

Chapter 36. TRAFFIC AND VEHICLES*

ARTICLE I. IN GENERAL

Sec. 36-1. Rules of the Road, Miscellaneous Offenses and Jurisdiction of Offenses adopted by Reference.

(a) Pursuant to O.C.G.A. §40-5-124, O.C.G.A. §40-5-120 et seq. and the definitions contained in O.C.G.A. §4-1-1 are hereby adopted by reference as and for, and made a part of, the traffic regulations of the city, with like effect as if recited in this section.

(b) O.C.G.A. §§40-6-372 through 40-6-376, and O.C.G.A. §§40-6-393 and 40-6-394, known as the Uniform Rules of the Road are hereby adopted by reference as and for the traffic regulations of the city with like effect as if recited fully in this section.

(c) Unless another penalty is expressly provided by law, every person convicted of a violation of any provision of this section shall be punished in accordance with Section 1-9. (Code 1968, §20-24)

State Law Reference – Municipal Authority to adopt traffic code by reference, O.C.G.A. §40-6-372.

Sec. 36-2. Wheels Injurious to Pavement Prohibited.

It shall be unlawful for any person to drive or operate upon the streets of the city any vehicle with spikes or cleats upon its wheels. The driving or towing of cutaway harrows or other like implements is prohibited. (Code 1968, §20-7)

Section 36-3. Riding or Driving on Sidewalks.

It shall be unlawful for any person to ride or drive a bicycle, motor vehicle, or animal or animal-drawn vehicle on any portion of the paved sidewalks within the city, except across driveway approaches; provided, however, that nothing in this section shall prevent the rights of handicapped persons to full, complete and unrestricted access to public facilities and public buildings, to include, but not to be limited to, sidewalks, walkways, retail establishments and all other facilities and buildings enjoyed by the general public. (Code 1968, §20-9)

Cross Reference – Streets, Sidewalks, and other Public Places, ch. 32.

Sec. 36-4. Signal on Protruding Load.

All trucks hauling lumber, pipe, or other material that protrudes from the rear of such trucks shall tie onto the end of such material a large red flag or rag during the day and, after sundown, shall equip the rearmost protrusion with a red light adequate to warn motorists of the danger. (Code 1968, §20-10)

Sec. 36-5. Trains Blocking Crossings.

It shall be unlawful for any engineer or other person running or operating or in charge of any locomotive, train or cars or portion of a train of cars to stop such locomotive, train or part of train of cars, upon any railroad crossing within the city for a longer period than five minutes consecutively. (Code 1968, §20-22)

Sec. 36-6. Official Traffic Map; Traffic Schedules.

The official traffic map along with the schedule of speed zones, traffic lanes, one-way streets, truck routes, traffic directions, stop streets, yield intersections, through streets, etc., is not printed in this volume but is on file and available in the City Clerk and Treasurer's office. (Code 1968, §§20-14, 20-16-20-19, 20-86-20-96.2)

State Law Reference – Municipal Authority to Designate Yield Intersections, Speed Limits, Through Streets, One-way Streets, Truck Routes, Stop Intersections, etc., O.C.G.A. §40-6-371.

Sec. 36-7 – 36-30. Reserved.

Chapter 34. TAXATION*

ARTICLE II. EXCISE TAX ON LODGINGS AND ACCOMMODATIONS*

Sec. 34-31. Imposition of Tax.

(a) The City of Elberton shall levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the City of Elberton for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

(b) This tax shall be imposed upon:

- (1) Any person or legal entity licensed by or required to pay a business or occupation tax to the City of Elberton for operating a hotel, motel, inn, lodge, tourist camp, 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. Every person or entity subject to a tax levied under this article shall, except as provided below, be liable for the tax at the applicable rate on the lodging charges actually collected, or if the amount of taxes collected is in excess of the amount that should have been collected, the total amount actually collected must be remitted.
- (2) Every person or entity who is a hotel or motel guest and who receives a room, lodging, or accommodation that is subject to this tax. Every such guest shall pay the tax to the person or entity providing the room, lodging, or accommodation. The tax shall be a debt of the guest to the person or entity providing such room until it is paid and shall be recoverable at law by the person or entity providing such room.
- (3) The person or entity collecting this tax from the guest shall remit the tax to the City of Elberton, and the tax remitted shall be a credit against the tax imposed by subsection 34-31(B)(1) of this article.

