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AN ORDINANCE NO. BR2020 —25

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF BLUE RIDGE, GEORGIA; TO AMEND SECTION 110.25, ET SEQ. PROVIDING FOR THE ASSESSMENT OF OCCUPATIONAL TAXES BY THE CITY OF BLUE RIDGE, GEORGIA; TO ADOPT AND PROMULGATE NEW SECTIONS REGARDING THE ASSESSMENT OF OCCUPATIONAL TAXES, THE ISSUANCE OF AN OCCUPATIONAL TAX LICENSE AND PROVIDING REGULATIONS REGARDING OCCUPATIONAL TAXES; TO STRIKE CONFLICTING AND/OR OUTDATED PROVISIONS RELATING TO BUSINESSES; AND FOR OTHER PURPOSES.

**WHEREAS**, the City Council of the City of Blue Ridge, Georgia, pursuant to the City Charter and O.C.G.A. § 48-13-5, et seq., as amended, duly enacted an occupational tax ordinance on or about January 10, 2006 and provided for the assessment of occupational taxes upon the businesses, professions, and occupations operating within the incorporated area of the City of Blue Ridge, Georgia;

**WHEREAS**, the occupational tax ordinance has been codified within the Code of the City of Blue Ridge, Georgia, as Chapter 110.25, et seq.;

**WHEREAS**, the City Council of the City of Blue Ridge, Georgia, does hereby find it to be appropriate to amend the sections regarding the assessment of occupational taxes and to provide for the regulation of occupational taxes by the City of Blue Ridge, Georgia;

**WHEREAS**, the amendment to the Code of Blue Ridge providing new regulations regarding occupational taxes, results in the need of a renumbering of part of the Code of the City of Blue Ridge;

**THEREFORE, BE IT ORDAINED**, and it is hereby ordained by the above-referenced authority as follows:

41 SECTION 1.  
42 AMENDMENT TO THE CODE OF THE CITY OF BLUE RIDGE  
43 REGARDING OCCUPATIONAL TAXES  
44

45 Sections 110.25 through Section 110.99 are hereby stricken in their entirety,  
46 and the following is substituted in lieu thereof:

47 OCCUPATIONAL TAXES

48 Sec. 110.25. Occupation tax required; occupation tax required for business  
49 dealings within the City.

50 Sec. 110.26. Construction of terms; definitions.

51 Sec. 110.27. Occupation tax levied; restrictions.

52 Sec. 110.28. Paying occupation tax of business with no location in Georgia.

53 Sec. 110.29. Dominant line of business to be identified on business  
54 registration.

55 Sec. 110.30. Number of businesses considered operating in City.

56 Sec. 110.31. Professionals as classified in O. C. G. A. § 48-13-9(c),  
57 paragraphs 1 through 18.

58 Sec. 110.32. Practitioners exclusively practicing in the government.

59 Sec. 110.33. Purpose and scope of tax.

60 Sec. 110.34. When tax due and payable; effect of transacting business when  
61 tax delinquent.

62       Sec. 110.35. Allocation of employees of businesses with multiple intra or  
63       interstate locations, Sec. 110.36. Exemption on grounds that business  
64       operated for charitable purpose.

65       Sec. 110.37. Evidence of state registration required if applicable; state  
66       registration to be displayed.

67       Sec. 110.38. Evidence of qualification required if applicable.

68       Sec. 110.39. Liability of officers and agents; registration required; failure to  
69       obtain.

70       Sec. 110.40. When registration and tax due and payable; effect of transacting  
71       business when tax delinquent.

72       Sec. 110.41. Penalty for chapter violation.

73       Sec. 110.42. City Clerk; business inspector.

74       Sec. 110.43. Businesses not covered by this chapter.

75       Sec. 110.44. Occupation tax inapplicable where prohibited by law or  
76       provided for pursuant to other existing law.

77       Sec. 110.45. Occupation taxes levied on business to be transacted during  
78       calendar year; filing of returns showing number of employees during  
79       preceding calendar year.

- 80           Sec. 110.46. Plan for economic development; prorated tax for persons sixty-  
81           five years of age or older conducting business from their homes with under  
82           ten thousand dollars annual gross income.
- 83           Sec. 110.47. Payment of occupation tax by newly established businesses.
- 84           Sec. 110.48. More than one place of business.
- 85           Sec. 110.49. Issuance of executions against delinquent taxpayer.
- 86           Sec. 110.50. Returns confidential.
- 87           Sec. 110.51. Inspection of books and records.
- 88           Sec. 110.52. Tax certificate to be revoked for failure to pay tax, file returns,  
89           and permit inspection of books
- 90           Sec. 110.53. Effect of failure to comply with chapter provisions; continuing  
91           in business after tax certificate revocation.
- 92           Sec. 110.54. Execution for delinquent tax.
- 93           Sec. 110.55. Amendment, repeal of provision.
- 94           Sec. 110.56. Applications of provisions to prior ordinance
- 95           Sec. 110.57. Enforcement of provision.
- 96           Sec. 110.58. Provisions to remain in full force and effect until changed by  
97           council.
- 98           Sec. 110.59. Requirement of public hearing.
- 99           Sec. 110.60. Option to establish exemption, or reduction in occupation tax.

100 Sec. 110.61. Conflicts between specific and general provisions.

101 Sec. 110.62. Additional Remedy.

102 Sec. 110.63. Occupation tax certificate not transferable.

103 Sec. 110.64. Duty to keep information current.

104 Sec. 110.65. Compliance with other ordinance and laws.

105 Sec. 110.66. Practitioners of professions and occupations.

106 **SECTION 110.25,**  
107 **OCCUPATION TAX REQUIRED; OCCUPATION TAX REQUIRED FOR**  
108 **BUSINESS DEALINGS WITHIN THE CITY.**  
109

110 For the year 2021 and succeeding years thereafter, each person engaged in  
111 any business, trade, profession or occupation in the City of Blue Ridge, Georgia,  
112 whether with a location in the City of Blue Ridge, or in the case of an out-of-state  
113 business with no location in Georgia exerting substantial efforts within the state  
114 pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for said business,  
115 trade, profession or occupation; which tax and any applicable certificate, except for  
116 practitioners of professions (including the legal profession does not have to display  
117 the certificate) and occupations, shall be displayed in a conspicuous place in the  
118 place of business, if the taxpayer has a permanent business location in the City of  
119 Blue Ridge, Georgia. If the taxpayer has no permanent business location in the  
120 City of Blue Ridge, Georgia, such business tax certificate shall be shown to any  
121 police officer of the City of Blue Ridge, Georgia upon his or their request.

