

**STATE OF GEORGIA
COUNTY OF COWETA**

**INTERGOVERNMENTAL AGREEMENT BETWEEN
THE CITY OF SENOIA, GEORGIA, COWETA COUNTY, GEORGIA, AND THE
TAX COMMISSIONER OF COWETA COUNTY REGARDING PROPERTY
TAX COLLECTIONS**

THIS AGREEMENT made and entered into on this the ____ day of _____, 2020, between the City of Senoia, Georgia, hereinafter referred to as “City”, Coweta County, Georgia, hereinafter referred to as “County”, and Robi M. Brook, the duly elected Tax Commissioner of Coweta County, hereinafter referred to as “Commissioner”, hereinafter collectively referred to as the “Parties.”

WITNESSETH

WHEREAS, the Parties by this agreement desire to provide efficient tax collection procedures in order to insure fair and accurate taxation for all citizens and property in the City; and

WHEREAS, in furtherance thereof, the Parties feel that it would be in the best interest of all citizens and taxpayers of the City for this contract to be made providing for collection of City taxes by and through Commissioner;

NOW THEREFORE, in consideration of the foregoing recitals and the mutual covenants and agreements of the Parties, the sufficiency whereof is hereby acknowledged, the Parties do hereby contract, each with the other, as follows:

1. **TERM.** The Agreement shall begin on the first (1st) day of October, 2020, and terminate on the thirtieth (30th) day of September, 2021. Thereafter, this Agreement shall be automatically renewed annually on the first (1st) day of October of each

succeeding year unless terminated by either of the Parties by written notice given to the other Parties on or before July 15th of that year.

2. **POWERS.** During the term of this Agreement, the Commissioner is empowered to and shall:

- (a) prepare the tax digest totals for the City for the tax year which such taxes are to be collected;
- (b) based upon the millage rate as fixed and determined by the governing body of the City, levy, assess, and collect all City taxes for the year which taxes are to be collected in the same manner as taxes for the County are levied, assessed, and collected;
- (c) apply and invoke any remedies, methods, and procedures within the time period as allowed by law including levy and sale as provided by O.C.G.A. §48-3-3 et seq.
- (d) remit to the City its portion of the taxes levied on property located within the City every two weeks beginning on November 1st of each month through February 28th of the following year and then monthly until November 1st of that same year, along with collection and/or delinquent reports as warranted or requested by the City. Uncollected parcels shall be placed for collection/levy and sale in the same manner as unpaid state, county, and school taxes. This process may be amended from time-to-time upon written agreement between the Senoia City Manager, the Coweta County Administrator, and the Coweta County Tax Commissioner.

3. **COMPENSATION.** The City shall pay to the County a sum of money equal to one dollar and twenty-five cents (\$1.25) for each billable parcel of City real and personal property on the tax digest within thirty (30) days of the date of the approval of the tax digest for such tax year by the State Revenue Department of Georgia, as compensation for such additional duties and responsibilities required on the part of the Commissioner for the levy, assessment, collection, and for the accounting for and payment of the City taxes pursuant to the provisions hereof. The County shall pay all monies paid to it by the City under this Agreement to the Commissioner for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the Tax Commissioner by the County.

4. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement of the Parties and shall not be altered or amended except in writing signed by the Parties.

IN WITNESS WHEREOF, the Parties have hereunto affixed their signatures on the date hereinabove written.

By: _____
Robi M. Brook, Tax Commissioner

City of Senoia, Georgia

Mayor

Attest:

Clerk

Coweta County, Georgia

Chairman

Attest:

Clerk