

GCID: 2026-0646

**GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA**

RESOLUTION ENTITLED: A RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF MULBERRY, GWINNETT COUNTY AND THE GWINNETT COUNTY TAX COMMISSIONER CONCERNING BILLING AND COLLECTION OF THE CITY OF MULBERRY'S STORMWATER AND SANITATION FEES

ADOPTION DATE: June 2, 2026

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Nicole L. Hendrickson, Chairwoman		
Kirkland Carden, District 1		
Ben Ku, District 2		
Jasper Watkins III, District 3		
Matthew Holtkamp, District 4		

On the motion of Commissioner _____, which carried by a __-__ vote, the following Resolution is hereby adopted:

A RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF MULBERRY, GWINNETT COUNTY AND THE GWINNETT COUNTY TAX COMMISSIONER CONCERNING BILLING AND COLLECTION OF THE CITY OF MULBERRY'S STORMWATER MANAGEMENT AND SANITATION FEES

WHEREAS, the City of Mulberry has requested that Gwinnett County and the Gwinnett County Tax Commissioner enter into an agreement for the collection of the City's stormwater management and sanitation fees; and

WHEREAS, the Board of Commissioners of Gwinnett County, Georgia finds that entering into an intergovernmental agreement with the City of Mulberry concerning such matters is in compliance with, and in response to, the requirements imposed by Senate Bill 333 approved in 2024 during the 2023-2024 Regular Session of the Georgia General Assembly ("Senate Bill 333") and Senate Bill 138 approved in 2025 during the 2025-2026

Regular Session of the Georgia General Assembly ("Senate Bill 138"), both of which are currently subject to constitutional challenge by Gwinnett County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Gwinnett County, Georgia as follows:

1. Intergovernmental Agreement Approval. The Intergovernmental Agreement, in substantially the form attached hereto as Exhibit A, is hereby approved, and the Chairwoman is hereby authorized to execute said intergovernmental agreement on behalf of the County.

2. Reservation of Rights; Non-Waiver. Notwithstanding the foregoing approval and authorization, and notwithstanding the Chairwoman's execution of the intergovernmental agreement with the City of Mulberry pursuant hereto, Gwinnett County disclaims and does not concede, admit, or otherwise acknowledge the legal existence, validity, or constitutionality of the City of Mulberry, which the County contends is void ab initio as set forth in pending litigation. The County's actions pursuant to this Resolution are undertaken solely in compliance with, and in response to, the requirements imposed by Senate Bill 333 and Senate Bill 138, both of which are currently subject to constitutional challenge, and which the County is obligated to follow unless and until declared unlawful by a court of competent jurisdiction. Accordingly, nothing in this Resolution, nor in the execution or performance of any agreement authorized hereby, shall be deemed a waiver of any claims, defenses, or legal positions of the County, all of which are expressly reserved.

3. This Resolution shall become effective upon its approval by the Board of Commissioners.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: _____
NICOLE L. HENDRICKSON, CHAIRWOMAN

ATTEST:

BY: _____ (SEAL)
TINA KING, COUNTY CLERK

APPROVED AS TO FORM:

BY: _____
ACTING COUNTY ATTORNEY
JENNY S. CARTER

STATE OF GEORGIA

COUNTY OF GWINNETT

AGREEMENT FOR STORMWATER AND SANITATION FEE BILLING AND COLLECTION

This Agreement is entered into this _____ day of _____ 2026, by and between **GWINNETT COUNTY, GEORGIA**, a political subdivision of the State of Georgia, by and through its Board of Commissioners (“Gwinnett County”), and **DENISE R. MITCHELL**, Tax Commissioner of Gwinnett County, Georgia (“Tax Commissioner”), and the City of **MULBERRY, GEORGIA**, a municipal corporation of the State of Georgia, by and through its governing body (“Mulberry”), (hereinafter collectively referred to as the “Parties”).

WITNESSETH:

WHEREAS, pursuant to the laws and Constitution of the State of Georgia, the Tax Commissioner bills, processes, receives and collects ad valorem taxes, stormwater fees and streetlight and sanitation assessments levied on property existing in Gwinnett County or charged to Gwinnett County property owners for services; and,

WHEREAS, the City desires to contract for services for the collection of stormwater fees and sanitation fees; and,

WHEREAS, it is in the best interests of the Parties, in order to provide the taxpayers and residents of Gwinnett County and Mulberry with more efficient governmental services, that an Agreement be entered into for the billing and collection of the City’s stormwater and sanitation fees; and,

WHEREAS, as payment for said billing and collection services, Gwinnett County shall be compensated by Mulberry in an amount which substantially approximates the actual cost to Gwinnett County of providing said services as set forth herein; and,

EXHIBIT A

WHEREAS, the Parties desire to enter into this Agreement for such services according to the terms and conditions set forth herein;

NOW, THEREFORE, for and in consideration of the mutual promises and covenants set forth herein, it is now agreed between the Parties as follows:

Section I. Services To Be Provided

Mulberry authorizes the Tax Commissioner to collect stormwater and sanitation fees on behalf of Mulberry, in accordance with the provisions of Mulberry's Stormwater Utility Ordinance and Solid Waste Ordinance. Based on this authorization, the Gwinnett County Tax Commissioner shall bill and collect stormwater and sanitation fees for and on behalf of Mulberry as provided herein.

