

STATE OF GEORGIA

RESOLUTION NO. 2006-08-74

COUNTY FULTON

A RESOLUTION APPROVING AN AGREEMENT BETWEEN THE CITY OF SANDY SPRINGS AND THE TAX COMMISSIONER OF FULTON COUNTY FOR THE BILLING AND COLLECTION OF CERTAIN TAXES AND AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE AND ATTEST SAID AGREEMENT RESPECTIVELY

Whereas, the City of Sandy Springs entered into an agreement with Fulton County and the Fulton County Tax Commissioner on February 1, 2006 for the billing and collection of Taxes and Fees, and

Whereas, Georgia statutes authorize and provide for cities to enter into separate agreements with the Tax Commissioners of the respective Counties for the billing and collection of taxes and other additional services, and

Whereas, the Mayor and City Council find it to be in the best interest of the City of Sandy Springs to enter into the agreement attached hereto,

Now Therefore Be It Resolved by the Mayor and City Council of the City of Sandy Springs while in Regular Session on August 15, 2006 as follows:

Section 1. That the Mayor and City Clerk are hereby authorized to execute and attest respectively the agreement between the City of Sandy Springs and the Tax Commissioner of Fulton County providing for the billing and collection of certain taxes,

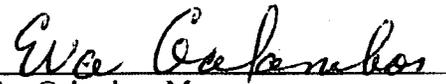
Section 2. That the aforementioned agreement is attached hereto and specifically made a part hereof,

Section 3. That the compensation for the Tax Commissioner's services as provided in the attached agreement is hereby authorized to be paid from contingency funds.

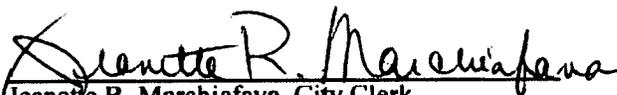
Section 4. That this Resolution shall be effective upon its adoption.

APPROVED AND ADOPTED this 15th day of August, 2006.

Approved:


Eva Galambos, Mayor

Attest:


Jeanette R. Marchiafava, City Clerk

(Seal)



State of Georgia
Fulton County

CONTRACT FOR SERVICES RENDERED

City of Sandy Springs, Georgia and Arthur E. Ferdinand, Tax Commissioner of Fulton County

PARTIES

This Agreement is made between the CITY OF SANDY SPRINGS, a municipality incorporated and chartered under the Constitution and Laws of the State of Georgia (hereinafter "City"), with a principal place of business at Sandy Springs City Hall, Georgia, 30358, and ARTHUR E. FERDINAND, individually, and in his capacity as Tax Commissioner of Fulton County, Georgia (hereinafter "Ferdinand"), with a principal place of business at Fulton County Government Center, 141 Pryor Street, Sandy Springs, Georgia 30303.

RECITALS

Authority to Collect

Ferdinand is the duly elected Tax Commissioner of Fulton County, Georgia and is empowered by the Constitution and Laws of the State of Georgia to collect state, county, and municipal ad valorem property taxes in said county. By virtue of his office, Ferdinand has the requisite statutory powers to bill and collect ad valorem property taxes, issue executions, and to act as Ex Officio Sheriff in the levy and sale of delinquent properties.

Authority to Contract

Ferdinand is authorized, pursuant to Article IX Section III Paragraph I, subpart (a) and Article IX Section IV Paragraph I, subpart (a) of the Constitution of the State of Georgia and O.C.G.A. § 48-5-359.1 to contract for and to accept, receive, and retain compensation from the City for the billing and collection of taxes for the City of Sandy Springs Ferdinand, fully recognizing that authority to enter into and perform this Agreement is a necessary element of the Agreement, represents and warrants that he has all necessary authority required to enter into and perform this Agreement and that his signature on this Agreement binds all persons, agencies, officers, or other entities, who are customarily utilized in or responsible for the collection of Fulton County ad valorem taxes to bill and collect taxes for the City of Sandy Springs.

SERVICES TO BE PERFORMED

Specific Services

Ferdinand agrees to perform, for each tax year for the term of the contract, the computation annual billing, collection, depositing, accounting, reporting, and distribution (paying over) of ad valorem property taxes for the City of the Sandy Springs is on those parcels of real property and taxable items of personalty within the corporate limits of the City of Sandy Springs in Fulton County ~~and to bill and collect the City of Sandy Springs Business taxes.~~ The City agrees to furnish to Ferdinand in a timely manner the City of Sandy Springs millage rates necessary for computation of such taxes and the amount of such other charges so that Ferdinand may accomplish such billing on a schedule consistent with the sending of the annual Fulton County tax statement. Ferdinand agrees to access and use the values and assessments determined by the Fulton County Tax Assessor for the computation of City of Sandy Springs taxes. With respect to homestead exemptions, Ferdinand agrees to reference the files of the Tax Commissioner of Fulton County in order to determine the filing of said homestead exemptions and to perform all tax computations based on the amount of homestead exemption applicable to real property located in Fulton County.

