

**ELLIJAY CITY HALL**

**MAY 15, 2023**

**WORKSHOP  
5:30**

**PUBLIC HEARING**

**REGULAR MEETING  
6:00**

Call to Order

Prayer and Pledge of Allegiance

Approval of Agenda

Approval of Minutes for April Meeting

Approval of April Financial Statement

Staff Reports

Citizen Input

**NEW BUSINESS**

Review and Action – Ellijay-Gilmer Water and Sewer Authority Appointment

First Reading – Lodging Tax Ordinance

Review and Action – Authorization to accept bids for the disposal of the following surplus vehicles and equipment:

1. 1993 Ford Ranger, vin# 1FTCR10A1PUC78605, 532401 miles
2. 2001 Ford F250, vin# 1FDNF21L21ED33017, 242036 miles
3. 2007 Exmark Lazer Z mower, serial# LHP27KC565/631391, 1970 hours
4. 2014 Grasshopper Model 327EFI mower, serial# 6420782, 1340 hours

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant April Harris/Creekside Farms and Vineyards, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant Kathryn Vaughn/Engelheim Vineyards, LLC, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant James Sturgeon/White Path Creek Farms, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant Scott Harb/Top Job Beverage and Events, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant Kevin Buckley/Buckley Farms and Vinyards, LLC, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Special Event Permit (Alcohol) Blue Ridge Mountains Wine and Jazz Festival, Applicant Glen Jackson/Grapes and Ladders Winery, Event Location White Path Creek Farms June 24, 2023 11:00am to 8:30pm

Review and Action – Gilmer Georgia Initiative for Community Housing (GICH) letter of support for the Overlook at Ellijay development

Executive Session – Personnel, Pending Litigation, Land Acquisition

Adjourn

## Mayors Report

- Mike Gibb's term on the Ellijay-Gilmer Water and Sewer Authority will expire on June 30, 2023. Mr. Gibb is currently the board chairman and is willing to serve another term if re-appointed. The new term would begin on July 1, 2023 and end on June 30, 2027.
- House Bill 708, authorizing the City to increase lodging tax from 5% to 8%, passed and has been signed by the governor. An ordinance authorizing the increase is on the agenda for first reading and is in your packet for review.
- Authorization is needed to dispose of four pieces of surplus equipment which have been replaced and taken out of service. The two trucks will be sold at Highway 515 Auto Auction and the two mowers will be advertised in the Times Courier and on the City's website with sealed bids due prior to June's Council Meeting.
- Blue Ridge Mountains Wine and Jazz Festival is scheduled for June 24, 2023 11:00am to 8:30pm at White Path Creek Farms. There are six Special Event Permit applicants on the agenda for the event.
- The Gilmer Georgia Initiative for Community Housing (GICH) team has asked for a letter of support for the Overlook at Ellijay development. A copy of the letter to the Georgia Department of Community Affairs (DCA) Housing Finance Division is included in your packet for review. The proposed development is located on Courier Street on a parcel previously rezoned for high density housing. The City has previously expressed support of the GICH team's efforts to address the City's workforce and senior housing needs.

**City of Ellijay  
April 17, 2023**

**Workshop  
5:30 PM**

**Public Hearing  
Side Setback Variance Request  
245 Lucille Avenue  
5:45**

**Regular Meeting  
Started at 6:00pm ended at 6:06pm**

**Council Meeting Called to Order:**

**Welcome** - Mayor Al Hoyle welcomed everyone to the meeting.

**Prayer**- Prayer was given by Al Fuller

**Pledge**- Mayor Hoyle led the Pledge of Allegiance.

**Attendance:**

**Al Hoyle, Mayor** - Present

**Sandy Ott, Mayor Pro-Tem** - Present

**Tom Crawford, Councilmember** - Present

**Al Fuller, Councilmember** - Present

**Kevin Pritchett, Councilmember** - Present

**Katie Lancey, Councilmember**-Present

**Kayann Hayden West, City Attorney** - Absent

**Edward Lacey, Police Chief** - Present

**Sam West, Fire Chief** - Present

**Lori Pierce, City Clerk**-Present

**Andrew Mathis, Code Enforcement** - Present

**Approval of Agenda:**

The Councilmember amended the agenda for April to add Gilmer County Chamber of Commerce Tourism Grant. Councilmember Al Fuller made a motion to approve the amended agenda for April. Councilmember Katie Lancey seconded the motion. All approved.

**Approval of Minutes:**

Councilmember Kevin Pritchett made a motion to approve the minutes for the March Meeting. Mayor Pro Tem Sandy Ott seconded the motion. All approved.

**Approval of Financial Statements:**

Councilmember Katie Lancey made a motion to approve the March Financial Statement. Councilmember Tom Crawford seconded the motion. All approved.

**Staff Reports:**

Fire Department- nothing to add to previously provided report.  
Police Department - nothing to add to previously provided report.  
Code Enforcement- Stated that he received 5 letters approving the Side Set Back Variance Request on 245 Lucille Avenue.

**Citizen Input:**

None

**Unfinished Business:**

None

**New Business:**

Review and Action: Side Set Back Zoning Variance Request 245 Lucille Avenue- Councilmember Tom Crawford made a motion to approve the Side Set Back Variance Request 245 Lucille Avenue. Mayor Pro Tem Sandy Ott seconded the motion. All approved.

Review and Action: Housing Authority Commission Appointment-Councilmember Al Fuller made a motion to approve the Housing Authority Commission Appointment of Howard Stanley to serve as commissioner for the one year term ending December 2023. Councilmember Katie Lancey seconded the motion. All Approved.

Review and Action: Special Event Permit (alcohol) Michael A Lancaster/Friends of Harrison Park June 2, 2023 delivery-June 3, 2023 Event at Harrison Park- Mayor Pro Tem Sandy Ott made a motion to approve the Special Event Permit. Councilmember Katie Lancey seconded the motion. All approved.

Review and Action: Gilmer County Chamber of Commerce Tourism Grant- Councilmember Katie Lancey made a motion to approve Chief Edward Lacey to apply for the Gilmer Chamber of Commerce Tourism Grant in the amount of \$10,000. Councilmember Al Fuller seconded the motion. All approved.

**Executive Session:** Personnel, Land Acquisition, Pending Litigation.

**Adjourn:**

Councilmember Tom Crawford made a motion to adjourn at 6:06pm. Councilmember Al Fuller seconded the motion. All approved.