- a. Each year Mulberry shall determine the parcels to be billed for stormwater and sanitation fees. Mulberry shall also determine the actual amount of the fees that will appear on the bill for each parcel to be billed. Mulberry shall provide the Tax Commissioner with a temporary data file of the parcels to be billed and the fees to be assessed to those parcels for the purposes of system testing according to the schedule provided by the Tax Commissioner each year. The data file shall be in a format to be prescribed by the Tax Commissioner.
- b. Mulberry shall provide the Tax Commissioner with its final data file of the parcels to be billed and the fees to be assessed to those parcels by the date specified for the final file each year. The data file shall be in the same format as the test file. The Tax Commissioner shall not accept additional parcels to be billed for the tax year after acceptance of the final file for each tax year, and billing for such parcels must be achieved by means other than through the Tax Commissioner and the County.
- c. Billing for stormwater and sanitation fees shall be identified and appear as line items on the Gwinnett County ad valorem tax bill sent by the Tax Commissioner on behalf of Gwinnett County. Such bill will use the due date for Gwinnett County

- for the payment of such fees.
- d. Neither the County nor the Tax Commissioner shall be responsible for the calculation of any stormwater or sanitation fees or the accuracy of the fees provided by Mulberry. Neither the County nor the Tax Commissioner shall be responsible for correcting billing errors that are not caused by the County or the Tax Commissioner. Neither the County nor the Tax Commissioner shall be responsible for the issuance of refunds of stormwater and sanitation fees based upon any such billing errors, nor for credits issued by Mulberry after the final data has been received by the Tax Commissioner.
 - e. The Tax Commissioner shall assess and collect any applicable penalties, interest and fees on the City portion of such consolidated tax bills in accordance with a schedule as established by law.
 - f. Mulberry agrees that the collection process for delinquent stormwater and sanitation fees shall be a responsibility of the Tax Commissioner.
 - g. Upon the collection of current or delinquent stormwater and sanitation fees on behalf of Mulberry, the Tax Commissioner shall disburse funds to Mulberry on a weekly basis in the amount collected during the prior week. To the extent Mulberry fails to pay in full any amount invoiced by the Tax Commissioner in accordance with Section II, herein, within thirty (30) days from the invoice date, then the Tax Commissioner shall also be authorized to withhold any unpaid amount and direct those funds to Gwinnett County's Finance Department so the County and Tax Commissioner can be provided the payment due under this Agreement.
 - h. Mulberry shall have access to databases, records, and reports used by the Tax Commissioner for the collection of fees for Mulberry. Mulberry shall be responsible for the costs and fees associated with obtaining access to such databases records and reports including, but not limited to, any costs from vendors for access to their proprietary software, equipment and/or information.

Section II. Compensation

- a) For the stormwater and sanitation fee billing and collection services provided pursuant to this Agreement, Mulberry agrees to pay Gwinnett County an amount equal to two dollars and 10 cents (\$2.10) per parcel billed by the Tax Commissioner on behalf of Mulberry.
- b) As compensation for stormwater sanitation fee billing and collection services provided pursuant to this Agreement, Mulberry agrees that the Tax Commissioner shall be entitled to an amount equal to one dollar (\$1.00) per tax parcel for each tax parcel billed by the Tax Commissioner.
- c) The Tax Commissioner will bill Mulberry for the amounts set forth in Section II, subsections (a) and (b), in one invoice, and Mulberry agrees to satisfy said invoice in full through payment to Gwinnett County within thirty (30) days of receipt of such invoice by Mulberry. Within ten (10) days of receipt of the invoice payment from Mulberry, the Tax Commissioner shall direct those funds to Gwinnett County.
- d) Gwinnett County shall pay the Tax Commissioner, through the payroll system, an annual amount for each year this Agreement is in effect equal to one dollar (\$1.00) per parcel billed for Mulberry, subtracting from such amount any adjustments necessary for all applicable taxes and benefits. Gwinnett County shall make said payment to the Tax Commissioner within thirty (30) days of the date that Gwinnett County receives payment of the amounts invoiced by the Tax Commissioner to Mulberry under the terms of this Agreement.
- e) The payments made in connection with this Agreement to the Tax Commissioner shall be in addition to the regular salary paid, and any fees or supplements paid by Gwinnett County to the Tax Commissioner. Any salary, or any fees or supplements received by the Tax Commissioner that are outside of this Agreement, shall be unaffected by, and not be adjusted in any manner because of, any monies received pursuant to this Agreement.

