



## Legislation Details (With Text)

**File #:** 2017-1004    **Version:** 1    **Name:**

**Type:** Resolution    **Status:** Action

**File created:** 9/22/2017    **In control:** Board of Commissioners

**On agenda:** 5/22/2018    **Final action:**

**Title:** Commission District(s): All Commission Districts  
Intergovernmental Agreement (IGA) between DeKalb County, The DeKalb County Tax Commissioner, and the Cities of Avondale Estates, Chamblee, Clarkston, Doraville, Lithonia, Pine Lake, Stonecrest, Stone Mountain and Tucker for the billing and collection of taxes and fees..

**Indexes:**

**Attachments:** 1. 2018 05.22 Item 2017-1004.pdf, 2. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 STONECREST).pdf, 3. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 TUCKER).pdf, 4. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 CLARKSTON).pdf, 5. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 DORAVILLE).pdf, 6. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 AVONDALE ESTATES).pdf, 7. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 PINE LAKE).pdf, 8. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 LITHONIA).pdf, 9. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 STONE MOUNTAIN).pdf, 10. 2018 05.22 Item 2017-1004 - Tax Commissioner and City IG for Tax Services (2018 CHAMBLEE).pdf, 11. Tax Commissioner and City IG for Tax Services (2017 CHAMBLEE).pdf, 12. Tax Commissioner and City IG for Tax Services (2017 CLARKSTON).pdf, 13. Tax Commissioner and City IG for Tax Services (2017 DORAVILLE).pdf, 14. Tax Commissioner and City IG for Tax Services (2017 LITHONIA).pdf, 15. Tax Commissioner and City IG for Tax Services (2017 PINE LAKE).pdf

Date	Ver.	Action By	Action	Result
5/22/2018	1	Board of Commissioners	approved substitute submitted from the floor	Pass
5/8/2018	1	OPS-County Operations Committee	recommended for approval.	Pass
5/8/2018	1	Board of Commissioners	deferred	Pass
4/10/2018	1	Board of Commissioners	deferred	Pass
3/13/2018	1	Board of Commissioners	deferred.	Pass
2/27/2018	1	OPS-County Operations Committee	recommended holding in committee	
2/27/2018	1	Board of Commissioners	deferred	Pass
1/23/2018	1	Board of Commissioners		
1/9/2018	1	OPS-County Operations Committee	recommended holding in committee	
12/5/2017	1	Board of Commissioners		
11/14/2017	1	OPS-County Operations Committee	recommended holding in committee	
11/7/2017	1	Board of Commissioners	deferred 30 days	Pass
10/24/2017	1	OPS-County Operations Committee	recommended holding in committee	Pass
10/24/2017	1	Board of Commissioners		

10/17/2017 1 Committee of the Whole

Substitute

**Public Hearing:** YES  NO  **Department:** Tax Commissioner

**SUBJECT:**

**Commission District(s):** All Commission Districts

Intergovernmental Agreement (IGA) between DeKalb County, The DeKalb County Tax Commissioner, and the Cities of Avondale Estates, Chamblee, Clarkston, Doraville, Lithonia, Pine Lake, Stonecrest, Stone Mountain and Tucker for the billing and collection of taxes and fees..

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**PURPOSE:**

To consider approving certain intergovernmental agreements between the County, Tax Commissioner, and respective cities for the billing and collection of taxes, tax digest preparation, and fees on behalf of the respective cities and DeKalb County per O.C.G.A. Sect. 48-5-359.1. This substitute is offered to correct the dates on the IGAs to reflect “2018,” the current year.

**NEED/IMPACT:**

This intergovernmental agreement governs the Tax Commissioner’s billing and collection of taxes for DeKalb County businesses and residents, and signifies a mutually beneficial, efficient and cooperative working relationship between the County, Tax Commissioner, and respective city governments.

**FISCAL IMPACT:**

There is no cost to the County. Costs are charged to the respective cities as governed by the attached IGAs.

**RECOMMENDATION:**

Adopt the attached intergovernmental agreements and authorize the Chief Executive Officer to execute all necessary documents.

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- I. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Avondale Estates

- II. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Chamblee
- III. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Clarkston
- IV. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Doraville
- V. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Lithonia
- VI. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Pine Lake
- VII. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Stonecrest
- VIII. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Stone Mountain
- IX. Intergovernmental Agreement (IGA) between DeKalb County, DeKalb County Tax Commissioner, and the City of Tucker