

**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Interlocal Agreements with the City of Winter Springs – Occupational License Agreement

**DEPARTMENT:** Fiscal Services **DIVISION:** Administration

**AUTHORIZED BY:** Lisa H. Spriggs **CONTACT:** Lin Polk **EXT.** 7177

<b>Agenda Date</b> <u>12/9/03</u> <b>Regular</b> <input type="checkbox"/> <b>Consent</b> <input checked="" type="checkbox"/> <b>Work Session</b> <input type="checkbox"/> <b>Briefing</b> <input type="checkbox"/>
<b>Public Hearing – 1:30</b> <input type="checkbox"/> <b>Public Hearing – 7:00</b> <input type="checkbox"/>

**MOTION/RECOMMENDATION:**

Approval and authorization for the Chairman to execute the Interlocal Agreement with the city of Winter Springs, relating to the collection of occupational license taxes in Seminole County.

**BACKGROUND:**

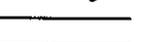
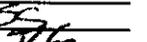
On May 13, 2003, Ordinance #2003-22 was approved by the BCC to amend the Occupational License Ordinance. The amendment included new rates and classifications.

The change in classifications makes it systematically feasible to transfer certain administrative responsibilities to the cities within the County. This new process provides improved service for customers of the County and cities by simplifying the collection process. The process enhances collection enforcement, and provides long-term savings.

Pursuant to Florida Statute 205.045, counties and municipalities are authorized to enter into interlocal agreements for either party to allow the other to issue its occupational licenses and collect the taxes.

The City of Winter Springs have determined that the benefit for customers of the cities to pay County Occupational Taxes at the City is substantial, therefore, agree to accept the responsibility of issuing occupational licenses, within the limits of the city, for the County and collecting the taxes related to issuance.

At the August 12, 2003 BCC meeting, the cities of Longwood and Casselberry, entered into an interlocal agreement with Seminole County to participate in collection of the taxes relating to the occupational licenses. The other four (4) cities within the County are in support of the new system, and have informally expressed a desire to participate within the next year.

Reviewed by:	
Co Atty:	
DFS:	_____
Other:	_____
DCM:	
CM:	
File No.	<u>CFSA00</u>



**CITY OF WINTER SPRINGS, FLORIDA**

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1126 EAST STATE ROAD 434  
WINTER SPRINGS, FLORIDA 32708-2799  
Telephone (407) 327-1800  
Fax (407) 327-0018

Community Development

October 28, 2003  
Ray Valdes- Tax Collector by and through  
Paul Warsicki- Assistant Tax Collector  
1101 E. First Strret  
Sanford, Fl 32771  
Re: Interlocal Agreement for Occupational License

Dear Paul,

Enclosed please find two originally signed agreements by the city. Upon acceptance and signature from the county, please return one original to me. I trust this will be accomplished as quickly as possible. I would like to begin discussions with your IS group on setting up the requirements for the report, comparing of our data bases, etc.

Looking forward to working with you for a smooth implementation of this great effort.

Sincerely,

Max Epstein  
Customer Service Manager.

**AGREEMENT BETWEEN THE CITY OF WINTER SPRINGS AND SEMINOLE COUNTY  
PROVIDING FOR TRANSFER OF ADMINISTRATIVE RESPONSIBILITIES RELATIVE TO  
COLLECTION AND ENFORCEMENT OF OCCUPATIONAL LICENSE TAXES**

THIS AGREEMENT (the "Agreement") is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2003, between the **CITY OF WINTER SPRINGS**, a municipality incorporated under the laws of the State of Florida, whose address is 1126 East State Road 434, Winter Springs, Florida 32708, (the "CITY") and **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771, (the "COUNTY").