Method of Performing Services

Ferdinand will determine the methods, details, and means of performing the services herein above described with the general understanding that the City agrees that the city of Sandy Springs taxes and other charges be included and made a part of the annual Fulton County tax statement on a joint bill (the "Joint Bill"). The City agrees that Ferdinand may send such other bills as necessary to accomplish the collections. The City may not control, direct, or supervise assistants or employees of Ferdinand in the performance of those services. The City's agreement not to control, direct, or supervise assistants or employees of Ferdinand in the performance of the services provided for in this Agreement is not a waiver or abridgement of the right of the City to enforce the terms of this Agreement in any court in the State of Georgia or the United States.

Ferdinand agrees that any and all monies collected on behalf of the City on any Joint Bill shall be deposited in a joint account (the "Joint Account"), and shall be paid to the City on the same schedule and at the same time, that Ferdinand pays to Fulton County any and all monies collected on behalf of Fulton County on any Joint Bill. Ferdinand shall report the details of collections on Joint Bills, deposits into and payments from the Joint Account, in a manner, which will reasonably enable the City to verify the time of receipt of monies by Ferdinand, the dates of deposits and the dates of payments from the Joint Account.

In the event that partial payments are made on any Joint Bill, Ferdinand agrees to apply the total amount of any partial payment in a manner which pro rates the partial payment with respect to the proportion of the total amount of ad valorem taxes and charges levied by each of the County and the City of Sandy Springs when such amounts are compared against the total amount of ad valorem taxes and charges appearing on the bill.

If Ferdinand decides to issue bills for the City of Sandy Springs apart from Fulton County under

a separate and distinct billing statement, the payments for each such bill shall be deposited in an account solely for the City of Sandy Springs taxes and charges ("City Separate Account").

In the event that any partial payments are made on any City Separate Account, Ferdinand agrees to apply the total amount of any partial payment to such account by pro ration of the amount of each of the billing line items to the total amount of all billing items and applying that percentage of the partial payment to each line item.

Ferdinand agrees that any and all monies received by Ferdinand on behalf of the City from any City Separate Account shall be paid to the City on the same schedule and at the same time, that Ferdinand pays to Fulton County any and all monies received by Ferdinand on behalf of Fulton County for its ad valorem tax billing during the same time period. Ferdinand shall report the details of collections deposited in the City Separate Accounts in a manner which will reasonably enable the City to verify the time of payment of such monies and the date of deposit by Ferdinand into City Separate Accounts and the dates of payments to Fulton County of any monies collected on behalf of Fulton County for its ad valorem tax billing.

Ferdinand agrees that each payment of collections made to the City shall be accompanied by a report, which reflects the amount collected for each of the line item charges billed by Ferdinand for the City of Sandy Springs whether such amounts are collected from billings made on a Joint Account or a City Separate Account.

The City reserves and does not waive its right to audit any and all records as to the billing, collection and payment of all accounts relevant to this Agreement and Ferdinand agrees to make all such records reasonably available to the City.

COMPENSATION

Flat Rate

As consideration for all services to be performed under this Agreement, Ferdinand shall be paid a flat rate fee of \$1.00 per individual City of Sandy Springs account billed for the year 2005 and future years. An individual account shall consist of each separately billed parcel of real estate and/or personal property and/or business establishment. Because Ferdinand determines the methods, details, and means of performing the services specified in this contract, Ferdinand's decision to issue bills for the City of Sandy Springs under a separate billing statement shall not affect the rate of compensation and under no circumstances is the City of Sandy Springs to be charged more than once for any account billed or collected in any one tax year.

Date for Payment of Compensation

For service rendered under this Agreement, the City agrees to pay Ferdinand an annual lump sum at the flat rate specified herein for all individual accounts billed. Such lump sum payment shall become due and payable upon completion of the annual billing. The lump sum shall be for the aggregate total of individual accounts billed and shall be paid no later than the end of the month in which the annual billing is completed. For the purposes of this Agreement completion of the

annual billing shall be defined as the receipt of a signed affidavit from Ferdinand by the Chief Financial Officer of the City of Sandy Springs which attests that the billing for at least 90% of all parcels of real property in the City of Sandy Springs, as described in the Tax Digest of Fulton County, has occurred. In the event that that the City fails to pay Ferdinand according to the terms as set forth herein, and fails to cure said failure to pay after notice, Ferdinand shall be entitled to consider this Agreement terminated in the manner set forth herein. The City shall have the right to cure its failure to pay Ferdinand by the end of the month in which the annual billing is completed within five (5) business days after notice of such failure to pay is received. The City's payment of compensation to Ferdinand does not waive the right of the City to request adjustment of the amount of compensation paid to Ferdinand in the event of any overcharges or overpayments, however the same may occur.

