



SERVICE DELIVERY STRATEGY

FORM 2: Summary of Service Delivery Arrangements

Instructions:

Make copies of this form and complete one for each service listed on FORM 1, Section IV. Use EXACTLY the same service names listed on FORM 1. Answer each question below, attaching additional pages as necessary. If the contact person for this service (listed at the bottom of the page) changes, this should be reported to the Department of Community Affairs.

COUNTY: TYPE COUNTY NAME HERE	Service: <i>Type the Name of the Service to be Provided Here</i>
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1. Check one box that best describes the agreed upon delivery arrangement for this service:

- a.) Service will be provided countywide (i.e., including all cities and unincorporated areas) by a single service provider. (If this box is checked, identify the government, authority or organization providing the service.): **Type Name of Government, Authority or Organization Here**

- b.) Service will be provided only in the unincorporated portion of the county by a single service provider. (If this box is checked, identify the government, authority or organization providing the service.): **Type Name of Government, Authority or Organization Here**

- c.) One or more cities will provide this service only within their incorporated boundaries, and the service will not be provided in unincorporated areas. (If this box is checked, identify the government(s), authority or organization providing the service: **Type Name of Government, Authority or Organization Here**

- d.) One or more cities will provide this service only within their incorporated boundaries, and the county will provide the service in unincorporated areas. (If this box is checked, identify the government(s), authority or organization providing the service.): **Type Name of Government, Authority or Organization Here**

- e.) Other (If this box is checked, attach a legible map delineating the service area of each service provider, and identify the government, authority, or other organization that will provide service within each service area.): **Type Name of Government, Authority or Organization Here**

2. In developing this strategy, were overlapping service areas, unnecessary competition and/or duplication of this service identified?

- Yes** (if "Yes," you must attach additional documentation as described, below)

- No**

If these conditions will continue under this strategy, attach an explanation for continuing the arrangement (i.e., overlapping but higher levels of service (See O.C.G.A. 36-70-24(1)), overriding benefits of the duplication, or reasons that overlapping service areas or competition cannot be eliminated).

If these conditions will be eliminated under the strategy, attach an implementation schedule listing each step or action that will be taken to eliminate them, the responsible party and the agreed upon deadline for completing it.

SDS FORM 2, continued

3. List each government or authority that will help to pay for this service and indicate how the service will be funded (e.g., enterprise funds, user fees, general funds, special service district revenues, hotel/motel taxes, franchise taxes, impact fees, bonded indebtedness, etc.).

Local Government or Authority	Funding Method
Type Gov't/Authority Name Here	Detail Funding Here
Type Gov't/Authority Name Here	Detail Funding Here
Type Gov't/Authority Name Here	Detail Funding Here
Type Gov't/Authority Name Here	Detail Funding Here
Type Gov't/Authority Name Here	Detail Funding Here
Type Gov't/Authority Name Here	Detail Funding Here

4. How will the strategy change the previous arrangements for providing and/or funding this service within the county?

Provide Details Here

5. List any formal service delivery agreements or intergovernmental contracts that will be used to implement the strategy for this service:

Agreement Name	Contracting Parties	Effective and Ending Dates
Name Agreement Here	List Contracting Parties Here	Effective - End
Name Agreement Here	List Contracting Parties Here	Effective - End
Name Agreement Here	List Contracting Parties Here	Effective - End
Name Agreement Here	List Contracting Parties Here	Effective - End
Name Agreement Here	List Contracting Parties Here	Effective - End
Name Agreement Here	List Contracting Parties Here	Effective - End

6. What other mechanisms (if any) will be used to implement the strategy for this service (e.g., ordinances, resolutions, local acts of the General Assembly, rate or fee changes, etc.), and when will they take effect?

Provide Details Here

7. Person completing form: **Type Your Name & Title Here**

Phone number: **Type Your Phone Number Here** Date completed: Type Date Here

8. Is this the person who should be contacted by state agencies when evaluating whether proposed local government projects are consistent with the service delivery strategy? Yes No

If not, provide designated contact person(s) and phone number(s) below:

TYPE CONTACT NAME, TITLE & PHONE HERE

GOVERNMENT SERVICES
PROPERTY TAX ASSESSMENT AND COLLECTION
SERVICE DELIVERY AGREEMENT

THIS SERVICE DELIVERY AGREEMENT, is made and entered into this ____ day of October, 2022, by and among **Whitfield County, Georgia**, a body politic and political subdivision of the State of Georgia (hereinafter referred to as the “County”), the **cities of Dalton, Varnell and Tunnel Hill** and the **Town of Cohutta**, municipal corporations organized and existing under the laws of the State of Georgia, (hereinafter referred to collectively as the “Cities” and individually as a “City” or “Town”) and the Whitfield County Tax Commissioner, who is a party hereto.