**W I T N E S S E T H:**

**WHEREAS**, COUNTY and CITY have heretofore enacted ordinances for the levy, collection and enforcement of occupational license taxes within their jurisdictions and do now levy and collect said taxes pursuant to Chapter 205, Florida Statutes; and

**WHEREAS**, COUNTY, pursuant to the requirements of section 205.0535, Florida Statutes (2002), did on May 13, 2003 adopt its "Occupational License Tax Ordinance of 2003" (the "Ordinance") wherein the license classification system was restructured and simplified into only two (2) classes of business, professional or occupational classes, making it feasible to allow the transfer of certain administrative responsibilities to the CITY as detailed in this Agreement; and

**WHEREAS**, Section 205.045, Florida Statutes authorizes counties and municipalities to enter into interlocal agreements for either Party to allow the other to issue its occupational licenses and collect the taxes thereon; and

**WHEREAS**, COUNTY and CITY have mutually determined that the CITY'S issuance of the COUNTY'S licenses and collection of the taxes thereon for those businesses located within the CITY will substantially enhance convenience to the affected citizens of both CITY and COUNTY as well as result in improved efficiency and enforcement of collections of COUNTY occupational license taxes; and

**WHEREAS**, it is hereby found and determined that this Agreement is in the best interest of the citizens and the business communities of both CITY and COUNTY;

**NOW, THEREFORE**, in consideration of the mutual understandings and agreements contained herein, CITY and COUNTY agree as follows:

**SECTION 1. RECITALS.** The foregoing recitations are true, correct, mutually understood, agreed upon and form an integral part of this Agreement.

**SECTION 2. DESCRIPTION OF TRANSFERRED ADMINISTRATIVE DUTIES AND RESPONSIBILITIES OF CITY.** The COUNTY hereby designates and the CITY hereby accepts responsibility for the following duties and responsibilities:

(a) issuance of COUNTY occupational licenses to new applicants and persons seeking occupational license renewals whose businesses, professions and occupations are domiciled within the incorporated limits of CITY;

(b) collection of the taxes related to issuance of the COUNTY licenses and remitting of such taxes to the COUNTY monthly provided; however, in the event that delinquency fees are still outstanding and uncollected against a particular licensee, the taxes on that account

do not need to be remitted until all such amounts due and owing are collected;

(c) CITY shall follow all the requirements of the Ordinance including particularly the rates and charges established for each class of license, handling of delinquencies, issuance of half (1/2) year licenses and inspection of other required licenses, certifications or registrations for persons seeking a Class "B" occupational license relating to regulated businesses, professions or occupations as defined in the Ordinance.

(d) The City shall not allow refunds for previously issued COUNTY occupational license taxes for any reason whatsoever; provided, however, refunds shall be expressly allowed in the event a license application or renewal is denied for any reason or if a license is issued as the result of clerical error.

(e) The CITY shall each month, commensurate with remitting license taxes to COUNTY, provide to COUNTY the list of those persons issued a COUNTY occupational license, including renewals thereof, and taxes collected in connection therewith during the immediately preceding month. Such list may be provided in either paper form or in electronic and/or digital medium deemed compatible with the public records laws of the State of Florida, including particularly Chapter 1B-26, Florida Administrative Code, or successor provisions relating to minimum standards of long term readability and legibility for electronically stored public records.

(f) Nothing herein shall be deemed as requiring CITY to issue a physically separate license document for a COUNTY occupational

license. The CITY may, at its own discretion, elect to include an additional line item on its own occupational licenses simply referencing issuance of the COUNTY license in the proper class.

**SECTION 3. OBLIGATIONS AND RESPONSIBILITIES OF COUNTY REGARDING TRANSFER OF ADMINISTRATIVE DUTIES TO CITY.** The COUNTY shall provide to the CITY the following support and documentation in order to facilitate CITY'S assumption of the administrative duties described in Section 2, above:

(a) A list of all existing COUNTY occupational licensees as of the date of execution of this Agreement that are domiciled within the incorporated limits of CITY along with the addresses of such licensees. Such list may be supplied in either paper form or in electronic and/or digital form provided such electronic media shall meet the specifics described in Section 2(e), above.

