

**A RESOLUTION TO APPROVE AND AUTHORIZE AN INTERGOVERNMENTAL
AGREEMENT BETWEEN THE CITY OF DUNWOODY AND DEKALB COUNTY
FOR AD VALOREM TAX BILLING AND COLLECTION**

WHEREAS, the Mayor and City Council are the governing authority of the City of Dunwoody; and

WHEREAS, the Charter of the City of Dunwoody grants the City power to collect ad valorem property taxes, and all other appropriate assessments and fees; and

WHEREAS, the City desires for the DeKalb County Tax Commissioner to perform the computation, billing, collection, depositing, accounting and distribution of the City's ad valorem taxes, assessments and fees pursuant to the Intergovernmental Agreement, attached hereto and incorporated herein; and

WHEREAS, it is the desire of Mayor and Council to approve the Intergovernmental Agreement (IGA) with DeKalb County for ad valorem tax billing and collection, as attached hereto, which IGA has been reviewed .

NOW THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Dunwoody and it is resolved by the authority of said City Council, that by passage of this Resolution the City of Dunwoody Mayor and City Council authorize an Intergovernmental Agreement (IGA) for Ad Valorem Tax Billing and Collection with DeKalb County. The Mayor and Council direct the City Manager to send a certified copy of this Resolution to the Chairman of the Dekalb County Board of Commissioners and the Dekalb County Chief Executive Officer.

SO RESOLVED AND EFFECTIVE, this 23rd day of March, 2009.

Approved:

Ken Wright, Mayor

Attest:

Sharon Lowery, City Clerk

Seal

AGREEMENT FOR AD VALOREM TAX BILLING AND COLLECTION

CITY OF DUNWOODY, Georgia, a municipality in the State of Georgia (hereinafter "City") and **DEKALB COUNTY**, Georgia, a political subdivision of the State of Georgia (hereinafter "County"), on behalf of the **DEKALB COUNTY TAX COMMISSIONER** (hereinafter "Tax Commissioner"), as duly authorized governmental units, freely and knowingly enter into this Agreement for Ad Valorem Tax Billing and Collection dated this _____ day of _____, 2009.

WITNESSETH:

WHEREAS, the parties to this Agreement are governmental entities or officers duly authorized to contract and provide the services set forth herein;

WHEREAS, pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia, City and County are authorized to enter into intergovernmental agreements for periods not exceeding fifty (50) years in connection with activities such governmental entities are authorized to undertake;

WHEREAS, the duly elected Tax Commissioner of DeKalb County, Georgia is empowered by the Constitution and laws of the State of Georgia to collect state, county and municipal ad valorem property taxes, sanitation assessments and applicable fees, including but not limited to stormwater fees and streetlight district charges. By virtue of the office, Tax Commissioner has all the requisite statutory powers to bill and collect ad valorem property taxes, issue executions, and act as ex-officio sheriff in the levy and sale of property subject to delinquent taxes;

WHEREAS, County is authorized, pursuant to O.C.G.A. § 48-5-359.1, to contract for and to accept, receive, and retain compensation from City for the billing and collection of municipal taxes, sanitation assessments and applicable fees, including but not limited to streetlight district charges, and Tax Commissioner is authorized, pursuant to O.C.G.A. § 48-5-359.1 to accept, receive, and retain compensation from County for such additional duties and responsibilities in addition to that compensation provided by law to be paid to Tax Commissioner by County;

WHEREAS, City desires to have County, by and through Tax Commissioner, perform and provide certain tax computation, annual billing, collection, depositing, accounting and distribution (paying over) of municipal ad valorem property taxes, assessments, fees and other charges for City;

WHEREAS, it is in the interest of the citizens of City and County to provide for the consolidation of ad valorem tax billing and collection procedures;

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

I. Term

This Agreement will commence on the date of execution set forth herein and will terminate on December 31, 2058, unless otherwise terminated pursuant to the provisions of this Agreement.

II. Description of Services and Responsibilities of Each Party

- (A) County and Tax Commissioner agree to perform the following services for and on behalf of City:
- (1) Tax Commissioner will compute, bill, collect, deposit, and distribute (pay over) all ad valorem taxes, fees and charges relating to real property, personal property, public utilities, and heavy equipment within City for and on behalf of City;
 - (2) Billings issued by Tax Commissioner on behalf of City will consist of line items identified as City taxes, City sanitation fees, street light district fees, and other applicable taxes, fees and charges as requested and provided by City;
 - (3) Tax Commissioner will be responsible for collection of City's taxes, fees and other charges in such manner as Tax Commissioner is permitted by law to collect such amounts as well as any and all remedies permitted for the collection of municipal taxes, including but not limited to issuing executions, levying upon properties and conducting tax sales;
 - (4) Tax Commissioner will pay over to City by electronic money transfer within 30 days of receipt any amounts collected on behalf of City. The obligation to transfer such amounts will survive termination of this Agreement;

- (5) Tax Commissioner will maintain an accounting of all amounts billed, collected and *distributed on behalf of City and will provide City with copy of such accounting within a reasonable time after it is requested;*
 - (6) Tax Commissioner agrees to provide reasonable notice to City of any change in the *date on which County sets its annual millage.*
- (B) City agrees to perform the following:
- (1) City will furnish to Tax Commissioner, *in an electronic format acceptable to Tax Commissioner, all values, assessments, exemptions, and applicable fees and charges, by June 1 of each year;*
 - (2) City will establish and provide to Tax Commissioner *millage rates necessary for computation of municipal ad valorem taxes by the date the County sets its annual millage, currently the second (2nd) Monday of June each year;*
 - (3) City will be responsible for pursuing *collection efforts as it deems reasonable in order to obtain payment of any past-due or delinquent fees or charges that cannot be collected in the same manner as taxes (e.g., stormwater fees, if applicable).*
- (C) Tax Commissioner will determine the methods, details, and means of performing the services described herein, with the general understanding that City desires that the municipal taxes be included and made a part of the annual County tax statement.

