

DATE: 05-16-07

COMMITTEE: FINANCE/EXECUTIVE COMMITTEE

PAGE NUMBER(S):

ORDINANCE I. D:

SECTION(S): 1

RESOLUTION: 07-R-0942

PARAGRAPH(S): 2

AMENDMENT:

Attach a copy of the Intergovernmental Agreement to the legislation

A SUBSTITUTE RESOLUTION

07-R-0942

**AS AMENDED BY
FINANCE/ EXECUTIVE COMMITTEE**

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH DEKALB COUNTY, GEORGIA, FOR THE BILLING AND COLLECTION OF AD VALOREM PROPERTY TAXES AND SOLID WASTE FEES FOR THE PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY, FOR AN ANNUAL FEE OF SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS (\$75,000.00), TO BE CHARGED TO AND PAID FROM FUND ACCOUNT AND CENTER NUMBER 1A01 (GENERAL FUND) 561001 (PAYMENTS TO OTHER GOVERNMENTS) T31001 (UNALLOCATED FUND- WIDE EXPENSES); AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.G.C.A. 48-5-359.1, any county and any municipality wholly or partially located within such county, may contract for the tax commissioner to prepare the tax digest for such municipality, to assess and collect municipal taxes in the same manner as county taxes, and to invoke any remedy permitted for the collection of those municipal taxes; and

WHEREAS, Dekalb County has agreed to enter into an agreement with the City of Atlanta ("City"), for the Dekalb County Tax Commissioner to bill all ad valorem property taxes and solid waste fees for that part of the City which lies within Dekalb County; and

WHEREAS, under the terms of the agreement, the City will pay Dekalb County an annual fee of Seventy Five Thousand Dollars and No Cents (\$75,000.00) as reimbursement to the County for providing this service to the City, to be charged to and paid from Fund Account and Center number 1A01 (General Fund) 561001 (Payments to Other Governments) T31001 (Unallocated Fund-Wide Expenses).

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY RESOLVES, that the Mayor is hereby authorized to enter into an Intergovernmental Agreement with Dekalb County for the billing and collection of ad valorem property taxes and solid waste fees on behalf of the City of Atlanta ("City"), for that portion of the City which lies within Dekalb County.

BE IT FURTHER RESOLVED, that pursuant to the Agreement the City will pay Dekalb County an annual fee of \$75,000.00 as reimbursement to the County for providing this service to the City, to be charged to and paid from Fund Account and Center number 1A01 (General Fund) 561001 (Payments to Other Governments) T31001 (Unallocated Fund-Wide Expenses).

BE IT FINALLY RESOLVED, that said contractual agreement shall not become binding upon the City, and the City shall incur no liability upon the same until such contract is executed by the Mayor, attested to by the Municipal Clerk, and delivered to the contracting parties.

AGREEMENT FOR AD VALOREM TAX BILLING AND COLLECTION

THIS AGREEMENT made by and between the CITY OF ATLANTA, a municipal corporation chartered by the State of Georgia (hereinafter "City") and DEKALB COUNTY, GEORGIA, a political subdivision of the State of Georgia (hereinafter "County"), each of whom has been duly authorized to enter into the Agreement.

WITNESETH:

WHEREAS, both parties hereto are interested in serving the needs of the citizens of the City and County by providing for the consolidation of ad valorem tax billings and collection procedures; and

WHEREAS, both City and County will benefit from this Agreement;

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and in consideration of the mutual promises and understandings contained herein, the parties hereto do agree and consent to the following:

1. Effective for the 2007 tax year, the DeKalb County Tax Commissioner shall bill all ad valorem taxes including real property and personal property within the City for and on behalf of City.
2. Such billings will consist of a line item identified as taxes imposed by City on County's tax bills, and such taxes shall be collected utilizing the County's due dates.

3. County shall be responsible for collection of the City's taxes in such manner as the Tax Commissioner is permitted by law to collect taxes, as well as any and all remedies permitted for the collection of municipal taxes, including but not limited to, issuing executions, levying upon properties, conducting tax sales, and pursuing collection through the bankruptcy courts. For the purposes of this Agreement, the Tax Commissioner shall be appointed as the duly authorized agent of City to conduct tax sales for taxes due City.
4. City shall provide to County the tax rate within City on or before June 1 of each year.
5. City shall pay County an annual fee of \$75,000.00 by June 1 of the year of the billing by County for City, which shall be for reimbursement of the cost to County of providing this service to City. In addition to the fees paid to the County, the Tax Commissioner is authorized, pursuant to O.C.G.A. 48-5-359.1, to contract for additional compensation from the City for such additional duties and responsibilities in collecting the City taxes. In the event that City fails to pay County according to the terms as set forth herein, County shall be entitled to consider this Agreement null and void, and shall not be obligated in any manner whatsoever to bill and collect ad valorem taxes for City as set forth herein.
6. It is understood by the parties that no employees, officers, or agents of either party shall be under or subject to the direction or control of the other party, its officers, employees and agents for any of the services provided pursuant to this Agreement.

7. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Georgia.
8. This Agreement shall be deemed to have been made and performed in DeKalb County, Georgia. For the purposes of venue, all suits or causes of actions arising out of this Agreement shall be brought in the courts of DeKalb County, Georgia.
9. This contract shall be in effect from its effective date and continue in effect from year to year and is terminable at the will of either party upon thirty (30) days written notice to the Chief Executive Officer of County and to the Mayor of City at the addresses below:

DeKalb County, Georgia
Manuel J. Maloof Center
1300 Commerce Drive
Sixth Floor
Decatur, Georgia 30030

City of Atlanta
68 Mitchell Street
Suite 11100
Atlanta, Georgia 30335

10. This Agreement constitutes the entire Agreement between the parties hereto as to all matters contained herein. All subsequent changes in the Agreement must be in writing and signed by both parties. This Agreement is for the benefit of the parties hereto only and is not intended to benefit any third party or to give rise to any duties to or causes of action for any third party.

