

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2022-256

A RESOLUTION AUTHORIZING CLAYTON COUNTY TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE CITY OF MORROW FOR THE BILLING AND COLLECTION OF CERTAIN AD VALOREM TAXES BY THE CLAYTON COUNTY TAX COMMISSIONER; TO AUTHORIZE THE CHAIRMAN TO EXECUTE THE AGREEMENT AND TO OTHERWISE PERFORM ALL ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO AUTHORIZE THE CHIEF FINANCIAL OFFICER TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE RELATING THERETO; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, the duly elected Tax Commissioner of Clayton County, Georgia (“Tax Commissioner” and “County”, respectively) is empowered by the Constitution and Laws of the State of Georgia to collect state, county, and municipal ad valorem property taxes, sanitation assessments, and applicable fees, including but not limited to stormwater, water, sewer, and utility charges; and

WHEREAS, the City of Morrow, Georgia (“City”) is authorized to collect taxes and has the authority to contract with the County for the collection of taxes within the City's jurisdictional boundaries; and

WHEREAS, pursuant to Article IX, Section 3, Para. 1 of the Georgia Constitution, the City and County are authorized to contract with one another for, among other things, joint services and/or the provisions of services; and

WHEREAS, the City, County, and Tax Commissioner entered into an intergovernmental agreement via Resolution 2021-79 which provides that the then-Tax

Commissioner of Clayton County, Georgia, Terry Baskin, would provide services associated with ad valorem tax billing and collection services; and

WHEREAS, Terry Baskin retired effective September 30, 2022, and Danielle Smith became the Tax Commissioner for the unexpired term of the office; and

WHEREAS, by virtue of the office, Danielle Smith as Tax Commissioner has all 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; and

WHEREAS, pursuant to O.C.G.A. § 48-5-359.1, the Tax Commissioner of Clayton County is authorized to contract for and to accept, receive, and retain compensation from the City to the County for the billing and collection of municipal taxes and applicable fees; and

WHEREAS, the Board of Commissioners deems it in the best interest of the County, and the County will best be served by entering into an Intergovernmental Agreement on behalf of Danielle Smith as Tax Commissioner with the City of Morrow for the stated purposes.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS

OF CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby authorizes Clayton County to enter an intergovernmental agreement on behalf of Danielle Smith as Tax Commissioner of Clayton County (“Tax Commissioner”) with the City of Morrow, Georgia (“City”) for the billing and collection of certain ad valorem taxes due to the City. Such services shall be provided for the compensation and under such conditions as prescribed by the Intergovernmental Agreement (“Agreement”) between the parties, as attached hereto. The Agreement shall be in substantially the form attached hereto subject to any minor modifications required by the Chairman and/or the Chief Staff Attorney. The Board of Commissioners hereby further authorizes the Chairman to execute the Agreement and otherwise perform all acts necessary to accomplish the intent of this Resolution. Further, the

Board of Commissioners authorizes the Chief Financial Officer to amend the budget to reflect an appropriate revenue source and expense as may be required by the terms of the Agreement. The Board of Commissioners authorizes the Chairman to execute any documents and perform any other acts necessary to accomplish the intent of this Resolution.

Section 2. This Resolution shall be immediately effective upon approval by the Board of Commissioners.

SO RESOLVED, this the 15th day of November, 2022.

CLAYTON COUNTY BOARD OF COMMISSIONERS



JEFFREY E. TURNER, CHAIRMAN

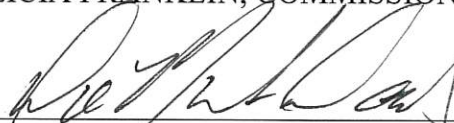


GAIL HAMBRICK, VICE-CHAIR

ALIEKA ANDERSON, COMMISSIONER



FELICIA FRANKLIN, COMMISSIONER



DEMONT DAVIS, COMMISSIONER

ATTEST:



COURTNEY RUSHIN, CLERK