



Marie Womble
Director, Department of
Property Tax

February 17, 2017

Steve Edwards, Mayor
City of Sugar Hill
5039 West Broad Street
Sugar Hill, GA 30518

Dear Mayor Edwards,

Our contract to bill taxes for the City expired December 31, 2016. Please find included with this letter four copies of our proposed new contract for the City of Sugar Hill.

I have also included an estimate of the cost of ad valorem tax and storm-water fee collection for your city for the 2017 tax year. Each year we will review our costs and only pass on the actual cost of additional resources required for our office to perform the billing function.

We anticipate billing for 2017 ad valorem taxes on August 1 with a single installment due date of October 1. Additional information will be distributed in April.

If you have questions or concerns, I am prepared to assist you in any way. I can be reached at 770-822-7326. If you are satisfied with the contract, please return three signed originals to our office so that we may sign and route to the Board of Commissioners.

Sincerely,

A handwritten signature in cursive script that reads "Marie Womble".

Marie Womble, Director
Department of Property Tax

cc: Paul Radford, City Manager
Jane Whittington, City Clerk
Richard Steele, Tax Commissioner
J. Michael Sweigart, Chief Deputy Tax Commissioner
Maria Woods, Gwinnett County CFO



**Ad Valorem Tax Collection - 2017 Costs
Sugar Hill**

Total Parcels to be Billed for Ad Valorem Taxes Estimated	8,765
Total Parcels for which Tax Commissioner will Bill City Actual Number of Parcels to be Billed is Rounded to Next Thousand	9,000

Rate Per-Thousand Items And Description of Associated Services	Rate Per Thousand	Rate per Thousand x 9
Tax Bills - Printing	\$11.50	\$103.50
Tax Bills - Postage	\$47.61	\$428.49
Customer Service - Various Positions	\$45.67	\$411.03
Total Per Thousand Parcels.....	\$104.78	\$943.02
Total Per Thousand Parcels		\$104.78
Multiplied by the Number of Thousands		X 9
Sub Total Rate-Per Thousand Items		\$943.02

Flat-Rate Items And Description of Associated Services	Rate Per Hour	Estimated Hours needed	Cost
Digest Submission - Consolidations, Rollback, Forms	\$20.47	10	\$204.70
Billing - Homestead Addition and Clean Up	\$15.39	5	\$76.95
Billing - Rate Changes	\$20.47	1	\$20.47
Accounting - Disbursement Reports	\$15.39	16	\$246.24
Accounting - Wires and Banking	\$22.26	16	\$356.16
Audits - Outstanding Balances, Parcel Level Detail	\$20.47	6	\$122.82
Sub Total Flat-Rate Items			\$1,027.34

Sub Total Rate-Per Thousand Items	\$943.02
Sub Total Flat-Rate Items	\$1,027.34
Grand Total Due to Tax Commissioner for Collection of Ad Valorem Taxes	\$1,970.36



Stormwater Special Assessment Annual Maintenance Costs

City of Sugar Hill - Tax Year 2017.

Total Parcels to Receive Special Assessment Billing	6,572	
Estimated		
Total Parcels for which Tax Commissioner will Bill City	7,000	
Actual Number of Parcels to be Billed is Rounded to Next Five Hundred		

Item And Description of Associated Services	Rate	Per Thousand Parcels	Cost
System Testing Data Transfer, System Configuration, Testing	\$42.98 per hour	10 Hours	\$429.80
Customer Service Temporaries Customer Inquiries, Quality Checking	\$15.39 per hour	130 Hours	\$2,000.70
Delinquent Collector Update Tax Lien Process, Tax Sale or Write Off	\$20.25 per hour	6 Hours	\$121.50
Total Per Thousand Parcels			\$2,552.00
Multiplied by the Number of Thousands			X 7
Sub Total Rate-Per Thousand Items			\$17,864.00

Flat-Rate Items And Description of Associated Services	Rate	Estimated Hours needed	Cost
System Testing Data Transfer, System Configuration, Testing	\$42.98 per hour	40 Hours	\$1,719.20
Sub Total Flat-Rate Items			\$1,719.20
Sub Total Rate-Per Thousand Items			\$17,864.00
Total Special Assessment Maintenance Charge			\$19,583.20
Stormwater Charge for City of Sugar Hill			

STATE OF GEORGIA

COUNTY OF GWINNETT

AGREEMENT FOR AD VALOREM TAX AND STORM-WATER FEE
BILLING AND COLLECTION

This Agreement is made this _____ day of _____, 2017
by and between the CITY OF SUGAR HILL, a municipal corporation
chartered by the State of Georgia (hereinafter the "City"),
GWINNETT COUNTY, GEORGIA, a political subdivision of the State of
Georgia (hereinafter the "County"), and RICHARD K. STEELE, the Tax
Commissioner of Gwinnett County (hereinafter the "Tax
Commissioner"), each of which has been duly authorized to enter
into this Agreement.