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Lori Pierce/City Clerk

**City of Ellijay**  
**Statement of Revenue and Expenditures**  
*Original Budget*  
*For General Fund (100)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
100-0000-00-311100	Real Property Taxes-Current	\$ 0.00	\$ 3,941.65	\$ 217,962.00	\$ 93,480.02	57.11%
100-0000-00-311110	Public Utilities Tax	0.00	8,153.43	0.00	9,933.48	0.00%
100-0000-00-311200	Real Property Tax-Prior Years	0.00	275.60	0.00	4,419.01	0.00%
100-0000-00-311300	Personal Property Tax-Current	0.00	604.32	59,828.00	9,089.75	84.81%
100-0000-00-311310	Motor Vehicle Tax	0.00	106.16	2,000.00	5,802.82	(190.14%)
100-0000-00-311315	TAVT Tax	0.00	9,687.33	50,000.00	26,385.16	47.23%
100-0000-00-311320	Mobile Home Tax	0.00	234.91	1,000.00	246.26	75.37%
100-0000-00-311400	Personal Property-Delinquent	0.00	49.97	1,000.00	675.82	32.42%
100-0000-00-311600	Intangible Tax	0.00	2,165.97	11,000.00	3,332.91	69.70%
100-0000-00-311700	Franchise Tax	0.00	0.00	260,000.00	297,220.37	(14.32%)
100-0000-00-311910	Pen/Int-Real Property	0.00	124.07	1,000.00	351.04	64.90%
100-0000-00-313100	Local Option Sales Tax	0.00	121,737.40	1,000,000.00	456,918.64	54.31%
100-0000-00-314200	Alcohol Tax	0.00	10,510.27	100,000.00	40,711.94	59.29%
100-0000-00-316200	Insurance Premium Tax	0.00	0.00	120,000.00	0.00	100.00%
100-0000-00-316300	Financial Institution Tax	0.00	0.00	12,000.00	12,626.63	(5.22%)
100-0000-00-316400	Transfer Tax Collections	0.00	1,329.23	8,000.00	2,010.41	74.87%
100-0000-00-319120	Pen/Int-Personal Property	0.00	36.93	0.00	88.92	0.00%
100-0000-00-319500	Fi Fa	0.00	0.00	300.00	0.00	100.00%
100-0000-00-321110	Licenses-Beer/Wine	0.00	0.00	16,500.00	1,100.00	93.33%
100-0000-00-321111	Game Machines	0.00	0.00	200.00	65.00	67.50%
100-0000-00-321125	Licenses - Wine Tasting Room	0.00	0.00	1,000.00	0.00	100.00%
100-0000-00-321130	Licenses - Distilled Spirits	0.00	0.00	6,000.00	0.00	100.00%
100-0000-00-321131	Brewery	0.00	0.00	1,000.00	0.00	100.00%
100-0000-00-321400	General Business Licenses	0.00	875.00	50,000.00	26,455.00	47.09%
100-0000-00-321410	Real Estate Licenses	0.00	0.00	1,000.00	0.00	100.00%
100-0000-00-321420	Insurance Licenses	0.00	150.00	8,000.00	7,112.50	11.09%
100-0000-00-322100	Building Permit Fees	0.00	7,173.47	20,000.00	9,995.07	50.02%
100-0000-00-322120	Zoning Request Fees	0.00	0.00	1,000.00	150.00	85.00%
100-0000-00-322130	Annexation/Deannexation Fee	0.00	0.00	0.00	150.00	0.00%
100-0000-00-322140	Sign Permits	0.00	90.00	1,000.00	405.00	59.50%
100-0000-00-322150	Soil/Erosion Permits	0.00	0.00	100.00	50.00	50.00%
100-0000-00-322902	Special Event Alcohol Fee	0.00	0.00	1,500.00	0.00	100.00%
100-0000-00-323100	Business License Penalty	0.00	125.00	500.00	747.76	(49.55%)
100-0000-00-333000	Housing Authority Pilot	0.00	0.00	260,000.00	0.00	100.00%
100-0000-00-341400	Printing/Copying Fees	0.00	0.00	100.00	0.00	100.00%
100-0000-00-342120	Police-Accident Reports	0.00	61.00	600.00	355.00	40.83%
100-0000-00-342125	Criminal Records Check	0.00	20.00	100.00	80.00	20.00%
100-0000-00-351170	Municipal Court Fines	0.00	25,845.80	130,000.00	74,314.07	42.84%
100-0000-00-351171	Court Cost	0.00	0.00	0.00	725.00	0.00%
100-0000-00-351172	Parking Tickets	0.00	0.00	200.00	50.00	75.00%
100-0000-00-361000	Interest Income	0.00	3,848.93	2,000.00	14,324.22	(616.21%)
100-0000-00-383000	Insurance Recovery	0.00	0.00	0.00	3,927.13	0.00%
100-0000-00-389000	Misc Income	0.00	(59,900.00)	1,000.00	5,999.83	(499.98%)
100-0000-00-391205	Transfer In ARPA	0.00	0.00	337,148.00	0.00	100.00%
<b>Total General Fund Revenues</b>		<b>\$ 0.00</b>	<b>\$ 137,246.44</b>	<b>\$ 2,683,038.00</b>	<b>\$ 1,109,298.76</b>	<b>58.66%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**  
*Original Budget*  
*For General Fund (100)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>						
100-0000-00-543210	Payroll Administrative Fee	\$ 0.00	\$ 0.00	\$ 0.00	\$ 177.09	0.00%
100-1100-11-511100	Salaries	0.00	1,250.00	18,000.00	3,750.00	79.17%
100-1100-11-512200	FICA	0.00	95.65	1,377.00	286.90	79.16%
100-1100-11-523500	Travel Expense	0.00	0.00	9,000.00	0.00	100.00%
100-1100-11-523700	Education & Training	0.00	0.00	3,000.00	0.00	100.00%
100-1500-15-511100	Salaries	0.00	17,973.30	155,000.00	60,457.87	60.99%
100-1500-15-511101	Compensation-Planning and Z	0.00	0.00	1,500.00	250.00	83.33%
100-1500-15-512100	Group Insurance	0.00	0.00	34,000.00	6,193.13	81.78%
100-1500-15-512101	City Match Retirement	0.00	0.00	1,130.00	0.00	100.00%
100-1500-15-512200	FICA	0.00	1,344.56	11,858.00	4,488.16	62.15%
100-1500-15-512400	GMEBS	0.00	0.00	53,000.00	3,698.16	93.02%
100-1500-15-512700	Workers Comp Ins.	0.00	0.00	28,000.00	0.00	100.00%
100-1500-15-521100	Accounting & Audit Expense	0.00	0.00	15,000.00	0.00	100.00%
100-1500-15-521210	Legal Services	0.00	0.00	7,000.00	435.00	93.79%
100-1500-15-521302	Contract Services-USTI & TBS	0.00	0.00	10,000.00	0.00	100.00%
100-1500-15-521320	City Website Maintenance	0.00	0.00	8,000.00	456.00	94.30%
100-1500-15-521400	Election Costs	0.00	0.00	10,000.00	0.00	100.00%
100-1500-15-521514	Fi Fa Filing Fees	0.00	0.00	500.00	0.00	100.00%
100-1500-15-522110	Sanitation Collection	0.00	0.00	1,200.00	0.00	100.00%
100-1500-15-522200	Repairs and Maintenance	0.00	0.00	4,000.00	0.00	100.00%
100-1500-15-522210	Vehicle Repairs and Maintena	0.00	0.00	500.00	0.00	100.00%
100-1500-15-522211	Equip-Repairs and Maintenanc	0.00	0.00	500.00	0.00	100.00%
100-1500-15-523100	Property & Liability Insurance	0.00	0.00	16,000.00	3,984.00	75.10%
100-1500-15-523200	Telephone Expense	0.00	0.00	12,000.00	1,543.32	87.14%
100-1500-15-523300	Advertising	0.00	0.00	3,000.00	532.50	82.25%
100-1500-15-523500	Travel Expenses	0.00	0.00	7,000.00	0.00	100.00%
100-1500-15-523600	Dues,Fees & Subscriptions	0.00	0.00	3,000.00	0.00	100.00%
100-1500-15-523700	Education & Training	0.00	0.00	6,000.00	0.00	100.00%
100-1500-15-523850	Contracted Labor	0.00	0.00	1,000.00	0.00	100.00%
100-1500-15-531100	Office/Operating Supplies	0.00	0.00	14,000.00	647.02	95.38%
100-1500-15-531110	Tires & Tubes	0.00	0.00	500.00	0.00	100.00%
100-1500-15-531130	Postage	0.00	0.00	2,000.00	0.00	100.00%
100-1500-15-531190	Misc Expense	0.00	0.00	500.00	500.00	0.00%
100-1500-15-531210	Water,Sewer & Garbage Expe	0.00	0.00	4,000.00	740.51	81.49%
100-1500-15-531220	Natural Gas Expense	0.00	0.00	5,000.00	1,565.38	68.69%
100-1500-15-531230	Electric Expense	0.00	0.00	17,000.00	2,813.84	83.45%
100-1500-15-531270	Vehicle Gas Expense	0.00	0.00	1,000.00	98.26	90.17%
100-1500-15-531700	Other Supplies	0.00	0.00	500.00	0.00	100.00%
100-1500-15-533400	City Code Book Supplement	0.00	0.00	4,000.00	0.00	100.00%
100-1500-15-542200	Vehicle Purchases	0.00	0.00	16,000.00	0.00	100.00%
100-1500-15-542300	Furniture & Fixtures	0.00	0.00	500.00	0.00	100.00%
100-1500-15-542400	Computer Equipment	0.00	0.00	1,000.00	0.00	100.00%
100-1500-15-543201	Leased Equipment	0.00	0.00	2,200.00	1,032.57	53.07%
100-1500-15-543210	Payroll Administrative Fee	0.00	316.33	4,000.00	1,225.59	69.36%
100-1500-15-571000	Intergovernmental Payments	0.00	0.00	15,000.00	15,000.00	0.00%
100-1500-15-571500	Intergovernmental Payments-	0.00	0.00	19,000.00	4,800.00	74.74%
100-1500-15-572000	Interagency Contributions	0.00	0.00	4,000.00	0.00	100.00%

