

DATE: 05-16-07

COMMITTEE: FINANCE/EXECUTIVE COMMITTEE

PAGE NUMBER(S):

ORDINANCE I. D:

SECTION(S): 1

RESOLUTION: 07-R-0944

PARAGRAPH(S): 2

AMENDMENT:

Attach a copy of the Intergovernmental Agreement to the legislation

A SUBSTITUTE RESOLUTION

07-R-0944

**AS AMENDED BY
FINANCE/ EXECUTIVE COMMITTEE**

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT WITH CLAUDIA G. LAWSON, DEKALB COUNTY TAX COMMISSIONER, FOR THE BILLING AND COLLECTION OF PROPERTY TAXES AND SOLID WASTE FEES FOR THE PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY, AT A RATE OF \$2.00 PER INDIVIDUAL ACCOUNT BILLED; ALL EXPENSES SHALL 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, a county Tax Commissioner may contract with a municipality wholly or partially located in that county, for additional duties and responsibilities related to the assessment and collection of municipal taxes; and

WHEREAS, the Dekalb County Tax Commissioner has agreed to enter into a contract with the City of Atlanta (“City”) to perform the computation, billing, collection, depositing, accounting, reporting and distribution of municipal 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 contract, the Dekalb County Tax Commissioner will receive a flat fee of \$2.00 per individual account billed, to be paid from Fund Account and Center number 1A01 (General Fund) 561001 (Payments to Other Governments) T31001 (Unallocated Fund-Wide Expenses); and

WHEREAS, the contract shall remain in effect for the complete period of time that Claudia G. Lawson occupies the Office of the Tax Commissioner, or until either party terminates the agreement by giving 60 days notice.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY RESOLVES, that the Mayor is hereby authorized to enter into an appropriate contractual agreement with Claudia G. Lawson, as Dekalb County Tax Commissioner, for the computation, billing, collection, depositing, accounting, reporting and distribution of ad valorem property taxes and solid waste fees on behalf of the City of Atlanta, for that portion of the City which lies within Dekalb County.

BE IT FURTHER RESOLVED, that pursuant to the contract, Claudia G. Lawson, Dekalb County Tax Commissioner, will receive a flat fee of \$2.00 per individual account billed, to be paid from Fund Account and Center number 1A01 (General Fund) 561001 (Payments to Other Governments) T31001 (Unallocated Fund-Wide Expenses).

BE IT FURTHER RESOLVED, that the contract shall remain in effect for the complete period of time that Claudia G. Lawson occupies the Office of the Tax Commissioner, or until either party terminates the agreement by giving 60 days notice.

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.

State of Georgia
DeKalb County

CONTRACT FOR SERVICES AGREEMENT

PARTIES

This Agreement is made this _____ day of _____, 1998, between the CITY OF ATLANTA, a municipality incorporated and chartered under the Constitution and Laws of the State of Georgia (hereinafter as "City"), with a principal place of business at 68 Mitchell Street, Suite 11100, Atlanta, Georgia, 30335, and CLAUDIA G. LAWSON, individually, (hereinafter as "Lawson"), with a principal place of business at 4380 Memorial Drive, Suite 100, Decatur, Georgia, 30032.

RECITAL

Authority to Collect

"Lawson" is the duly elected Tax Commissioner of DeKalb County, Georgia and is empowered by the Constitution and Laws of the State of Georgia to collect state, county, municipal ad valorem property taxes, sanitation assessments, and applicable stormwater fees. By virtue of her office, "Lawson" has all the requisite statutory powers to bill and collect ad valorem property taxes, issue executions, and to act as Ex-Officio Sheriff in the levy and sale of delinquent properties.

Authority to Contract

"Lawson" is authorized, pursuant to O.C.G.A. 48-5-359.1, to contract for and to accept, receive, and retain compensation from the "City" for the billing and collection of municipal taxes.

