

## CHAPTER 1 General Provisions

Editor's note(s)—By referendum and resolution the City participates in a one (1) percent local option sales tax.

State law reference(s)—Local government financial management standards and procedures, O.C.G.A., Secs. 36-81-1 et seq.; budget adoption procedure, O.C.G.A., Secs. 36-81-3 through 36-81-6.

Cross reference(s)—Fixing fiscal year, Charter, Sec. 43; authority to issue bonds, Charter, Sec. 61; collection of tax to retire bonds, Charter, Sec. 41.

### Sec. 3-1-1 Revenue ordinance.

The Mayor and Council shall, as soon as practical in each year, pass an ordinance for the purpose of raising revenue for the City for the current year for the support of the City government, imposing taxes as follows:

- (1) an ad valorem tax on all real and personal property within the limits of the City;
- (2) a business occupation tax; and
- (3) a tax on dogs.

### Sec. 3-1-2 Supplies paid for by city.

All books, blanks, dockets and other necessary supplies required by each and every officer of the City shall be paid for by the City.

(Code 1941, Sec. 306)

### Sec. 3-1-3 City depository.

All funds belonging to the City and derived from any source shall be deposited under the direction of the ~~finance committee of the City~~ Finance Director in a safe bank which will pay the largest amount of interest on daily balances for the funds, so that the funds or any part thereof shall be subject to be drawn out at any time as provided by the laws of the City. ~~The finance committee shall select such depository on the first day of each year.~~

### Sec. 3-1-4 Purchasing agent; ~~City Clerk~~.

~~The Mayor and Council shall designate a purchasing agent for the City. The City Manager shall designate a purchasing agent for the City.~~

### Sec. 3-1-5 Same; duties.

- (a) The purchasing agent shall:
  - (1) Purchase or contract for the purchase of all supplies and contractual services needed by any agency of the City, except as otherwise provided by law, or the Mayor and Council.

- (2) Act to procure for the City the highest quality of supplies and contractual services at the least expense to the City.
  - (3) Discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases and sales.
  - (4) Keep informed of current developments in the field of purchasing by other governmental jurisdictions.
  - (5) Prescribe and maintain such forms as they shall find reasonably necessary to the operation of this chapter.
  - (6) Exploit the possibilities of buying in bulk so as to take full advantage of discounts.
  - (7) Act to procure for the City all federal tax exemptions to which it is entitled.
- (b) The purchasing agent shall declare vendors who default on their quotations irresponsible bidders and disqualify them from receiving any business from the city for a stated period of time.

**Sec. 3-1-6 Unauthorized purchases.**

Except as otherwise provided, it shall be unlawful for any city officer to order the purchase of any supplies or make any contract within the purview of this chapter unless the provisions of this chapter are complied with, and any purchase ordered or contract made contrary to the provisions hereof shall not be approved by the city, and the city shall not be bound thereby.

**Sec. 3-1-7 Requisitions and estimates, Procurement Procedures.**

The City's procurement policy shall be adopted by City Council resolution, and may be amended from time to time at the Council's pleasure by such resolution, and such adoption is incorporated herein by reference.

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All departments of the city, either by or with the authorization of the department head, shall file with the purchasing agent detailed requisitions or estimates of their requirements in supplies and contractual services in such manner, at such times, and for such future periods as the purchasing agent may prescribe.

**Sec. 3-1-8 Revisory power.**

The purchasing agent, or his designated representative, shall examine each requisition or estimate and shall have the authority to revise it as to quantity, quality, or estimated cost.

**Sec. 3-1-9 Encumbrance of funds.**

- (a) ~~Except in cases of emergency, the purchasing agent shall not issue any order for delivery on a contract or any market purchases until he has determined, after preaudit, that there is to the credit of the using department concerned a sufficient unencumbered appropriation balance, in excess of all unpaid obligations, to defray the amount of such order.~~
- (b) ~~Nothing in this section shall prevent the purchasing agent from issuing an order for the purchase of any goods or services where funds to cover such purchase are not immediately available, provided that the provisions of subsection (a) concerning determination of sufficient unencumbered balance have been complied with and the means of defraying the amount of such order are available.~~

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**Sec. 3-1-10 Discounted or competitive prices.**

The city clerk is hereby directed and authorized to engage in purchasing goods and materials needed by the city from any person, firm, partnership, or corporation who will make the goods and materials available to the city at a price which is discounted or competitive with prices being charged on the open market. The city clerk is further directed to obtain all goods and materials purchased on behalf of the city and for use by the city at the lowest price obtainable, provided, however, that the goods shall be of similar or approved quality for like merchandise available for sale throughout the city.

**Sec. 3-1-11 Competitive bids favored.**

All purchases of, and contracts for supplies and contractual services, and all sales of personal property which has become obsolete and unusable shall, except as otherwise provided, be based wherever possible on competitive bids.

**Sec. 3-1-12 Formal contract procedure; maximum without bids.**

- (a) All items, equipment, services and supplies, except as otherwise herein provided, when the cost thereof shall exceed \$2,500, shall be purchased by formal, written contract from the lowest responsible bidder, after due notice inviting proposals.
- (b) Professional services such as medical, architectural, legal, etc., need not be contracted by bidding and may be contracted by negotiation upon approval of the mayor and council.
- (c) All items, equipment, services and supplies for which there is only a sole source may be contracted by negotiation upon approval of the mayor and council.