122 SEC. 110.26.

123 CONSTRUCTION OF TERMS; DEFINITIONS.

124  
125 (a) Wherever the term "City of Blue Ridge" is used herein, such term  
126 shall be construed to mean "Blue Ridge, Georgia"; wherever the term "City" is  
127 used herein, it shall be construed to mean "Blue Ridge, Georgia."

128 (b) As used within this chapter 110, the terms:

129 *Business* means any person, corporation, partnership, or other legal entity  
130 which exerts substantial efforts within the City, engages in, causes to be engaged  
131 in, and/or represents or holds out to the public to be engaged in any occupation or  
132 activity with the object of gain or benefit, either directly or indirectly.

133 *Business location or office* shall include any structure or vehicle where a  
134 business, profession, or occupation is conducted, but shall not include a temporary  
135 or construction work site which serves a single customer or project or a vehicle  
136 used for sales or delivery by a business or practitioner of a profession or  
137 occupation which has a location or office. A temporary work site which serves  
138 multiple customers is included in this definition. The renter's or lessee's location  
139 which is the site of personal property which is rented or leased from another does  
140 not constitute a location or office for the personal property's owner, lessor, or the  
141 agent of the owner or lessor. The site of the real property which is rented or leased  
142 to another does not constitute a location or office for the real property's owner,  
143 lessor, or the agent of the owner or the lessor, in addition to showing the property

144 to prospective lessees or tenants and performing maintenance or repair of the  
145 property, otherwise conducts the business of renting or leasing the real property at  
146 such site or otherwise conducts any other business, profession, or occupation at  
147 such site.

148 *Dominant line* means the type of business within a multiple line business  
149 that the greatest amount of income is derived from.

150 *Employee.*

151 (1) Except as otherwise provided in subsection (2) of this definition,  
152 "employee" means an individual whose work is performed under the  
153 direction and supervision of the employer and whose employer withholds  
154 FICA, federal income tax, or state income tax from such individual's  
155 compensation or whose employer issues to such individual for purposes of  
156 documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

157 (2) An individual who performs work under the direction and  
158 supervision of one business or practitioner in accordance with the terms of a  
159 contract or agreement with another business which recruits such individual  
160 is an employee of the business or practitioner which issues to such  
161 individual for purposes of documenting compensation a form I.R.S. W-2.

162 *Engaged in business* means doing or performing of any act of selling any  
163 goods or services, or soliciting business, or offering any goods or services for sale

164 primarily in an attempt to make a profit, including selling or performing services of  
165 the character of a wholesaler or retailer, or being involved in any of the functions  
166 performed as a manufacturer, or renting real or personal property; all of the  
167 foregoing performed either as an owner, operator or agent of any business, trade,  
168 profession, or occupation within the City.

169 *Manufacturing* means a person who, either directly or by contracting with  
170 others for the necessary labor or mechanical services, manufactures for sale or  
171 commercial use any articles, substances or commodities, including, but not limited  
172 to, the following: materials upon which commercial activities have been applied,  
173 by hand or machinery, so that as a result thereof a new substance of trade or  
174 commerce is produced; the production or fabrication of special or custom-made  
175 articles; the making, fabrication, processing, refining, mixing, slaughtering,  
176 packing, aging, curing, preserving, canning, preparing and freezing of fresh foods,  
177 fruits, vegetables and meats.

178 *Nonprofit organization* means an organization which complies with U.S.  
179 Internal Revenue Code 501-a.

180 *Occupation tax* means a tax levied for revenue raising purposes on persons,  
181 partnerships, corporations or other entities for engaging in an occupation,  
182 profession or business.



183           *Person* wherever used in chapter 110 shall be held to include sole  
184 proprietors, corporations, partnerships or any other form of business organization.

185           *Practitioner of profession or occupation* is one who by state law requires  
186 state licensure regulating such profession or occupation. "Practitioners of  
187 professions and occupations" shall not include a practitioner who is an employee of  
188 a business, if the business pays an occupation tax.

189           *Regulatory fees* means payments, whether designated as license fees, permit  
190 fees, or by another name, which are required by a local government as an exercise  
191 of its police power and as a part of or as an aid to regulation of an occupation,  
192 profession, or business. The amount of the regulatory fee shall approximate the  
193 reasonable cost of the actual regulatory activity performed by the City. A  
194 regulatory fee may not include an administrative fee or registration fee. The City is  
195 not authorized to require any administrative fee, registration fee, or fee by any  
196 other name in connection with a regulatory fee, except an occupation tax, as  
197 defined in O.C.G.A. § 48-13-5. Regulatory fees do not include development  
198 impact fees and defined by paragraph (8) of O.C.G.A. § 36-71-2 or other costs or  
199 conditions of zoning or land development.

200           *Retailer* means a person who sells to consumers or any other person for any  
201 purpose, other than for resale, any tangible personal property.



223 In businesses where it can be shown that calculation by this method would  
224 be impractical, an alternate method may be used which would provide an  
225 accurate count of full-time equivalent employees.

226 An employee whose hours total more than two thousand eighty (2,080)  
227 during a year, may be counted as having worked two thousand eighty  
228 (2,080) hours.

229 Any alternate method is subject to the approval of the City Council.

230 (2) For the purpose of calculating full-time equivalent employees, all  
231 employees, including owners, who actually perform work at the business shall be  
232 included.

233 (b) (1) The city shall not require the payment of more than one (1)  
234 occupational tax for each location that a business or practitioner shall  
235 have.

236 (2) The city shall not require an occupation tax on those employees  
237 that were taxed by occupation tax in other localities or states, provided  
238 that those businesses were taxed in full compliance with O.C.G.A. §  
239 48-13-7 and § 48- 13-14. Upon request by any city official, including  
240 but not limited to personnel of the city clerk's office, finance  
241 department, and building inspection department, the operator of a

242 business shall be required to provide proof that the business was taxed  
243 pursuant to O.C.G.A. § 48-13-7 and § 48-13-14.  
244 (3) An occupation tax shall not be levied in any other manner except  
245 as described in this section.

246 (c) Occupation tax schedule.

