



Finance Committee Meeting

AGENDA

May 3, 2016

I. CALL TO ORDER

II. MATTERS BEFORE COMMITTEE

1. [Approval - Municipal Tax Digest and Collection Agreement](#)
2. [Approval - Surplus Items](#)

III. ADJOURN



Finance Committee Meeting

AGENDA

May 3, 2016

Item:

Approval - Municipal Tax Digest and Collection Agreement

Department:

Additional Information:

Financial Impact:

Budgeted Item:

Recommendation / Request:

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Attachments / click to download

 [Tax Collection Agreement](#)



From: Logan Propes, Finance Director

Department: Finance

Date: 4/27/16 for submission onto the 5/3/16 Finance Committee Agenda

Description: Approval is being sought by Council to enter into an agreement with the Walton County Tax Commissioner and Walton County Board of Commissioners for annual tax collection services.

Budget Account/Project Name: N/A

Funding Source: Annual Ad-valorem tax remittances

Budget Allocation: N/A

Budget Available: N/A

Requested Expense: 2.5% of taxes collected Company of Purchase: N/A

Recommendation:

Staff recommends the Finance Committee APPROVE the Municipal Tax Digest and Collection Agreement with the Walton County Tax Commissioner and Walton County Board of Commissioners.

Background:

It is the City of Monroe's practice to continually find the most efficient and cost-effective methods to serve our citizens and businesses. As such, there are several reasons to contract tax collection services with the Tax Commissioner:

1. Having two tax bill systems for our citizens and businesses is often confusing to the public. This will consolidate taxes onto one bill.
2. Eliminates paying duplicate costs for tax processing between county and city for bill preparation and mailing.
3. City processes are inefficient compared to the experts at the Tax Commissioners office, who have up-to-date state assisted software and annual employee training to stay current on ever-changing laws.
4. Communication with the Tax Assessors office improves to ensure proper billing.
5. Tax Commissioner already handles motor vehicle ad valorem, TAVT, and other special taxes for the City.
6. Tax Commissioner has a much higher collection rate than the City.

The fee for service is a 2.5% commission on collections or an estimated \$67,820. However, with a greatly increased collection rate and decline in other collection expenses our net gain to the city will more than pay for the commissions.

Attachment(s): Draft Tax Collection Agreement: 4 pages

MUNICIPAL TAX DIGEST AND COLLECTION AGREEMENT

THIS MUNICIPAL TAX DIGEST AND COLLECTION AGREEMENT (“Agreement”) is made this ____ day of _____, 2016, by and among WALTON COUNTY, GEORGIA, a political subdivision of the State of Georgia (“Walton County”), the CITY OF MONROE, GEORGIA, a municipality incorporated and chartered under the Constitution and Laws of the State of Georgia (the “City of Monroe”), and DERRY M. BOYD, WALTON COUNTY TAX COMMISSIONER, individually (“Derry Boyd”).

WHEREAS, Derry Boyd is the duly elected Tax Commissioner of Walton County, Georgia, and, by virtue of his office, 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, Walton County and the City of Monroe may contract, subject to the approval of Derry Boyd, for Derry Boyd to prepare the tax digest for the City of Monroe, to assess and collect municipal taxes in the same manner as county taxes, and, for the purpose of collecting such municipal taxes, to invoke any remedy permitted for collection of municipal taxes; and

WHEREAS, pursuant to O.C.G.A. § 48-5-359.1, such contract must specify an amount to be paid by the City of Monroe to Walton County which substantially approximates the cost to Walton County of providing such services to the City of Monroe; and

WHEREAS, pursuant to O.C.G.A. § 48-5-359.1, Derry Boyd is authorized to contract for and to accept, receive and retain compensation from the City of Monroe for his additional duties and responsibilities under such contract;

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Services.

- A. Derry Boyd shall prepare the tax digest for the City of Monroe and assess and collect municipal taxes in the same manner as county taxes, including but not limited to, the computation, annual billing, collection, depositing, accounting, reporting, and distribution or paying over of municipal ad valorem property taxes for the City of Monroe. For the purpose of collecting such municipal taxes, Derry Boyd may invoke any remedy permitted for collection of municipal taxes.
- B. Derry Boyd shall determine the methods, details and means of performing the services hereinabove described, with the general understanding that the City of

Monroe desires that the municipal taxes be included and made a part of the annual county tax statement and, once collected, paid over on a monthly basis. The City of Monroe shall not control, direct or supervise assistants or employees of Derry Boyd in the performance of the services described herein.