TERM OF CONTRACT

This Agreement shall commence upon execution by both the Mayor of the City of Sandy Springs, and Ferdinand whichever is later in time, and shall continue in effect for the complete period of time that Ferdinand occupies the office of Tax Commissioner, including all succeeding terms of office, or until either party terminates this agreement by giving written notice as hereinafter provided in this Agreement, provided however, that the term of the contract shall not exceed fifty (50) years. Ferdinand's obligation to pay to the City all monies collected on behalf of the City and all terms applicable to such obligation shall survive the expiration or termination of this Agreement and Ferdinand specifically agrees that said obligation is fully enforceable after any expiration or termination of this Agreement and shall bind all persons, agencies, officers, or other entities, who are customarily utilized in or responsible for the collection of Fulton County ad valorem taxes and/or the billing and collecting of any taxes and/or fees or other charges on behalf for the City of Sandy Springs under this Agreement. The parties agree that once bills have been sent in any tax year, the obligation to collect and pay over collections in connection with those billing and to pay compensation for that tax year shall survive any termination of this contract.

TERMINATION OF CONTRACT

Termination Upon Notice

Either party may terminate this Agreement by either party by giving 60 days written notice to the other party in the manner stated herein and such termination shall be effective as of January 1st of the following calendar year. The obligation to perform the terms of the contract shall continue in effect: (i) in the year that notice of termination is given and (ii) where survival of obligations under this contract are elsewhere specified. These same terms shall also govern any termination that occurs due to the breach of the contract by either party.

OTHER GENERAL PROVISIONS

This Agreement may be modified from time to time as deemed necessary by written consent of the parties hereto. Such modifications may include, but are not limited to the rate of compensation.

Any notices to be given under this Agreement by either party shall be in writing and effected either by personal delivery or certified mail with return receipt requested. Mailed notices shall be addressed to the parties at the addresses stated in the above introductory paragraph of this Agreement. Each party may change the address for receipt of notice by giving written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated upon signature of the Chief Financial Officer of the City of Sandy Springs or the Director of the Bureau of Treasury, Licensing and Employee Benefits of the City of Sandy Springs or upon signature of Ferdinand or his designee. Mailed notices to the same persons listed in this paragraph shall be deemed communicated upon date of signature on the return receipt by any of said persons or the refusal of signature and return of the notice.

This Agreement shall be deemed to have been made and performed in Fulton County, Georgia and shall be governed by and construed and enforced in accordance with the laws of the State of Georgia. For the purpose of venue, all suits or causes of actions arising out of this Agreement shall be brought in the courts of Fulton County, Georgia. The aforesaid venue provision of this Agreement is intended to be specific to this Agreement and to apply only to the parties signing this Agreement and is not intended to apply to, or to accrue to the benefit of, any other person or entity and is not intended to be a waiver by the City of the applicable venue provisions of the Civil Practice Act (O.C.G.A § 9-11-1 et seq.) with regard to any suit or action of any kind which may be brought by any person or entity, not a party to this Agreement.

Entire Agreement of Parties

This Agreement supersedes any and all agreements, between the parties with respect to the rendering of services and contains all the covenants and agreements between the parties with respect to the rendering of those services in any manner whatsoever. Each party acknowledges that no representations, inducements, promises, or agreements, written or oral, have been made by either party that are not embodied in this Agreement. However, each party acknowledges that this Agreement is in addition to any other present and future agreements for billing services as made between the City and the county governing authority.

EXECUTED ON THE FOLLOWING PAGE.

This _____ day of _____, 2005,

CITY OF SANDY SPRINGS, GEORGIA

Attest:

Janette R. Marciafava
Municipal Clerk (SEAL)

Eva Galambos
Eva Galambos
Mayor, City of Sandy Springs

APPROVED:

[Signature]
Chief Financial Officer

RECOMMENDED:

[Signature]
Chief Operating Officer

APPROVED AS TO FORM:

[Signature]
Wendell Willard Esq., City Attorney

Pursuant to authority granted by
Resolution #

TAX COMMISSIONER OF FULTON COUNTY, GEORGIA

Arthur E. Ferdinand
Tax Commissioner,
Fulton County, Georgia

Sworn to and subscribed
before me, this _____ day
of _____, 2005.

Notary Public
My commission expires: