

CONTRACT FOR SERVICES

PARTIES

THIS AGREEMENT is made this 12th day of August 2025 between the **CITY OF WALTHOURVILLE GEORGIA**, a municipality, incorporated and chartered under the Constitution and Laws of the State of Georgia, hereinafter referred to as "City", and **LIBERTY COUNTY TAX COMMISSIONER**, individually, hereinafter referred to as "**TAX COMMISSIONER**".

Authority to Collect

MR. JAMES E. SHAPR III, is the duly elected Tax Commissioner of LIBERTY County, Georgia, and is empowered by the Constitution and Laws of the State of Georgia to collect state, county and municipal property taxes. By virtue of his office, Mr. Sharp has all the requisite statutory powers to bill and collect ad valorem property taxes, issue execution, and to act as Ex-Officio Sheriff in the levy and sale of delinquent properties.

Authority to Contract

With the consent of the City of Walthourville, which is herein given, the parties are authorized, pursuant to O.C.G.A. 48-5-359.1, a county which has fewer than 50,000 tax parcels within such county, the tax commissioner is authorized to contract for, to accept, receive and retain compensation from the city for the billing and collection for municipal taxes.

DUTIES AND RESPONSIBILITIES OF COMMISSIONER

- ▶ Prepare the tax digest for City
- ▶ Assess and collect municipal taxes in the same manner as County taxes, invoking any remedy permitted for the collection of municipal taxes as provided by the laws of the State of Georgia and the ordinances of the City.
- ▶ Pay to City all municipal taxes, fines and interest by the fifteenth day of the month following the month in which they were collected. The Commissioner may assess any administrative fees authorized by the laws of the State of Georgia or ordinances of the City.
- ▶ Prepare all notices, fifa's, levies, and tax sales as authorized by the laws of the State of Georgia and the ordinances of the City and use the best efforts to carry out the collection of taxes in a timely manner.

COMPENSATION

Payment to County. During the term of the Agreement, the City shall pay to the County a sum of TWO DOLLAR AND 00/100 (\$2.00) DOLLAR for each parcel of real estate lying within the City for which a tax bill is issued by the Tax Commissioner hereunder; provided, however, that the annual aggregate paid by the City to the County by virtue of this Section 4 shall in no event exceed An amount equal to NINE THOUSAND ONE HUNDRED FIFTY AND 00/100 (\$9,150.00) DOLLARS (the "Maximum County Cost"). Payment by the City to the County hereunder shall be made annually following billing of municipal taxes by check to the County Financial Officer and based upon a written certificate or other appropriate record of the Tax Commissioner indicating the number of qualifying tax bills which were issued during such period. It is further acknowledged that the amounts paid pursuant to this Section substantially approximate the cost to the County of providing through its Tax Commissioner, the Tax Services described in this agreement.

Payment to Tax Commissioner. In consideration of the additional duties and responsibilities assumed by the Tax Commissioner under this agreement the City shall pay to the Tax Commissioner during the term hereof a sum of ONE DOLLAR AND 75/100 (\$1.75) for each parcel of real estate, personal property, mobile home and timber for which a tax bill is issued by the Tax Commissioner hereunder; it being acknowledged by all parties that such payments shall be in addition to all compensation provided by law to be paid to the Tax Commissioner. Payment by the City to the Tax Commissioner pursuant to this subsection shall be made monthly. Notwithstanding the foregoing, it is further understood and agreed that the City shall further allocate said monthly installments to other qualifying personnel within the Office of the Tax Commissioner as may be directed by the Tax Commissioner from time to time upon such conditions as may be agreed upon between the City and the Tax Commissioner, provided, however, that in no event shall the total payments made pursuant to this subsection be increased in any way by such allocation.

TERM

The initial term of this agreement shall commence with the 2025 Tax Digest and terminate on December 31, 2025. This agreement shall automatically renew on January 1, 2026, and extend to December 31, 2026, and until all taxes due and payable are collected for those years.

TERMINATION OF CONTRACT UPON NOTICE

Notwithstanding any other provision of this agreement, either party may terminate this agreement by giving ninety (90) days written notice to the other party. If notice of other party is given by either party during an active billing cycle in which the municipal taxes have already been applied to the county tax bills, then such termination will not occur until January 1st of the succeeding year.

This agreement supersedes any and all agreements between the parties with respect to the rendering of services and contains all the covenants and agreements between the parties with respect to the rendering of those services in any manner whatsoever. Each party acknowledges that no representations, inducements, promises, written or oral, have been made by either party that is not embodied in this agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their seals in duplicate, each to be considered as an original, on the day and year hereinabove written.

(SEAL)

COUNTY OF LIBERTY, GEORGIA

By:

Attest:

(SEAL)

CITY OF WALTHOURVILLE, GEORGIA

By:

Attest:

(SEAL)

_____ County Tax Commissioner