

STATE OF GEORGIA

COUNTY OF FAYETTE

CONTRACT FOR SERVICES

THIS CONTRACT FOR SERVICES (the “Contract”) is made this _____, day of _____2026, by and between the TOWN OF TYRONE, GEORGIA, a municipality incorporated and chartered under the Constitution and Laws of the State of Georgia, hereinafter referred to as the “Town” and KRISTIE KING, a Georgia Constitutional Officer and the duly elected Tax Commissioner of Fayette County, Georgia, hereinafter referred to as the “Tax Commissioner.”

W I T N E S S E T H:

WHEREAS, the Town is wholly located within the geographical boundaries of the County of Fayette, State of Georgia; and

WHEREAS, the Tax Commissioner’s duties and responsibilities include but are not limited to the billing and collecting of ad valorem taxes on real and personal property, mobile homes, motor vehicles, timber, and utilities; and

WHEREAS, the Town desires to retain the services of the Tax Commissioner in regard to the provision of those tax-related services for both personal and real property, and other stated property interests falling within the incorporated jurisdiction of the Town; and

WHEREAS, the Official Code of Georgia Annotated (O.C.G.A.) § 48-5-359.1 provides for the authorization of contracts with municipalities to prepare tax digests, assess, and collect taxes, and for other stated purposes relating to properties located within the jurisdictional boundaries of such municipalities; and

WHEREAS, the Official Code of Georgia Annotated (O.C.G.A.) § 48-5-359.1 also provides for the authorization to accept, receive, and retain compensation for such additional duties and responsibilities provided to municipalities by the tax commissioner in addition to that compensation provided by law to be paid to the tax commissioner by the county; and

WHEREAS, the respective parties hereto wish to memorialize the terms and conditions for the provisions of those tax-related services rendered by the Tax Commissioner to the Town.

NOW, THEREFORE, in consideration of the premises and the mutual benefits and covenants provided under the terms and conditions of this Contract, together with the payment of the compensation hereinafter set forth and outlined, the Parties hereto agree as follows:

1. Authority to Act: The Tax Commissioner is empowered by the Constitution and Laws of the State of Georgia to bill for ad valorem property taxes due the State of Georgia, Fayette County, and all municipalities within the jurisdictional boundaries of Fayette County. By virtue of such office, the Tax Commissioner also has all the requisite powers to collect such taxes, issue executions, and to act as ex-officio sheriff in the levy and sale of properties where taxes are delinquent.

2. Duties and Responsibilities: The duties and responsibilities of the Tax Commissioner shall include the following particulars:

- Receive the property tax digest from the Fayette County Board of Tax Assessors;
- Prepare the tax digest for properties and personal property accounts located within the Town;
- Assess, bill, and collect the Town taxes in the same manner as Fayette County taxes are assessed and collected, and invoking any remedy permitted for the collection of such Town taxes as provided by the laws of the State of Georgia and the ordinances of the Town;
- Serve as an agent for the State of Georgia in the registration of titles for motor vehicles, collection of ad valorem taxes and tag fees, and the disbursements of such tax revenue relating thereto;
- Pay to the Town all Town taxes, penalties, and interest (collectively the "Revenue") by the fifteenth (15th) day of the month following the month in which the Revenue was collected;
- Prepare all delinquency notices, tax executions (FIFA's), levies, and act as an ex-officio sheriff in the levy and sale of properties to satisfy the payment of delinquent Town property taxes;
- To perform such other duties and responsibilities relating to the billing and collection of Town taxes as authorized by the laws of the State of Georgia and the ordinances of the Town; and use the best efforts to carry out the stated duties and responsibilities in a timely manner.

3. Compensation: During the term of this Contract, and for each tax year, the Town shall pay a service fee to the Tax Commissioner in an amount equal to Two Dollars and Fifty Cents (\$2.50) for every parcel of land and account for personal property billed and collected by the Tax Commissioner on behalf of the Town. This service fee will substantially approximate the cost to Fayette County of providing the stated services to the Town. At such time as the tax digest is prepared by the Fayette County Tax Assessors and submitted to and received by the Tax Commissioner, the Tax Commissioner, in concert with the Town, shall determine the number of real property parcels and personal property accounts within the Town. The stated service fee for the total number of parcels and accounts shall be determined, and payment of the service fee shall be remitted by the Town to the Tax Commissioner within thirty (30) days of such determination of the total number of applicable parcels and accounts.

4. Term: The initial term of this Contract shall commence with the 2026 Tax Digest and terminate on December 31, 2026. This Contract shall automatically renew from year to year, on the first day of January, and shall extend until all taxes and other Revenue due and payable to the Town are collected and remitted to the Town for any Contract year where such services have been provided.

5. Termination of Contract: Notwithstanding any other provision of this Contract to the contrary, either Party may terminate this Agreement by giving written notice to the other Party not less than ninety (90) days prior to the end of each year's Contract term. In no event shall early termination affect the billing and collection of taxes and other Revenue on behalf of the Town, or the obligation of the Town to pay the service fee to the Tax Commissioner for the year in which notice of termination is given.

6. Entire Agreement: This Contract supersedes any and all contracts and other agreements between the Parties with respect to the rendering of the stated services by the Tax Commissioner to the Town 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 Contract.

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.

ATTESTED BY:

TOWN OF TYRONE, GEORGIA

Town Clerk

By: _____(SEAL)
Eric Dial, Mayor

ATTESTED BY:

KRISTIE KING, TAX COMMISSIONER OF
FAYETTE COUNTY, GEORGIA

Witness

By: _____(SEAL)
Kristie King