(b) CITY shall be entitled to compensation for its performance of administrative duties under this Agreement, which compensation shall be comprised as follows:

(i) TWO and 50/100 DOLLARS (\$2.50) for each new license or renewal;

(ii) THREE and NO/100 DOLLARS (\$3.00) for each transfer or issuance of a duplicate occupational license;

(iii) all penalties collected in connection with delinquencies arising in connection with COUNTY occupational licenses.

Such compensation shall be deducted by the CITY from the total COUNTY occupational license tax receipts each month before remitting the balance of the occupational license tax proceeds to the Tax Collector.

In the event that a higher administrative expense fee schedule is implemented by virtue of subsequent agreement between the COUNTY and any one or more municipalities, then the fees paid to CITY under this Agreement shall automatically be increased to the same amount so that all participating municipalities shall be compensated at the same rates for each category of fees. Such revisions to the administrative fees paid hereunder shall be memorialized in the form of a letter of understanding signed by the appropriate officials of both Parties which letter of understanding shall become a part of this Agreement upon its signing by the Parties. No other formal amendment to this Agreement shall be required to implement a change to the administrative fees provided; however, that only one (1) such change shall be permitted in any fiscal year.

**SECTION 4. MISCELLANEOUS COVENANTS RELATING TO TRANSFER OF ADMINISTRATIVE DUTIES.**

(a) Should administrative and transaction costs of the CITY relative to carrying out its duties hereunder increase beyond that contemplated by this Agreement, the basis of compensation to CITY may be revised once a year to take effect on the next October 1, by mutual agreement expressed as a formal amendment to this Agreement.

(b) In the event a COUNTY licensee elects to upgrade its license from an unregulated Class "A" to a regulated Class "B" license, the tax collected by the CITY shall be the incremental difference between the Class "A" and Class "B" tax established in the Ordinance.

(c) CITY and COUNTY shall each use their best efforts to insure compatibility of their computer hardware and software systems, policies and procedures relating to occupational license issuance, related tax collections and enforcement and to cooperate in the sharing of information in connection therewith so as to allow each Party the ability to fully perform its obligations under this Agreement.

**SECTION 5. DESIGNATED ADMINISTRATIVE AGENTS OF THE PARTIES AND NOTICE TO PARTIES.** The Parties shall direct all correspondence and notices to the attention of the public official identified below. That designated official shall also be responsible for all material actions, oversight, and coordination in the performance of this Agreement.

**For City:**

Ronald W. McLemore, City Manager  
1126 East State Road 434  
Winter Springs, FL. 32708  
Tel: 407 327-5963  
e-mail: rmclemore@winterspringsfl.org

**For County:**

Ray Valdes, Tax Collector by and through  
Paul Warsicki, Assistant Tax Collector  
1101 E. First Street  
Sanford, FL. 32771  
Tel: 407-665-7648  
Fax: 407-665-7603  
e-mail: Pwarsicki@seminoletax.org

Each Party reserves the right to designate another official to be the point of contact without formal amendment to this Agreement by written, certified, return receipt U.S. Mail, facsimile transmission or e-mail notice to the other ten (10) days prior to the desired date of substitution thereof. If electronic, telex or facsimile notice is used

a record of confirmation of receipt of such transmission must be maintained. Notice to a Party shall be deemed received and effective three (3) days from the date of mailing or on the same day of transmission if sent by e-mail or facsimile. A copy of such notice shall be attached as an exhibit to this Agreement on and after the effective date of the change.

**SECTION 6. INDEMNIFICATION AND INSURANCE.** Each Party is responsible for all personal injury and property damage attributable to the negligent acts or omissions of that Party and its officers, employees, and agents thereof. The Parties further agree that nothing contained herein shall be construed or interpreted as denying to either Party any remedy or defense available to such Party under the laws of the State of Florida; the consent of the State of Florida or its agents and agencies to be sued; or a waiver of sovereign immunity of the State of Florida beyond the waiver provided in Section 768.28, Florida Statutes.

