

INTERGOVERNMENTAL AGREEMENT FOR  
MUNICIPAL AD VALOREM TAX COLLECTION SERVICES

THIS INTERGOVERNMENTAL AGREEMENT is made and entered into on this \_\_\_\_\_ day of \_\_\_\_\_, 2021, and is by and amongst THE MAYOR AND COUNCIL OF THE CITY OF MOUNT ZION, GEORGIA, a Georgia municipal corporation (hereinafter referred to in this Agreement as the “City”), THE CHAIRMAN AND BOARD OF COMMISSIONERS OF CARROLL COUNTY, GEORGIA (hereinafter referred to in this agreement as the “County”), and THE TAX COMMISSIONER OF CARROLL COUNTY (hereinafter referred to in this agreement as the “Tax Commissioner”), and pursuant to the authority granted in the Georgia Constitution of 1983, Article 9, Section 3, Paragraph 1 and O.C.G.A. § 48-5-359.1.

WITNESSETH:

WHEREAS, the City has a need for services relating to the collection of municipal ad valorem taxes, both personal and real property taxes, and desires to engage the Tax Commissioner to perform ad valorem tax collection services; and

WHEREAS, the County agrees and consents to the provision of municipal ad valorem tax collection services by and through the Tax Commissioner for the City as such services will result a cost savings and an efficient delivery of services to best serve all County and City citizens.

NOW THEREFORE, in consideration of the mutual covenants and promises hereinafter contained, and for other good and valuable consideration set out in Section Three (3) below given each other, the receipt and sufficiency of which is hereby acknowledged, the CITY, COUNTY, AND TAX COMMISSIONER MUTUALLY AGREE AS FOLLOWS:

Section 1. Representations of the Parties:

Each party hereto makes the following representations and warranties, which are specifically relied upon by all of the other parties as a basis for entering this Agreement:

(a) The City has validly adopted a resolution to authorize it to enter this Agreement at a public meeting pursuant to the Open Meetings Act, O.C.G.A. §§ 50-14-1 *et seq.*

(b) The County has validly adopted a resolution to authorize it to enter this Agreement at a public meeting pursuant to the Open Meetings Act, O.C.G.A. §§ 50-14-1 *et seq.*

Section 2. Term of Agreement:

The County, acting by and through the Tax Commissioner, agrees that the Tax Commissioner will perform services related to the billing and collecting of all municipal ad valorem taxes owed to the City beginning on the effective date of this Agreement and ending on December 31, 2024.

Section 3. Compensation for Services:

For the increased duties of the Tax Commissioner in regard to these services, the City shall pay to the Tax Commissioner the sum of One Dollar (\$1.00) for each lot, parcel, and tract of land, each mobile home, and each personal property account billed for ad valorem taxes in the City for each year the term of this agreement remains in effect. In addition, the City will pay to the County, the sum of Eight Dollars (\$8.00) for each lot, parcel, and tract of land, each mobile home, and each personal property account billed for ad valorem taxes in the City for each year the term of this Agreement remains in effect. The compensation schedule is substantially approximate to the cost to the County for the provision of these services. One Dollar (\$1.00) of the County's Eight Dollar (\$8.00) compensation received pursuant to this Agreement shall be used in the Tax Commissioner's operating budget as directed by the Tax Commissioner. The

payments under this Agreement shall be tendered to the County annually at the time the Tax Commissioner completes compilation of the tax digest for the City and it is approved by the State of Georgia.

Section 4. Covenants and Agreements of County and Tax Commissioner:

(a) The County, acting by and through the Tax Commissioner, shall send the appropriate tax bill to each owner of property in the City for ad valorem taxes in accordance with the millage rate as determined by the City. The Tax Commissioner shall supply to the City a list of all property owners billed and the amount billed at the time the tax digest is prepared, and the Tax Commissioner shall remit to the City all amounts collected pursuant to this Agreement on a monthly basis.

(b) The County, acting by and through the Tax Commissioner, shall have the discretion and authority to invoke any remedy permitted to the City for collection of said taxes, and the City agrees to cooperate fully when requested by the County or Tax Commissioner.

(c) The County, acting by and through the Tax Commissioner, shall furnish and maintain adequate equipment to generate and store necessary billing documents.

(d) The County, acting by and through the Tax Commissioner, shall employ and equip an adequate staff capable of performing the duties assigned to them by the City.

Section 5. Mutual Agreement:

(a) The County shall maintain adequate records showing each billed person's address and the amount of billing and collection, and the County shall make the same available to the City to determine the accuracy of billing and collection.

