

#14

12-R-1737
(Do Not Write Above This Line)

A RESOLUTION
BY: *[Signature]*
A RESOLUTION AUTHORIZING THE
MAYOR TO EXECUTE AN
AMENDMENT TO THE AGREEMENT
BETWEEN FULTON COUNTY
GEORGIA, THE TAX COMMISSIONER
OF FULTON COUNTY, GEORGIA AND
THE CITY OF ATLANTA, GEORGIA FOR
THE BILLING AND COLLECTION OF
TAXES, AND FOR OTHER PURPOSES.

As Amended

ADOPTED BY

DEC 03 2012

COUNCIL

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1ST ADOPT 2ND READ & REFER
- PERSONAL PAPER REFER

Date Referred: *11/19/12*
Referred To: *Finance / Exec*
Date Referred:
Referred To:
Date Referred:
Referred To:

470187-1

First Reading
Committee _____
Date _____
Chair _____
Referred To _____

Committee	Date	Chair	Action	Fav, Adv, Hold (See rev. side)	Other	Members	Refer To
<i>Fin. Executive</i>	<i>11/28-12/1</i>	<i>[Signature]</i>	<i>as amended</i>				

FINAL COUNCIL ACTION
 2ND 1ST & 2ND 3RD
 Readings
 Consent V Vote RC Vote

CERTIFIED
 DEC 03 2012
 ATLANTA CITY COUNCIL PRESIDENT
[Signature]

CERTIFIED
 DEC 03 2012
[Signature]
 MUNICIPAL CLERK

MAYOR'S ACTION
APPROVED
 DEC 12 2012
 WITHOUT SIGNATURE
 BY OPERATION OF LAW

A RESOLUTION

BY: *Aaron Watson*
Council member

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN AMENDMENT TO THE AGREEMENT BETWEEN FULTON COUNTY GEORGIA, THE TAX COMMISSIONER OF FULTON COUNTY, GEORGIA AND THE CITY OF ATLANTA, GEORGIA FOR THE BILLING AND COLLECTION OF TAXES; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. § 48-5-359.1, the City is authorized to contract with the Tax Commissioner of Fulton County (the "Tax Commissioner") to prepare the tax digest for the City and to assess and collect taxes for the City in the same manner as county taxes; and

WHEREAS, pursuant to the authority set forth in Resolution 02-R-2122, the City did enter into a contract with the Tax Commissioner which set forth the terms under which the Tax Commissioner would prepare the tax digest and assess and collect municipal taxes as well as perform other services for the entire period when the Tax Commissioner would remain in office; and

WHEREAS, pursuant to the authority set forth in O.C.G.A. § 48-5-359.1 and in consideration of Resolution 02-R-2122, the City did also contract with Fulton County and the Tax Commissioner to pay to Fulton County 1% of all current and delinquent taxes collected by the Tax Commissioner as an amount to be paid by the City to Fulton County to substantially approximate the cost to Fulton County of providing this service to the City;

WHEREAS, the contract with Fulton County and the Tax Commissioner will expire on January 1, 2013; and

WHEREAS, the contract with the Tax Commissioner runs for the entire term that the present Tax Commissioner shall remain in office; and

WHEREAS, it is in the best interest of the City for the term of the two contracts to be the same provided that there is no increase in the payment obligations of the City.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF ATLANTA GEORGIA RESOLVES AS FOLLOWS:

Section 1: The City Council affirms and approves the execution of an Agreement by and between Fulton County, the Tax Commissioner of Fulton County and the City to pay to Fulton County 1% of all current and delinquent taxes collected by City and herein authorizes the Mayor to execute an extension of said contract with Fulton County and the Tax Commissioner to run for the same term as the contract with the Tax Commissioner.



Section 2: The form of the extension approved by this Resolution shall be in a form which is substantially similar to that which is attached hereto, and which provides that the term is concurrent with the term of the Tax Commissioner of Fulton County that is now serving in that position.

Section 3: The authorization set forth in this Resolution shall not be construed to increase the payment obligation of the City to the Tax Commissioner or the payment obligation of the City to Fulton County.