**SECTION 7. INSURANCE AND BONDING REQUIREMENTS.** CITY and COUNTY shall both be responsible for maintaining adequate insurance coverage against claims by third persons arising from the mishandling of occupational license issuance matters including wrongful denial thereof, other mishandling, malfeasance or misappropriation of moneys collected in connection therewith. Those persons employed by both Parties with responsibility for the collection, custody and disbursement of the public funds under this Agreement shall be bonded in an amount sufficient to cover foreseeable losses in connection with potential misappropriation of said funds.

**SECTION 8. ALTERNATIVE DISPUTE RESOLUTION.** Any and all disputes arising hereunder shall be attempted to be resolved through a collaborative and mutually acceptable informal process with open discussions and a cooperative effort and the Parties shall exercise good faith in all efforts to resolve disputes without litigation. Whenever possible, disputes or disagreements as to the level of service and standards of performance shall be resolved at the lowest comparable levels between the CITY and the COUNTY. The first level of resolution will be the CITY'S Customer Service Manager and the Assistant Tax Collector of COUNTY in charge of occupational license tax matters. The next higher level of resolution will be the City Manager or Administrator and the Seminole County Tax Collector. The highest and final level of resolution will be the City Council/Commission and the Seminole County Board of County Commissioners. In the event that more formal dispute resolution processes become necessary, such matters shall be submitted for mediation, in which case the Parties shall engage a mutually acceptable, Florida Supreme Court certified mediator, the fees for which, if any, shall be shared equally by the Parties. In no event shall either CITY or COUNTY commence litigation unless and until all attempts at alternative dispute resolution as set forth herein have been exhausted.

**SECTION 9. EQUAL OPPORTUNITY EMPLOYMENT.** Both CITY and COUNTY shall assure that no person shall be excluded on the grounds of race, color, creed, national origin, handicap, age, or sex from participation in, denied the benefits of, or be otherwise subjected to discrimination or sexual harassment in any activity pursuant to this Agreement.

**SECTION 10. GOVERNING LAW.** This Agreement shall be governed by and interpreted according to the laws of the State of Florida. The Parties hereto and their employees, agents, vendors, and assigns shall comply with all applicable Federal, State, and local laws, codes and regulations relating to the performance of this Agreement.

**SECTION 11. INTERPRETATIONS.** In the event any provision of this Agreement conflicts with, or appears to conflict with, the other terms of this Agreement, it shall be interpreted as a harmonious whole with a good faith effort to resolve any inconsistency. CITY and COUNTY agree to engage in positive and constructive communication to ensure that the positive collaboration occurs.

**SECTION 12. FORCE MAJEURE.** Notwithstanding any provisions of this Agreement to the contrary, the Parties shall not be held liable if failure or delay in the performance of this Agreement arises from fires, floods, strikes, embargoes, acts of the public enemy, unusually severe weather, outbreak of war, restraint of Government, riots, civil commotion, act of terrorism, force majeure, act of God, or for any other cause of the same character which is unavoidable through the exercise of due care and which is beyond the control of the Parties.

**SECTION 13. MODIFICATIONS, AMENDMENTS OR ALTERATIONS.** Except as expressly provided in Sections 3(b) and 5 of this Agreement, no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

**SECTION 14. ASSIGNMENT/THIRD PARTY BENEFICIARIES.**

(a) Neither COUNTY nor CITY shall assign, delegate, or otherwise transfer its rights and obligations hereunder to any third person or entity without the prior written consent of the other Party.

(b) There are no third party beneficiaries to this Agreement.

**SECTION 15. BINDING EFFECT.** Subject to the provisions of Section 14, this Agreement shall be binding upon and inure to the benefit of the Parties hereto and the successors in interest, transferees and assigns of the Parties; provided, however, this Agreement shall not be deemed to pledge the full faith and credit of either Party.

**SECTION 16. PUBLIC RECORDS.** The Parties shall allow public access to all documents, papers, letters, electronically/digitally stored records or other materials which have been made or received in conjunction with this Agreement, subject to exceptions of public records laws as set forth in the Florida Statutes, which records shall be maintained in accordance with records retention requirements of State law. The Parties shall maintain in their place of business any and all books, documents, papers and other evidence pertaining to work performed pursuant to this Agreement. Such records shall be available at the regular place of business for each Party at all reasonable times during the term of this Agreement and for so long as such records are maintained.