247 (1) The occupation tax levied shall be based upon the following tax  
248 table:

249	Tax Table
250	Number of Employees Tax Amount
251	1--50 . . . \$ 250.00
252	51 and above . . . \$500.00

253 (2) In addition to the tax from the above tax table, there shall be  
254 assessed a twenty-five dollar (\$25.00) administrative fee for each  
255 business/occupation tax account.

256 **SEC. 110.28.**  
257 **PAYING OCCUPATION TAX OF BUSINESS WITH NO LOCATION IN**  
258 **GEORGIA.**  
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260 For out-of-state businesses with no location in Georgia, the assessment of an  
261 occupation tax is hereby imposed on those businesses and practitioners of  
262 professions with no location or office in the state if the business' largest dollar  
263 volume of business in Georgia is in the City and the business or practitioner:

264 (1) Has one (1) or more employees or agents who exert substantial efforts  
265 within the jurisdiction of the City for the purpose of soliciting business or serving  
266 customers or clients; or

267 (2) Owns personal or real property which generates income and which is  
268 located within the jurisdiction of the City.

269 SEC. 110.29.  
270 DOMINANT LINE OF BUSINESS TO BE IDENTIFIED ON BUSINESS  
271 REGISTRATION.  
272

273 The business registration of each business operated in the City shall identify  
274 the dominant line of business that the business conducts. Except for practitioners of  
275 professions and occupations, no business shall conduct any line of business  
276 without first having that line of business registered with the City Clerk and that  
277 line of business being noted by the City Clerk upon the occupation tax certificate  
278 form which is to be displayed by the business owner.

279 SEC. 110.30.  
280 NUMBER OF BUSINESSES CONSIDERED OPERATING IN CITY.  
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282 Where a person conducts business at more than one (1) store or place, each  
283 store or place shall be considered a separate business for the purpose of occupation  
284 tax.

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SEC. 110.31.  
PROFESSIONALS AS CLASSIFIED IN O.C.G.A. § 48-13-9(C),  
PARAGRAPHS 1 THROUGH 18.

Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through  
(18) shall have as their entire occupation tax:

(1) For the year 2021 and subsequent years: The occupation tax based on  
number of employees.

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SEC. 110.32.  
PRACTITIONERS EXCLUSIVELY  
PRACTICING FOR THE GOVERNMENT.

Any practitioner whose office is maintained by and who is employed in  
practice exclusively by the United States, the state, a municipality or county of the  
state, instrumentalities of the United States, the state or a municipality or county of  
the state, shall not be required to obtain a license or pay an occupation tax for that  
practice.

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SEC. 110.33.  
PURPOSE AND SCOPE OF TAX.

The tax levied herein is for revenue purposes only and is not for regulatory  
purposes.

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SEC. 110.34.  
WHEN TAX DUE AND PAYABLE; EFFECT OF TRANSACTING  
BUSINESS WHEN TAX DELINQUENT.

(a) Each such business or occupation tax shall be for the calendar year 2021  
and succeeding calendar years thereafter unless otherwise specifically provided.

316 Said registration and occupation tax shall be payable January 1 of each year and  
317 shall be delinquent if not paid by January 2 of each year and shall be subject to  
318 penalties for delinquency as prescribed in chapter 110. In the event that any person  
319 commences business on any date after January 1 in any year, the tax shall be due  
320 and payable thirty (30) days following commencement of the business.

321 (b) The tax certificate herein provided for shall be issued by the City Clerk  
322 or his/her designee. If any person, firm, or corporation whose duty it is to obtain a  
323 registration shall, after said registration or occupation tax become delinquent,  
324 transacts, or offer to transact, business in the City such person shall, in addition to  
325 remedies provided herein be punished as provided in this Chapter of this chapter.

326 (c) In addition to the above remedies, the City Clerk through the City  
327 attorney may proceed to collect delinquent business or occupation tax in the same  
328 manner as provided by law for tax executions.

329 (d) If a practitioner of law commences business in the City on or after July 1  
330 in any year, the occupation tax for the remaining portion of the year shall be  
331 fifty (50) percent of the tax imposed for the entire year and shall be due and  
332 payable on January 1 for the previous calendar year.

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**SEC. 110.35.**  
**ALLOCATION OF EMPLOYEES OF BUSINESSES WITH MULTIPLE**  
**INTRA OR INTERSTATE LOCATIONS.**

341 For those businesses who have multiple locations inside and outside of the  
342 city where the number of employees can be allocated to each location, the number  
343 of employees used to determine the occupational tax assessed will be those  
344 employees attributed to each city location. In the case where the number of  
345 employees attributed locally cannot be determined in those businesses with  
346 multiple locations, the total number of employees will be divided by the total  
347 number of locations in the city and elsewhere and allotted to those locations. Upon  
348 request, the business or practitioner with a location or office situated in more than  
349 one (1) jurisdiction shall provide to the city the following:

- 349 (1) Information necessary to allocate the number of employees of the  
350 business or practitioner; and
- 351 (2) Information relating to the allocation of the business' or practitioner's  
352 number of employees by other local governments.

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**SEC. 110.36.**  
**EXEMPTION ON GROUNDS THAT BUSINESS OPERATED FOR**  
**CHARITABLE PURPOSE.**

358 No business on which a business registration or occupation tax is levied by  
this chapter shall be exempt from said registration or tax on the ground that such



359 business is operated for a charitable purpose, unless eighty (80) percent or more of  
360 the entire proceeds from said business are devoted to such purpose.

361 **SEC. 110.37.**  
362 **EVIDENCE OF STATE REGISTRATION REQUIRED IF APPLICABLE.**  
363

364 Each person who is licensed under Title 43 of the state license examining  
365 boards shall provide evidence of proper and current state licensure before the City  
366 registration may be issued.

367 **SEC. 110.38.**  
368 **EVIDENCE OF QUALIFICATION REQUIRED IF APPLICABLE.**  
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370 (a) Any business required to obtain health permits, bonds, certificate of  
371 qualification, certificates of competency or any other regulatory matter shall first,  
372 before the issuance of a City business registration, show evidence of such  
373 qualification.

374 (b) Any business required to submit an annual application for continuance of  
375 that business shall do so before the registration is issued.

