

**CONTRACT TO COLLECT AD VALOREM TAXES
ON MOTOR VEHICLES AND MOBILE HOMES**

This Agreement is made and entered into effective October 1, 2013, by and between the City of Oxford, Mississippi, a municipal corporation ("CITY"), and the County of Lafayette, Mississippi ("COUNTY"), on behalf of the Lafayette County Tax Assessor and Tax Collector ("COLLECTOR"), pursuant to Miss. Code Ann. § 17-13-7 (1972 as amended), § 21-33-1 *et seq.* (1972 as amended), and § 27-1-1 *et seq.* (1972 as amended).

NOW, THEREFORE, in consideration of the promises and the mutual benefits to be derived, the parties do mutually agree and bind themselves, as follows:

1. COUNTY agrees to have COLLECTOR collect for the taxable year beginning October 1, 2013, all ad valorem taxes due CITY and Oxford Municipal Separate School District on all motor vehicles and mobile homes on which COLLECTOR collects State and County ad valorem taxes. In determining the amount of tax to be collected, COLLECTOR shall use the valuation of the motor vehicles and mobile homes as set forth on the assessments schedule of CITY, as amended, the levies to be made by the Mayor and Board of Aldermen of the City of Oxford, Mississippi, on the ____ day of _____, 2013, for municipal ad valorem taxes for CITY and the Oxford Municipal Separate School District. All such taxes shall be collected by COLLECTOR as the same time such State and County ad valorem taxes are collected.

2. For having said taxes collected by COLLECTOR, CITY shall pay to COUNTY at the time of the remittance of such collections to the CITY, as compensation for services rendered, five percent (5%) of the total amount of such taxes collected for CITY by COLLECTOR. COUNTY and COLLECTOR shall be responsible for all costs associated with collection.

3. COUNTY agrees to faithfully account for and deliver to CITY all of the money collected by COLLECTOR on behalf of CITY and the Oxford Municipal Separate School District on or before the 20th day of the month following that in which the funds are so collected, provided, however, that in making said monthly settlements the COUNTY may deduct its compensation as provided in this agreement and account for the same at the time of such remittance.

4. COUNTY agrees to furnish CITY true and exact copies of all reports required to be made to the motor vehicle comptroller, the Commissioner of Public Safety, and the State Tax Commission of the State of Mississippi at the same time said reports are required to be made to these Mississippi departments.

5. Nothing in this Agreement shall be construed to limit the right of the CITY to pursue, prosecute and enforce the payment of all ad valorem taxes and penalties by those who are delinquent, if any, and those who have made false representations, if any, or otherwise have evaded the payment of said taxes.

6. All of the applicable provisions of Miss. Code Ann. § 17-13-1 *et seq.* (1972 as amended) are hereby incorporated in this Agreement by reference to the same extent as if they were set forth for all purposes.

7. The term of this Agreement shall commence on October 1, 2013 and shall continue for one year. The term shall automatically renew for one additional year unless either party notifies the other party of non-renewal within 60 days before the end of the contract period. Either party may terminate this Agreement for any reason on 60 days written notice. Termination of this Agreement shall not extinguish the obligation of COUNTY and COLLECTOR to remit and account for any funds already collected for CITY.