WHEREAS, OCGA §36-70-20 through **OCGA §36-70-28**, Official Code of Georgia Annotated, mandate that Whitfield County and all municipalities located therein shall participate in the development of a **Service Delivery Strategy** through which Whitfield County and said municipalities shall create and maintain a service delivery system which is efficient, effective, and responsive to all citizens of Whitfield County; and

WHEREAS, OCGA §36-70-24(1) mandates that said Service Delivery Strategy shall identify steps which will be taken to remediate or avoid overlapping and unnecessary competition and duplication of service delivery and that said Service Delivery Strategy shall identify the time frame in which such steps shall be taken; and

WHEREAS, OCGA §36-70-25 mandates that said Service Delivery Strategy receive the approval of Whitfield County and the governing authorities of municipalities located within Whitfield County on terms more particularly described in said Code Section;

NOW, THEREFORE, we, the undersigned, being duly authorized to act on behalf of the above-named entities, in consideration of the mutual covenants and promises, contained herein, agree as follows concerning the provision of **Property Tax Assessment and Collection** within Whitfield County:

WITNESSETH:

1. Description of Current Service Delivery Arrangements.

Whitfield County and the Cities of Dalton and Varnell have achieved a high level of cooperation and coordination in their efforts to assess and collect the property taxes which each government separately imposes on its residents.

Pursuant to the authority granted in **OCGA §48-5-359.1**, Whitfield County and the City of Dalton entered into an Agreement on October 1, 1996, whereby Whitfield County agreed to prepare an annual tax digest for the City of Dalton, as well as assess, bill, and collect the City of Dalton's municipal taxes, including, but not limited to, delinquent accounts since January 1, 1990, in the same manner as it collects county taxes, invoking any permitted remedy for the collection of such municipal taxes. Whitfield County and the City of Dalton also made other mutual promises which are set forth in this Agreement, which include the City of Dalton's commitment to pay Whitfield County a set fee for each real estate parcel and personal property account upon which Whitfield County assesses,

bills, and collects taxes on the City of Dalton's behalf. A copy of this Agreement is attached hereto as **Exhibit "A."**

Similarly, Whitfield County entered into an agreement for collection of property taxes with the City of Varnell, albeit an informal agreement, when a separate city tax was imposed in 2003.

Whitfield County carries out its duties under the above-referenced Agreement through the Office of the **Whitfield County Tax Commissioner**, with the assistance of the **Office of the Whitfield County Tax Assessor**. Pursuant to the requirement of OCGA § 48-5-359.1(a), the Whitfield County Tax Commissioner approved and signed the above-referenced agreement. Additionally, as OCGA § 48-5-359.1(a) permits the Whitfield County Tax Commissioner to contract for compensation from the City of Dalton for his services in implementing the above-referenced agreement, the City of Dalton and the Whitfield County Tax Commissioner entered into an Agreement for such compensation. A copy of this Agreement is attached hereto as **Exhibit "B."**

The City of Tunnel Hill and the Town of Cohutta do not impose separate property taxes on the date of this Agreement. Thus, the property taxes which Whitfield County imposes apply to property located within these municipalities in the same manner as such taxes apply to property located in the unincorporated areas of Whitfield County.

2. Future Service Delivery Strategy.

The parties hereto agree that the current service delivery arrangements described above are efficient, effective, and responsive to all citizens of Whitfield County. Therefore, the parties hereto agree that no need exists to change said service delivery arrangements.

Further, the parties hereto agree that no duplication exists in property tax assessment and collection by the local governments of Whitfield County, as the one municipality that currently imposes its own separate property taxes, the City of Dalton, has entered into formal Agreements with Whitfield County and the Whitfield County Tax Commissioner pursuant to which Whitfield County assesses, bills, and collects the City of Dalton's separately imposed property taxes; while all other local governments in Whitfield County have informally agreed with Whitfield County that Whitfield County will assess, bill, and collect any property taxes which those local governments choose to separately impose in future years.

The parties hereto agree that should any party undertake any action which may result in overlapping, competition, or duplication in the current service delivery arrangements or in the future service delivery strategy described in this Service Delivery Agreement, that party shall notify the other parties to this Agreement, so as to facilitate continued compliance with the requirements of Georgia law as referenced above.

IN WITNESS WHEREOF, each of the undersigned has executed this Service Delivery Agreement on behalf of the respective party set forth below, pursuant to the authority granted to each of the undersigned in the resolution by which each party approved and adopted this Service Delivery Agreement.

Whitfield County, Georgia

Jevin S. Jensen,
Chairman

Attest:

Blanca Cardona,
County Clerk
(SEAL)

City of Dalton, Georgia

David Pennington III,
Mayor

Attest:

Bernadette Chattam,
City Clerk
(SEAL)

Town of Cohutta, Georgia

Ron Shinnick,
Mayor

Attest:

Pamela Shinnick
City Clerk
(SEAL)

City of Tunnel Hill, Georgia

Kenny Gowin,
Mayor

Attest:

Melinda Griffin
City Clerk
(SEAL)

City of Varnell, Georgia

Tom Dickson,
Mayor

Attest:

Jamie Nance
City Clerk
(SEAL)