376 **SEC. 110.39.**  
377 **LIABILITY OF OFFICERS AND AGENTS; REGISTRATION REQUIRED;**  
378 **FAILURE TO OBTAIN.**  
379

380 (a) All persons subject to the occupation taxes provided in chapter 110 shall  
381 be required to take out the necessary registration and obtain the necessary tax  
382 certificate for said business prescribed in chapter 110, and in default thereof the  
383 officer or agent soliciting for or representing such persons shall be subject to the

384 same penalty as other persons who fail to obtain a certificateEvery person  
385 commencing business in the City after January 1 of each year shall obtain the  
386 registration and obtain the tax certificate herein provided for before commencing  
387 the same; and any person transacting, or offer to transact in the City, any kind of  
388 business, trade, profession or occupation without first having so obtained said  
389 registration shall be subject to penalties provided herein and upon conviction, be  
390 punished as provided in this Chapter of this chapter. If any person, firm, or  
391 corporation whose duty it is to obtain a registration and an occupation tax  
392 certificate shall fail to pay such tax in a timely fashion, such offender shall be  
393 subject to penalties provided in O.C.G.A. § 48-13-21.

394 (b) It shall be unlawful for the owner, proprietor, manager, executive officer  
395 or employee of any business, coming within the provisions of this chapter, to make  
396 a false registration for such business, or to give or file, or direct the giving or filing,  
397 of any false information with respect to the occupation tax due under the  
398 provisions of this chapter or upon which any occupation tax due under the  
399 provisions of this chapter is based.

400 **SEC. 110.40.**  
401 **WHEN REGISTRATION AND TAX DUE AND PAYABLE; EFFECT OF**  
402 **TRANSACTIONING BUSINESS WHEN TAX DELINQUENT.**

403 (a) Each such registration shall be for the calendar year 2021 and each  
404 succeeding calendar year thereafter unless otherwise specifically provided. There  
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406 is hereby imposed a penalty upon each business which fails to apply for and obtain  
407 an appropriate business registration and pay all tax and fees as provided herein by  
408 January 1 of each year on the 2<sup>nd</sup> day of March of each year thereafter. The penalty  
409 for failure to comply with this section shall be assessed in the amount often (10)  
410 percent of the occupational tax determined to be due and owing under the  
411 provisions of this chapter for the first thirty (30) days or fraction thereof of  
412 delinquency. Additionally, any delinquent tax due shall begin to accrue interest  
413 on January 2 of each year at the rate of one and five-tenths (1.5) percent of the  
414 occupation tax due for each delinquent month or fraction thereof of delinquency.  
415 Said penalties shall be in addition to all other civil penalties, herein provided; and  
416 may be collected by the remedies herein provided for collection of the occupation  
417 tax, and shall have the same lien and priority as the occupation tax to which the  
418 penalty is applied.

419 (b) The registration certificate herein provided for shall be issued by the City  
420 clerk and if any person, firm or corporation whose duty it is to obtain a registration  
421 shall, after said occupation tax becomes delinquent, transact or offer to transact, in  
422 the City, any of the kind of business or trade without having first obtained said  
423 registration, such offender shall be subject to the penalties provided herein.

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**SEC. 110.41.**  
**PENALTY FOR CHAPTER VIOLATION.**

(a) In addition to the other remedies available to the City for the collection of special taxes, occupation taxes, and license regulatory fees due the City from persons subject to the tax fee who fail or refuse to pay the tax or fee, the City Clerk through the City Attorney shall issue executions against the delinquent taxpayers for any or all of the following: the amount of the taxes or fees due when the taxes or fees become due and any penalty or interest imposed by this Chapter; In addition, the municipal court may impose a civil fine for failure to pay the occupation tax. Such a civil fine shall not exceed five hundred dollars (\$500.00) and may be enforced by the contempt power of the municipal court.

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**SEC. 110.42.**  
**CITY CLERK; BUSINESS INSPECTOR.**

The City Clerk and the duly designated officers and inspectors of the City shall be classified as business inspectors with full subpoena and arresting powers in conjunction with any violation pertaining to the business tax ordinance for 20205 (this chapter) and succeeding years thereafter. The Clerk shall administer and enforce the provisions of this chapter for the levy, assessment and collection and penalties imposed herein. In carrying out its responsibilities hereunder, the clerk shall have the following duties:

448 (1) To prepare and provide the necessary forms for registration of a business,  
449 and for the submission of required information as may be necessary to  
450 properly administer and enforce the provisions of this chapter.

451 (2) To issue to each person an occupation tax certificate within a reasonable  
452 time after the payment of the occupation tax assessed and levied in this  
453 chapter; provided, however, where under other ordinances of the City,  
454 permits, certifications, and compliance with the enumerated conditions are  
455 required for the operation of the business, the clerk shall not issue said  
456 certificate until the applicant exhibits to the clerk such obtained permits,  
457 certifications and compliances;

458 (3) To audit periodically, and when deemed necessary by the clerk, the  
459 books and records of the businesses subject to the provisions of this chapter,  
460 and to require the submission of such additional information as may be  
461 necessary in order to correctly determine the amount of the occupation tax  
462 due and to insure the collection of same; and

463 (4) The clerk shall have the power and authority to make and publish  
464 reasonable rules and regulations not inconsistent with this chapter or other  
465 laws of the City and the State or the Constitution of this State for the  
466 administration and enforcement of the provisions of this chapter and the  
467 collection of the occupation tax and fees hereunder.

468 SEC. 110.43.  
469 BUSINESSES NOT COVERED BY THIS CHAPTER.  
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471 The following businesses are not covered by the provisions of this chapter  
472 but may be assessed an occupation tax or other type of tax or fee pursuant to the  
473 provisions of other general laws of the state or by act of local law.

474 (1) Those businesses regulated by the Georgia Public Service Commission.

475 (2) Those electrical service businesses organized under Chapter 3 of Title 46  
476 of the Official Code of Georgia Annotated.

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

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

480 (5) Insurance companies governed by O.C.G.A. § 33-8-8, and City Code  
481 Chapter 6-6-1 et seq.

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

483 (7) Those businesses governed by O.C.G.A. § 48-5-355.

484 (8) Agricultural products and livestock raised in the state governed by  
485 O.C.G.A. § 48-5-356.

486 (9) Disabled veterans and blind persons with proof of exemption under  
487 O.C.G.A. § 43-12-1.

488 (10) Depository financial institutions governed by O.C.G.A. § 48-6-93, and  
489 City Code Chapter 6-5-1 et seq.

490 (11) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-  
491 55.

492 (12) Any state or local authority or nonprofit organization.