(Code No. 2133, §I, 7-11-05)

***Editor's Note** – Ord. No. 2133, §I-V, adopted July 11, 2005, was not specifically amendatory of the Code and has been treated as superceding the provisions of Art. II, §§34-31—34-34 as enacted by Ord. No. 1022, §§1-4, adopted July 12, 1993.

Cross Reference – Businesses, ch. 10

State Law Reference – Excise tax on rooms, lodgings, and accommodations, O.C.G.A. §48-13-50 et seq.

Sec. 34-32. Limitations and Exceptions.

(a) The tax imposed shall apply to the fees or charges for any rooms during the first ten days of continuous occupancy and shall not apply to charges imposed for any continuous occupancy thereafter.

(b) The tax shall not apply to:

- (1) Any charges made for any rooms, lodgings, or accommodations provided to any person 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
- (2) Any charges made for the use of meeting rooms and other such facilities; or
- (3) Any rooms provided without charge; or
- (4) Charges for any rooms furnished for use by the United States or Georgia State or local governmental officials or employees when traveling on official business.

(Ord. No. 2133, §II, 7-11-05)

Sec. 34-33. Tax Rate and Required Expenditures, Audits and Reports.

(a) The amount of tax to be levied and collected shall be six percent of the charge to the public for the furnishings.

(b) Funds which accrue to the City of Elberton under this tax shall be expended according to the expenditure requirements set forth in O.C.G.A. §48-13-51(a)(3.7).

(c) Pursuant to O.C.G.A. §48-13-51(a)(9) the City of Elberton shall prior to each fiscal year in which this tax is imposed adopt a budget plan specifying how the expenditure requirements of this article will be met. Said budget plan shall include the following information:

- (1) The amount of tax receipts from this tax during the fiscal year;
- (2) The amount of funds expended or contractually committed that arise under this tax during the fiscal year; and
- (3) The percentage said expenditures account for within the total of all tax receipts arising under this article.

(d) Prior to the adopting of such budget plan, the City of Elberton shall obtain from the authorized entity with which it proposes to contract to meet the expenditure requirements of this article a budget for expenditures to be made by such organization; and such budget shall be made a part of the budget for the City of Elberton.

(e) Each party with which the City of Elberton contracts with pursuant to this article must provide audit verification that said contracting party makes use of such funds in conformity with the requirements of this article.
(Ord. No. 2133, §III, 7-11-05)

Sec. 34-34. Due Date; Extensions; Credits.

(a) The tax shall become due at the time any room is furnished for a fee or charge by the person or legal entity subject to the provisions hereof, and shall be payable by the 20th day of the month following the month that such fees or charges were made. A return itemizing gross receipts and expected receipts shall be filed with the City of Elberton simultaneously with payment of the tax by the person or legal entity who receives such charges or fees.

(b) The city of Elberton may, for good cause, extend the time for making any returns required under this article for not more than 30 days. No extension granted shall be valid unless granted in writing upon written application, and then extension shall only be valid for a period, as appropriate, of not more than 12 consecutive months.

(c) Each person or legal entity required to make a return and pay any tax under this article shall keep and preserve:

- (1) Suitable records of the charges taxable under this article; and
- (2) Other books of account which are necessary to determine the amount of tax due.

(d) All books, invoices, and other records required by this section shall be open to examination at all reasonable hours by the City of Elberton.

(e) Each person collecting the tax authorized by this article shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if the amount due is not delinquent at the time of payment. This percentage shall be three percent.
(Ord. No. 2133, §IV, 7-11-05)

Sec. 34-35. Penalties.

(a) If any person or legal entity fails to make any return or to pay the full amount of the tax required by this article, there shall be imposed, in addition to other penalties provided by law, a penalty to be added to the tax in the amount of five percent or \$5.00, whichever is greater, if the failure is for not more than 30 days.