- C. The City of Monroe shall provide Derry Boyd with all values, assessments, and millage rates necessary for the computation of its taxes in a timely manner, but in no event later than August 10th. Furthermore, the City of Monroe shall comply with the publication, advertisement and public hearing procedures required by O.C.G.A. § 48-5-32 and O.C.G.A. § 48-5-32.1 and with all reasonable requests of Derry Boyd as are necessary to the performance of the services described herein.
 - D. The pro rata share of interest collected on delinquent ad valorem taxes to which the City of Monroe is entitled pursuant to O.C.G.A. § 48-2-44 shall be paid over on a monthly basis. Any and all penalties collected for failure to return property for ad valorem taxation or for failure to pay ad valorem taxes shall remain the property of Walton County.
 - E. Notwithstanding anything herein to the contrary, the City of Monroe shall be responsible for collecting any and all municipal ad valorem property taxes which were billed on or before July 1, 2016. Neither Walton County nor Derry Boyd shall have any duty or obligation to collect such taxes on behalf of the City of Monroe.
2. Compensation.
- A. The City of Monroe shall pay a total of 2.5% of the taxes billed on its behalf as compensation to Walton County and Derry Boyd for the services provided pursuant to this Agreement. Of said sum, Derry Boyd shall receive \$2.50 for each real estate and personal property tax parcel billed on behalf of the City of Monroe.
 - B. Within forty-five (45) days of tax bills being mailed, Walton County will prepare and send the City of Monroe one or more invoices setting forth the total amount due to Walton County and Derry Boyd hereunder, and the City of Monroe shall pay such invoices in full within forty-five (45) days of receipt thereof. Walton County shall promptly remit to Derry Boyd the portion of any and all payments made by the City of Monroe which he is to receive under this Agreement.
3. Term. The initial term of this Agreement shall commence on July 1, 2016 and end on June 30, 2017, unless terminated earlier pursuant to this Agreement. Thereafter, the term of this Agreement shall automatically renew for successive one (1) year terms

unless one party provides written notice to the other party at least sixty (60) days in advance of the end of the then existing term that it does not wish to renew the term of the Agreement.

4. Termination. Notwithstanding anything herein to the contrary, this Agreement shall automatically terminate, without further action by either party, when Derry Boyd ceases to serve as Walton County Tax Commissioner.
5. Entire Agreement. This Agreement incorporates all prior negotiations, interpretations, and understandings between the parties and is the full and complete expression of their agreement.
6. Modifications. Any change, alteration, deletion, or addition to the terms set forth in this Agreement must be in the form of a written modification signed by both parties.
7. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
8. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals on the day and year first hereinabove written.

CITY OF MONROE:

CITY OF MONROE, GEORGIA

By: _____
Greg Thompson
Mayor

Attest: _____
Name: _____
Title: _____

WALTON COUNTY:

WALTON COUNTY, GEORGIA

By: _____
Kevin W. Little
Chairman

Attest: _____
Name: _____
Title: _____

DERRY BOYD:

DERRY M. BOYD, WALTON COUNTY TAX
COMMISSIONER



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 [Surplus Info](#)



To: City Council
From: Chris Bailey, Purchasing Agent
Department: Utilities & Public Works
Date: 4/26/16
Description: Approval is being sought for the surplus of the attached vehicles and equipment on the GovDeals surplus auction website.

Budget Account/Project Name: N/A

Funding Source: N/A

Budget Allocation: N/A

Budget Available: N/A

Requested Expense: N/A **Company of Purchase:** N/A

Recommendation:

Staff recommends the APPROVAL of this request based on the information provided for the surplus of the attached vehicles and equipment as it follows policy and procedure. This will remove the items from the list of insured items, thus saving the money for vehicles and equipment not in service.

Background:

It is the practice of the City of Monroe to continually evaluate vehicles and equipment in service to determine maintenance cost versus value provided to the City. Any vehicles and equipment deemed to present a higher maintenance cost than the value provided to the City are to become surplus.

Attachment(s):

Surplus List – 1 page

YEAR	MODEL	VIN/SERIAL NUMBER
1998	Chevy S-10	1GCCS14R4J8152081
1995	Chevy S-10	1GCCS14Z258240015
1996	Ford F-30	1FTJW35H1TEB08587
1993	Chevy 2500	1GBC24JXPE144905
2001	Triple Axel Trailer	T854890
1998	Kubota B1700	10040
2001	Kubota B21	15431
2001	Kubota B21	15420
1995	Ford F-350	1FDKF37F5S1VA14917
	Case 580 Super L	JJG0271591
	Case 580 Super K	K17554900
	Case 1155D	7985830