493 (13) Any person engaging in casual or isolated activity and commercial  
494 transactions, where such involve personal assets and are not an occupation  
495 for the individual.

496 (a) In regard to yard/garage sales, this exemption shall apply to  
497 persons or nonprofit organizations conducting such sales at a private  
498 residence or at a commercial location with an occupancy permit and  
499 with permission of the property owner, not exceeding four (4) events  
500 per year.

501 (b) In regard to the rental of personally owned residences, this  
502 exemption shall apply to persons renting a maximum of five (5)  
503 residences within the state.

504 The City may require any business claiming not to be covered by the  
505 provisions of this chapter to provide specific and detailed evidence showing such  
506 non-coverage.

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SEC. 110.44.  
OCCUPATION TAX INAPPLICABLE WHERE PROHIBITED BY LAW  
OR PROVIDED FOR PURSUANT TO OTHER EXISTING LAW.

This occupation tax is not levied upon any part of a business where such  
levy is prohibited or exempted by the laws of Georgia or of the United States.

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SEC. 110.45  
OCCUPATION TAXES LEVIED ON BUSINESS TO BE TRANSACTED  
DURING CALENDAR YEAR; FILING OF RETURNS SHOWING  
NUMBER OF EMPLOYEES DURING PRECEDING CALENDAR YEAR.

(a) All occupation taxes levied by this chapter are levied on number of  
employees during the calendar year. However, for convenience of both the city and  
the taxpayer, those businesses subject to the occupation tax levied in sections 6-2-4  
and 6-2-8 hereof shall, on or before the times hereinafter set forth, file with the city  
clerk the returns hereinafter specifically provided for, showing the number of full-  
time equivalent employees of that business during the preceding calendar year.

(b) The owner, proprietor, manager or secretary officer of the business  
subject to said occupation tax for the current calendar year shall, at the end of the  
preceding year, and on or before April 15 of the current calendar year, file with the  
city clerk of the city, on a form furnished by the city clerk, a signed return setting  
forth the number of full-time equivalent employees of such business for the  
preceding calendar year. The return calendar year 2005 shall include the number of  
full-time equivalent employees for calendar year 2004.



534 (c) Where a business subject to the occupation tax for the calendar year has  
535 been conducted for only a part of the preceding year, the number of full-time  
536 equivalent employees for such part shall be set forth in said return. Said return  
537 shall also show a figure putting the full-time equivalent employees for such part of  
538 a year on an annual basis, which figure shall bear the same ratio to the number of  
539 employees for such part year as the full year bears to such part. Said figure shall be  
540 used as the estimate of the number of full-time equivalent employees of the  
541 business for the current calendar year.

542 (d) If any person fails to make a return, the city clerk may make an estimate  
543 of the number of full-time equivalent employees of the business. The estimate shall  
544 be made for the period or periods in respect to which the person failed to make the  
545 return and shall be based upon any information which is or may come into the  
546 possession of the clerk.

547 (1) The clerk, or designee, shall give to the operator written notice of  
548 his determination. The notice may be served personally or by mail; if  
549 by mail, such service shall be addressed to the operator at his address  
550 as it appears in the records of the clerk. Service by mail is complete  
551 when delivered by certified mail with a receipt signed by the  
552 addressee.

553 (2) The amount of the determination shall bear interest and a penalty  
554 as required in this Chapter.

555 **SEC. 110.46.**  
556 **PLAN FOR ECONOMIC DEVELOPMENT; PRORATED TAX FOR**  
557 **PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER CONDUCTING**  
558 **BUSINESS FROM THEIR HOMES WITH UNDER TEN THOUSAND**  
559 **DOLLARS ANNUAL GROSS INCOME.**  
560

561 The City recognizes and encourages the fact that individuals within the City  
562 who have reached the age of sixty-five (65) wish to remain involved in the  
563 economy of the area without pursuing a full-time business or occupation. This  
564 involvement contributes to the economic development of the City, and as a means  
565 of encouraging this, the following plan for economic development shall apply:

566 Any person sixty-five (65) years of age or older conducting business from  
567 his/her home with under ten thousand dollars (\$10,000.00) annual gross income  
568 may conduct such business by paying one-half (1/2) of the otherwise required  
569 business tax. Proof of qualification for this status must be provided to the City  
570 Clerk.

571 **SEC. 110.47.**  
572 **PAYMENT OF OCCUPATION TAX BY NEWLY ESTABLISHED**  
573 **BUSINESSES.**  
574

575 In the case of a business subject to occupation tax for a calendar year, which  
576 was not conducted for any period of time in the corporate limits of the city in the  
577 preceding year, the owner, proprietor, manager or executive officer of the business

578 liable for occupation tax shall estimate the number of full-time equivalent  
579 employees from commencing date to the end of the calendar year and such tax  
580 shall be paid as provided in section 110.35. The estimate shall be, at a minimum,  
581 the number of full-time equivalent employees which will be employed when the  
582 business begins operation.

583 Businesses beginning operation after July 1st of any calendar year shall pay  
584 a prorated business tax of fifty (50) percent of the tax which would be due on an  
585 annual basis. The administrative fee shall not be prorated.

586 SEC. 110.48.  
587 MORE THAN ONE PLACE OF BUSINESS.  
588

589 Where a business is operated at more than one (1) place, the number of  
590 employees of each location will be entered on a separate occupation tax return on a  
591 form to be furnished by the City.

592 SEC. 110.49.  
593 ISSUANCE OF EXECUTIONS AGAINST DELINQUENT TAXPAYERS.  
594

595 (a) In addition to other remedies available under other ordinances of the City  
596 or under state statute for collection of occupational taxes and associated  
597 administrative fees from delinquent taxpayers, the City Clerk may issue executions  
598 against delinquent taxpayers for the amount of such unpaid occupational taxes and  
599 administrative fees due as of the day following the last day for payment, plus

600 penalty and interest thereon as provided herein and as authorized by O.C.G.A. §  
601 48-13-21.

602 (b) The right of the City to prosecute criminally delinquent taxpayers  
603 violating this subchapter by failing to pay occupational taxes or by refusing to  
604 register voluntarily for such taxes shall be in addition to, and unaffected by, the  
605 remedy of issuing executions against delinquent taxpayers as authorized in division  
606 (a) of this section.

