STATE OF GEORGIA
COUNTY OF DEKALB

<div align="right">**RESOLUTION 2008-12-28**</div>

<u>A RESOLUTION ADOPTING AND APPROVING THE SCHEDULE OF FEES FOR BUSINESS OCCUPATION TAXES AND LICENSING IN THE CITY OF DUNWOODY, GEORGIA (ATTACHMENT "A") AND AUTHORIZING THE MAYOR AND CITY MANAGER OR THEIR DESIGNEES TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY FOR THE IMPLEMENTATION THEREOF</u>

WHEREAS, the Charter of the City of Dunwoody authorizes the City to provide for the general health, safety and welfare of the citizens of the City; and

WHEREAS, the Charter of the City of Dunwoody further authorizes the City to charge and collect business occupation taxes and charge and collect license regulation fees for certain businesses operating in the City of Dunwoody; and

WHEREAS, the Mayor and City Council believe that the fee schedule attached hereto and incorporated herein as Attachment "A" is the appropriate fee schedule for the City's business occupation taxes and license fees pursuant to the authority of the Charter.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council for the City of Dunwoody, while in session on December 18, 2008, as follows:

SECTION 1. That the schedule of fees for Business Occupation Taxes and licenses as identified on Attachment "A," attached hereto and incorporated herein, is hereby approved and adopted; and

SECTION 2. That the staff is hereby authorized and directed to implement the Schedule of Fees herein; and

SECTION 3. That Attachment "A" is hereby incorporated and made a part of this resolution as if fully set forth herein.

SO RESOLVED AND EFFECTIVE, this the 18th day of December, 2008.

Approved:

_____
Ken Wright, Mayor

Attest:

_____
Joan C. Jones, Acting City Clerk
Seal

STATE OF GEORGIA
COUNTY OF DEKALB

<p align="center">**ATTACHMENT "A"**</p>

Business Categories

All Business and/or business activities will be classified into one of the following categories:

1. Commercial Business	Generally includes all businesses located within the city (i.e. shops, restaurants, offices, hotels, etc.) and some located out of city conducting business with the city. Also includes Commercial and Residential rental/lease property.
2. Building Contractors	Engineers, General and Specialty
3. Contract Employees	Those persons not specifically considered employees under State and/or Federal regulations.
4. Home Occupations	Includes all home based businesses and home offices.
5. Delivery Vehicles	All commercial delivery vehicles require a business license.
6. Miscellaneous	Includes all business activity not categorized above.

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Business & Occupational Tax Rates

Business License taxes consist of four parts (1) a $50.00 non-refundable administrative fee, (2) an per worker employee fee, (3) a $50.00 minimum flat tax, and (4) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general business license fee only. These fees will not necessarily apply to all business types. Additionally, there may also be other permit, inspection, or background fees depending on your business activity. Contact the Finance Department at (678) 382-6700.

Business & Occupational Tax Rates				
Tax Class	Administrative Fee	Per Employee Fee	Gross Receipts Tax - Minimum	Rate Per Dollar Gross Receipts
Class1	$75.00	$4.00	$50.00	0.000180
Class2	$75.00	$6.00	$50.00	0.000300
Class3	$75.00	$8.00	$50.00	0.000420
Class4	$75.00	$10.00	$50.00	0.000540
Class5	$75.00	$12.00	$50.00	0.000660
Class6	$75.00	$14.00	$50.00	0.000780