

LEGISTAR NO: 20160136
ORDINANCE NO: 7873

AN ORDINANCE

AMENDING City Code Section 3-8-2-020 B (2) Due Date; Payment; Interest on Past Due Taxes

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA THAT:

3-8-2-020 - Taxation.

B. Due Date; Payment; Interest on Past Due Taxes.

1. All ad valorem taxes shall be due and payable in full within sixty (60) days after notice, unless the due date falls on a Saturday, Sunday, or legal holiday, in which case it shall be postponed until the first day following which is not a Saturday, Sunday, or holiday. Supplemental ad valorem taxes and special assessments shall be due and payable on the date set forth in the ordinance imposing the tax or assessment.
2. All taxes and assessments imposed by the city shall be paid in full in legal tender of the United States, including electronic payments via credit and debit cards; except where specifically authorized by law or ordinance of the mayor and council, no partial payments shall be accepted.
 - (a) The cost associated with the acceptance of electronic payment(s) shall be processed and received by a third party vendor via convenience and/or service fees and shall be sufficient to cover such costs.
3. Taxes and special assessments shall bear interest at the rate of one percent per month from the date the tax or assessment is due until the date the tax or assessment is paid. For purposes of this section, any period of less than one month shall be considered to be one full month. The finance director may waive the collection of any interest, in whole or in part, due the city on unpaid taxes or assessments whenever or to the extent that he or she reasonably determines that the delay in payment was attributable to the action or inaction of his or her department.

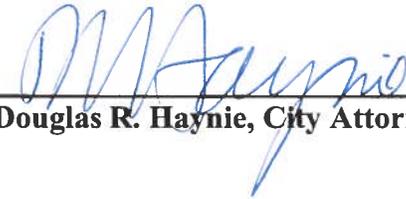
Section 2. It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses, and phrases are severable, and if any section, paragraph, sentence, clause, or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance.

Section 3. All Ordinance or parts of Ordinances in conflict with this Ordinance are hereby repealed.

Section 4. This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE: March 9, 2016 APPROVED: 
R. Steve Tumlin Jr., Mayor

ATTEST: 
Stephanie Guy, City Clerk

Approved as to form: 
Douglas R. Haynie, City Attorney