(b) The City acknowledges that the Tax Commissioner, in her sole discretion, may issue an execution (fieri facias) against the taxpayer if property taxes for property within the

incorporated City are not paid when due. The Tax Commissioner as Ex-Officio Sheriff has the authority to levy against and sell the property within the incorporated City to pay the delinquent taxes. In the event such property is sold at a tax sale, the proceeds are distributed to the City for which the City hereby acknowledges that said sale is to its benefit.

(c) In the event a tax sale is voided by the Tax Commissioner, proper legal authority, or a sale is voided due to a mistake or other reasons under which a property within the incorporated City is brought to sale, the City hereby agrees to repay to the Tax Commissioner (or have deducted from its next monthly payment from the County to the City) the amount of City Taxes that were purportedly due, owed, and received by the City through this Agreement from the sale of property, provided, however, that within three (3) years of the tax sale, the Tax Commissioner notifies the City of her mistake and requests repayment of those monies that have been paid out to the City. The notification shall provide the reasons for the mistake and the name to whom repayment has or will be paid. This subsection shall survive the termination of this Agreement as set forth in Section 6(f) for a period of three years following any tax sale brought by the Tax Commissioner under Section 5(b).

(d) In the event the Tax Commissioner adjusts taxes, a portion thereof, or an overpayment of taxes, and upon written notification with an annotation describing the circumstance of the adjustment or refund, either (i) the County will refund the overpayment to the taxpayer and said overpayment will be deducted from the next monthly payment to the City, or (ii) if the next monthly payment to the City is less than the amount of overpayment, the City agrees to pay the taxpayer directly from its Finance Office the adjustment of refund for the amount of City taxes.

(e) In addition to all other rights and powers pertaining to the City by virtue of this Agreement or otherwise, the City reserves the right to terminate and cancel this Agreement and all rights and privileges of the County hereunder in the event the County or Tax Commissioner violate any provision of this Agreement, except where such violation is without fault or through the County's or Tax Commissioner's excusable neglect, provided however, such notice of termination and cancellation to the County shall be made no later than May 1<sup>st</sup> of the year.

(f) The City shall have the sole authority to set the millage rate for ad valorem taxes within the City.

Section 6. Miscellaneous Provisions:

(a) Arbitration. The parties hereby agree to submit any controversy arising under this Agreement to arbitration pursuant to the provisions of O.C.G.A. § 9-9-1 *et. Seq.*, the Georgia Arbitration Code. Such arbitration shall in all respects be governed by the provisions of the arbitration code and the parties hereby agree to comply with and to be governed by the provisions of said arbitration code as to any controversy so submitted to arbitration.

(b) Counterparts. This agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

(c) Severability. Should any provision of this agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this agreement shall be valid and enforceable to the full extent permitted by law.

(d) Assignment Allowed. The County, acting by and through the Tax Commissioner, may transfer or assign or subcontract any portion of this agreement without the prior written approval of the City.

(e) Notices. All notices, demands, or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited in the United States mail, postage prepaid and registered, or certified with return receipt requested to the addresses appearing on the executed page hereof, or when delivered by hand to the addresses shown below:

(1) Mount Zion – Mayor, City of Mount Zion, 4455 Mount Zion Road, Carrollton, Georgia 30117

(2) Carroll County – Chairman, Carroll County Board of Commissioners, P.O. Box 338, Carrollton, Georgia 30112

(3) Tax Commissioner – 423 College Street, Room 401, Carrollton, Georgia 30117

All notices shall be sent to the successors in office to any of the foregoing. Furthermore, each of the foregoing officials shall have the right to designate in writing one project representative to receive notices in their stead.

(f) Term of Agreement. This Agreement shall become effective immediately upon execution by the parties hereto and shall extend to December 31, 2024.

[The immediately following page is the signature page.]

IN WITNESS WHEREOF, the parties have hereunto affixed their hands and seals.

CARROLL COUNTY, GEORGIA

By: \_\_\_\_\_  
Michelle Morgan, Chairman  
Board of Commissioners

ATTEST:

\_\_\_\_\_  
Clerk  
Carroll County Board of Commissioners



ATTEST:

Tammy Hyde  
City Clerk

CITY OF MOUNT ZION, GEORGIA

By: \_\_\_\_\_  
Mayor

TAX COMMISSIONER

By: \_\_\_\_\_  
Vickie Bearden, Tax Commissioner