607 (c) After the last day for payment of any occupational tax owed to the City  
608 of Blue Ridge, Georgia, and receipt and posting of the license certificate issued by  
609 the City of Blue Ridge, any duly certified law enforcement officer of the Police  
610 Department of the City of Blue Ridge, Georgia, including but not limited to the  
611 Police Chief, the Assistant Police Chief, and any other officer of the Police  
612 Department, may issue a citation to the person, managing agent, or professional,  
613 operating any business, occupation, or profession within the incorporated  
614 boundaries of the City of Blue Ridge, Georgia for not having paid the occupational  
615 taxes imposed by the Code of the City of Blue Ridge, Georgia or the posting of the  
616 license certificate, or both.

617 (d) Any citation issued to any person, managing agent, or professional of  
618 any business, occupation or profession, for operating without paying occupational  
619 taxes or posting the license certificate, or both, shall specify a date and time for

620 appearance before the Municipal Court of the City of Blue Ridge, Georgia, in order  
621 for said court to determine whether said person, managing agent or professional  
622 has been operating without the payment of occupational taxes or the posting of the  
623 license certificate, or both, and if found to be in violation of the occupational tax  
624 provisions of the Code of the City of Blue Ridge by the failure to pay occupational  
625 taxes or the posting of the license certificate, or both, then the municipal judge, in  
626 the judge's discretion, may impose a civil fine for failure to pay the occupational  
627 tax (including the administrative fees) or the posting of the license certificate, or  
628 both, not to exceed \$500.00, and said civil fine may be enforced by the contempt  
629 power of the Municipal Court of the City of Blue Ridge, Georgia. The City of Blue  
630 Ridge, Georgia recognizes and acknowledges that only the Georgia Supreme Court  
631 has the power and authority to regulate the practice of law within the State of  
632 Georgia, and no provision of this ordinance shall be deemed to impose criminal  
633 penalties for the practice of law without an occupational tax license issued by the  
634 City of Blue Ridge, Georgia or the failure to pay occupational taxes, or both.  
635 However, while the legal professionals may be allowed to practice their  
636 occupations, failure to pay the occupational taxes imposed by the Code of the City  
637 of Blue Ridge shall still subject them to interest, penalties, and any civil fine for  
638 failure to pay the taxes.

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640 SEC. 110.50,  
641 RETURNS CONFIDENTIAL.  
642

643 Except in the case of judicial proceedings or other proceedings necessary to  
644 collect the occupation tax hereby levied, it shall be unlawful for any officer,  
645 employee, agent or clerk of the City or any other person to divulge or make known  
646 in any manner any information provided for the purpose of determining the amount  
647 of occupation tax required under this chapter. Such information shall be  
648 confidential and open only to the officials, employees, agents or clerks of the City  
649 using said returns for the purpose of this occupation tax levy and the collection of  
650 the tax. Independent auditors or bookkeepers employed by the City shall be classed  
651 as "agents of the City." Nothing herein shall be construed to prohibit the  
652 publication by the City officials of statistics, so classified as to prevent the  
653 identification of particular reports or returns and items thereof, or information such  
654 as name, location, ownership and line of business with no association made to  
655 number of employees or amount of tax paid, or the inspection of the records by  
656 duly qualified employees of the tax departments of the State of Georgia or of the  
657 United States, and other local governments. Information provided by a business or  
658 practitioner may be disclosed to the governing authority of another local  
659 government for tax purposes.

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662 SEC. 110.51.  
663 INSPECTION OF BOOKS AND RECORDS.  
664

665 In any case the city clerk, through his or her officers, agents, employees or  
666 representatives, may inspect the books of the business for which the returns are  
667 made. The city clerk or his designees shall have the right to inspect the books or  
668 records for the business of which the return was made in the city, and upon  
669 demand of the city clerk or his designees such books or records shall be submitted  
670 for inspection by a representative of the city within thirty (30) days. Failure of  
671 submission of such books or records within thirty (30) days shall be grounds for  
672 revocation of the tax certificate currently existing to do business in the city. In the  
673 case of practitioners of professions and occupations, the city shall be sensitive to  
674 the issues of client or customer confidentiality. In such cases, the practitioner may  
675 redact information claimed to be privileged before disclosing books or records of  
676 financial transactions. If such Practitioner alleges that redaction provides  
677 inadequate protection to the confidences of its clients or customers, such  
678 Practitioner may petition the Superior Court of Fannin County for an *in camera*  
679 inspection, prior to examination by the city clerk. Adequate records shall be kept in  
680 Blue Ridge, Georgia, for examination by the city clerk or his designees at his  
681 discretion. If, after examination of the books or records, it is determined that a  
682 deficiency occurs as a result of underreporting, a penalty shall be imposed as set  
683 forth herein.

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SEC. 110.52,  
TAX CERTIFICATE TO BE REVOKED FOR FAILURE TO PAY TAX,  
FILE RETURNS, PERMIT INSPECTION OF BOOKS.

Except for a person whose qualifications to practice law are determined by the general laws of the state, the failure of any business to pay said occupation tax or any part thereof before it becomes delinquent or upon failure to permit inspection of its books as above provided, any business tax certificate granted by the City under this chapter permitting the owner of said business to do business in the City for the current year shall be, ipso facto, revoked. No new business tax certificate shall be granted by the City for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to a person who has failed to submit adequate records as requested by the city clerk in accordance with provisions set forth herein. In the case of practitioners of law, if any such person, firm, or corporation whose duty it is to obtain a registration and an occupation tax certificate shall fail to pay such tax in a timely fashion, such offender shall be subject to the penalties provided herein.

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SEC. 110.53,  
EFFECT OF FAILURE TO COMPLY WITH CHAPTER PROVISIONS;  
CONTINUING IN BUSINESS AFTER TAX CERTIFICATE  
REVOCATION.

Any persons, their manager, agent or employee, who does business in the City after the certificate for said business has been revoked as above; any person, their manager, agent or employee, who is hereby required to make returns showing



709 the amount of full-time equivalent employees and who fail to make said returns  
710 within the time and in the manner herein provided, or refuse to amend such returns  
711 so as to set forth the correct information, or who shall make false returns, and  
712 except for practitioners of professions and occupations electing to pay a flat fee in  
713 lieu of a per employee tax, any person, their manager, agent or employee who  
714 refuses to permit an inspection of books in their charge when the officer(s),  
715 agent(s), employee(s) or representative(s) of the city request such inspection,  
716 during business hours, for the purpose of determining the accuracy of the returns  
717 herein provided for, shall be subject to penalties provided in this Chapter..