(b) An additional five percent or \$5.00, whichever is greater, shall be added to the tax for each additional 30 days or fraction of 30 days during which the failure continues. The penalty for any single violation shall not exceed 25 percent or \$25.00 in the aggregate, whichever is greater.
(Ord. No. 2133, SV, 7-11-05)

Chapter 36. TRAFFIC AND VEHICLES*

ARTICLE III. SPEED ZONES

Sec. 36-85. Speed Zones for the Purpose of Using Radar Traffic Enforcement.

In conformance with O.C.G.A. §§40-6-181 and 40-6-183, as amended, the following speed limits are established:

ON-SYSTEM:

1.	State Route 17/72 (Heard Street) From: 264' N. of Golf Course Road To: Hayes Street (260' South of State Route 72)	M.L. 9.65 M.L. 10.80	1.15 Miles	45 MPH
2.	State Route 17/72 (Heard St./Elbert St.) From: Hayes Street To: North Tusten Street	M.L. 10.80 M.L. 11.34	0.54 miles	40 MPH
3.	State Route 17/72 (Elbert St./College Ave.) From: North Tusten Street To: 422' North of Wayne Street	M.L. 11.34 M.L. 12.79	1.45 miles	35 MPH
4.	State Route 17 (College Avenue) From: 370' North of Oliver Street To: 185' North of Harper Street School Zone 0730—0830 and 1430—1530 school days only	M.L. 11.80 M.L. 12.08	0.28 miles	25 MPH
5.	State Route 77 (South Oliver St.) From: 634' S. of Mineral Springs Rd. To: 106' N. of Athenia Street	M.L. 7.17 M.L. 7.56	0.39 miles	45 MPH
6.	State Route 77 (South Oliver Street) From: 106' North of Athenia Street To: 106' South of Church Street	M.L. 7.56 M.L. 8.16	0.60 Miles	35 MPH
7.	State Route 77 (South Oliver Street) From: 106' South of Church Street To: 106' South of Railroad Street	M.L. 8.16 M.L. 8.42	0.29 Miles	25 MPH
8.	State Route 77 (North Oliver Street) From: 106' South of Railroad Street To: 53' North of Hillcrest Avenue	M.L. 8.45 M.L. 8.90	0.45 Miles	35 MPH
9.	State Route 77 (North Oliver Street) From: 53' North of Hillcrest Avenue To: 53' South of Ridgeway Road (North Elberton C/Limits)	M.L. 8.90 M.L. 9.250	0.35 Miles	45 MPH
10.	State Route 77 Conn. From 211' South of Oglesby Boulevard To: 317' South of Gordon Street	M.L. 0.34 M.L. 1.09	0.75 Miles	45 MPH
11.	State Route 77 Conn. From: 317' South of Gordon Street To: State Route 17 (260' North of Elmhurst Drive)	M.L. 1.35	M.L. 1.09 0.26 Miles	35 MPH

**END OF STATE ROUTE SPEED ZONES
DEPARTMENT OF TRANSPORTATION TO ERECT AND MAINTAIN SIGNS**

OFF-SYSTEM:

12.	Almond Street From: Mill Street To: Dead End	0.35 Miles	25 MPH
13.	Brookside Drive From: Church Street To: Cardinal Drive	0.75 Miles	25 MPH
14.	Brookwood Circle From: Lake Forest Drive To: Forest Drive	0.55 Miles	25 MPH
15.	Campbell Street From: State Route 17/72 To: North Elberton City Limits	0.65 Miles	25 MPH
16.	Carey Street From: State Route 77 To: Highland Drive	0.48 Miles	25 MPH
17.	Chestnut Street From: Forest Avenue To: Laurel Drive	0.25 Miles	25 MPH
18.	Church Street From: State Route 17/72 To: Parkwood Drive	0.35 Miles	25 MPH
19.	Church Street From: Church Hill Road To: Forest Avenue (Grade exceeds 7% beginning 550' west of SR 77 and extends 200' west)	0.85 Miles	25 MPH
20.	Clairmont Avenue From: Elm Street To: State Route 77 Conn.	0.49 Miles	25 MPH
21.	Edwards Street From: McIntosh Street To: Springdale Road	0.51 Miles	25 MPH
22.	Elm Street From: Tate Street To: North Elberton City Limits	0.50 Miles	30 MPH
23.	Elmhurst Drive From: State Route 77 To: E. Elberton C/Limits	0.47 Miles	35 MPH
24.	Forest Avenue From: Lake Forest Drive To: State Route 77 (Grade exceeds 7% from Brookwood Circle to 300' South of Church Street, a distance of 550')	0.46 Miles	25 MPH
25.	Forest Hills Drive From: Forest Avenue To: Lake Forest Drive	0.35 Miles	25 MPH
26.	Gordon Street From: State Route 77		

