



Fulton County

Legislation Details (With Text)

File #: 22-0437 **Version:** 1 **Name:**

Type: CM Action Item - Open & Responsible Government **Status:** Agenda Ready

File created: 4/21/2022 **In control:** Board of Commissioners

On agenda: 6/15/2022 **Final action:**

Title: Request approval to amend an existing contract - Board of Assessors, 21SS031121C-MH, Audit and Discovery of Unreported Aircraft with Specialized Tax Recovery (Mayfield Heights, OH) to modify the existing fee schedule to replace all contingency fees with flat rates. Effective upon BOC approval for 12-month period. (REMOVED)

ITEM REMOVED FROM THE RECESS MEETING AGENDA AS REQUESTED BY THE COUNTY MANAGER

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
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Department

Tax Assessor

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Request approval to amend an existing contract - Board of Assessors, 21SS031121C-MH, Audit and Discovery of Unreported Aircraft with Specialized Tax Recovery (Mayfield Heights, OH) to modify the existing fee schedule to replace all contingency fees with flat rates. Effective upon BOC approval for 12-month period. **(REMOVED)**

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Requirement for Board Action *(Cite specific Board policy, statute or code requirement)*

In accordance with Purchasing Code Section 102-420, contract modifications within the scope of the contract and necessary for contract completion of the contract, in the specifications, services, time of performance or terms and conditions of the contract shall be forwarded to the Board of Commissioners for approval.

Strategic Priority Area related to this item *(If yes, note strategic priority area below)*

Open and Responsible Government

Commission Districts Affected

All Districts

- District 1
- District 2
- District 3
- District 4
- District 5
- District 6

Is this a purchasing item?

Yes

Summary & Background: Request approval to amend existing contract to modify the existing fee schedule to replace all contingency fees with flat rates.

Scope of Work: Contracts entered with audit specialists that provide for such specialists to contingently share a percentage of the tax collected as result of any audits are against public policy. The amended contract will reflect the revised payment structure removing any form of contingency. This request will aid the Board of Assessors in determining aircraft that are primarily based in Fulton County and have not been returned for taxation specifically to identify aircraft based primarily at the Fulton County Executive Airport but has not been reported to the Tax Assessors Office for taxation. The scope of work will include the following: (A) Review the current tax year, three years forward and seven (7) prior years of tax assessments. (B) Identify all missing applicable taxable aircraft. (C) Complete an analysis and detailed report for determining fair market values for each aircraft, as determined by the Board of Assessors. Complete an analysis and detailed report for determining fair market values for each aircraft. There are no upfront costs to the County. O.C.G.A. 48-5-299(a) requires the board of tax assessors to investigate diligently to identify all real or personal property subject to taxation.

Community Impact: This amendment will help to ensure that all taxable aircraft owned in the County is properly assessed and placed on the tax digest.

Department Recommendation: Department recommends modification of this contract.

Project Implications: This project will ensure that all taxable aircraft is included in the tax digest as required by Georgia law.

Community Issues/Concerns: None

Department Issues/Concerns: None

Contract Modification

CURRENT CONTRACT HISTORY	BOC ITEM	DATE	DOLLAR AMOUNT
Original Award Amount			*\$.00
Amendment No. 1			*\$.00
Total Revised Amount			*\$.00

Contract & Compliance Information *(Provide Contractor and Subcontractor details.)*

Not applicable

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

Contact Information *(Type Name, Title, Agency and Phone)*

DeWayne Pinkney, Interim Chief Appraiser, Board of Assessors, 404-612-6401

Contract Attached

Yes

Previous Contracts

Yes

Total Contract Value

Original Approved Amount: *There are no upfront costs to the County. The Contractor will be paid according to the fee schedule after taxes are collected.

Previous Adjustments:

This Request:

TOTAL:

Grant Information Summary

Amount Requested:

Match Required:

Start Date:

End Date:

Match Account \$:

- Cash
- In-Kind
- Approval to Award
- Apply & Accept

Fiscal Impact / Funding Source

Funding Line 1:

100-240-2401-1160: General Fund, Tax Assessor, Professional Services

Key Contract Terms	
Start Date: Upon BOC Approval	End Date: Click here to enter a date.
Cost Adjustment: Click here to enter text.	Renewal/Extension Terms: Click here to enter text.

Overall Contractor Performance Rating:

Would you select/recommend this vendor again?

Choose an item.

Report Period Start: **Report Period End:**

[Click here to enter a date.](#) [Click here to enter a date.](#)