718 **SEC. 110.54**  
719 **EXECUTION FOR DELINQUENT OCCUPATION TAX.**  
720

721 In addition to the other remedies herein provided for the collection of the  
722 occupation tax herein levied, the City Clerk of the City, upon any tax or  
723 installment of said tax becoming delinquent and remaining unpaid, shall issue  
724 execution for the correct amount of said tax against the person liable for said tax,  
725 which execution shall bear interest at the rate of one and one-half (1.5) percent per  
726 month from the date when such tax or installment becomes delinquent, and the lien  
727 shall cover the property of the person liable for said tax, all as provided by the  
728 Ordinances and Charter of the City and the laws of Georgia. The lien of said  
729 occupation tax shall become fixed on and date from the time when such tax or any  
730 installment thereof becomes delinquent. The execution shall be levied by the City

731 clerk upon the property of the person liable for said tax, and sufficient property  
732 shall be advertised and sold the [to] pay the amount of said execution, with interest  
733 and costs. All other proceedings in relation thereto shall be had as is provided by  
734 the Ordinances and the Charter of the City and the laws of Georgia and the  
735 defendant in said execution shall have rights of defense, by affidavit of illegality  
736 and otherwise, which are provided by the Charter of the City and the laws of  
737 Georgia in regard to tax executions. When a nulla bona entry has been entered by  
738 property authority upon an execution issued by the City Clerk against any person  
739 defaulting on the occupation tax the taxpayer against whom the entry was made  
740 shall not be allowed or entitled to have or collect any fees or charges whatsoever  
741 for services rendered after the entry of the nulla bona. If, at any time after the entry  
742 of nulla bona has been made, the taxpayer against whom the execution issues pays  
743 the tax in full to other with all interest, penalties and costs accrued on the tax, the  
744 taxpayer may collect any fees and charges due the person as though the person had  
745 never defaulted in the payment of the taxes.

746 **SEC. 110.55.**  
747 **AMENDMENT, REPEAL OF PROVISION.**  
748

749 This chapter shall be subject to amendment or repeal, in whole or in part, at  
750 any time and no such amendment or repeal shall be construed to deny the right of  
751 the council to assess and collect any of the taxes or other charges prescribed. Said  
752 amendment may increase or lower the amounts and tax rates of any occupation and

753 may change the classification thereof. The payment of any occupation tax provided  
754 for shall not be construed as prohibiting the levy or collection by the City of Blue  
755 Ridge additional occupation taxes upon the same person, property or business.

756 **SEC. 110.56.**  
757 **APPLICATIONS OF PROVISIONS TO PRIOR ORDINANCE.**  
758

759 This chapter does not repeal or affect the force of any part of any ordinance  
760 heretofore passed where taxes levied under such prior ordinance have not been  
761 paid in full. So much and such parts of ordinances heretofore and hereinafter  
762 passed as provided for the issuing and enforcing of execution for any tax or  
763 assessment required by such ordinances, or that imposed fines or penalties for the  
764 nonpayment of such tax, or for failure to pay regulatory fees provided for in said  
765 ordinance or ordinances, or failure to comply with any other provisions hereof,  
766 shall continue and remain in force until such tax, regulatory fee or assessment shall  
767 be fully paid.

768 **SEC. 110.57.**  
769 **ENFORCEMENT OF PROVISION,**  
770

771 It is hereby made the duty of the City Clerk and the police department to see  
772 that the provisions of this chapter relating to occupation taxes are observed; and to  
773 summon all violators of the same to appear before the municipal court. It is hereby  
774 made the further duty of the City Clerk, the Chief of Police, their designees and  
775 assistants, to inspect all certificates issued by the City, as often as in their judgment

776 it may seem necessary to determine whether the certificate held is the proper one  
777 for the business sought to be transacted thereunder.

778 SEC. 110.58.  
779 PROVISIONS TO REMAIN IN FULL FORCE AND EFFECT UNTIL  
780 CHANGED BY COUNCIL.  
781

782 This chapter shall remain in full force and effect until changed by  
783 amendment adopted by the council. All provisions hereto relating to any form of  
784 tax herein levied shall remain in full force and effect until such taxes have been  
785 paid in full.

786 SEC. 110.59.  
787 REQUIREMENT OF PUBLIC HEARING.  
788

789 In any year when revenue from occupation taxes is greater than the  
790 preceding year, the City shall hold a public hearing as a part of the process for  
791 determining how to use the additional revenue.

792 SEC. 110.60.  
793 OPTION TO ESTABLISH EXEMPTION OR REDUCTION IN  
794 OCCUPATION TAX.  
795

796 The City may by subsequent ordinance or resolution provide for an  
797 exemption or reduction in occupation tax to one (1) or more types of businesses or  
798 practitioners of occupations or professions as part of a plan for economic  
799 development or attracting or encouraging selected types of businesses or  
800 practitioners of selected occupations or professions. Such exemptions or reductions  
801 in occupation tax shall not be arbitrary or capricious.

802 SEC. 110.61.  
803 CONFLICTS BETWEEN SPECIFIC AND GENERAL PROVISIONS.  
804

805 Where there is an apparent conflict in this chapter between specific and  
806 general provisions, it is the intention hereof that the specific shall control.

807 SEC. 110.62.  
808 ADDITIONAL REMEDY.  
809

810 As an additional remedy as to the non-payment of any occupational taxes,  
811 penalties, interest, assessments, or other charges, assessed to a taxpayer or citizen  
812 pursuant to the occupational tax ordinance of the City of Blue Ridge, Georgia, and  
813 as designated and referenced within Chapter 110 of the Code of Ordinances, when  
814 the person or entity owing said funds to the City of Blue Ridge, Georgia, is a water  
815 customer or sewer customer, or both, the City Council, the City Mayor, the City  
816 Clerk, the Public Works Director, the City Attorney or other properly designated  
817 agent for the City of Blue Ridge, Georgia may, in addition to all other remedies  
818 provided by the ordinances of the City of Blue Ridge, Georgia, of such non-  
819 payment, and request that service be withheld until such time as the water  
820 customer or sewer customer, or both, is no longer delinquent in the payment of  
821 occupational taxes, interest, penalties, assessments and other charges owed to the  
822 City of Blue Ridge, Georgia. The City Council specifically finds that should a  
823 person or entity owe delinquent occupational taxes, interest, and penalties on  
824 December 1 of any year to the City of Blue Ridge, Georgia, and be a utility

825 customer of the City of Blue Ridge, Georgia, and therefore be in violation of Blue  
826 Ridge's ordinances, rules and regulations, that any properly designated agent for  
827 the City of Blue Ridge, Georgia may disconnect and terminate water service, or  
828 sewer service, or both, until such time as said customer is no longer in violation of  
829 the ordinances, rules, and regulations of the City of Blue Ridge, Georgia, and has  
830 paid all delinquent occupational taxes, interest, and penalties. All usual and  
831 standard fees, expenses, and charges, such as the disconnection charge and the  
832 reconnection fee, must also be paid by said customer, in order to again receive  
833 service from the City of Blue Ridge, Georgia, as well as the customer complying  
834 with the ordinances, rules, and regulations of the City of Blue Ridge, Georgia by  
835 payment of the owed amounts.