City of Ellijay

5/12/2023 10:25am

Statement of Revenue and Expenditures

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Original Budget

For General Fund (100)

For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-1500-15-572100	Fees Paid to GMA	0.00	0.00	1,800.00	0.00	100.00%
100-1500-15-572200	fees Paid to NGRDC	0.00	0.00	2,000.00	0.00	100.00%
100-2650-26-521304	Contract Services - Court	0.00	0.00	14,000.00	4,624.00	66.97%
100-2650-26-571000	Monthly Fine Payments	0.00	0.00	42,000.00	4,207.32	89.98%
100-2650-26-571001	Detention Center Fine Paymen	0.00	0.00	10,000.00	1,480.33	85.20%
100-2650-26-572600	Fees paid to GA POA&B Fund	0.00	0.00	14,000.00	1,617.03	88.45%
100-3200-32-511100	Salaries	0.00	43,699.71	586,000.00	199,555.44	65.95%
100-3200-32-512100	Group Insurance	0.00	0.00	120,000.00	19,833.70	83.47%
100-3200-32-512200	FICA	0.00	3,209.31	44,830.00	14,664.24	67.29%
100-3200-32-512402	Peace Officers Retirement	0.00	0.00	3,300.00	325.00	90.15%
100-3200-32-522200	Repairs and Maintenance	0.00	0.00	1,000.00	0.00	100.00%
100-3200-32-522210	Vehicle Repairs and Maintena	0.00	0.00	16,000.00	1,609.59	89.94%
100-3200-32-523100	Property/Liability Ins	0.00	0.00	24,000.00	5,674.00	76.36%
100-3200-32-523200	Telephone Expense	0.00	0.00	9,500.00	1,984.65	79.11%
100-3200-32-523500	Travel expenses	0.00	0.00	1,400.00	537.21	61.63%
100-3200-32-523600	Dues,Fees and Subscriptions	0.00	0.00	500.00	25.00	95.00%
100-3200-32-523700	Education & Training	0.00	0.00	1,500.00	0.00	100.00%
100-3200-32-531100	Office/Operating Supplies	0.00	0.00	6,000.00	952.11	84.13%
100-3200-32-531110	Tires and Tubes	0.00	0.00	6,000.00	1,956.16	67.40%
100-3200-32-531190	Misc. Expense	0.00	0.00	100.00	0.00	100.00%
100-3200-32-531210	Water,Sewer & Garbage Expe	0.00	0.00	600.00	114.99	80.84%
100-3200-32-531220	Natural Gas Expense	0.00	0.00	1,500.00	463.96	69.07%
100-3200-32-531230	Electric Expense	0.00	0.00	5,000.00	836.72	83.27%
100-3200-32-531270	Vehicle Gas Expense	0.00	0.00	44,000.00	7,243.21	83.54%
100-3200-32-531335	Uniforms	0.00	0.00	4,000.00	2,463.15	38.42%
100-3200-32-531700	Other Supplies	0.00	0.00	6,500.00	0.00	100.00%
100-3200-32-542200	Vehicle Purchases	0.00	0.00	60,000.00	43,347.81	27.75%
100-3200-32-542300	Furniture & Fixtures	0.00	0.00	500.00	0.00	100.00%
100-3200-32-542400	Computer Equipment	0.00	0.00	1,500.00	0.00	100.00%
100-3200-32-542500	Other Equipment	0.00	0.00	500.00	0.00	100.00%
100-3200-32-543201	Leased Equipment	0.00	0.00	750.00	72.56	90.33%
100-3200-32-543210	Contracted Fee	0.00	0.00	2,000.00	87.73	95.61%
100-3200-32-572600	Fees paid to GA POA&B Fund	0.00	0.00	0.00	25.00	0.00%
100-3500-35-511100	Salaries	0.00	20,529.45	330,000.00	98,948.73	70.02%
100-3500-35-512100	Group Insurance	0.00	0.00	58,300.00	8,320.14	85.73%
100-3500-35-512200	FICA	0.00	1,482.22	25,245.00	7,145.06	71.70%
100-3500-35-512403	Firefighters Pension Fund	0.00	0.00	900.00	50.00	94.44%
100-3500-35-512404	Firefighter's Cancer Ins	0.00	0.00	1,800.00	0.00	100.00%
100-3500-35-522200	Repairs and Maintenance	0.00	0.00	3,000.00	99.63	96.68%
100-3500-35-522210	Vehicle Repairs and Maintena	0.00	0.00	7,500.00	353.73	95.28%
100-3500-35-522211	Equip-Repairs and Maintenanc	0.00	0.00	8,000.00	127.68	98.40%
100-3500-35-523100	Property/Liability Ins.	0.00	0.00	8,200.00	2,039.00	75.13%
100-3500-35-523200	Telephone Expense	0.00	0.00	6,600.00	1,004.17	84.79%
100-3500-35-523500	Travel Expenses	0.00	0.00	1,500.00	0.00	100.00%
100-3500-35-523600	Dues,Fees & Subscriptions	0.00	0.00	500.00	200.00	60.00%
100-3500-35-523700	Education & Training	0.00	0.00	1,500.00	300.00	80.00%
100-3500-35-531100	Office Supplies	0.00	0.00	1,500.00	229.67	84.69%
100-3500-35-531106	First Responder Supplies	0.00	0.00	1,500.00	0.00	100.00%
100-3500-35-531110	Tires and Tubes	0.00	0.00	3,500.00	0.00	100.00%