III. Payment for Services and Use of Funds

- (A) For the 2009 tax year, City will pay County, by check, a fee of \$50,000 by June 1, 2009, of which \$25,000.00 will be retained by County for reimbursement of the cost to County for the initial setup and service to City. The remaining \$25,000.00 will be distributed as an annual salary supplement to Tax Commissioner by County pursuant to O.C.G.A. § 48-5-359.1 for such additional duties and responsibilities in collecting City taxes. County will distribute said salary supplement to Tax Commissioner on the first payroll check following receipt of payment from City.
- (B) For all subsequent tax years, City will pay County, by check, a fee of \$26,000.00 by June 1 each year, of which \$1,000.00 will be retained by the County for reimbursement of the cost to County for providing service to City. The remaining \$25,000.00 will be distributed as an annual salary supplement to Tax Commissioner by the County pursuant to O.C.G.A. § 48-5-359.1 for such additional duties and responsibilities in collecting the

City taxes. County will distribute said salary supplement to Tax Commissioner on the first payroll check following the receipt of payment from the City.

- (C) In the event City fails to pay County according to the terms set forth herein, County will be entitled to consider this Agreement null and void, and Tax Commissioner will not be obligated in any manner whatsoever to bill or collect for City or perform any other service set forth herein.

IV. Indemnification and Defense of Claims

It is understood by the parties that no employees, officers, or agents of either party will be under or subject to the direction or control of the other party, its officers, employees or agents for any of the services provided pursuant to this Agreement. The City will defend and indemnify the County and Tax Commissioner against any and all claims, suits, actions, liabilities and judgments from third parties resulting from the City's actions or inactions pursuant to the adoption of this Agreement or performance of the City's duties as set forth herein. The County will defend and indemnify the City against any and all claims, suits, actions, liabilities and judgments from third parties resulting from the County or Tax Commissioner's actions or inactions pursuant to the adoption of this Agreement or performance of the County or Tax Commissioner's duties as set forth herein.

V. Notice

All notices and written requests required herein will be sent via certified mail with return receipt or proof of delivery requested, as follows:

To County:

DeKalb County, Georgia
Attn: Chief Executive Officer
Manuel J. Maloof Center
1300 Commerce Drive, 6th Floor
Decatur, Georgia 30030

and

DeKalb County Law Department
ATTN: County Attorney
1300 Commerce Drive, 5th Floor
Decatur, Georgia 30030

To City:

City of Dunwoody
Attn: Mayor
400 Northridge Road, Suite 1250
Atlanta, Georgia 30350

and

City of Dunwoody
ATTN: City Attorney
400 Northridge Road, Suite 1250
Atlanta, Georgia 30350

The effective date of any notice will be the date of receipt. All notices under this Agreement must be made in writing, and notices sent to the above addresses will be binding unless such address is changed by notice in writing to the other party.

VI. Termination

Either party may unilaterally terminate this Agreement, in whole or in part, for any reason whatsoever. The termination shall be accomplished by delivering to the other party a Notice of Termination specifying the nature, extent and effective date of termination upon at least ninety (90) days notice to the other party during that portion of the calendar year after the final tax digest is accepted or approved by the State of Georgia.

VII. No Third Party Beneficiaries

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.

VIII. Governing Law

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

IX. Venue

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

X. Successors and Assigns

Neither party will assign, sublet or transfer its interest in this Agreement without the written consent of the other. Nothing herein will be construed as creating any personal liability on the part of any officers, agents or officials of either party.

XI. Entire Agreement

This Agreement constitutes the entire agreement between the parties hereto as to all matters contained herein. No representation, oral or written, not incorporated herein will be

binding upon the parties hereto. Any subsequent changes in this Agreement must be in writing and signed by duly authorized representatives of the parties.

XII. Severability

In the event any section of this Agreement is declared and adjudged to be invalidated or unconstitutional, such declaration or adjudication will not affect the remaining portions of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in four (4) counterparts, each to be considered as an original by their authorized representative, on the day and date hereinabove written.

CITY OF DUNWOODY, GEORGIA

DEKALB COUNTY, GEORGIA

By: _____(SEAL)
KEN WRIGHT
Mayor

By: _____(SEAL)
BURRELL ELLIS
Chief Executive Officer

ATTEST:

ATTEST:

SHARON LOWERY
Clerk, City of Dunwoody

BARBARA SANDERS, CCC
Clerk of the Chief Executive Officer and
Board of Commissioners of
DeKalb County, Georgia

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Brian Anderson
City Attorney
City of Dunwoody, Georgia

Lisa E. Chang
County Attorney
DeKalb County, Georgia