

SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM

SUBJECT: An ordinance amending the Occupational License Tax Ordinance and Interlocal Agreements

DEPARTMENT: Fiscal Services

DIVISION: Resource Management

AUTHORIZED BY: Lisa H Spriggs

CONTACT: Lin Polk EXT: 7177

AGENDA DATE: 12/12/06 Regular Consent Work Session Briefing
Public Hearing – 1:30 **Public Hearing – 7:00**

MOTION/RECOMMENDATION:

Board approval and authorization for the Chairman to execute an amendment to the Occupational License Tax Ordinance and related interlocal agreements.

BACKGROUND:

PUBLIC HEARING AGENDA

DECEMBER 12, 2006, 1:30 P.M.

Pursuant to the enactment of Chapter 2006-152, Laws of Florida, the name "Occupational License Tax" will be changed to "Local Business Tax" and the issuance of an "occupational license" will be replaced with the issuance of a "local business receipt" upon payment of the local business tax, effective January 1, 2007. We are requesting to amend Chapter 45, Part I of the Seminole County Code relating to levy of occupational license tax to revise the name of the tax as stated.

Currently, two (2) of the five (5) municipalities that have entered into interlocal agreements with the County to collect and remit the tax on the County's behalf have executed First Amendments to these agreements. Execution by the Chairman of the first amendments to the executed Interlocal Agreements, effective January 1, 2007, is requested.

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

ECONOMIC IMPACT STATEMENT

DATE: November 17, 2006

DEPT./DIVISION: Resource Management/
Fiscal Services

CONTACT PERSON: Lin Polk

EXTENSION: 7177

DESCRIBE PROJECT/PROPOSAL:

Ordinance amending Chapter 45, Part I of the Seminole County Code; changing the term occupational license tax to local business tax and revising all references relating to issuance of an occupational license to issuance of a business tax receipt upon payment of the local business tax.

DESCRIBE THE DIRECT ECONOMIC IMPACT OF THE PROJECT/ PROPOSAL UPON THE OPERATION OF THE COUNTY:

None

DESCRIBE THE DIRECT ECONOMIC IMPACT OF THE PROJECT/ PROPOSAL UPON THE PROPERTY OWNERS/TAX PAYERS/CITIZENS WHO ARE EXPECTED TO BE AFFECTED:

None

IDENTIFY ANY POTENTIAL INDIRECT ECONOMIC IMPACTS, POSITIVE OR NEGATIVE WHICH MIGHT OCCUR AS A RESULT OF THE PROJECT PROPOSAL:

None

AN ORDINANCE PERTAINING TO OCCUPATIONAL LICENSE TAXES IN SEMINOLE COUNTY, FLORIDA; AMENDING CHAPTER 45, PART I OF THE SEMINOLE COUNTY CODE; CHANGING THE TERM OCCUPATIONAL LICENSE TAX AUTHORIZED THEREIN TO LOCAL BUSINESS TAX; REVISING ALL REFERENCES RELATING TO ISSUANCE OF AN OCCUPATIONAL LICENSE TO ISSUANCE OF A BUSINESS TAX RECEIPT UPON PAYMENT OF THE LOCAL BUSINESS TAX; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida enacted and the Governor signed into law, Chapter 2006-152, Laws of Florida, wherein Chapter 205, Florida Statutes was comprehensively revised changing the term "occupational license tax" to "local business tax" and further requiring the issuance of a "business tax receipt" instead of an occupational license upon payment of the local business tax; and

WHEREAS, the Board finds and determines that it is necessary to revise Chapter 45, Part I, Seminole County Code in order to remain consistent with the above referenced legislation and to manage the ongoing interlocal agreements with the municipalities in the County relating to the collection and enforcement of said taxes and future issuance of business tax receipts; and

WHEREAS, pursuant to Section 3.30, Seminole County Administrative Code, staff has prepared an Economic Impact Statement showing that this Ordinance is essentially revenue neutral, having no material economic impact on the County, the

taxpayers and property owners, therein, which Economic Impact Statement is now on file and available for public inspection;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Short Title. This Ordinance shall be known and referred to as the "Local Business Tax Ordinance of 2006".