**City of Ellijay**  
**Statement of Revenue and Expenditures**

Original Budget  
 For General Fund (100)  
 For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-3500-35-531135	0.00	0.00	1,000.00	974.02	2.60%
100-3500-35-531210	0.00	0.00	1,000.00	189.98	81.00%
100-3500-35-531220	0.00	0.00	2,000.00	463.96	76.80%
100-3500-35-531230	0.00	0.00	6,000.00	836.72	86.05%
100-3500-35-531270	0.00	0.00	7,000.00	1,183.50	83.09%
100-3500-35-531335	0.00	0.00	4,000.00	0.00	100.00%
100-3500-35-531336	0.00	0.00	9,500.00	5,126.51	46.04%
100-3500-35-531700	0.00	0.00	3,000.00	0.00	100.00%
100-3500-35-542300	0.00	0.00	1,000.00	0.00	100.00%
100-3500-35-542400	0.00	0.00	500.00	0.00	100.00%
100-3500-35-543201	0.00	0.00	800.00	146.92	81.64%
100-4200-42-511100	0.00	14,544.98	175,000.00	64,282.91	63.27%
100-4200-42-512100	0.00	0.00	41,310.00	6,843.32	83.43%
100-4200-42-512200	0.00	1,067.69	13,388.00	4,715.14	64.78%
100-4200-42-522200	0.00	0.00	14,000.00	1,023.99	92.69%
100-4200-42-522210	0.00	0.00	7,000.00	1,411.32	79.84%
100-4200-42-522211	0.00	0.00	5,000.00	0.00	100.00%
100-4200-42-523100	0.00	0.00	3,500.00	856.00	75.54%
100-4200-42-523200	0.00	0.00	700.00	187.64	73.19%
100-4200-42-523700	0.00	0.00	250.00	0.00	100.00%
100-4200-42-524260	0.00	0.00	75,000.00	11,369.15	84.84%
100-4200-42-531100	0.00	0.00	5,000.00	2,115.67	57.69%
100-4200-42-531103	0.00	0.00	5,000.00	0.00	100.00%
100-4200-42-531110	0.00	0.00	1,500.00	0.00	100.00%
100-4200-42-531230	0.00	0.00	0.00	111.62	0.00%
100-4200-42-531270	0.00	0.00	7,000.00	589.39	91.58%
100-4200-42-531335	0.00	0.00	5,000.00	376.90	92.46%
100-4200-42-534221	0.00	0.00	3,000.00	853.87	71.54%
100-4200-42-542200	0.00	0.00	30,000.00	0.00	100.00%
100-6200-62-531230	0.00	0.00	1,000.00	303.19	69.68%
<b>Total General Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 105,513.20</b>	<b>\$ 2,449,538.00</b>	<b>\$ 651,155.74</b>	<b>73.42%</b>
<b>General Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 31,733.24</b>	<b>\$ 233,500.00</b>	<b>\$ 458,143.02</b>	<b>(96.21%)</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**

*Original Budget*  
*For Downtown Development Authority (160)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
160-0000-00-361000 Interest Income	\$ 0.00	\$ 11.39	\$ 0.00	\$ 44.89	0.00%
<b>Total Downtown Development Authority Revenues</b>	<b>\$ 0.00</b>	<b>\$ 11.39</b>	<b>\$ 0.00</b>	<b>\$ 44.89</b>	<b>0.00%</b>
<b>Downtown Development Authority Excess of Revenues</b>	<b>\$ 0.00</b>	<b>\$ 11.39</b>	<b>\$ 0.00</b>	<b>\$ 44.89</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**

Original Budget  
 For Confiscated Assets-Police (210)  
 For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
210-0000-00-361000 Interest Income	\$ 0.00	\$ 1.13	\$ 0.00	\$ 4.46	0.00%
<b>Total Confiscated Assets-Police Revenues</b>	<b>\$ 0.00</b>	<b>\$ 1.13</b>	<b>\$ 0.00</b>	<b>\$ 4.46</b>	<b>0.00%</b>
<b>Confiscated Assets-Police Excess of Revenues Over Ex</b>	<b>\$ 0.00</b>	<b>\$ 1.13</b>	<b>\$ 0.00</b>	<b>\$ 4.46</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**

*Original Budget*  
*For Bond Escrow Account (220)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
220-0000-00-313100 Cash Bonds	\$ 0.00	\$ 8,424.00	\$ 50,000.00	\$ 29,663.00	40.67%
220-0000-00-361000 Interest Income	0.00	39.65	0.00	159.40	0.00%
<b>Total Bond Escrow Account Revenues</b>	<b>\$ 0.00</b>	<b>\$ 8,463.65</b>	<b>\$ 50,000.00</b>	<b>\$ 29,822.40</b>	<b>40.36%</b>
<b>Expenditures</b>					
220-2200-22-613000 Bond-transfer to fine payment	\$ 0.00	\$ 0.00	\$ 50,000.00	\$ 0.00	100.00%
<b>Total Bond Escrow Account Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 50,000.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Bond Escrow Account Excess of Revenues Over Expen</b>	<b>\$ 0.00</b>	<b>\$ 8,463.65</b>	<b>\$ 0.00</b>	<b>\$ 29,822.40</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**  
*Original Budget*  
*For Automobile Reserve (230)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
230-0000-00-361000 Interest Income	\$ 0.00	\$ 32.73	\$ 0.00	\$ 128.96	0.00%
<b>Total Automobile Reserve Revenues</b>	<b>\$ 0.00</b>	<b>\$ 32.73</b>	<b>\$ 0.00</b>	<b>\$ 128.96</b>	<b>0.00%</b>
<b>Automobile Reserve Excess of Revenues Over Expendit</b>	<b>\$ 0.00</b>	<b>\$ 32.73</b>	<b>\$ 0.00</b>	<b>\$ 128.96</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**

