



# MEMO

TO: Mayor and City Council of the City of Dacula  
FROM: Stephen Mayer, Director of Finance  
DATE: March 7, 2024  
SUBJECT: Authorization to contract with Delinquent Tax Services, Inc.

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The City replaced the Gwinnett County Tax Commissioner's Office as the service provider for property tax billing and collections starting in Fiscal Year 2022. Property tax bills were due to the City December 1, 2022, and December 1, 2023. Some bills are past due and have been delinquent since the 2022 billing cycle.

Delinquent tax bills are a normal part of annual collections for any local government. State law permits taxing authorities to file tax liens (Fi.Fa.), pursue collection efforts, and conduct tax sales to collect any delinquent ad valorem property taxes owed that authority. The laws in place are to protect local governments by helping ensure the collection of vital revenue used in its operations.

The City has been working on its own to collect delinquent tax bills for Fiscal Year 2022 and Fiscal Year 2023. The time and effort required to collect on delinquent bills is often significant. The City has had success in these collection efforts, but many tax bills remain delinquent.

Staff believes partnering with an experienced firm in the delinquent tax collections industry is in the best interest of the City and its constituents. An experienced firm will give the City more resources and provide compliance services to help ensure a more effective collections process. Staff has interviewed and recommends Delinquent Tax Services Inc. out of Monroe, Georgia. More information on the scope of services can be found in Exhibit A.

Staff is requesting that the Mayor and City Council give authorization to contract with Delinquent Tax Services, Inc. to assist in the delinquent tax collections process moving forward.

