

**Tonya G. McConnell**  
**Cook County Tax Commissioner**  
**209 N. Parrish Avenue, Suite C**  
**Adel, GA 31620**  
**229-896-4569**  
**Fax: 229-896-4638**

July 12, 2017

Dear Members of the Board,

Pursuant to code section 48-5-359.1, the county governing authority is not required to be included in the contract between a municipality and the Tax Commissioner for compensation for the collection of municipal taxes. This is a mutually beneficial service that comes at no additional cost to the county. However, I would like to volunteer to contribute a portion of my compensation to the county. For that reason, I am including all three parties on the contract for my collection of taxes for the City of Adel.

If you are in agreement with the terms of the enclosed contract, please sign and return to me at your earliest convenience.

I look forward to working with everyone in providing this beneficial service to the citizens of Adel and Cook County.

Sincerely,



Tonya G. McConnell  
Cook County Tax Commissioner

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AGREEMENT

GEORGIA, COOK COUNTY

THIS INDENTURE MADE AND ENTERED INTO THIS 3<sup>rd</sup> DAY OF July,  
2017. BY AND BETWEEN;

COOK COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF GEORGIA, HEREINAFTER  
REFERRED TO AS "THE COUNTY"

AND

CITY OF ADEL, A POLITICAL SUBDIVISION OF THE STATE OF GEORGIA, HEREINAFTER  
REFERRED TO AS "THE CITY"

AND

TONYA MCCONNELL, DULY ELECTED TAX COMMISSIONER OF COOK COUNTY,  
HEREINAFTER REFERRED TO AS "THE TAX COMMISSIONER"

WITNESSETH:

WHEREAS, the parties desire to provide efficient tax assessment and collection procedures in order to ensure fair and accurate taxation for all citizens residing in the County and,

WHEREAS, the parties feel it would be in the best interest of all citizens in the County and City for this contract to be made providing for assessment and collection of City taxes by the Tax Commissioner.

THEREFORE in consideration of the mutual covenants recited herein, the sufficiency of which is hereby acknowledged by all parties, the parties contract with each other as follows:

TERM

The term of this agreement shall be, and will remain in effect until changed or rescinded by the County, the City, or the Tax Commissioner. Rescinding this agreement must be received in writing 90 days prior to Digest submission.

Payments shall be made by the City of Adel, payable to Tonya McConnell, and to the Cook County Board of Commissioners by October 1, of each year.

POWERS

During the term of this agreement, the Tax Commissioner of the County is empowered to:

- A. Prepare the tax digest for the City
- B. Assess and collect City taxes in the same manner as assessment and collection of County taxes.
- C. Invoke any remedy permitted for the collection of City taxes.

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COMPENSATION

The City shall pay to the County: \$1,500.00 from the total due to the Tax Commissioner each year.

The City shall pay the Tax Commissioner: 2.5% of the total property taxes levied (not to include mobile homes or motor vehicles) each year, minus \$1,500.00 to be paid to the County, when billed as compensation for such additional duties and responsibilities as required for the assessment and the collection of City taxes, according to code section 48-5-359.1.

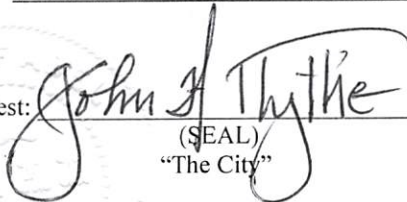
The County, The City, and The Tax Commissioner enter into this agreement for the Tax Commissioner to collect taxes for the City of Adel on this 3<sup>rd</sup> day of July, 2017.

IN WITNESS WHEREOF, the parties have signed their names and affixed their seals on the date and year first above written.


CITY OF ADEL, GEORGIA

By: JOHN H. FLYTHE, CITY MANAGER

Attest:

  
\_\_\_\_\_  
(SEAL)  
"The City"

TONYA MCCONNELL, TAX COMMISSIONER  
Cook County, GEORGIA

  
\_\_\_\_\_  
(SEAL)  
"The Tax Commissioner"

COOK COUNTY BD OF COMMISSIONERS

By: DWIGHT PURVIS, CHAIRMAN

Attest: \_\_\_\_\_  
(SEAL)  
"The County"