Original Budget  
 For ARP (231)  
 For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
231-0000-00-332100 ARP Local Fiscal Recovery F	\$ 0.00	\$ 0.00	\$ 320,035.00	\$ 0.00	100.00%
231-0000-00-361000 Interest Income	0.00	206.56	0.00	707.60	0.00%
<b>Total ARP Revenues</b>	<b>\$ 0.00</b>	<b>\$ 206.56</b>	<b>\$ 320,035.00</b>	<b>\$ 707.60</b>	<b>99.78%</b>
<b>Expenditures</b>					
231-1500-15-611000 unallocated Grant Funds	\$ 0.00	\$ 0.00	\$ 11,568.05	\$ 0.00	100.00%
231-3200-32-611000 Hazard Pay-Police (Transfer to	0.00	0.00	185,000.00	0.00	100.00%
231-3500-35-611000 Hazard Pay-Fire (Transfer to	0.00	0.00	98,052.51	0.00	100.00%
231-4200-42-611000 Hazard Pay-Street (Transfer to	0.00	0.00	25,414.44	0.00	100.00%
<b>Total ARP Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 320,035.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>ARP Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 206.56</b>	<b>\$ 0.00</b>	<b>\$ 707.60</b>	<b>0.00%</b>

## City of Ellijay Statement of Revenue and Expenditures

Original Budget  
For Technology Surcharge Fund (240)  
For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
240-0000-00-351173 Technology Surcharge	\$ 0.00	\$ 656.00	\$ 14,500.00	\$ 1,768.00	87.81%
240-0000-00-361000 Interest Income	0.00	31.96	0.00	120.90	0.00%
<b>Total Technology Surcharge Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 687.96</b>	<b>\$ 14,500.00</b>	<b>\$ 1,888.90</b>	<b>86.97%</b>
<b>Expenditures</b>					
240-3200-32-531100 Office/Operating Supplies	\$ 0.00	\$ 0.00	\$ 9,000.00	0.00	100.00%
240-3200-32-542400 Capital Outlay-Computer Equi	0.00	0.00	5,500.00	0.00	100.00%
<b>Total Technology Surcharge Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 14,500.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Technology Surcharge Fund Excess of Revenues Over</b>	<b>\$ 0.00</b>	<b>\$ 687.96</b>	<b>\$ 0.00</b>	<b>\$ 1,888.90</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**  
*Original Budget*  
*For Multiple Grant Fund (250)*  
*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
250-0000-00-334310 Direct State Grants	\$ 0.00	\$ 0.00	\$ 0.00	\$ 543.50	0.00%
250-0000-00-361000 Interest Income	0.00	194.26	0.00	1,057.36	0.00%
<b>Total Multiple Grant Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 194.26</b>	<b>\$ 0.00</b>	<b>\$ 1,600.86</b>	<b>0.00%</b>
<b>Expenditures</b>					
250-2500-25-531190 Misc Expense	\$ 0.00	\$ (60,000.00)	\$ 0.00	\$ (60,000.00)	0.00%
<b>Total Multiple Grant Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (60,000.00)</b>	<b>\$ 0.00</b>	<b>\$ (60,000.00)</b>	<b>0.00%</b>
<b>Multiple Grant Fund Excess of Revenues Over Expendit</b>	<b>\$ 0.00</b>	<b>\$ 60,194.26</b>	<b>\$ 0.00</b>	<b>\$ 61,600.86</b>	<b>0.00%</b>



## City of Ellijay Statement of Revenue and Expenditures

Original Budget  
For Hotel/Motel Fund (275)  
For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
275-0000-00-314100 Hotel/Motel Tax	\$ 0.00	\$ 3,182.39	\$ 18,000.00	\$ 19,244.33	(6.91%)
275-0000-00-361000 Interest Income	0.00	136.08	0.00	532.33	0.00%
<b>Total Hotel/Motel Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 3,318.47</b>	<b>\$ 18,000.00</b>	<b>\$ 19,776.66</b>	<b>(9.87%)</b>
<b>Expenditures</b>					
275-1500-15-572500 Fees paid to Chamber of Com	\$ 0.00	\$ 0.00	\$ 9,500.00	\$ 4,366.72	54.03%
275-2750-27-531102 Fireworks	0.00	0.00	8,500.00	0.00	100.00%
<b>Total Hotel/Motel Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 18,000.00</b>	<b>\$ 4,366.72</b>	<b>75.74%</b>
<b>Hotel/Motel Fund Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ 3,318.47</b>	<b>\$ 0.00</b>	<b>\$ 15,409.94</b>	<b>0.00%</b>

## City of Ellijay Statement of Revenue and Expenditures

Original Budget  
For Cemetery Fund (276)  
For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
276-0000-00-349100 Sale of Cemetery Lots	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 1,500.00	70.00%
276-0000-00-361000 Interest Income	0.00	140.27	0.00	550.42	0.00%
<b>Total Cemetery Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 140.27</b>	<b>\$ 5,000.00</b>	<b>\$ 2,050.42</b>	<b>58.99%</b>
<b>Expenditures</b>					
276-2760-28-531190 Misc Expense	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 0.00	100.00%
<b>Total Cemetery Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 5,000.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Cemetery Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 140.27</b>	<b>\$ 0.00</b>	<b>\$ 2,050.42</b>	<b>0.00%</b>

## City of Ellijay Statement of Revenue and Expenditures

Original Budget  
For SPLOST (321)  
For the Fiscal Period 2023-4 Ending April 30, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
321-0000-00-313100 Special Local Option Sales Ta	\$ 0.00	\$ 42,742.11	\$ 375,000.00	\$ 160,827.53	57.11%
321-0000-00-361000 Interest Income	0.00	1,951.14	0.00	7,345.26	0.00%
<b>Total SPLOST Revenues</b>	<b>\$ 0.00</b>	<b>\$ 44,693.25</b>	<b>\$ 375,000.00</b>	<b>\$ 168,172.79</b>	<b>55.15%</b>
<b>Expenditures</b>					
321-4200-42-534221 Street Maintenance	\$ 0.00	\$ 0.00	\$ 300,000.00	\$ 0.00	100.00%
321-4200-42-541225 Parks & Recreation	0.00	0.00	25,000.00	7,495.40	70.02%
321-4200-42-541305 LMIG-2019	0.00	0.00	50,000.00	0.00	100.00%
<b>Total SPLOST Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 375,000.00</b>	<b>\$ 7,495.40</b>	<b>98.00%</b>
<b>SPLOST Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 44,693.25</b>	<b>\$ 0.00</b>	<b>\$ 160,677.39</b>	<b>0.00%</b>