Section 2. Authority. This Ordinance is enacted under the authority of Section 1(g), Article VIII of the Constitution of the State of Florida, Chapters 125 and 205, Florida Statutes, Chapter 2006-152, Laws of Florida and under the authority of the general Home Rule Power of the County of Seminole.

Section 3. Purpose. The purpose of this Ordinance is to conform Chapter 45, Part I of the Seminole County Code (the "Code") with Chapter 2006-152, Laws of Florida which changes the term occupational license tax to "local business tax" henceforth requiring the issuance of a business tax receipt instead of an occupational license, defining "business tax receipt" or "receipt" as that document evidencing payment of the local business tax by the person in whose name the receipt has been issued and that he, she or it has complied with Chapter 205, Florida Statutes and Chapter 45, Part I of the Code.

Section 4. Amendment of Title of Chapter 45, Part I, Seminole County Code. The title of Chapter 45, Part I, Seminole County Code is hereby amended to read as follows:

PART I. ~~OCCUPATIONAL LICENSE TAXES~~ LOCAL BUSINESS TAXES.

Section 5. Amendment of Section 45.1, Seminole County

Code. Section 45.1 is hereby amended to read as follows:

Sec. 45.1 Levy of local business tax; general penalty for non-payment; disallowance of refunds.

(a) Seminole County hereby levies ~~an occupational license~~ a local business tax for the privilege of engaging in or managing any business, profession, or occupation within Seminole County and authorizes the issuance of ~~occupational licenses~~ business tax receipts as authorized by Chapter 205, Florida Statutes. All ~~licenses~~ receipts issued under this Code shall be annual ~~licenses~~ receipts which shall commence running on October 1, on which date they shall have been paid for, and shall expire on September 30 of the following year. The sale of such ~~licenses~~ receipts shall commence on the date set forth by section 205.053(1), Florida Statutes, or any successor statute and shall be due and payable as prescribed by section 205.053(1), Florida Statutes. If a ~~license~~ receipt is issued after October 1, but before April 1 of the following year, the applicant shall pay the entire appropriate annual ~~license~~ local business tax. If a ~~license~~ receipt is issued after March 31, but before October 1 of the year in which the ~~license~~ receipt elapses, the applicant shall pay one-half the annual appropriate ~~license~~ local business tax, provided no delinquency exists.

(b) Pursuant to Section 205.053(1), Florida Statutes, ~~occupational licenses receipts~~ that are not renewed when due and payable are deemed delinquent and shall be subject to a penalty equal to ten percent of the tax for the month of October and an additional five percent for each month thereafter up to a maximum penalty of 25 percent of the tax. Pursuant to Section 205.053(2), Florida Statutes, persons engaging in any business, profession or occupation without first obtaining ~~an occupational license~~ a valid receipt shall be subject to a penalty equal to 25 percent of the ~~license~~ local business tax due. The foregoing notwithstanding, the penalty authorized by Section 205.053(3), Florida Statutes, for failure to pay a required ~~occupational license~~ local business tax within 150 days of the initial notice of the tax due is hereby set at \$250.00. In the event, the County enters into an interlocal agreement with any municipality for the transfer of administrative duties relative to issuance of County ~~occupational licenses~~ business tax receipts and collection of related taxes as authorized hereinafter, such interlocal agreement may allow for the municipality to retain such penalty to help defray the administrative costs attributable to its duties under that agreement.

(c) ~~Occupational license~~ Local business taxes paid to the County shall not be refundable for any reason other than denial

of an application for a ~~license~~ receipt or renewal thereof or clerical error.

Section 6. Amendment of Section 45.2, Seminole County Code. Section 45.2 is hereby amended to read as follows:

Sec. 45.2 Classifications subject to tax.

Unless specifically exempted in whole or in part from the levy and collection of ~~occupational license~~ local business taxes by Sections 205.054, 205.063, 205.064, 205.065, 205.162, 205.171, 205.191, 205.192, 205.193, and 616.12(2) or successor statutes thereto, or such other exemptions as may hereafter be created by enactment of the State Legislature, the following classifications shall be subject to ~~an occupational license~~ the local business tax in the manner set forth below.

