



TO: John McDonough, City Manager

FROM: Revenue Department

DATE: August 4, 2016 for Submission onto the August 16, 2016 City Council Meeting

ITEM: Request Waiver of Late Fees and Penalties for 2016 Business Occupational Tax Certificate for BIAS Corporation located at 1100 Abernathy Road NE Ste#950 Sandy Springs, GA 30328.

Background:

BIAS Corporation is requesting a full waiver of late fees and penalties for the 2016 Business Occupational Tax Renewal in the amount of \$4,180.25. Applicant claims they never received their 2016 Occupation Tax Renewal Form as the reason for their late renewal. BIAS Corporation has been in operation within the City of Sandy Springs since 2007.

Discussion:

Business Occupational Tax Renewals are due every year no later than March 31, according to Chapter 54 Sec V of the City Code. BIAS Corporation has not been late with their Business Occupational Tax Renewal in the past. For 2016, the applicant's Business Occupational Tax Renewal was received by the Revenue Department on May 5, 2016 with a copy of the check and the original form signed and dated as of May 5, 2016, more than a month after its due date. BIAS Corporation was offered a refund of \$500, which is permissible by the City Finance Director, but the applicant has requested a full waiver.

Recommendation:

Staff has reviewed this application and recommends a refund in the amount of \$500. The due date for Business Occupational Tax Renewals has not changed and the business was aware, even if not in receipt of notice, that the annual renewal was due.

Alternatives:

The City Council has authority to waive all penalties and interest and the applicant would receive a full refund in the amount of \$4,180.25.

Finance