**City of Ellijay**  
**Statement of Revenue and Expenditures**  
*Original Budget*

*For the Fiscal Period 2023-4 Ending April 30, 2023*

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget %
Total Revenues	\$	0.00	\$	194,996.11	\$	3,465,573.00	\$	1,333,496.70		61.52%
Total Expenditures	\$	0.00	\$	45,513.20	\$	3,232,073.00	\$	603,017.86		81.34%
Total Excess of Revenues Over Expenditures	\$	0.00	\$	149,482.91	\$	233,500.00	\$	730,478.84		(212.84%)

ELLIJAY FIRE MONTHLY REPORT			
04/01/23 - 04/30/23			
	TOTAL		COMMENTS
EMS CALLS	43		
MOTOR VEHICLE ACCIDENTS	7		
LANDING ZONES	0		
STRUCTURE FIRES	4		
VEHICLE FIRES	0		
BRUSH/GRASS FIRES	2		
FIRE ALARMS	5		
SMOKE INVESTIGATIONS	0		
ILLEGAL BURNS	0		
HAZ_MAT	1		
AUTOMATIC AID	3		ALREADY IN TOTAL
MUTUAL AID	1		ALREADY IN TOTAL
SERVICE CALLS	0		
TREE DOWN CALLS	2		
OTHER CALLS	0		
BLOOD DRAW	1		
RESCUE	0		
TOTAL FOR APRIL	65		
FIRE CHIEF MILAGE & ACTIVITY	168.5		12 NEW BUSINESS INSPECTIONS RESPONDED TO 9 CALL FOR SERVICE.

Monthly Comparison Report  
April 2023

Ellijay Police Department

Report Submitted  
May 2023

	CITATIONS			WARNINGS			CALLS FOR SERVICE			MILES DRIVEN		
	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.
Chief Lacey	1	0	1	1	0	0	0	1	0	422	489	384
Capt. Grace	0	0	0	3	0	0	1	3	4	828	541	915
Officer Chastain	5	0	5	14	10	7	11	16	10	581	735	833
Officer T. McClure	13	19	10	50	70	81	14	21	8	927	1765	1398
Officer McArthur	4	2	2	4	18	4	6	9	12	993	1353	518
Officer Colburn	0	0	0	1	0	0	1	1	0	756	615	526
Officer Hill	69	63	39	58	0	39	24	0	22	2400	2100	2300
Officer Hensley	28	84	29	102	147	83	16	109	22	1353	7598	1536
Officer Morris	7	0	11	27	0	44	16	0	18	2233	0	2032
Officer Stafford	1	0	2	21	0	8	9	0	7	900	0	930
Officer Garner	17	0	11	114	0	123	24	0	24	1861	0	2475
Totals	145	168	110	395	245	389	122	160	127	13254	15196	13847

	Last Mo.	Last Yr.	This Mo.	Difference
GSP Citations	40	16	18	-22
Accidents Worked	17	14	18	1
Accidents TOT GSP	1	0	0	-1

5-15-23

**RE: Monthly Code Enforcement Update**

<b>Building/Construction</b>	<b>Building Permits</b>	<b>Land Disturbing Permits</b>	<b>Building Planning Meetings</b>	<b>Inspections</b>
	8	2	12	15

<b>Zoning</b>	<b>Zoning Change Applications</b>	<b>Zoning Variance Applications</b>	<b>Zoning Consultations</b>
	0	0	1

<b>Housing &amp; General Code Enforcement</b>	<b>Verbal Warnings</b>	<b>Written Warnings</b>	<b>Complaint Mediation</b>	<b>Citations</b>
	7	1	4	0

Andrew Mathis, Code Enforcement Officer

**Permits**

816	296 Sailors Dr	storage bldg
817	497 Bobcat Trl	barn
818	32 McCutchen St	gazebo
819	92 Oak View Dr	pool
820	327 Gartrell St	panel upgrade
821	482 Legion Rd	house
822	488 Legion Rd	house
823	829 Industrial Blvd	pump house

Date

RE: Reappointment to the Ellijay-Gilmer Water and Sewer Authority

Dear Board Member:

Please accept this letter as official notice that the City of Ellijay has appointed (or reappointed) you to Ellijay-Gilmer County Water and Sewer Authority Board. The term will begin on July 1, 2023, and end on June 30, 2027.

Please sign where designated below and return this letter indicating your acceptance of the reappointment.

Congratulations on your appointment and thank you for your willingness to serve. If you have questions, please do not hesitate to contact me.

Sincerely,

Al Hoyle, Mayor City of  
Ellijay

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I, \_\_\_\_\_, hereby accept the reappointment, made by the City of Ellijay, to serve as a member of the Ellijay-Gilmer County Water and Sewer Authority.

So accepted this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

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Signature of Acceptance



CITY OF ELLIJAY  
STATE OF GEORGIA

ORDINANCE NO. \_\_\_\_\_

## AMENDMENT TO CODE OF ORDINANCES

### CITY OF ELLIJAY, GEORGIA

A RESOLUTION AND ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF ELLIJAY, GEORGIA, IN ORDER TO AMEND CHAPTER 70, ARTICLE VII FOR THE PURPOSE OF AMENDING THE ROOMS, LODGINGS AND ACCOMMODATIONS EXISE TAX PROVISIONS IN ORDER TO BETTER PROTECT AND IMPROVE THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE CITIZENS OF THE CITY OF ELLIJAY, GEORGIA.

WHEREAS, the duly elected governing authority of the City of Ellijay, Georgia is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, welfare and aesthetics of the citizens of the City of Ellijay, Georgia; and,

WHEREAS, The Mayor and Council of the City of Ellijay have previously adopted the Code of Ordinances, City of Ellijay, Georgia; and,

WHEREAS, the City of Ellijay desires to amend its Code of Ordinances to amend the Taxation provisions of Chapter 70;

WHEREAS, it is requisite and proper for the security, welfare, health, and safety of the citizens of the City of Ellijay, Georgia, that the following provisions be adopted and authorized; and,

WHEREAS, the Mayor and Council of the City of Ellijay wish to modify and amend the Code of Ordinances;

**NOW, THEREFORE, BE IT RESOLVED AND ORDAINED** by the City Council of Ellijay, Georgia, and the council of the City of Ellijay hereby ordains that:

### SECTION 1

Article VII, Chapter 70 of the Code of Ordinances of the City of Ellijay, Georgia shall be deleted in its entirety and replaced with the following:

## ARTICLE VII. – ROOMS LODGINGS AND ACCOMMODATIONS EXCISE TAX

### Sec. 70-201. Short title.

This subdivision shall be known as the Hotel-Motel Excise Tax Ordinance of the City of Ellijay.

### Sec. 70-202. Intent, purpose, and authorization to levy excise tax.

- (a) The intent of this subdivision is to levy an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the city.
- (b) The purpose of this subdivision is to enact an excise tax upon the furnishing for value to the public of any rooms, lodgings or accommodations furnished by any person or legal entity licensed by or required to pay business or occupational taxes to the city for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.
- (c) This excise tax shall be imposed under the authorization of HB 708 of the 2023 Regular Session of the Georgia General Assembly, pursuant to O.C.G.A. § 48-13-51(b).