	To: State Route 77 Conn.	0.41 Miles	25 MPH
27.	Heard Drive From: Tusten Street To: SE Elberton C/Limits (Grade exceeds 7% beginning at Wildwood Circle and extends 600' East)	0.65 Miles	25 MPH
28.	Heard Street From: McIntosh Street To: State Route 17/72	0.65 Miles	25 MPH
29.	Highland Drive From: Kathwood Drive To: Elm Street	0.31 Miles	25 MPH
30.	Highland Park From: Granite Street To: McDonough Avenue	0.35 Miles	25 MPH
31.	Hillcrest Street From: State Route 77 To: Dead End	0.32 Miles	25 MPH
32.	Jones Street From: State Route 17/72 To: W. Elberton C/Limits	1.10 Miles	25 MPH
33.	Jones Street From: 250' South of Johnson Drive To: County Road 380 (School Zone 0730-0830 and 1430 – 1530 school days only)	0.42 Miles	35 MPH
34.	Kathwood Drive From: Tate Street To: N. Elberton C/Limits	0.28 Miles	25 MPH
35.	Lake Forest Drive From: Jones Street To: State Route 77	0.95 Miles	25 MPH
36.	Lake Forest Circle From: Lake Forest Drive To: Lake Forest Drive	0.35 Miles	25 MPH
37.	Laurel Drive From: Brookwood Circle To: State Route 17/72 (Grade exceeds 7% beginning at Pine Street and extending south 250')	0.32 Miles	25 MPH
38.	Locklin Street From: State Route 17/72 To: Dead End	0.35 Miles	25 MPH
39.	McIntosh Street From: Adams Street To: Heard Street	0.62 Miles	25 MPH
40.	McIntosh Street From: State Route 17/72 To: Clairmont Avenue	0.62 Miles	30 MPH
41.	McKinley Street		

	From: Thompson Street To: Prince Street	0.25 Miles	25 MPH
42.	Mill Street From: State Route 17/72 To: NE Elberton C/Limits	0.54 Miles	25 MPH
43.	Mineral Springs Road From: State Route 77 To: W. Elberton C/Limits	0.25 Miles	35 MPH
44.	Oak Drive From: Oak Street To: Forest Hill Road	0.25 Miles	25 MPH
45.	Prince Street From: Campbell Street To: Burke Street	0.36 Miles	25 MPH
46.	Pulliam Street From: State Route 1772 To: Jones Street	0.45 Miles	25 MPH
47.	Railroad Street From: State Route 77 To: Brewers Bridge Road	1.14 Miles	30 MPH
48.	Reese Street From: State Route 77 To: Elm Street	0.29 Miles	25 MPH
49.	Rhodes Drive From: Jones Street To: Fleming Road (Grade exceeds 7% beginning 350' N. of Fleming Road and extending S. to Fleming Road)	0.67 Miles	25 MPH
50.	Rhodes Drive From: Fleming Road To: W. Elberton C/Limits	0.35 Miles	35 MPH
51.	Springdale Road From: Church Street To: Heard Drive	0.35 Miles	25 MPH
52.	South Tusten Street From: Heard Drive To: State Route 17/72	0.50 Miles	25 MPH
53.	Taggart Street From: State Route 77 Conn. To: Campbell Street	0.37 Miles	5 MPH
54.	Tate Street From: Brewers Bridge Road To: Wilson Street	1.32 Miles	30 MPH
55.	Thomas Street From: 500' South of Adams Street To: Deadwyler Street	0.78 Miles	25 MPH
56.	Wilcox Heights		