A true copy,

Rhonda Daughin Johnson
Municipal Clerk

ADOPTED *as amended* by the Council
APPROVED as per City Charter Section 2-403

DEC 03, 2012
DEC 12, 2012



**AMENDMENT TO THE AGREEMENT BETWEEN FULTON COUNTY,
GEORGIA, THE TAX COMMISSIONER OF FULTON COUNTY, GEORGIA
AND THE CITY OF ATLANTA, GEORGIA FOR THE BILLING AND
COLLECTION OF TAXES AND FEES**

This Agreement is entered into this _____ day of _____, 2012 by and between Fulton County, Georgia, a political subdivision of the State of Georgia, by and through its Board of Commissioners ("Fulton County"), the Tax Commissioner of Fulton County, Georgia ("Tax Commissioner"), and the City of Atlanta, Georgia, a municipal corporation of the State of Georgia, by and through its governing body ("City"), (hereinafter collectively referred to as the "Parties").

WITNESSETH:

WHEREAS, pursuant to the laws and Constitution of the State of Georgia, the Tax Commissioner bills, processes, receives and collects ad valorem taxes levied on real and personal property existing in Fulton County; and,

WHEREAS, pursuant to the laws and Constitution of the State of Georgia, subject to the approval of the Tax Commissioner, Fulton County may contract with the City of Atlanta and any municipality wholly located within Fulton County for the purpose of billing, processing, receiving and collecting ad valorem taxes levied by and on behalf of the City of Atlanta, or any other such municipality, as well as ad valorem taxes levied by and on behalf of any other taxing entity existing within the City of Atlanta or other such municipality which the City of Atlanta or such other municipality may otherwise be obligated to collect pursuant to law or contract; and,

WHEREAS, the Parties did enter an Agreement for the billing and collection of taxes and fees on or about January 1, 2003, such Agreement being approved by the Fulton County Board of Commissioners on May 2, 2003 as Agenda Item Number 03-0657; and,



WHEREAS, Section V(a) of the original Agreement allowed for its amendment upon the execution of writing memorializing such Amendment by all Parties; and,

WHEREAS, subject to the terms and conditions set forth in the original Agreement and below in this Amendment, the Parties desire to extend the term of original Agreement to provide for the continuation of such services by the Tax Commissioner during, such period as he may continue to serve in such capacity;

NOW, THEREFORE, for and in consideration of the mutual promises and covenants set forth herein, it is now agreed between the Parties that the original Agreement be amended as follows, with all other terms and provisions of such original Agreement remaining in full force and effect:

Section IV. Term.

- b) This Agreement shall run concurrently with the term of office of Fulton County Tax Commissioner Arthur E. Ferdinand and shall remain in effect for so long as Fulton County Tax Commissioner Arthur E. Ferdinand serves in such position, not to exceed fifty (50) years from the date of execution of this Agreement, subject to the right of the City or the Tax Commissioner or the Board of Commissioners, as stated herein, to notify all parties to the contract of its intent to terminate services in whole or in part provided by the Tax Commissioner for the City. Termination of any services and/or functions shall be made by written notice to all parties to the contract not less than six (6) months in advance of the effective date of such termination.

Section VI. Notice.

Any notice required or permitted under this contract shall be in writing and shall be deemed received three (3) days following deposit of same in the U.S. Mail, with adequate postage



affixed, to the relevant addressee and address below:

IF TO FULTON COUNTY:

Fulton County Manager
Fulton County Government Center 141
Pryor Street, S.W.
Tenth Floor
Atlanta, GA 30303

With a copy to:

Fulton County Tax Commissioner
Fulton County Government Center 141
Pryor Street, S.W.
Atlanta, GA 30303

IF TO THE CITY OF ATLANTA

Mayor
City of Atlanta
55 Trinity Avenue
Atlanta, GA 30303

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and sealed as follows:

City of Atlanta, Georgia

Fulton County, Georgia

Mayor

Chairman, Fulton County
Board of Commissioners

ATTEST:

Clerk, City of Atlanta

Tax Commissioner
Fulton County



APPROVED AS TO FORM:

Attorney, City of Atlanta

ATTEST:

Clerk, Fulton County Board of
Commissioners

APPROVED AS TO FORM:

County Attorney



State of Georgia
Fulton County

04 OCT 20 PM 3:03

DEPT. OF FINANCE
ACCOUNTING SERVICES

CONTRACT FOR SERVICES AGREEMENT

City of Atlanta, Georgia and Arthur E. Ferdinand, Tax Commissioner of Fulton County

PARTIES

This Agreement is made between the CITY OF ATLANTA, a municipality incorporated and chartered under the Constitution and Laws of the State of Georgia (hereinafter "City"), with a principal place of business at 68 Mitchell Street, Suite 11100, Atlanta, Georgia, 30335, and ARTHUR E. FERDINAND, individually, and in his capacity as Tax Commissioner of Fulton County, Georgia (hereinafter "Ferdinand"), with a principal place of business at Fulton County Government Center, 141 Pryor Street, Atlanta, Georgia 30303.