### Sec. 70-203. Definitions.

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

*City* means the territorial limits of the city under the governing authority of the city council and mayor.

*City clerk* means the duly appointed city clerk, or his/her designee.

*Destination marketing organization* means a private sector nonprofit organization or other private entity which is exempt from federal income tax under section 501(c)(6) of the Internal Revenue Code of 1986 that is supported by the tax under this article, government budget allocations, private membership, or any combination thereof and the primary responsibilities of which are to encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed (O.C.G.A. § 48-13-50.2(1)).

*Due date* means the 20th day after the close of monthly period for which tax is to be computed. (O.C.G.A. § 48-13-53.2(a)).

*Guest room* means accommodations occupied, or intended, arranged, or designated for transient occupancy of not more than 30 continuous days (O.C.G.A. § 48-13-51(h)(4)), by one or more occupants for the purpose of living quarters or residential use.

*Hotel* means and includes any hotel, motel, inn, lodge, tourist camp, travel trailer park, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations

are regularly furnished for value and shall apply to the furnishing for value of any room, lodging, or accommodation. (O.C.G.A. § 48-13-51(a)(1)(B)(i)).

*Monthly period* means any calendar month of any year.

*Occupancy* means the use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.

*Occupant* means any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel or travel trailer space under any lease, concession, permit, right of access, license, agreement or otherwise.

*Operator or lodging provider* means any person, partnership, or any other form of entity who is subject to taxation under this article for the furnishing for value to the public any rooms, lodgings, travel trailer spaces or accommodations. This includes, without limitation, any owner, operator, proprietor, lessee, lender in possession, or any other person otherwise operating a hotel. (O.C.G.A. § 48-13-50.2(2)).

*Permanent resident* means any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for more than 30 consecutive days.

*Person* means an individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the state, and any political subdivision of either thereof upon which the governing authority of the city is without power to impose the tax herein provided.

*Promoting tourism, conventions, and trade shows* means the planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows (O.C.G.A. § 48-13-50.2(4)).

*Rent* means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the lodging provider to the occupant, without any deduction therefrom whatsoever.

*Return* means the primary documentation produced by a hotel or other facility that demonstrates interaction between the operator and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the dates of occupancy, the amount of rent charged for each date together with the amounts of applicable excise taxes, and the methods of payment.

*State authority* means an authority created by state law which serves a state-wide function, including, but not limited to, the state agricultural exposition authority, state aviation authority, state building authority, state development authority, state environmental finance authority, Jekyll Island Authority, Lake Allatoona Preservation Authority, state medical center authority, state ports authority, state regional transportation authority, state road and tollway authority, Sports Hall of Fame Authority, state technology authority, and state world congress

center authority, but shall not mean an authority created for support of a local government or a local purpose or function and shall not include authorities such as area planning and development commissions and any organizational entities they may create, regional commissions and any organizational entities they may create, or local water and sewer authorities. (O.C.G.A. § 48-13-50.2(5)).

*Tax* means the excise tax of eight percent on occupants imposed by this subdivision, as provided for by O.C.G.A. § 48-13-51(b).

*Tourism product development* means the expenditure of funds for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses. Tourism product development may include:

- (1) Lodging for the public for no longer than 30 consecutive days to the same customer;
- (2) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
- (3) Meeting, convention, exhibit, and public assembly facilities;
- (4) Sports stadiums, arenas, and complexes;
- (5) Golf courses associated with a resort development that are open to the general public on a contract or fee basis;
- (6) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or speedways;
- (7) Amusement centers, amusement parks, theme parks, or amusement piers;
- (8) Hunting preserves, trapping preserves, or fishing preserves or lakes;
- (9) Visitor information and welcome centers;
- (10) Wayfinding signage;
- (11) Permanent, nonmigrating carnivals or fairs;
- (12) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
- (13) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;
- (14) Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens;
- (15) Parks, trails, and other recreational facilities; or
- (16) Performing arts facilities. (O.C.G.A. § 48-13-50.2(6)).

*Travel trailer* means any moveable vehicle or structure, including trailers, campers, vans, buses, motor homes or other recreational vehicles.

*Travel trailer park* means a facility providing space for the parking of travel trailers.

**Sec. 70-204. Imposition and rate of tax and effective date.**

There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge, short-term rental or travel trailer space located within the city a tax in the amount of eight percent of the gross rent for such occupancy. These provisions shall take effect on November 1, 2020. All taxes due and payable prior to November 1, 2020, under the previous Code section shall remain due and payable pursuant to the previous provisions of this Code.

**Sec. 70-205. Exemptions.**

In accordance with O.C.G.A. § 48-13-51(h), the tax imposed by this ordinance shall not apply to:

- (1) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty or are a permanent resident;
- (2) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge;
- (3) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a state or local government official or employee traveling on official business for purposes of the exemption provided by this section. For the purpose of the exemption provided under this subsection, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; or
- (4) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy. (O.C.G.A. § 48-13-51(h)).

**Sec. 70-206. Use of revenue.**

- (a) Pursuant to O.C.G.A. § 48-13-51(b)(5)(A), an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization, as defined in this subdivision, designated by the governing body of the city; and
- (b) Pursuant to O.C.G.A. § 48-13-51(b)(5)(B), the remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five percent which are not otherwise expended under Subsection (a) of this section shall be expended for tourism product development, as defined in this subdivision; and

- (c) Pursuant to O.C.G.A. § 48-13-51(a)(3), the amount of taxes that would be collected at the rate of five percent, as referenced in subsections (a) and (b) of this section, an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of three percent for the purpose of:
- (1) Promoting tourism, conventions, and trade shows;
  - (2) Supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes;
  - (3) Supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on January 1, 1987, and if such facility is substantially completed and in operation prior to July 1, 1987;
  - (4) Supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes if construction of such facility is funded or was funded prior to July 1, 1990, in whole or in part by a grant of state funds or is funded on or after July 1, 1990, in whole or substantially by an appropriation of state funds;
  - (5) Supporting a facility owned by a local government or local authority for convention and trade show purposes and any other similar or related purposes if construction of such facility is substantially funded or was substantially funded on or after February 28, 1985, by a special county one percent sales and use tax authorized by O.C.G.A. § 48-8-110 et seq., as amended and if such facility was substantially completed and in operation prior to December 31, 1993; or
  - (6) For some combination of such purposes.

Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities, except that amounts expended for the purposes of subsections (c)(3) and (4) of this section may be so expended in any otherwise lawful manner.

**Sec70-207. Collection of tax by operator.**

Every operator maintaining a place of business in the city and renting guest rooms or travel trailer space in the city, not exempted, shall collect a tax of five percent prior to November 1, 2020, and a tax of eight percent on or after November 1, 2020, on the amount of rent from the occupant.

