

Central Mississippi Court Collections, Inc.
P. O. Box 2191, Brandon, MS 39043
601-825-8083 Fax 601-825-8005



MADISON COUNTY TAX COLLECTOR
Collection Results for Past Due Personal Property Taxes

September 2018 to Present

COLLECTIONS	\$658,000
DELETIONS	\$146,000
PAY AGREEMENTS	<u>\$ 34,000</u>
<u>TOTAL</u>	\$838,000

BREAKDOWN OF COLLECTIONS FOR TAX YEAR

2013	\$ 23,000
2014	\$ 19,000
2015	\$ 31,000
2016	\$ 444,000
2017	<u>\$ 141,000</u>
TOTAL	\$ 658,000

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COUNTY OF MADISON

CONTRACT FOR THE COLLECTION OF INDEBTEDNESS OWED TO TAX COLLECTOR OF MADISON COUNTY, MISSISSIPPI

THIS AGREEMENT was made and entered into by and between MADISON COUNTY, MISSISSIPPI, (hereinafter referred to as MADISON COUNTY) and CENTRAL MS COURT COLLECTIONS, INC., (hereinafter described as CMCC) for the collection of delinquent indebtedness to MADISON COUNTY, Mississippi. For and in consideration of the mutual obligations set forth herein, both parties agree to the following:

1. **Purpose of the contract.** The purpose of this contract shall be the collection of delinquent tax indebtedness owed by individuals and businesses to MADISON COUNTY;

2. **Definitions.**
 - a. **Delinquent indebtedness.** Delinquent tax indebtedness is any debt owed by an individual or corporation to MADISON COUNTY, Mississippi, that remains unpaid, either in whole or in part, more than ninety (90) days past the date by which payment was to be made or after the date the last payment was made.

 - b. **Individual.** An individual is a person or a corporation who has been assessed an amount due to the county. In cases where amounts have been levied against a group of defendants both jointly and severally, any one of the defendants is an individual for purposes this contract.

3. **Time for performance of the Contract.** The time for performance of this contract shall be from the date of entry by both parties until and including December 31, 2023, after which date all collection efforts under this contract shall cease unless and until renewed by MADISON COUNTY. However, any fees for collection earned by CMCC under the terms of this contract by the close of business on December 31, 2023, shall be payable by MADISON COUNTY.

4. **Obligations of CMCC.**
 - a. CMCC shall engage in the collection of any tax delinquent indebtedness owed to MADISON COUNTY using lawful methods and means; however, acting within that restriction, CMCC retains the sole right to control and determine the method and means of performing the above services.

 - b. CMCC, at its own expense, may employ such assistants as it deems appropriate for the carrying out of this agreement; these assistants will be deemed employees of CMCC and not employees

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of MADISON COUNTY for all purposes. CMCC will be solely responsible for paying the wages or salary of such assistants as well as any expense attributable to such assistants including income taxes, unemployment insurance, social security taxes, and any other benefit related to employment.

- c. CMCC will provide, at its own expense, any and all equipment, tools, and supplies necessary to perform the above services and will be responsible for all other expenses required for the performance of the above services.
- d. The entire amount of any cash, checks, and other forms of payment collected or received by CMCC shall not be reduced by any collection costs or fees and shall be remitted to the Tax Collector of MADISON COUNTY, Mississippi, within thirty (30) days of receipt by CMCC together with an itemized statement concerning or explaining all funds collected or received.
- e. CMCC shall post a bond or other surety payable to MADISON COUNTY, Mississippi, in the amount of \$50,000.00, which is the amount the Board of Supervisors of MADISON COUNTY deems sufficient for purposes of this contract and in satisfaction of the appropriate statute(s) and Regulations promulgated by the Mississippi State Auditor.
- f. CMCC shall meet all licensing requirements for doing business in the State of Mississippi.
- g. CMCC shall comply with the Official Regulations concerning Contracts with Private Collection Agents established and promulgated by the Mississippi Department of Audit.

5. Obligations of MADISON COUNTY.

- a. **MADISON COUNTY** shall make available any and all records of its Tax Collector's office necessary for the collection of delinquent indebtedness as defined by this contract.
- b. Once each month, **MADISON COUNTY** shall provide a complete list of any indebtedness that remains unpaid, either in whole or in part, more than ninety (90) days past the date by which payment was to be made or after the date the last payment was made. The list shall be in digital format if it is possible to make it available for direct entry into a computer database program; if not or if

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providing the list in digital format is too costly, then the list may be provided in printed format.

- c. MADISON COUNTY shall maintain and provide to CMCC and to the Board of Supervisors for MADISON COUNTY an inventory of any payment collected or received Tax Collector on any of the cases where delinquent indebtedness was submitted to CMCC for collection not later than the 10th day of the month following the month in which payment was received by the Tax Collector
- d. Upon receipt of an inventory described in paragraph 5.c. above, or upon receipt of an itemized statement described in paragraph 4.d. above, MADISON COUNTY shall compensate CMCC at the following rates:

MADISON COUNTY shall compensate CMCC at the rate of 25% of the amount collected.

- e. MADISON COUNTY shall pay the compensation due to CMCC once a month beginning the first full month after entry of this contract for any amounts due for the previous month.
- f. MADISON COUNTY shall make all records of the Tax Collector available to CMCC or its authorized representative for audit purposes upon giving of reasonable notice to the Tax Collector; such disclosure of records to CMCC or its authorized representative shall be done in such a manner as to minimize any possible interference with the operation of the Tax Collector, yet allow an auditor for CMCC to confirm the amounts due CMCC. The right of CMCC or its authorized representative to audit these records shall continue for one year past the termination of this contract. A copy of the results of the audit shall be provided to MADISON COUNTY.

6. **Other clients.** CMCC reserves the right to perform similar services for other clients.

7. **Miscellaneous provisions.**

- a. This contract represents the entire agreement by and between the parties and there are no oral or other agreements or understandings between them.
- b. Each person signing this agreement on behalf of a party warrants that he or she is duly authorized by law or corporate resolution to act on behalf of the party represented.
- c. Each party shall be responsible for making such minute entries as

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is necessary for the legal ratification of this agreement.

- d. Neither MADISON COUNTY nor any officer or employee of MADISON COUNTY shall be liable, civilly or criminally, for any wrongful or unlawful act or omission of CMCC or of any employee or representative of CMCC.
- e. This contract is governed by and subject to the laws of the State of Mississippi.
- f. If part of this Agreement shall be held to be unenforceable, this agreement shall be construed as if it never contained the unenforceable part.
- g. Either party's waiver of any provision of this Agreement shall not imply a subsequent waiver of that or any other provision.

ENTERED on behalf of CENTRAL MS COURT COLLECTIONS, INC., by Bill Herrington, President.

ENTERED on behalf of MADISON COUNTY, MISSISSIPPI, by the members of the Board of Supervisors of MADISON COUNTY, Mississippi.

THIS, the _____ day of _____, 2020.

MADISON COUNTY, MISSISSIPPI

CENTRAL MS COURT COLLECTIONS, INC.

Board President

Bill Herrington, President