RECITALS

Authority to Collect

Ferdinand is the duly elected Tax Commissioner of Fulton County, Georgia and is empowered by the Constitution and Laws of the State of Georgia to collect state, county, and municipal ad valorem property taxes in said county. By virtue of his office, Ferdinand has 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

Ferdinand is authorized, pursuant to Article IX Section III Paragraph I, subpart (a) and Article IX Section IV Paragraph I, subpart (a) of the Constitution of the State of Georgia and 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 taxes for the City of Atlanta and the Atlanta Independent School System. ("Atlanta Public Schools"). Ferdinand, fully recognizing that authority to enter into and perform this Agreement is a necessary element of the Agreement, represents and warrants that he has all necessary authority required to enter into and perform this Agreement and that his signature on this Agreement binds all persons, agencies, officers, or other entities, who are customarily utilized in or responsible for the collection of Fulton County ad valorem taxes to bill and collect taxes for the City of Atlanta and the Atlanta Public School.



SERVICES TO BE PERFORMED

Specific Services

Ferdinand agrees to perform, for each tax year for the term of the contract, the computation, annual billing, collection, depositing, accounting, reporting, and distribution (paying over) of ad valorem property taxes for the City and the Atlanta Public Schools on those parcels of real property and taxable items of personalty within the corporate limits of the City of Atlanta in Fulton County and to bill and collect the City of Atlanta Sanitary Service Fee. The City agrees to furnish to Ferdinand in a timely manner all City and Atlanta Public School millage rates necessary for computation of such taxes and the amount of such other charges so that Ferdinand may accomplish such billing on a schedule consistent with the sending of the annual Fulton County tax statement. Ferdinand agrees to access and use the values and assessments determined by the Fulton County Tax Assessor for the computation of City and Atlanta Public School taxes. With respect to homestead exemptions, Ferdinand agrees to reference the files of the Tax Commissioner of Fulton County in order to determine the filing of said homestead exemptions and to perform all tax computations based on the amount of homestead exemption applicable to real property located in Fulton County.

Method of Performing Services

Ferdinand will determine the methods, details, and means of performing the services herein above described with the general understanding that the City agrees that the city and school taxes and other charges be included and made a part of the annual Fulton County tax statement on a joint bill (the "Joint Bill"). The City agrees that Ferdinand may send such other bills as necessary to accomplish the collections. The City may not control, direct, or supervise assistants or employees of Ferdinand in the performance of those services. The City's agreement not to control, direct, or supervise assistants or employees of Ferdinand in the performance of the services provided for in this Agreement is not a waiver or abridgement of the right of the City to enforce the terms of this Agreement in any court in the State of Georgia or the United States.

Ferdinand agrees that any and all monies collected on behalf of the City on any Joint Bill shall be deposited in a joint account (the "Joint Account"), and shall be paid to the City on the same schedule and at the same time, that Ferdinand pays to Fulton County any and all monies collected on behalf of Fulton County on any Joint Bill. Ferdinand shall report the details of collections on Joint Bills, deposits into and payments from the Joint Account, in a manner, which will reasonably enable the City to verify the time of receipt of monies by Ferdinand, the dates of deposits and the dates of payments from the Joint Account.



In the event that partial payments are made on any Joint Bill, Ferdinand agrees to apply the total amount of any partial payment in a manner which pro rates the partial payment with respect to the proportion of the total amount of ad valorem taxes and charges levied by each of the County, the City and Atlanta Public Schools when such amounts are compared against the total amount of ad valorem taxes and charges appearing on the bill.

If Ferdinand decides to issue bills for the City of Atlanta and/or the Atlanta Public Schools apart from Fulton County under a separate and distinct billing statement, the payments for each such bill shall be deposited in an account solely for the City of Atlanta and Atlanta Public Schools taxes and charges ("City Separate Account").

