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AGREEMENT BETWEEN FULTON COUNTY, GEORGIA, THE TAX
COMMISSIONER OF FULTON COUNTY, GEORGIA AND THE CITY OF
PALMETTO, GEORGIA FOR THE BILLING AND COLLECTION OF TAXES

This Agreement is entered into this 7th day of April, 2025 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 Palmetto, Georgia, a municipal corporation of the State of Georgia, by and through its governing body ("City of Palmetto"), (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 property existing in Fulton County; and,

WHEREAS, pursuant to the laws and Constitution of the State of Georgia and the provisions of O.C.G.A. § 48-5-359.1, Fulton County may contract with the City of Palmetto for the purpose of billing, processing, receiving and collecting ad valorem taxes levied by and on behalf of the City of Palmetto, Georgia; and,

WHEREAS, it is in the best interests of the Parties, in order to provide the taxpayers and citizens of Fulton County and the City of Palmetto with more efficient governmental services, that this Agreement be entered into for the billing and collection of ad valorem taxes; and,

WHEREAS, pursuant to the laws and Constitution of the State of Georgia, any agreement between Fulton County and a municipality for the billing and collection of ad valorem taxes shall specify an amount to be paid by the municipality to Fulton County as compensation for such ad valorem tax billing and collection services, which amount shall substantially approximate the actual cost of such services to Fulton County; and,

WHEREAS, as payment for said ad valorem tax billing and collection services, Fulton County shall be compensated by the City of Palmetto in an amount which substantially approximates the actual cost to Fulton County of providing said services; and,

WHEREAS, pursuant to the laws and Constitution of the State of Georgia, the Tax Commissioner is authorized to accept, receive and retain payment from the County for additional duties and responsibilities associated with such ad valorem tax billing and collection services undertaken on behalf of a municipality; and,

WHEREAS, as payment for the additional duties and responsibilities associated with such ad valorem tax billing and collection services undertaken on behalf of the City of Palmetto, the Tax Commissioner shall receive an annual one-time payment paid through or disbursed by Fulton County; and,

WHEREAS, the Parties desire to enter into this Agreement for such services according to the terms and conditions set forth herein;

NOW, THEREFORE, for and in consideration of the mutual promises and covenants set forth herein, it is now agreed between the Parties as follows:

Section I. Services To Be Provided.

- a) Fulton County, by and through the Board of Tax Assessors, shall receive real and personal property tax returns, as well as applications for homestead exemptions for property located within the City of Palmetto in the same manner as tax returns and homestead applications are received for property located in Fulton County. In this regard, tax returns shall be received by the Board of Tax Assessors on or before April 1 of the then current tax year, or such other date as may be established by law, and homestead exemption applications shall be received by the Board of Tax Assessors on or before April 1 of the then current tax year, or such other date as may be established by law.
- b) For each current tax year during the term of this Agreement, the City of Palmetto shall submit to the Tax Commissioner, on or before June 1 of each such current tax year, appropriate documentation setting forth the millage rate adopted by the City for such tax year. The City of Palmetto shall also be responsible for providing maps and any other information necessary for the Fulton County Board of Assessors to establish the tax parcels within the boundaries of the City of Palmetto and so the Fulton County Board of Assessors can provide that information to the Tax Commissioner for billing purposes.

- c) In the event that any special tax district or other ad valorem tax levy is created or instituted by the City of Palmetto, Fulton County, or the State of Georgia during the term of this Agreement, for the benefit of the City of Palmetto or any other governmental entity or governmental authority, the ad valorem tax so levied shall be calculated and included on the tax bills otherwise provided for herein.
- d) Based upon property assessments established by the Fulton County Board of Tax Assessors for each tax year during the term of this Agreement, using the millage rate provided to the Tax Commissioner pursuant to the above subsection 1(b), the Tax Commissioner shall calculate, prepare, issue, and collect consolidated tax bills and shall issue all appropriate notices as established by law. In addition, each such tax bill or notice shall indicate all interest, penalties and fees, if any, that may be due on any such tax bill. The Tax Commissioner is authorized to issue refunds from collections to taxpayers or any other entity determined by the Tax Commissioner to be entitled to such a refund.
- e) The Tax Commissioner shall assess and collect all applicable penalties, interest and fees on the City portion of such consolidated tax bills in accordance with a schedule as established by law.
- f) The City of Palmetto agrees that the collection process for City of Palmetto taxes shall remain a function of the Tax Commissioner's Office.
- g) Upon the collection of current or delinquent taxes on behalf of the City of Palmetto, the Tax Commissioner shall promptly forward such funds to the City of Palmetto, less any amounts due Fulton County as provided for at Section II of this Agreement. To the extent that the City of Palmetto fails to pay the amount invoiced by the Tax Commissioner within thirty (30) days from the invoice date for each tax parcel billed by the Tax Commissioner for the City of Palmetto, then the Tax Commissioner shall also be authorized to withhold the amount invoiced to the City of Palmetto and direct those funds to Fulton County's Finance Department so the Tax Commissioner can be provided the payment due under this Agreement.
- h) The City of Palmetto shall have access to databases, records and reports used by Tax Commissioner for the collection of taxes and fees for the City of Palmetto. The City of Palmetto shall be responsible for the costs and fees associated with obtaining access to such databases records and reports including but not limited to any costs from vendors for access to their proprietary software, equipment and/or information.

Section II. Compensation.