**Sec. 70-208. Registration of operator; certification of authority.**

Every person engaging or about to engage in business as an operator of a hotel, motel, or travel trailer park in the city shall immediately register with the city clerk on a form provided by the city clerk. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his places of businesses, and such other information which would facilitate the collection of the tax as the city clerk may require. The

registration shall be signed by the owner if a natural person; in case of ownership by corporation, by an officer. The city clerk shall after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable.

**Sec. 70-209. Determination, returns and payments.**

- (a) *Due date of taxes.* The tax imposed by this article shall be due and payable to the city monthly on the 20th day of the month next succeeding the monthly period in which it accrued.
- (b) *Return; time of filing; persons required to file contents.* On or before the 20th day of each month, a return for the preceding monthly period shall be filed with the city clerk showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due, and such other information as may be required by the city clerk.
- (c) *Collection fee allowed operators.* Operators collecting tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deductible from the amount due, if such amount is not delinquent at the time of payment. The rate of the deduction shall be three percent of the amount due, but only if the amount due was not delinquent at the time of payment.

**Sec. 70-210. Deficiency determinations.**

- (a) *Re-computation of tax; authority to make basis of re-computation.* If the city clerk is not satisfied with the return filed by any person pursuant to this article, he or she may compute and determine the amount required to be paid upon the basis of any information available to him. One or more deficiency determinations may be made of the amount due for one or more monthly periods.
- (b) *Interest of deficiency.* The amount of any deficiency determination shall bear interest at the rate of one percent per month or fraction thereof from the due date of the taxes.
- (c) *Service of notice of determination.* The city clerk or his designated representation shall give to the operator written notice of any deficiency determination. The notice may be served personally or by certified mail/statutory overnight delivery; if by certified mail such service shall be addressed to the operator at his address as it appears in the records of the city clerk. Service by certified mail is complete upon the signing by the addressee of the return receipt acknowledging delivery. Except in the case of failure to make a return, every notice of a deficiency determination shall be mailed within three years after the 20th day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever is later.

**Sec70-211. Determination if no return made.**

- (a) *Estimate of gross receipts.* If any person fails to make a return, the city clerk shall make an estimate of the amount of the gross receipts of the person, or as the case may be, of the amount of the total rentals of such person that are subject to the tax. The estimate shall be made for the periods in respect to which the person failed to make the return and shall

be based upon any information which is or may come into the possession of the city clerk. Written notice shall be given in the manner prescribed in section 70-210(c).

- (b) *Interest on amount found due.* The amount of such determination shall bear interest at the rate of one percent per month or fraction thereof, from the 20th day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.



**Sec. 70-212. Miscellaneous administrative provisions.**

- (a) *Authority of city clerk.* The city clerk shall administer and enforce the provisions of this article relating to the collection of the tax imposed by this article. The city clerk may utilize the city attorney in the collection of the tax.
- (b) *Records required from operators, etc.; form.* Every operator renting guest rooms or travel trailer space in the city shall keep such records, receipts, invoices, and other pertinent papers, and in such form, as the city clerk may require, such that an accurate accounting can be made of any tax due under this article.
- (c) *Examination of records.* The city clerk or any person authorized in writing by the city clerk may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guest rooms or travel trailer space to persons and any operator liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- (d) *Authority to require reports.* In the administration of the provisions of this article, the city clerk may require the filing of reports by any person having in his possession or custody information relating to rentals of guest rooms or travel trailer space subject to the tax. The reports shall be filed with the city clerk when required by the city clerk and shall set forth the rental charged for each occupancy, the dates of occupancy, and such other information as the city clerk may require.

**Sec. 70-213. Collection of tax.**

- (a) *Action of tax.* At any time within three years after any amount of tax required to be collected under this article becomes due and payable and at any time within three years after the delinquency of any tax or any amount of tax required to be collected, the city attorney may bring an action in a court of competent jurisdiction in the name of the city to collect the amount delinquent together with interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.
- (b) *Duty of successors or assignees of operator to withhold tax from purchase money.* If any operator liable for any amount under this section sells a business or quits the business, said operator's successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former operator produces a receipt from the city clerk showing that he or she has been paid or a certificate stating that no amount is due.
- (c) *Liability for failure of purchaser to withhold.* If the purchaser of a business fails to withhold the tax due from the purchase price as required, the purchaser shall be personally liable for the payment.
- (d) *Overpayments.* Whenever the amount of any tax or interest has been paid more than once or has been erroneously or illegally collected or received by the city under this section, it may be offset by the city clerk. If the operator or person determines that he has overpaid or paid more than once, which fact has not been determined by the city clerk, he shall have three years from date of payment to file claim in writing stating the specific ground upon which the claim is founded. The claim shall be audited. If the claim is approved by the

city clerk, the excess amount paid the city may be credited on any amounts then due and payable from the person by whom it was paid, or his administrators or executors.

**Sec. 70-214. Violations.**

- (a) Any person violating any of the provisions of this article shall be deemed guilty of an offense and upon conviction thereof shall be punished up to the maximum penalties allowed by the city Charter and as determined by a court of competent jurisdiction. Each such person shall be guilty of a separate offense for each day during any portion of which any violation of any provision of this section is committed, continued, or permitted by such person, and shall be punished accordingly. Any operator or any other person who fails to register as required in this article, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the city clerk or who renders a false or fraudulent return shall be deemed guilty of an offense.
- (b) Further, any operator who is delinquent in tendering the tax owed or who has failed to file a return shall not be granted a business license until said operator has paid any tax owed and properly filed a return.

**SECTION 2**

The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

**SECTION 3**

Penalties for a violation of current Code of Ordinances sections applicable to the amendment described herein in effect upon the adoption date of this ordinance are adopted herein as if completely set out herein.

**SECTION 4**

All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

**SECTION 5**

Nothing in this ordinance or in the ordinance hereby adopted shall be construed to affect any suitor proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as city in Section 4 herein; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 6**

This Resolution and Ordinance shall become effective on May \_\_\_\_, 2023.

This Resolution and Ordinance is hereby adopted on this date, it being so ordained

This \_\_\_ day of May, 2023.

ATTEST:

\_\_\_\_\_  
AlHoyle, Mayor

\_\_\_\_\_  
AlFuller

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Kathryn Lancey

\_\_\_\_\_  
Tom Crawford

\_\_\_\_\_  
Kevin Pritchett

\_\_\_\_\_  
Sandy Ott

May 10, 2023

Housing Finance Division  
Georgia Department of Community Affairs  
60 Executive Park South, NE  
Atlanta, GA 30329-2231

Dear Sir or Madam,

I hereby certify that I am the chief elected official of the City of Ellijay, or the person duly authorized to speak on behalf of the elected body constituting the government of this jurisdiction. The City of Ellijay is proud to support the Gilmer GICH team's efforts to address the current shortage of quality workforce and senior housing in our communities, and we agree to the team's support of the *Overlook at Ellijay* development.

Sincerely,

Al Hoyle  
Mayor  
City of Ellijay