In the event that any partial payments are made on any City Separate Account, Ferdinand agrees to apply the total amount of any partial payment to such account by pro ration of the amount of each of the billing line items to the total amount of all billing items and applying that percentage of the partial payment to each line item.

Ferdinand agrees that any and all monies received by Ferdinand on behalf of the City from any City Separate Account shall be paid to the City on the same schedule and at the same time, that Ferdinand pays to Fulton County any and all monies received by Ferdinand on behalf of Fulton County for its ad valorem tax billing during the same time period. Ferdinand shall report the details of collections deposited in the City Separate Accounts in a manner which will reasonably enable the City to verify the time of payment of such monies and the date of deposit by Ferdinand into City Separate Accounts and the dates of payments to Fulton County of any monies collected on behalf of Fulton County for its ad valorem tax billing.

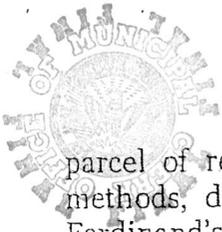
Ferdinand agrees that each payment of collections made to the City shall be accompanied by a report, which reflects the amount collected for each of the line item charges billed by Ferdinand for the City and/or Atlanta Schools whether such amounts are collected from billings made on a Joint Account or a City Separate Account.

The City reserves and does not waive its right to audit any and all records as to the billing, collection and payment of all accounts relevant to this Agreement and Ferdinand agrees to make all such records reasonably available to the City.

COMPENSATION

Flat Rate

As consideration for all services to be performed under this Agreement, Ferdinand shall be paid a flat rate fee of \$1.90 per individual City of Atlanta/Atlanta Public Schools account billed for the years 2004, and at the rate of \$1.00 for each account billed for 2005 and future years. An individual account shall consist of each separately billed



parcel of real estate and/or personal property. Because Ferdinand determines the methods, details, and means of performing the services specified in this contract, Ferdinand's decision to issue bills for the City of Atlanta and/or the Atlanta Public Schools under a separate billing statement shall not affect the rate of compensation and under no circumstances is the City of Atlanta to be charged more than once for any account billed or collected in any one tax year.

Date for Payment of Compensation

For services rendered under this Agreement, the City agrees to pay Ferdinand 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. For the purposes of this Agreement completion of the annual billing shall be defined as the receipt of a signed affidavit from Ferdinand by the Chief Financial Officer of the City of Atlanta which attests that the billing for at least 90% of all parcels of real property in the City of Atlanta, as described in the Tax Digest of Fulton County, has occurred. In the event that the City fails to pay Ferdinand according to the terms as set forth herein, and fails to cure said failure to pay after notice, Ferdinand shall be entitled to consider this Agreement terminated in the manner set forth herein. The City shall have the right to cure its failure to pay Ferdinand by the end of the month in which the annual billing is completed within five (5) business days after notice of such failure to pay is received. The City's payment of compensation to Ferdinand does not waive the right of the City to request adjustment of the amount of compensation paid to Ferdinand in the event of any overcharges or overpayments, however the same may occur.

TERM OF CONTRACT

This Agreement shall commence upon execution by both the Mayor of the City of Atlanta, and Ferdinand whichever is later in time, and shall continue in effect for the complete period of time that Ferdinand 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, provided however, that the term of the contract shall not exceed fifty (50) years. Ferdinand's obligation to pay to the City all monies collected on behalf of the City and all terms applicable to such obligation shall survive the expiration or termination of this Agreement and Ferdinand specifically agrees that said obligation is fully enforceable after any expiration or termination of this Agreement and shall bind all persons, agencies, officers, or other entities, who are customarily utilized in or responsible for the collection of Fulton County ad valorem taxes and/or the billing and collecting of any taxes and/or fees or other charges on behalf for the City of Atlanta and the Atlanta Public Schools under this Agreement. The parties agree that once bills have been sent in any tax year, the



obligation to collect and pay over collections in connection with those billing and to pay compensation for that tax year shall survive any termination of this contract.

