01-R-0780

A RESOLUTION BY
FINANCE/EXECUTIVE COMMITTEE

A RESOLUTION AUTHORIZING THE MAYOR OR DESIGNEE TO EXECUTE CONTRACTS WITH THE DEKALB COUNTY TAX COMMISSIONER AND DEKALB COUNTY FOR THE BILLING AND COLLECTION OF ATLANTA/DEKALB AD VALOREM TAXES AND SANITARY SERVICE CHARGES NOT TO EXCEED $1.50 PER ACCOUNT AS COMPENSATION TO THE TAX COMMISSIONER.

WHEREAS, O.C.G.A. Section 48-5-359.1 (a) provides that notwithstanding the provisions of any other law, the tax commissioner is authorized to contract for and to accept, receive, and retain compensation from the municipality for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the tax commissioner by the county;

WHEREAS, it is in the best interest of the City of Atlanta to separately maintain the assessment and collection of Atlanta/DeKalb properties by the government of DeKalb County; and

WHEREAS, it is in the best interest of the City of Atlanta to separately maintain the assessment and collection of Atlanta/Fulton properties by the government of Fulton County; and

WHEREAS, the DeKalb County Tax Assessors Office performs the same assessment of Atlanta/DeKalb properties at no charge to the City of Atlanta; and

WHEREAS, it is cost effective for the City of Atlanta to engage DeKalb County for the assessment and collection of Atlanta/DeKalb properties; and

WHEREAS, resolution 00-R-1297 terminated the contract between the City of Atlanta and the DeKalb County Tax Commissioner; and

WHEREAS, the City of Atlanta has no other alternative with respect to the collection of ad valorem taxes for Atlanta/DeKalb properties; and

WHEREAS, the compensation to DeKalb County and the DeKalb County Tax Commissioner combined does not exceed 1% of revenues collected; and

WHEREAS, DeKalb County and the DeKalb County Tax Commissioner have agreed to breaking down their one per cent compensation with the DeKalb County Tax Commissioner receiving $1.50 per account and DeKalb County receiving $25,000.

NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA that the Mayor or designee is hereby authorized to enter into appropriate contractual agreements with DeKalb County and the DeKalb County Tax Commissioner for the billing and collection of ad valorem taxes and sanitary service charges on behalf of the City of Atlanta and ad valorem taxes on behalf of the Atlanta Public Schools for that portion of the City of Atlanta lying within DeKalb County for 2001 and thereafter.

BE IT FURTHER RESOLVED, that the compensation to DeKalb County of $25,000 and the DeKalb County Tax Commissioner of $1.50 per parcel shall not exceed one percent of the total revenues collected for the City of Atlanta.

BE IT FURTHER RESOLVED, that said contract shall be with the DeKalb County Tax Commissioner, and shall provide compensation at the actual cost to perform this contract up to a maximum of $1.50 per account and shall continue in effect until terminated by either party giving 60 days written notice pursuant to O.C.G.A. 48-5-359.1 (a).

BE IT FURTHER RESOLVED, the contract with DeKalb County and shall provide compensation at the actual cost to perform this contract up to a maximum of $25,000 for providing the billing and collection service to the City and the Atlanta Public Schools, and shall continue in effect until terminated by either party giving 60 days written notice.

BE IT FURTHER RESOLVED, that the contractual agreement is effective upon signature of the Mayor or designee and delivery to DeKalb County and the DeKalb County Tax Commissioner.

BE IT FURTHER RESOLVED, all resolutions or parts of resolutions in conflict herewith are hereby repealed.

TRANSMITTAL FORM FOR LEGISLATION

To Mayor's Office: Greg Pridgeon
(For review & distribution to Executive Management)

Commissioner's Signature: _____ Director's Signature_____

From: Originating Dept: Finance Department Contact (name) Gary Donaldson

Committee(s) of Purview: Finance/Executive Committee Committee Deadline: _____

Committee Meeting Date (s): _____ City Council Meeting Date: 5/14/01

CAPTION:

A RESOLUTION AUTHORIZING THE MAYOR OR DESIGNEE TO EXECUTE CONTRACTS WITH THE DEKALB COUNTY TAX COMMISSIONER AND DEKALB COUNTY FOR THE BILLING AND COLLECTION OF ATLANTA/DEKALB AD VALOREM TAXES AND SANITARY SERVICE CHARGES NOT TO EXCEED $1.50 PER ACCOUNT AS COMPENSATION TO THE TAX COMMISSIONER.

BACKGROUND/PURPOSE/DISCUSSION:

This paper would allow the City to enter into a contract with the DeKalb County Tax Commissioner and DeKalb County for the billing and collection of ad valorem taxes on behalf of the City and Schools. The Tax Commissioner would receive compensation up to a maximum of $1.50 per account. DeKalb County would receive $25,000 annually.

FINANCIAL IMPACT (if any): $1.50 per account as compensation to the Tax Commissioner. DeKalb County would receive $25,000 annually.

OTHER DEPARTMENT(S) IMPACTED: N/A

Received by Mayor's Office: _____ (date) Reviewed: _____ (initials) (date)

Submitted to Council: _____ (date)

Action by Committee: _____ Approved _____ Adversed _____ Held _____ Amended

_____ Substitute _____ Referred _____ Other