- a) As compensation for the ad valorem tax billing and collection services provided pursuant to this Agreement, the City of Palmetto agrees that Fulton County shall be entitled to compensation in an amount equal to one percent (1%) of all such collections by the Tax Commissioner on behalf of the City of Palmetto.
- b) The Parties agree that the Tax Commissioner shall invoice the City of Palmetto in an amount equal to one dollar (\$1.00) per tax parcel for each tax parcel billed by the Tax Commissioner pursuant to this Agreement. The City of Palmetto agrees to satisfy said invoice in full through payment to Fulton County within thirty (30) days of receipt of such invoice by the City of Palmetto.
- c) Fulton County, pursuant to O.C.G.A. § 48-5-359.1 under this Agreement and for such additional duties and responsibilities in collection of City of Palmetto taxes, shall pay the Tax Commissioner an annual one-time supplemental payment equal to one dollar (\$1.00) per parcel billed for the City of Palmetto, through the payroll system, subtracting from such amount any adjustments necessary for all applicable taxes and benefits. Fulton County shall make said payment to the Tax Commissioner within thirty (30) days of the date Fulton County receives payment of the (\$1.00) per tax parcel amount invoiced by the Tax Commissioner to the City of Palmetto as further described in Subsection (b) of this Section of the Agreement.
- d) The payments made in connection with this Agreement to the Tax Commissioner shall be in addition to the regular salary paid and/or any fees paid by Fulton County to the Tax Commissioner. Any salary and/or fees received by the Tax Commissioner that are outside of this Agreement shall be unaffected by and not be adjusted in any manner as a result of any monies received pursuant to this Agreement. If Fulton County fails to pay the amount requested by the Tax Commissioner within thirty (30) days after receiving the payment from the City of Palmetto, then the Tax Commissioner shall also be authorized to withhold those amounts from the (1%) compensation paid to Fulton County by the City of Palmetto. The Tax Commissioner shall have the right to retain those funds as payment due the Tax Commissioner.
- e) The Parties further agree that the Tax Commissioner, on behalf of Fulton County shall retain for the benefit of Fulton County and shall deduct the one percent (1%) compensation owed to Fulton County provided for in this Section from all current and delinquent taxes

collected on behalf of the City of Palmetto prior to the payment of such taxes over to the City of Palmetto. Unless otherwise restricted by law, Fulton County shall likewise be entitled to one percent (1%) compensation on all penalties, interest and fees collected on such taxes billed and collected on behalf of the City of Palmetto. The Parties expressly agree that this one percent (1 %) compensation substantially approximates the actual cost to Fulton County for providing the ad valorem tax billing and collection services provided for in this Agreement. The Tax Commissioner shall remit promptly the one percent (1%) compensation contemplated by this agreement to the Fulton County Department of Finance, subject to the terms of Subsection (d).

- f) The Parties agree that the costs of serving any governmental agency or unit other than the City of Palmetto and Fulton County shall be the responsibility of the governmental agency or unit so served.

Section III. Delinquent Taxes.

Unless otherwise restricted by law, the Tax Commissioner shall be responsible for the collection of all delinquent City of Palmetto taxes, including any interest, penalties and fees applicable thereto, according to the terms and conditions set forth in this Agreement, or any previous agreement between the Parties for such billing and collection between the Parties, to include all delinquencies on record in the Tax Commissioner's Office records after April 7, 2025.

Section IV. Term.

- a) This Agreement shall become effective on April 7, 2025.
- b) This Agreement shall remain in effect for a term expiring on the sooner of either 1) fifty (50) years from its effective date of this Agreement or 2) the expiration of Fulton County Tax Commissioner Arthur E. Ferdinand's service in the position of Tax Commissioner for Fulton County. The term of this Agreement is further subject to the right of the City of Palmetto, 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 of Palmetto. 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 V. 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, SW
Tenth Floor Atlanta, GA 30303

With a copy to:

Fulton County Tax Commissioner
Fulton County Government Center
141 Pryor Street, S.W., Suite 1085
Atlanta, GA 30303

IF TO THE CITY OF PALMETTO:

Mayor Teresa Thomas-Smith
509 Toombs Street
P.O. Box 190
Palmetto, GA 30268

Section VI. Miscellaneous Provisions.

- a) All modifications or amendments to this Agreement, if any, shall be in writing and shall be executed by the Parties in the same manner as this original Agreement.
- b) The Parties shall comply with all statutes, laws, ordinances, and regulations applicable to their respective obligations under the terms and conditions of this Agreement. This Agreement is made and entered into under the laws and Constitution of the State of Georgia, and the rights and obligations of the Parties shall be governed by and shall be construed according to the laws and Constitution of the State of Georgia.
- c) If any provision of this Agreement is found unenforceable by a court of competent jurisdiction, the unenforceability thereof shall cause the remainder of the Agreement non-binding upon the Parties.
- d) This Agreement constitutes the sole, entire and exclusive agreement between the Parties with respect to the matters discussed herein. No representation, promise, or inducement not included in the expressed terms and conditions of this Agreement shall be binding on any of the Parties.

- e) The Parties expressly acknowledge that this Agreement is made and entered into voluntarily, that the Parties have had an opportunity to fully consider the terms and conditions herein, that they have been represented by and have taken counsel from their respective attorneys concerning the terms and conditions of this Agreement, that they have completely read and do understand the terms and conditions herein, and that they have made their respective decisions to enter into this Agreement freely, voluntarily, and in their best interest.

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

[SIGNATURES ON FOLLOWING PAGE]


City of Palmetto, Georgia


Mayor

Attest:


Clerk, City of Palmetto, Georgia

Approved as to Form:

Signed by:

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City Attorney, City of Palmetto

Fulton County, Georgia

Chair, Fulton County Board of Commissioners

Tax Commissioner, Fulton County

Approved as to Form:

County Attorney