TERMINATION OF CONTRACT

Termination Upon Notice

Either party may terminate this Agreement by either party by giving 60 days written notice to the other party in the manner stated herein and such termination shall be effective as of January 1st of the following calendar year. The obligation to perform the terms of the contract shall continue in effect: (i) in the year that notice of termination is given and (ii) where survival of obligations under this contract are elsewhere specified. These same terms shall also govern any termination that occurs due to the breach of the contract by either party.

AGREEMENT TO REIMBURSE FOR SERVICES PREVIOUSLY RENDERED

Consistent with the authority, granted by the Atlanta City Council, pursuant to Resolution 02-R-2122, to enter into a contract with Ferdinand for the billing, collection and paying over of the taxes levied by the City and Atlanta Public Schools for the tax year 2003 (the "2003 Billing"), and acknowledging that Ferdinand has rendered such services, the City agrees to reimburse Ferdinand for those services previously rendered. The reimbursement for the 2003 Billing shall be at the rate provided for in Resolution 02-R-2122 (\$1.90 per for each separately billed parcel of real estate and/or personal property). Ferdinand shall be paid such amount within ten (10) business days of: (i) the receipt by the Chief Financial Officer of the City of a signed affidavit from Ferdinand attesting that the 2003 Billing for all parcels of real property and/or personal property in the City of Atlanta, as described in the Tax Digest of Fulton County, has occurred, or (ii) the execution of this contract by Ferdinand and delivery to the Chief Financial of the City, whichever is the last to occur. In the event that the City fails to pay Ferdinand according to the terms as set forth herein, and does not cure said failure to pay after notice, Ferdinand shall be entitled to consider this Agreement terminated in the manner set forth herein. The City shall have the right to cure its failure to pay Ferdinand for the 2003 Billing within five (5) business days after notice of such failure to pay is received. The City's payment of compensation for 2003 Billing does not waive the right of the City to: (i) audit any and all records as to the billing, collection and paying over of all accounts connected to the 2003 Billing, or (ii) request adjustment of the amount of any compensation paid in the event of any overcharges or overpayments, however the same may occur. In the event that the City has previously paid Ferdinand, or Ferdinand has withheld, any amount for services rendered or expenses incurred in connection with the 2003 Billing, the City shall be entitled to set off such amount against the amount of compensation specified to be paid under the terms set forth herein.



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.

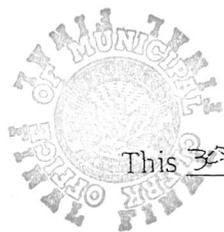
Any notices to be given under this Agreement by either party shall be in writing and effected either by personal delivery or certified mail with return receipt requested. Mailed notices shall be addressed to the parties at the addresses stated in the above introductory paragraph of this Agreement. Each 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 upon signature of the Chief Financial Officer of the City of Atlanta or the Director of the Bureau of Treasury, Licensing and Employee Benefits of the City of Atlanta or upon signature of Ferdinand or his designee. Mailed notices to the same persons listed in this paragraph shall be deemed communicated upon date of signature on the return receipt by any of said persons or the refusal of signature and return of the notice.

This Agreement shall be deemed to have been made and performed in Fulton County, Georgia and shall be governed by and construed and enforced in accordance with the laws of the State of Georgia. For the purpose of venue, all suits or causes of actions arising out of this Agreement shall be brought in the courts of Fulton County, Georgia. The aforesaid venue provision of this Agreement is intended to be specific to this Agreement and to apply only to the parties signing this Agreement and is not intended to apply to, or to accrue to the benefit of, any other person or entity and is not intended to be a waiver by the City of the applicable venue provisions of the Civil Practice Act (O.C.G.A § 9-11-1 et seq.) with regard to any suit or action of any kind which may be brought by any person or entity, not a party to 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 FOLLOWING PAGE.



This 30th day of August, 2004,

CITY OF ATLANTA, GEORGIA

Attest:

Florida Dargelin Johnson
Municipal Clerk (SEAL)

By: Shirley C. Franklin
Shirley C. Franklin
Mayor, City of Atlanta

APPROVED:

James G. Lewis
Chief Financial Officer

RECOMMENDED:

L. W. [Signature]
Chief Operating Officer

APPROVED AS TO FORM:

Conrad H. Ward

Conrad H. Ward, Ass't. City Attorney

Pursuant to authority granted by
Resolution 02-R-2122

TAX COMMISSIONER OF FULTON COUNTY, GEORGIA

Arthur E. Ferdinand
Arthur E. Ferdinand
Tax Commissioner,
Fulton County, Georgia

Sworn to and subscribed
before me, this 30th day
of August, 2004.

