

THE CITY OF SKY VALLEY, GA.

ORDINANCE 89-3

An ordinance establishing penalties and interest rates on failure to file return or pay revenue held in trust for City; penalty and interest on willful failure to pay Ad Valorem Tax (Code Section 48-2-40, 48-2-44)

Be it ordained by the Mayor and Council of The City of Sky Valley, Georgia and is hereby ordained by the authority or same as follows:

Section 1 - Rate of Interest on past due taxes shall bear interest rate of 1% per month from date tax is due (December 20th) until the date the tax is paid. Any period less than one month shall be considered to be one month.

Section 2 - In any instance in which any person willfully fails to pay within 90 days of the date when due, and Ad Valorem Tax, owed the local government (City of Sky Valley), in the absence of a specific statutory civil penalty for the failure, a penalty of 10% of the amount of tax due and not paid on or before the time prescribed by law, together with interest as specified by law.

This ordinance read and adopted by the Mayor and City Council for the City of Sky Valley, Georgia at the regular meeting of the City Council of Sky Valley Georgia on 7th day, February, 1989        day, March, 1989.

Attested:

Cassie S. Henson  
City Clerk

Ray W. Mc  
Mayor

Wayne H. Wells  
Mayor Pro-Tem

Dwight D. Lead  
Councilman

George S. Stephens  
Councilman

Forest W. Senter  
Councilman

W. Gene Houser  
Councilman