WITNESSETH:

WHEREAS, the parties desire to serve the needs of the citizens
of the City and County by providing for the consolidation of ad
valorem tax billings and collection procedures by the Tax
Commissioner; and

WHEREAS, the City has a need for the additional collection of
storm-water fees and

WHEREAS, both the City and the County will benefit from this
Agreement,

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and in consideration of the mutual promises and understandings contained herein, the parties hereto do agree and consent to the following:

1.

Effective for the 2017 tax year, the Gwinnett County Tax Commissioner shall bill all ad valorem taxes including real property and personal property within the City for and on behalf of the City.

- a. Ad valorem tax billings shall consist of a line item identified as taxes imposed by the City on the County's tax bills, and such taxes shall be collected utilizing the County's due date(s). The Tax Commissioner shall disburse taxes to the City on a weekly basis in the amount of the City taxes collected during the prior week.
- b. The Tax Commissioner shall be responsible for collection of the City's taxes in such manner as the Tax Commissioner is permitted by law to collect taxes, including the assessment of penalties and interest in the same manner as other taxes, to issue refunds, as well as any and all remedies permitted for collection of municipal taxes, including, but not limited to, issuing

executions, levying upon properties, conducting tax sales, and pursuing collection through the Bankruptcy Courts. For the purposes of this Agreement, the Tax Commissioner shall be appointed as the duly authorized agent of the City to conduct tax sales for taxes due the City.

- c. The Tax Commissioner is authorized to waive, in whole or in part, any penalty or interest due the taxing authorities for which taxes are collected, when the Tax Commissioner determines that the default giving rise to the penalty or interest was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law. The Tax Commissioner shall not be authorized to waive penalties or interest arising from the failure of the taxpayer to comply with the terms, conditions or covenants required with respect to properties receiving any type of preferential assessment.
- d. As applicable, the City shall provide the Tax Commissioner with any updates to current homestead exemption values by April 1 of each year.

e. The City shall provide the Tax Commissioner with its millage rate within the City, properly advertised, as well as all documentation required for ad valorem billing, before the date on which the Tax Commissioner submits the County's tax digest for review to the State Revenue Commissioner and according to the Tax Commissioner's Office notification to the City of its current billing schedule. In addition, the City shall comply with all requirements of the Taxpayer's Bill of Rights as codified at the Official Code of Georgia Annotated Section 48-5-32.1. Specifically, the City shall take all actions necessary to meet its obligations pursuant to Subsection 48-5-32.1(e) by timely submitting its millage rate in order to facilitate a review of the County's digest. In the event that the City fails to submit its millage rate and documentation required for billing according to the terms set forth herein, the County and the Tax Commissioner shall be entitled to immediately consider this Agreement null and void, and neither the County nor the Tax Commissioner shall be obligated in any manner whatsoever to bill and collect ad valorem taxes for the City as set forth herein.

f. The Tax Commissioner shall determine the actual cost associated with the collection of taxes on behalf of the City and shall notify the City and the County of that cost. The City shall remit the amount of the cost at the same time it provides the Tax Commissioner the millage rate. The payment under this provision shall be remitted to: Gwinnett County Tax Commissioner, 75 Langley Drive, Lawrenceville, Georgia 30046. In the event that the City fails to pay according to the terms set forth herein, the County and the Tax Commissioner shall be entitled to immediately consider this Agreement null and void, and neither the County nor the Tax Commissioner shall be obligated in any manner whatsoever to bill and collect ad valorem taxes for the City as set forth herein.

2.

The Gwinnett County Tax Commissioner shall bill storm-water fees for and on behalf of the City.

a. Each year the City shall determine the parcels within the City to be billed for storm-water fees. The City shall also determine the actual fee that will appear on the tax bill for each parcel to be billed. The Tax Commissioner

shall not be responsible for the calculation of any storm-water fee.

b. Billings for storm-water fees shall consist of a line item identified as a storm-water fee imposed by the City on the County's tax bills, and such fees shall be collected utilizing the County's due date(s). The Tax Commissioner shall disburse fees to the City on the same basis on which taxes are disbursed.

c. The Tax Commissioner shall be authorized to collect storm-water fees on behalf of the City in the same manner in which taxes are collected, as well as in the case of delinquent fees apply the same penalty and interest as delinquent taxes. Additionally, the Tax Commissioner shall issue executions, levy upon properties, and pursue collection through the Bankruptcy Courts whenever taxes and other city and county fees remain delinquent as well. In the event it becomes necessary to take such a delinquent property to tax sale, the storm-water fee shall be removed from the account, and the City shall be responsible for collecting such storm-water fee. In the event that a storm-water fee is the only unpaid amount remaining on the tax bill, the Tax Commissioner shall not

issue an execution, and the City shall be responsible for collecting such storm-water fee. The City shall provide the Tax Commissioner a temporary data file of the parcels to be billed and the fees to be assessed to those parcels for the purposes of system testing according to the schedule provided each year. The data file shall be in a format to be prescribed by the Tax Commissioner.