Notary Public Beverly D. [Signature]
My commission expires:

NOTARY PUBLIC, DEKALB COUNTY, GEORGIA
MY COMMISSION EXPIRES JANUARY 11, 2005



EXHIBIT B

SERVICES PROVIDED BY COUNTY TAX COMMISSIONERS TO MUNICIPALITIES

Cities and counties are allowed by OCGA 48-5-391.1 to contract for the tax commissioner, to prepare the tax digest for the municipality; to assess and collect municipal taxes in the same manner as county taxes; and, for the purpose of collecting such municipal taxes, to invoke any remedy permitted for collection of municipal taxes. The amount paid to the county must substantially approximate the cost to the county of providing the service to the municipality. The tax commissioner is authorized to "accept, receive, and retain compensation from the county for such additional duties and responsibilities provided to the municipality in addition to that compensation provided by law to be paid to the tax commissioner by the county."

THE CITY'S CONTRACT WITH THE TAX COMMISSIONER OF FULTON COUNTY

The City's contract with the Tax Commissioner of Fulton County predates the 2007 amendment to O.C.G.A. § 48-5-359.1 by the Georgia General Assembly. 2007 Georgia Laws Act 223 (H.B. 486) effective May 24, 2007. The City's contract with the Tax Commissioner of Fulton County was entered into under a previous version of the law which allowed the City to contract directly with the Tax Commissioner.

The Tax Commissioner is responsible for the computation, annual billing, collection, depositing, accounting, reporting, and distribution (paying over) of ad valorem property taxes for the City and the Atlanta Public Schools on those parcels of real property and taxable items of personalty within the corporate limits of the City of Atlanta in Fulton County **and to bill and collect such other charges requested by the City, specifically including without limitation, the City of Atlanta Sanitary Service Fee.** With respect to homestead exemptions, the Tax Commissioner agrees to reference the its files in order to determine the filing of said homestead exemptions and to perform computations based on the amount of homestead exemption applicable to real property located in Fulton County.

In addition to the "other charges requested by the City," certain of the Tax Commissioner's duties as a part of the collection process are statutory. For example, the Tax Commissioner must issue executions for nonpayment of taxes collectable by the tax collector or tax commissioner and may do so at any time after 30 days have elapsed since giving notice. Other statues impose additional duties O.C.G.A. § 36-44-11(b) requires the Tax Commissioner to pay over to the appropriate fiscal officer of each political subdivision having created a tax allocation district, out of taxes collected on behalf of such political subdivision, including but not limited to taxes collected for a political subdivision or board of education consenting, pursuant to Code Section 36-44-9, to inclusion of its ad valorem property taxes in the computation of tax allocation increments for that tax allocation district, that portion, if any, which represents positive tax allocation increments payable to such political subdivision.

In addition to the duty to bill and collect such other charges requested by the City, the performance of the contract would require the Tax Commissioner to perform any additional statutorily imposed duties.



Addt'l Services Provided to City by Tax Commissioner

Bills and collects Revenue for all Tax Allocation Districts

- Atlantic Station , Westside, Princeton Lake, Eastside, Atlanta Beltline, Northwest Atlanta, Hollowell/M.L. King, Campbellton Road , Metropolitan Parkway, and Stadium Neighborhoods

- \$85M collected in FY11

Bills and collects for the Solid Waste Revenue Fund

- \$50M collected in FY11

Provides customer service, reporting and administrative support to the City

(Exhibit C)

Note: FY12 collections pending completion of audit.

Although not reflected on the City's G/L, the Tax Commissioner also bills and collects for all other Special Tax Districts including the Buckhead Improvement District, Midtown Improvement District and Downtown Improvement District



RCS# 2470
12/03/12
4:13 PM

Atlanta City Council

12-R-1737

AGRMNT W/FULTON COUNTY TAX COMMISSIONER
BILLING AND COLLECTION OF TAXES
ADOPT AS AMNDED

YEAS: 14
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 1

Y Smith	Y Archibong	Y Moore	Y Bond
Y Hall	Y Wan	Y Martin	Y Watson
B Young	Y Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

12-R-1737