

ORDINANCE NO. 85-11

OF THE CITY OF SKY VALLEY, GEORGIA

An ordinance to make effective the right of the City of Sky Valley, Georgia, to levy and provide for the assessment, valuation and revaluation and collection of ad valorem property taxes on all property located within the corporate limits of the City of Sky Valley, Georgia;

Section 1. Pursuant to the corporate charter of the City of Sky Valley (Section 1.12) and (O.C.G.A. Section 48-5-352; et seq), the taxing authority of the City is hereby made effective as of 1-1-86 for the purpose of levying ad valorem property taxes on all property located within the corporate boundaries of the City of Sky Valley.

Section 2. Pursuant to the authority contained in the aforestated charter and State laws regarding municipal taxation, it is hereby ordained that the determination of the fair-market value for ad valorem property taxation purposes shall be as defined in said Georgia laws with the valuation and administrative and judicial review of the fair-market value to be determined by the tax assessor's office of Rabun County, Georgia.

Section 3. The effective date for the appraisalment of the ad valorem taxes for property located within the corporate limits of Sky Valley, Georgia shall be January 1, 1986 and on the

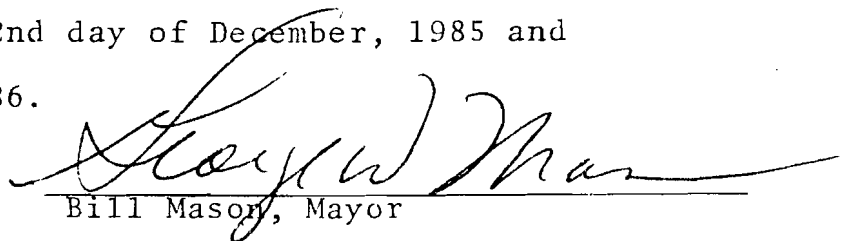
1st day of January of each subsequent year, with the actual amount of taxes assessed for each property being due on the 20th day of December of each calendar year.

Section 4. The tax commissioner, who shall be appointed by the city council for the City of Sky Valley, Georgia shall be the officer in charge for purposes of administering and collecting all property taxes due. The remedies for collection and penalties to be assessed for late payment shall be as provided for under the laws of the State of Georgia relating to procedures for the collection of public revenue as regards municipal taxation.

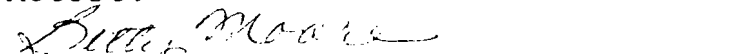
Section 5. The city council of Sky Valley, Georgia shall be empowered and responsible for setting the millage rate to be levied for each calendar year with said rate to be set no later than October 1st of each calendar year.

Section 6. This ordinance shall be subject to all State laws regulating municipal taxation and shall repeal any City ordinances or parts of ordinances which may be in conflict herewith.

Be it ordained by the mayor and council of the City of Sky Valley as approved this 2nd day of December, 1985 and this 6th day of January, 1986.


Bill Mason, Mayor

Attest:


Betty Moore, City Clerk