Section III. Term

- a) This Agreement shall be effective as of June 1, 2026, or the date that Gwinnett County executes the Agreement, through December 31, 2028.
- b) The term of this Agreement is further subject to the right of Mulberry, the Tax Commissioner, or the Gwinnett County, as stated herein, to notify all Parties to this Agreement of its intent to terminate the services, in whole or in part, provided by the Tax Commissioner for Mulberry. Termination of any services and/or functions shall be made by written notice to all Parties to the Agreement not less than six (6) months in advance of the effective date of such termination. The Parties agree that should this Agreement be terminated in accordance with this Section or in any other manner. Any fees collected but not distributed shall be paid to Mulberry and any outstanding invoices due to the County and the Tax Commissioner shall be paid.

Section IV. Notice

Any notice required or permitted under this contract shall be in writing and shall be deemed received three (3) days following deposit of same in the U.S. Mail, with adequate postage affixed to the relevant addressee and address below:

IF TO GWINNETT COUNTY:

Glenn Stephens, Gwinnett County Administrator
Gwinnett Justice and Administration Center
75 Langley Drive
Lawrenceville, GA 30046

With a copy to:

Jenny Carter
Acting County Attorney
Gwinnett Justice and Administration Center
75 Langley Drive
Lawrenceville, GA 30046

IF TO DENISE R. MITCHELL:

Denise R. Mitchell, Gwinnett County Tax Commissioner
Gwinnett Justice and Administration Center
75 Langley Drive
Lawrenceville, GA 30046

IF TO MULBERRY:

Naomi Brown, City Clerk
2078 Teron Trace, Suite 200
Mulberry, Georgia 30019
Naomi.Brown@mulberryga.gov

Section V. Miscellaneous Provisions.

- a) All modifications or amendments to this Agreement, if any, shall be in writing and shall be executed by the Parties in the same manner as this original Agreement.
- b) If at any time during this term Mulberry has additional special assessments (not listed hereto) for the Tax Commissioner to service, an addendum to this Agreement will be required for the additional service(s) and executed by all Parties.
- c) The Parties shall comply with all statutes, laws, ordinances, and regulations applicable to their respective obligations under the terms and conditions of this Agreement. This Agreement is made and entered into under the laws and Constitution of the State of Georgia, and the rights and obligations of the Parties shall be governed by and shall be construed according to the laws and Constitution of the State of Georgia.
- d) To the extent permitted by law, Mulberry, the Tax Commissioner, and Gwinnett County agree to protect, defend, indemnify, and hold each other, their officers, agents, and employees, harmless from and against any and all liability, damages, claims, suits, liens, and judgments, of whatever nature, including claims for contribution and/or indemnification for injuries to any person or persons, or damage to the property or other rights of any person or persons to the extent arising out of and attributed to the errors, acts, or omissions of Mulberry, the Tax Commissioner or Gwinnett County.

- e) If any provision of this Agreement is found unenforceable by a court of competent jurisdiction, the unenforceability thereof shall not cause the remainder of the Agreement to be non-binding upon the Parties.
- f) This Agreement constitutes the sole, entire and exclusive agreement between the Parties with respect to the matters discussed herein. No representation, promise, or inducement not included in the expressed terms and conditions of this Agreement shall be binding on any of the Parties.
- g) The Parties expressly acknowledge that this Agreement is made and entered into voluntarily, that the Parties have had an opportunity to fully consider the terms and conditions herein, that they have been represented by and have taken counsel from their respective attorneys concerning the terms and conditions of this Agreement, that they have completely read and do understand the terms and conditions herein, and that they have made their respective decisions to enter into this Agreement freely, voluntarily, and in their best interest.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed and sealed as follows:

Gwinnett County, Georgia

Gwinnett County Tax Commissioner

Nicole L. Hendrickson
Chairwoman, Gwinnett County
Board of Commissioners

Denise R. Mitchell
Tax Commissioner
Gwinnett County

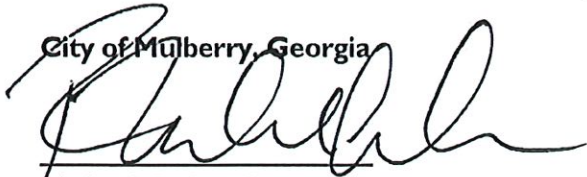
ATTEST:

Tina King
Clerk, Gwinnett County
Board of Commissioners

APPROVED AS TO FORM:

Jenny S. Carter
Acting County Attorney

City of Mulberry, Georgia



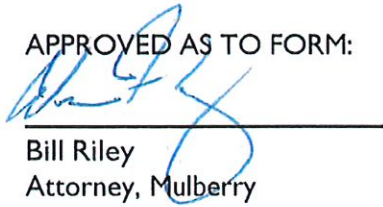
Michael Coker, Esq.
Mayor

ATTEST:


Naomi Brown
Clerk, Mulberry



APPROVED AS TO FORM:



Bill Riley
Attorney, Mulberry