IN WITNESS WHEREOF, the parties hereto acting through their duly authorized agents have caused this Agreement to be signed.

CITY OF ATLANTA

By:

Title:

Date:

ATTESTED:

By:

Title: _____

Date:

DEKALB COUNTY, GEORGIA

By:

VERNON JONES
Chief Executive Officer

Date:

ATTESTED:

APPROVED AS TO FORM:

By:

MICHAEL BELL
Ex-Officio, Clerk of the Chief
Executive Officer and Board of
Commissioners of DeKalb County,
Georgia

WILLIAM J. LINKOUS
County Attorney

By:

Claudia G. Lawson, Tax Commissioner
DeKalb County, Georgia

Sworn to and subscribed before
me this _____ day of
_____, 2007

Notary Public

AGREEMENT FOR AD VALOREM TAX BILLING AND COLLECTION

**A RESOLUTION
BY FINANCE/ EXECUTIVE COMMITTEE**

07- R -0942

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH DEKALB COUNTY, GEORGIA, FOR THE BILLING AND COLLECTION OF AD VALOREM PROPERTY TAXES FOR THE PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY, FOR AN ANNUAL FEE OF SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS (\$75,000.00), TO BE CHARGED TO AND PAID FROM FUND ACCOUNT AND CENTER NUMBER 1A01 (GENERAL FUND) 561001 (PAYMENTS TO OTHER GOVERNMENTS) T31001 (UNALLOCATED FUND- WIDE EXPENSES); AND FOR OTHER PURPOSES.

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Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

A. To be completed by Legislative Counsel:

Committee of Purview: Finance/ Executive Committee

Caption: A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH DEKALB COUNTY, GEORGIA, FOR THE BILLING AND COLLECTION OF AD VALOREM PROPERTY TAXES FOR THE PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY, FOR AN ANNUAL FEE OF SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS (\$75,000.00), TO BE CHARGED TO AND PAID FROM FUND ACCOUNT AND CENTER NUMBER 1A01 (GENERAL FUND) 561001 (PAYMENTS TO OTHER GOVERNMENTS) T31001 (UNALLOCATED FUND-WIDE EXPENSES); AND FOR OTHER PURPOSES.

Council Meeting Date: May 21, 2007

Requesting Dept.: Department of Finance

B. To be completed by the department:

1. Please provide a summary of the purpose of this legislation (Justification Statement).

The purpose of this legislation is to enter into a formal agreement with the DeKalb County Government.

2. Please provide background information regarding this legislation.

This is a general tax contract between both governments. County governments collect taxes on behalf of the local taxing jurisdictions.

3. If Applicable/Known:

(a) **Contract Type (e.g. Professional Services, Construction Agreement, etc):** Tax contract to generate tax revenues.

(b) **Source Selection:** N/A

(c) **Bids/Proposals Due:** N/A

(d) **Invitations Issued:** N/A

(e) **Number of Bids:** N/A

(f) **Proposals Received:** N/A

(g) **Bidders/Proponents:** N/A

(h) **Term of Contract:** Automatic renewal from year to year.

4. **Fund Account Center:** 1A01(General Fund) 561001 (Payments to Other Governments) T31001 (Unallocated Fund-wide Expenses)

5. **Source of Funds:** *Example: Local Assistance Grant* Property Tax Revenues

6. **Fiscal Impact:** Approximately \$9.8 million

7. **Method of Cost Recovery:** N/A

This Legislative Request Form Was Prepared By: Gary Donaldson, submitted by LaShawn Gardiner

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: GREG PRIDGEON

Legislative Counsel (Signature): Simone D. Brathwaite 

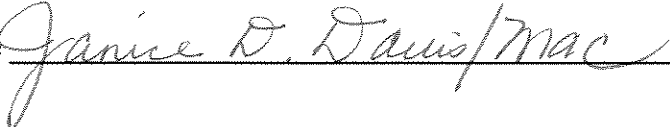
Contact Number: __ x 6310

Originating Department: Department of Finance

Committee(s) of Purview: Finance/ Executive Committee

Council Deadline: April 30, 2007

Committee Meeting Date(s): May 15-16, 2007 Full Council Date: May 21, 2007.

Commissioner Signature Janice D. Davis/Mac 

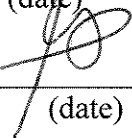
CAPTION

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH DEKALB COUNTY, GEORGIA, FOR THE BILLING AND COLLECTION OF AD VALOREM PROPERTY TAXES FOR THE PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY, FOR AN ANNUAL FEE OF SEVENTY FIVE THOUSAND DOLLARS AND NO CENTS (\$75,000.00), TO BE CHARGED TO AND PAID FROM FUND ACCOUNT AND CENTER NUMBER 1A01 (GENERAL FUND) 561001 (PAYMENTS TO OTHER GOVERNMENTS) T31001 (UNALLOCATED FUND- WIDE EXPENSES); AND FOR OTHER PURPOSES.

FINANCIAL IMPACT: \$75,000.00

Mayor's Staff Only

Received by CPO: 5/1/07  (date) Received by LC from CPO: _____ (date)

Received by Mayor's Office: 5/1/07 (date) Reviewed by:  (date)

Submitted to Council: 5/4/07 (date)