- d. The City shall provide the Tax Commissioner its final data file of the parcels to be billed and the fees to be assessed to those parcels by the date specified for the final file each year. The data file shall be in the same format as the test file. The Tax Commissioner shall not accept additional parcels to be billed for the tax year after acceptance of the final file for each tax year, and billing for such parcels must be achieved by means other than through County or Tax Commissioner Services.
- e. The Tax Commissioner shall determine the actual cost associated with the billing of storm-water fees on behalf of the City and shall notify the City and the County of that cost. The City shall remit the amount of the cost at the same time it provides the Tax Commissioner the millage rate, and in turn, the County shall ensure that

funding for resources necessary to bill the City's storm-water fees are immediately available to the Tax Commissioner by placing the stated amount of the cost to bill in the Tax Commissioner's Operating Budget. The payment under this provision shall be remitted to: Gwinnett County Tax Commissioner, 75 Langley Drive, Lawrenceville, Georgia 30046. In the event that the City fails to pay the County and the Tax Commissioner according to the terms set forth herein, the County shall be entitled to immediately consider the Agreement to collect storm-water fees null and void, and neither the County nor the Tax Commissioner shall be obligated in any manner whatsoever to bill and collect storm-water fees for the City as set forth herein.

- f. Neither the County nor the Tax Commissioner shall be responsible for correcting billing errors that are not caused by either the County or the Tax Commissioner. Neither the County nor the Tax Commissioner shall be responsible for the issuance of refunds of storm-water fees based upon any such billing errors, nor for credits issued by the City after the final data has been received by the Tax Commissioner.

3.

It is understood by the parties that no employee, officer, or agent of either party shall be under or subject to the direction or control of the other party, its officers, employees and agents for any of the services provided pursuant to this Agreement.

4.

This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Georgia.

5.

This Agreement shall be deemed to have been made and performed in Gwinnett County, Georgia. For purposes of venue, all suits or causes of action arising out of this Agreement shall be brought in the Courts of Gwinnett County, Georgia.

6.

This Contract shall be effective from January 1, 2017, or the date that Gwinnett County executes the Agreement, through December 31, 2020. The Agreement shall automatically renew from January 1st through December 31st of each of the following three years thereafter unless terminated by either party upon ninety (90) days written notice to the Chairman of the Gwinnett County Board of Commissioners and to the Mayor of the City of Sugar Hill at the addresses set forth below:

Gwinnett County Georgia
Charlotte J. Nash, Chairman
75 Langley Drive
Lawrenceville, Georgia 30046

City of Sugar Hill
Steve Edwards, Mayor
5039 W. Broad St.
Sugar Hill, GA 30518

In the event that notice of termination occurs after the Tax Commissioner has received a billing and collection order from the State of Georgia, this Agreement shall terminate on January 1st of the following year. Notwithstanding any other provision of this Agreement, this Agreement shall terminate automatically upon the expiration of Richard Steele's term as Tax Commissioner.

7.

The Tax Commissioner is allowed by the laws of the State of Georgia to bill special assessments such as storm-water fees as a part of the tax bill. The parties agree that the section to collect ad valorem taxes is separate from the section to bill storm-water fees and therefore the parties may agree to continue the collection of ad valorem taxes without an agreement to continue the collection of storm-water fees. The parties also agree that the section to bill storm-water fees is dependant on the existence of the section to collect ad valorem taxes and therefore may not exist separately.

Furthermore, the invalidation of one or more of the provisions hereof shall not affect the validity of the remainder of this Agreement, which shall remain in full force and effect.

8.

This Agreement constitutes the entire Agreement between the parties as to all matters contained herein. All subsequent modifications of this Agreement must be in writing and signed by all parties. This Agreement is for the benefit of the parties hereto only and is not intended to benefit any third party or give rise to any duties or to, or causes of action for, any third party.

9.

The City agrees to protect, defend, indemnify, and hold harmless the County and the Tax Commissioner, their officers, agents and employees from and against any and all liability, damages, claims, suits, liens, and judgments, of whatever nature, including claims for contribution and/or indemnification for injuries to any person or persons, or damage to the property or other rights of any person or persons to the extent arising out of and attributed to the errors, acts, or omissions of the City including but not limited to any finding by a Court of competent jurisdiction or legislative body that the City is not authorized to Contract with the County or proceed with the levy and collection of ad valorem taxes under this Contract; to the extent allowed by law,

if any.

IN WITNESS WHEREOF, the parties hereto acting through their
duly authorized agents have caused this Agreement to be signed.

ATTEST:

CITY OF SUGAR HILL

BY: _____
City Clerk
(SEAL)

BY: _____
STEVE EDWARDS, MAYOR

WITNESS

DATE: _____

ATTEST:

GWINNETT COUNTY, GEORGIA

BY: _____
DIANE KEMP,
County Clerk
(SEAL)

BY: _____
CHARLOTTE J. NASH, CHAIRMAN
Gwinnett County, Georgia
Board of Commissioners

WITNESS

DATE: _____

BY: _____
Richard K. Steele
Tax Commissioner
Gwinnett County, Georgia

WITNESS

DATE: _____

APPROVED AS TO FORM:

BY: _____
Brooke Savage
Sr. Assistant County Attorney
Gwinnett County, Georgia

