

1 **A RESOLUTION APPROVING AN AGREEMENT BETWEEN FULTON**
2 **COUNTY, THE FULTON COUNTY TAX COMMISSIONER, AND THE CITY OF**
3 **PALMETTO TO PROVIDE BILLING AND COLLECTION SERVICES**
4 **CONCERNING MUNICIPAL AD VALOREM TAXES; AUTHORIZING THE**
5 **CHAIRMAN TO EXECUTE SAID AGREEMENT; AUTHORIZING THE COUNTY**
6 **ATTORNEY TO APPROVE SAID AGREEMENT AS TO FORM AND TO MAKE**
7 **MODIFICATIONS THERETO PRIOR TO EXECUTION BY THE CHAIRMAN;**
8 **AND FOR OTHER RELATED PURPOSES.**

9
10 **WHEREAS,** the Fulton County Board of Commissioners (the “BOC”) is the
11 duly elected governing authority of Fulton County, Georgia (the “County”); and

12 **WHEREAS,** the County provides vital public services to its residents that
13 are primarily funded by monies collected annually for ad valorem taxes assessed
14 on non-exempt property located within the County’s geographic boundaries; and

15 **WHEREAS,** the Fulton County Tax Commissioner (the “Tax
16 Commissioner”) holds the constitutionally created, elected office charged with the
17 annual billing and collection of ad valorem taxes on behalf of the County; and

18 **WHEREAS,** the City of Palmetto, Georgia (the “City”) is a municipal
19 corporation located within the geographic boundaries of the County, and similar
20 to the County, provides vital public services to its residents that are primarily
21 funded by monies collected annually for municipal ad valorem taxes assessed on
22 non-exempt property located within the City’s corporate limits; and

23 **WHEREAS,** the City presently administers its own annual billing and
24 collection of municipal ad valorem taxes assessed on non-exempt property
25 located within its corporate limits; and

26 **WHEREAS,** Article IX, Section 3, Paragraph 1 of the Georgia Constitution
27 of 1983 (the “Intergovernmental Contracts Clause”) empowers a county and a

1 city to contract with one another for, among other things, the provision of services
2 that are authorized by law for a period not exceeding fifty (50) years; and

3 **WHEREAS**, O.C.G.A. § 48-5-359.1(a)(3) authorizes any county that
4 contains fourteen (14) or more municipalities and a city within its boundaries to
5 contract for the provision by the county tax commissioner of services for the
6 billing and collection of municipal ad valorem taxes; and

7 **WHEREAS**, O.C.G.A. § 48-5-359.1(a)(3) mandates that any contract
8 entered thereunder specify an amount to paid by the city to the county that
9 substantially approximates the cost to the county of providing the aforesaid
10 services; and

11 **WHEREAS**, O.C.G.A. § 48-5-359.1(a)(3) allows a contract entered
12 thereunder to provide compensation to the county tax commissioner for the
13 provision of the aforesaid services; and

14 **WHEREAS**, there are fourteen (14) or more municipalities (including the
15 City) located within the County's boundaries, and

16 **WHEREAS**, the Intergovernmental Contracts Clause and O.C.G.A. § 48-
17 5-359.1(a)(3)(B) empower the County and the City to enter an intergovernmental
18 agreement for the provision by the Tax Commissioner of municipal ad valorem
19 tax billing and collection services; and

20 **WHEREAS**, the City has expressed to the County its desire for the Tax
21 Commissioner annually to bill and collect municipal ad valorem taxes on its
22 behalf; and the County wishes to assist the City by facilitating the provision of
23 these services; and

1 **WHEREAS**, the BOC finds that it would be in the best interest of the
2 taxpayers and residents of the County and the City for the County to enter an
3 agreement with the City and the Tax Commissioner to authorize the Tax
4 Commissioner annually to bill and collect municipal ad valorem taxes on the
5 City's behalf; and

6 **WHEREAS**, the terms of the proposed agreement comply with the
7 requirements of the Intergovernmental Contracts Clause and O.C.G.A. § 48-5-
8 359.1(a)(3) by providing: (1) a maximum fifty-year (50) term for the provision of
9 the aforesaid services; (2) compensation to be paid by the City to the County for
10 the use of County staff and resources in the provision of the aforesaid services;
11 and (3) permissible compensation to the Tax Commissioner for such services.

12 **NOW, THEREFORE, BE IT RESOLVED**, that the Fulton County Board of
13 Commissioners hereby approves the Agreement between Fulton County,
14 Georgia; the Tax Commissioner of Fulton County, Georgia; and the City of
15 Palmetto, Georgia for the Billing and Collection of Taxes, in substantially the form
16 attached hereto as Attachment A.

17 **BE IT FURTHER RESOLVED**, that the Chairman of the Fulton County
18 Board of Commissioners is hereby authorized to execute the Agreement
19 between Fulton County, Georgia; the Tax Commissioner of Fulton County,
20 Georgia; and the City of Palmetto, Georgia for the Billing and Collection of Taxes.

21 **BE IT FURTHER RESOLVED**, that the County Attorney is hereby
22 authorized to approve the Agreement between Fulton County, Georgia; the Tax
23 Commissioner of Fulton County, Georgia; and the City of Palmetto, Georgia for

1 the Billing and Collection of Taxes as to form and to make modifications thereto
2 as are necessary to protect Fulton County's interest prior to execution by the
3 Chairman.

4 **BE IT FINALLY RESOLVED**, that this Resolution shall become effective
5 upon its adoption, and that all resolutions and parts of resolutions in conflict with
6 this Resolution are hereby appealed to the extent of the conflict.

7 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton
8 County, Georgia, this ____ day of _____, 2025.

9 **FULTON COUNTY**
10 **BOARD OF COMMISSIONERS**

11
12 **Sponsored by:**

13
14
15
16 _____
17 Marvin S. Arrington, Jr., Commissioner
18 (District 5)

19
20 **ATTEST:**

21
22
23
24 _____
25 Tonya R. Grier,
26 Clerk to the Commission

27
28 **APPROVED AS TO FORM:**

29
30
31 _____
32 Y. Soo Jo, County Attorney