**SECTION 17. CONFLICTS OF INTEREST.** The Parties agree that they will not engage in any action that would create a conflict of interest in the performance of its obligations pursuant to this Agreement, or

which would violate or cause others to violate the provisions or Part III, Chapter 112, Florida Statutes, relating to ethics in government.

**SECTION 18. INDEPENDENT CONTRACTORS.** The Parties are independent contractors and are not employees or agents of each other. Nothing in this Agreement shall be interpreted to establish any relationship other than that of an independent contractor between the Parties, their employees, agents, subcontractors, or assigns, during or after the performance of this Agreement.

**SECTION 19. SEVERABILITY.** Should any term of this Agreement be held to any extent invalid or unenforceable, as against any person, entity or circumstance during the term hereof, by force of any statute, law, or ruling of any forum of competent jurisdiction, such invalidity shall not affect any other term or provisions, or impair the enforcement rights of the Parties, their successors and assigns.

**SECTION 20. TERMINATION.** This Agreement may be terminated by either Party for cause or for convenience upon ninety (90) days written notice to the other Party of such termination. In the event of termination by the COUNTY for convenience, the CITY shall be compensated for services performed to termination date in accordance with paragraph 3(b) hereof. If, after this adjustment, it is determined that an overpayment or underpayment has been made to either or both Parties, such error shall be promptly corrected and the difference paid or repaid to the proper Party. If notice is delivered by mail, it shall be deemed received three (3) days after mailing.

**SECTION 21. HEADINGS.** All sections and descriptive headings in this Agreement are inserted for convenience only, and shall not affect the construction of interpretation hereof.

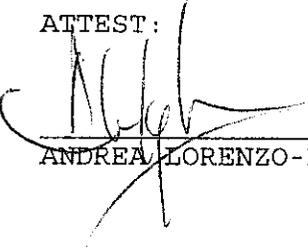
**SECTION 22. EXHIBITS.** Any exhibits to this Agreement shall be deemed to be incorporated into this Agreement as if fully set forth verbatim into the body of this Agreement. Said exhibits may be substituted from time to time by the Parties to reflect changes in the matters covered by such exhibits as permitted under this Agreement.

**SECTION 23. ENTIRE AGREEMENT.** This Agreement states the entire understanding between the Parties and supersedes any written or oral representations, statements, negotiations, or agreements to the contrary.

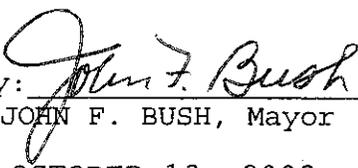
**SECTION 24. COUNTERPARTS.** This Agreement may be executed in any number of counterparts each of which, when executed and delivered, shall be an original, but all counterparts shall together constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have executed this instrument for the purposes herein expressed.

ATTEST:

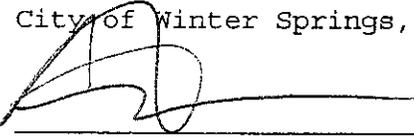
  
\_\_\_\_\_  
ANDREA LORENZO-LUACES, City Clerk

CITY OF WINTER SPRINGS

By:   
\_\_\_\_\_  
JOHN F. BUSH, Mayor

Date: OCTOBER 13, 2003

Approved as to form and legality  
For the use and reliance of the  
City of Winter Springs, Florida only.

  
\_\_\_\_\_  
ANTHONY A. GARGANESE, ESQ.  
City Attorney

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
MARYANNE MORSE  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida.

By: \_\_\_\_\_  
DARYL G. MCLAIN, Chairman

Date: \_\_\_\_\_

For the use and reliance  
of Seminole County only.

Approved as to form and  
legal sufficiency.

As authorized for execution  
by the Board of County Commissioners  
at their \_\_\_\_\_, 20\_\_\_\_  
regular meeting.

\_\_\_\_\_  
County Attorney

AS  
10/1/03  
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