**Sec. 3-1-13 Notice inviting bids.**

Notice inviting bids shall be published once in the official newspaper of the city and at least four (4) days preceding the last day set for the receipt of proposals.

**Sec. 3-1-14 Scope of notice.**

The required newspaper notice shall include a general description of the articles to be purchased or sold, and shall state where bid blanks and specifications may be secured and the time and place for opening bids.

**Sec. 3-1-15 Bidder's list.**

The purchasing agent may also solicit bids from all responsible prospective suppliers by sending them a copy of such notice as will acquaint them with the proposed purchase or sale.

**Sec. 3-1-16 Notice on bulletin board in city hall.**

The purchasing agent may also advertise all pending purchases or sales by a notice posted on a public bulletin board in the city hall.

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**Sec. 3-1-17 Bid deposits.**

When deemed necessary by the purchasing agent, bid deposits shall be prescribed in the public notice inviting bids. Unsuccessful bidders shall be entitled to return of any deposit and/or release of any surety where the agent has required such. A successful bidder shall forfeit any deposits and/or require performance of the surety required by the purchasing agent upon failure on his part to enter a contract within 14 days after the award, or such other time as may be designated by the purchasing agent.

**Sec. 3-1-18 Bid opening procedure.**

Bids shall be submitted sealed to the purchasing agent and shall be identified as bids on the envelope. Bids shall be opened in public at the time and place stated in the public notices. A tabulation of all bids received shall be posted for public inspection, and a copy furnished to the mayor and council.

**Sec. 3-1-19 Rejection of bids.**

The purchasing agent shall have the authority to reject all bids, parts of all bids, or all bids for one (1) or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby.

**Sec. 3-1-20 Lowest responsible bidder.**

Contracts shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder," in addition to price, the purchasing agent shall consider:

- (1) ~~the ability, capacity and skill of the bidder to perform the contract or provide the service required;~~
- (2) ~~whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;~~
- (3) ~~the character, integrity, reputation, judgment, experience and efficiency of the bidder;~~
- (4) ~~the quality of performance of previous contracts or services;~~
- (5) ~~the previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;~~
- (6) ~~the sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;~~
- (7) ~~the quality, availability and adaptability of the supplies, or contractual services to the particular use required;~~
- (8) ~~the ability of the bidder to provide future maintenance and service for the use of the subject of the contract; and~~
- (9) ~~the number and scope of conditions attached to the bid.~~

**Sec. 3-1-21 Award to other than low bidder.**

No award shall be given to any bidder other than the lowest bidder without the consent and approval of the mayor and council.

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**Sec. 3-1-22 Tie bids.**

If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to a local bidder. Where no local bidder is involved, the purchasing agent shall award the contract to one of the tie bidders by drawing lots in public.

**Sec. 3-1-23 Subdividing contracts.**

No contract or purchase shall be subdivided to avoid the requirements of this chapter.

**Sec. 3-1-24.8 Sale of city property.**

- (a) When the mayor and council shall determine that it is in the best interest of the city to sell or otherwise dispose of any property belonging to the city, not needed for or unsuited for public use, the mayor and council shall declare such facts, and list or describe the property. All real property to be sold, and all personal property, the estimated resale value of which shall exceed \$500, shall be sold at public auction or by formal written contract to the highest responsible bidder, after reasonable notice inviting proposals.
- (b) Surplus property of the city with an estimated resale value of \$500 or less may be declared surplus by the City Manager and sold at the discretion of the purchasing agent by negotiated sale without advertisement and the acceptance of bids.

State law reference(s)—Sale of municipal property, O.C.G.A., Sec. 36-37-6.

## CHAPTER 2 Alcoholic Beverage Excise Taxes

Cross reference(s)—Regulation of alcoholic beverages, Sec. 9-2-1 et seq.; authority of city to regulate sale of alcoholic beverages, Charter, Sec. 45.

**Sec. 3-2-1 Malt beverages and wine; rates.**

In addition to the malt beverage and wine retail license fees, there is hereby assessed an excise tax to be imposed upon and paid by the licensed wholesale dealer in malt beverages and wine based on sales, in the following amounts:

- (1) where malt beverages, commonly known as tap or draft beer, are sold in or from a barrel or bulk container, a tax of six dollars (\$6.00) on each container sold containing not more than fifteen and one-half (15½) gallons and a proportionate tax at the same rate on all fractional parts of fifteen and one-half (15½) gallons;
- (2) where malt beverages are sold in bottles, cans, or other containers, except barrel or bulk containers, a tax of five cents (\$0.05) per twelve (12) ounces and a proportionate tax at the same rate on all fractional parts of twelve (12) ounces;
- (3) on the first sale or use of wine by the package, a tax of twenty-two cents (\$0.22) per liter and a proportionate tax at the same rate on all fractional parts of a liter.

State law reference(s)—Local excise tax on malt beverages, O.C.G.A., Sec. 3-5-80; wine, O.C.G.A., Sec. 3-6-60.