FOR THE CITY OF STONECREST, GEORGIA FOR CALENDAR YEAR 2018**

- ORDINANCE                       POLICY                                       STATUS REPORT  
 DISCUSSION ONLY               RESOLUTION                               OTHER

**Date Submitted: 12/15/2017   First Read: 12/18/2017   Special Call Meeting: 12/27/2017**

**SUBMITTED BY: City Clerk**

**PURPOSE: This Ordinance is to set the regular City Council Meetings for the Calendar Year of 2018.**

**HISTORY:**

**FACTS AND ISSUES:**

**OPTIONS:**

**RECOMMENDED ACTION: Adoption of the Ordinance**

**AN ORDINANCE TO SET THE REGULAR CITY COUNCIL  
MEETING SCHEDULE FOR THE CITY OF STONCREST, GEORGIA  
FOR CALENDAR YEAR 2018**

**WHEREAS:** The Mayor and City Council of the City of Stonecrest are required under the City Charter to hold regular monthly meetings and shall hold at least one meeting a month; and

**WHEREAS:** The Mayor and City Council of the City of Stonecrest deem it necessary to set the regular meeting schedule for the calendar year 2018; and

**NOW THEREFORE BE IT RESOLVED** by the Mayor and Council of the City of Stonecrest as follows:

1. That scheduled meetings of the City Council, during the calendar year of 2018, are to be held according to the attached schedule.
2. The Mayor and City Council of the City of Stonecrest may hold additional meetings, should the need arise.
3. All meetings of the City Council shall be public to the extent required by law and the City Clerk or Designee shall give proper notice to the public of special meetings as required by law.

This Ordinance shall be effective immediately upon its adoption.

**SO RESOLVED AND EFFECTIVE** this the \_\_\_\_\_ day of December, 2017.

1.

**SO ORDAINED AND EFFECTIVE** this the \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

Approved:

\_\_\_\_\_  
Jason Lary, Sr., Mayor

As to form:

\_\_\_\_\_  
City Attorney

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

ORDINANCE 2017-\_\_\_\_\_

41 Attest:

42

43

44

45 \_\_\_\_\_  
Brenda James, City Clerk

2018

MEETING DATES

Work Sessions on First Wednesday 10:00am

Council Meeting on Second Monday 6:00 pm

January 3 <sup>rd</sup>	Work Session
January 8 <sup>th</sup>	Council Meeting
February 7 <sup>th</sup>	Work Session
February 12 <sup>th</sup>	Council Meeting
March 7 <sup>th</sup>	Work Session
March 12 <sup>th</sup>	Council Meeting
April 4 <sup>th</sup>	Work Session
April 9 <sup>th</sup>	Council Meeting
May 2 <sup>nd</sup>	Work Session
May 14 <sup>th</sup>	Council Meeting
June 6 <sup>th</sup>	Work Session
June 11 <sup>th</sup>	Council Meeting
July 3 <sup>rd</sup> (4 <sup>th</sup> holiday)	Work Session
July 9 <sup>th</sup>	Council Meeting
August 1 <sup>st</sup>	Work Session
August 13 <sup>th</sup>	Council Meeting
September 5 <sup>th</sup>	Work Session
September 10 <sup>th</sup>	Council Meeting
October 3 <sup>rd</sup>	Work Session
October 8 <sup>th</sup>	Council Meeting
November 7 <sup>th</sup>	Work Session



November 12<sup>th</sup>

Council Meeting

December 5<sup>th</sup>

Work Session

December 10<sup>th</sup>

Council Meeting

2018

MEETING DATES

Work Sessions on First Monday 10:00am

Council Meeting on Second Monday 6:00 pm

January 2 <sup>nd</sup>	Work Session
January 8 <sup>th</sup>	Council Meeting
February 5 <sup>th</sup>	Work Session
February 12 <sup>th</sup>	Council Meeting
March 5 <sup>th</sup>	Work Session
March 12 <sup>th</sup>	Council Meeting
April 2 <sup>nd</sup>	Work Session
April 9 <sup>th</sup>	Council Meeting
May 7 <sup>th</sup>	Work Session
May 14 <sup>th</sup>	Council Meeting
June 4 <sup>th</sup>	Work Session
June 11 <sup>th</sup>	Council Meeting
July 2 <sup>nd</sup>	Work Session
July 9 <sup>th</sup>	Council Meeting
August 6 <sup>st</sup>	Work Session
August 13 <sup>th</sup>	Council Meeting
September 4 <sup>th</sup> (Labor Day is 3 <sup>rd</sup> )	Work Session
September 10 <sup>th</sup>	Council Meeting
October 1 <sup>st</sup>	Work Session
October 8 <sup>th</sup>	Council Meeting
November 5 <sup>th</sup>	Work Session

November 12<sup>th</sup>

Council Meeting

December 3<sup>rd</sup>

Work Session

December 10<sup>th</sup>

Council Meeting



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: DISCUSSION ON A NEW CHARTER FOR THE CITY OF STONECREST**

- ORDINANCE                       POLICY                                       STATUS REPORT  
 DISCUSSION ONLY               RESOLUTION                               OTHER

**Date Submitted: 12/15/2017**

**City Council Meeting: 12/18/2017**

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**SUBMITTED BY: Attorney Tom Kurrie**

**PURPOSE: Attorney Kurrie would like to discuss a new charter for the City of Stonecrest**

**HISTORY:**

**FACTS AND ISSUES:**

**OPTIONS:**

**RECOMMENDED ACTION: Recommendation of Mayor and Council**