SERVICES TO BE PERFORMED

Specific Services

"Lawson" agrees to perform the computation, annual billing, collection, depositing, accounting, reporting, and distribution (paying over) of municipal ad valorem property taxes for the "City". The "City" agrees to furnish to "Lawson" all values, assessments, and exemptions, if applicable, by April 1st each year. The "City" is required to provide millages necessary for computation of such taxes by the second (2nd) Monday of June each year, which coincides with the date the County sets its millage rate.

Method of Performing Services

"Lawson" will determine the methods, details, and means of performing the services herein above described with the general understanding that the "City" desires that the municipal taxes be included and made a part of the annual county tax statement. The "City" may not control, direct, or supervise assistants or employees of "Lawson" in the performance of those services.

COMPENSATION

Flat Rate

As consideration for the services to be performed, "Lawson" is entitled to a flat rate fee of \$2.00 per individual account billed. An individual account shall consist of each separately billed parcel of real estate, personal property, sanitation assessments, and applicable stormwater fees.

Date for Payment of Compensation

For services rendered under this Agreement, the "City" agrees to pay "Lawson" an annual lump sum at the flat rate specified herein for all individual accounts billed. Such lump sum payment shall become due and payable upon completion of the annual billing. The lump sum shall be for the aggregate total of individual accounts billed and shall be paid no later than the end of the month in which the annual billing is completed.

In the event that the "City" fails to pay "Lawson" according to the terms as set forth herein, "Lawson" shall be entitled to consider this Agreement null and void, and shall not be obligated in any manner whatsoever to bill and collect municipal ad valorem property taxes for the "City" as set forth herein.

TERM OF CONTRACT

This Agreement shall commence on the date stated above and shall continue in effect for the complete period of time that "Lawson" occupies the office of Tax Commissioner, including all succeeding terms of office, or until either party terminates this agreement by giving written notice as hereinafter provided in this Agreement.

TERMINATION OF CONTRACT

Termination Upon Notice

Notwithstanding any other provision of this Agreement, either party may terminate this Agreement by giving sixty (60) days written notice to the other party at the addresses stated above in the introductory paragraph of the Agreement. If notice of termination is given by either party during an active billing cycle in which the municipal taxes have already been applied to the county tax statements, then such termination will not occur until January 1st of the succeeding year.

OTHER GENERAL PROVISIONS

This Agreement may be modified from time to time as deemed necessary by written consent of the parties hereto. Such modifications may include, but are not limited to the rate of compensation. Any notices to be given under this Agreement by either party shall be in writing and effected either by personal delivery or certified mail with return receipt requested. Mailed notices shall be addressed to the parties at the addresses stated in the above introductory paragraph of this Agreement. Each party may change the address for receipt of notice by giving written notice in accordance with this paragraph.

Notices delivered personally will be deemed communicated at the time of delivery. Mailed notices will be deemed communicated three (3) days after mailing (postmark date).

This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Georgia.

This Agreement shall be deemed to have been made and performed in DeKalb County, Georgia. For the purpose of venue, all suits or causes of actions arising out of this Agreement shall be brought in the courts of DeKalb County, Georgia.

Mutual Obligations

“Lawson” agrees to work diligently to collect and pay over all municipal taxes in a timely manner. The “City” agrees to timely comply with all reasonable requests of “Lawson” as is necessary to the performance of duties under this Agreement.

Entire Agreement of Parties

This Agreement supersedes any and all agreements, between the parties with respect to the rendering of services and contains all the covenants and agreements between the parties with respect to the rendering of those services in any manner whatsoever. Each party acknowledges that no representations, inducements, promises, or agreements, written or oral, have been made by either party that are not embodied in this Agreement. However, each party acknowledges that this Agreement is in addition to any other present and future agreements for billing services as made between the "City" and the county governing authority.

Executed on the date first written above.

CITY OF ATLANTA

BY: _____

Shirley Franklin, Mayor

Sworn to and subscribed before
me this _____, 2007

CLAUDIA G. LAWSON

Notary Public

Claudia G. Lawson, Tax Commissioner