836 Prior to disconnection the City Clerk shall mail a notice of the pending  
837 disconnection via regular mail to the address provided by the taxpayer no later than  
838 ten (10) days before any disconnection. In the event no address was provided, the  
839 notice shall be mailed or hand delivered to the physical location of the business.

840 **SEC. 110.63.**  
841 **OCCUPATION TAX CERTIFICATE NOT TRANSFERABLE.**

842 An occupation tax certificate and/or regulatory fee certificate shall not be  
843 transferable and a transfer of ownership shall be considered in the same light as the  
844 termination of such business and the establishment of a new business. Therefore, a  
845 new certificate shall be required for each new owner of the business.  
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SEC. 110.64.  
DUTY TO KEEP INFORMATION CURRENT.

851

Any person required by this chapter to register his or her business shall notify the clerk in writing within thirty (30) days of the following changes:

852

(1) Any change of address of the business, in which case the same occupation tax certificate shall be valid at the new location.

854

(2) Any change of ownership, in which case the transfer shall be treated as the termination of one (1) business and the establishment of a new business for the purposes of this chapter.

857

(3) The termination of any business.

858

SEC. 110.65.  
COMPLIANCE WITH OTHER ORDINANCES AND LAWS.

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(a) All businesses are required to comply with the provisions of all ordinances of the City and other laws and the issuance of an occupation tax receipt to any business pursuant to this chapter shall not authorize that business to engage in or carry on business or to perform any other activity in violation of state or federal law or regulations and other ordinances of the City nor shall it relieve that business from obtaining any certificate or permit required by the provision of other laws or ordinances.

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(b) No certificate shall be issued or renewed until any delinquent property taxes and other debts to the City have been paid.

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SEC. 110.66.  
PRACTITIONERS OF PROFESSIONS AND OCCUPATIONS.

It being the intention of the mayor and council that no portion of this  
taxation scheme shall be construed to be, or have the practical effect of,  
unauthorized regulation of practitioners of professions and occupations and if any  
provision hereof shall be construed by a court of competent jurisdiction to be an  
unlawful regulation of such profession, then such provision shall be considered  
rescinded by the mayor and council as if such provision had not been adopted, and  
in such case, the remaining provisions of this chapter shall be applied to such  
practitioner.

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SECTION 2.  
RENUMBERING OF CHAPTER 110 OF THE CODE OF ORDINANCES  
OF THE CITY OF BLUE RIDGE.

Chapter 110 of the Code of the City of Blue Ridge, Georgia, is hereby  
further amended, by renumbering Sections 110.25 through 110.66, as Sections  
110.25 through 110.66 respectively, but with all other provisions of said sections to  
remain the same.

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SECTION 3.  
NO INCREASED REVENUE FROM THE ENACTMENT OF NEW  
REGULATIONS REGARDING OCCUPATIONAL TAXES.

The City Council notes that the new regulations regarding occupational  
taxes are revenue neutral, and that the occupational taxes have not increased by the



895 passage of this ordinance. To the extent revenue does increase, a public hearing  
896 shall be held before final adoption of this Ordinance.

897 **SECTION 4:**  
898 **REPEAL OF CONFLICTING ORDINANCES TO REMOVE CONFLICT**  
899

900 On the effective date of this Ordinance, all parts of ordinances in conflict  
901 with the terms of this ordinance are hereby repealed to the extent of the conflict,  
902 but it is hereby provided that any ordinance or law which may be applicable hereto  
903 and aid in carrying out and making effective the intent, purpose and provisions  
904 hereof, is hereby adopted as a part hereof and shall be legally construed to be in  
905 favor of upholding this Ordinance on behalf of the City of Blue Ridge, Georgia.

906 **SECTION 5.**  
907 **SEVERABILITY**  
908

909 If any paragraph, subparagraph, sentence, clause, phrase or any other portion  
910 of this Ordinance should be declared invalid or unconstitutional by any Court of  
911 competent jurisdiction or if the provisions of any part of this Ordinance as applied  
912 to any particular person, situation or set of circumstances is declared invalid or  
913 unconstitutional, such invalidity shall not be construed to affect the provisions of  
914 this Ordinance not so held to be invalid, or the application of this Ordinance to  
915 other circumstances not so held to be invalid. It is hereby declared to be the  
916 legislative intent of the City Council of the City of Blue Ridge, Georgia to provide

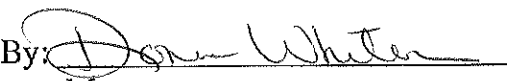
917 for separate and divisible parts and it does hereby adopt any and all parts hereof as  
918 may not be held invalid for any reason.

919 **SECTION 6.**  
920 **EFFECTIVE DATE**

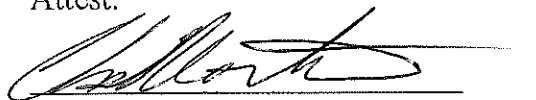
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922 The effective date of this Ordinance shall be immediately upon its passage  
923 by the City Council and execution by the Mayor or upon fifteen (15) days expiring  
924 from the date of its passage without a veto of said Ordinance by the Mayor as set  
925 forth in the City Charter at Section 3.23(b). Upon the Ordinance becoming  
926 effective, the City Clerk shall insert the modifications, additions or deletions and  
927 publish the Ordinance as amended.

928 SO ORDAINED, this 30 day of N o v e m b e r, 2020.

929 **BLUE RIDGE CITY COUNCIL**

930  
931  
932 By:   
933 Mayor

934  
935  
936 Attest:

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939 Chris Mortimer, Assistant City Clerk