There shall be two classifications of businesses, professions and occupations for purposes of ~~occupational license~~ local business tax levy and collection as follows:

(a) There shall be a Class "A", Non-regulated Business, Profession, or Occupation. This classification shall include all businesses, professions, or occupations which are not required to hold any license, certification, or registration with any branch, department, agency or authorized licensing board of the United States Government or the State of Florida, and which are not subject to regulation by any other ordinance of the County or any municipality therein. The annual ~~occupational license~~

local business tax for all Class "A" ~~licenses~~ receipts shall be \$25.00.

(b) There shall be a Class "B", Regulated Business, Profession or Occupation. This classification shall include all businesses, professions, and occupations for which a license, certification, or registration is required by any branch, department, agency or authorized licensing board of the United States Government, the State of Florida, or which are subject to regulation under any other ordinance of Seminole County or any municipality therein. The annual ~~occupational license~~ local business tax for all Class "B" ~~licenses~~ receipts shall be \$45.00.

(c) All business entities and individuals engaging in any occupation or profession shall only be required to purchase one ~~occupational license~~ receipt from the County for each business location, even if such individual person or business entity shall engage in more than one business, profession, or occupation under his, her, or its name at that location. If at least one of that entity's or person's business, occupational, or professional activities qualifies as a Class "B" regulated business, profession, or occupation, then he, she, or it shall be issued a Class "B" ~~occupational license~~ receipt.

(d) All new applicants for an ~~occupational license~~ a local business tax receipt which are within the Class "B" regulated business, profession, or occupation shall be required to produce

all Federal, State, or local licenses, certifications, or registrations as a condition precedent to the issuance of any County ~~occupational license~~ receipt. Subsequent production of such other licenses, certifications, or registrations for renewals of an ~~occupational license~~ a receipt shall be as required by Florida Statutes in effect at the time of renewal.

Section 7. Amendment of Section 45.3, Seminole County Code. Section 45.3 is hereby amended to read as follows:

Sec. 45.3 Transfer of administrative duties.

Pursuant to the authority of Section 205.045, Florida Statutes ~~(2002)~~, the County may hereafter enter into an interlocal agreement with any municipality within Seminole County for the purpose of having the municipality issue the County's ~~occupational licenses~~ receipt along with collection and remitting the local business taxes thereon to the County. Such interlocal agreement may allow for reasonable compensation to the municipality for its expenses in assuming such duties and responsibilities. No transfer of administrative duties shall occur prior to the time the requisite interlocal agreement becomes effective.

Section 8. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Seminole County Code and that the word "ordinance" may be changed to "section",

"article", or other appropriate word or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention; providing, however, that Sections 1 through 3, and Sections 8 through 10 of this Ordinance shall not be codified.

Section 9. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

Section 10. Effective date. This Ordinance shall take effect on January 1, 2007 and upon filing a copy of this Ordinance with the Florida Department of State by the Clerk of the Board of County Commissioners.

ENACTED this _____ day of _____, 2006.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

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

CARLTON HENLEY, Chairman

**FIRST AMENDMENT TO 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 FIRST AMENDMENT is made and entered into this _____ day of _____, 20____ and is to that certain Agreement made and entered into on the 11th day of December, 2003, between the **CITY OF WINTER SPRINGS, FLORIDA**, whose address is 1126 E. S.R. 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; hereinafter referred to as "COUNTY".

W I T N E S S E T H:

WHEREAS, the COUNTY and the CITY have heretofore entered into that certain Agreement Providing for Transfer of Administrative Responsibilities Relative to Collection and Enforcement of Occupational License Taxes (the "Agreement") dated and executed on 11th day of December; and

WHEREAS, the Legislature of the State of Florida enacted and the Governor signed into law Chapter 2006-152, Laws of Florida (the "Act"), wherein Chapter 205, Florida Statutes was comprehensively revised changing the term "local occupational license tax" to "local business tax" and further replacing the issuance of occupational licenses with issuance of a "local business tax receipt" or "receipt"; and

WHEREAS, the COUNTY found it necessary to revise Chapter 45, Part I, Seminole County Code, which establishes and levies the COUNTY's Occupational License Taxes, in order to remain consistent with the

above referenced State legislation, which also affects the Agreement between the parties hereto; and

WHEREAS, the CITY and the COUNTY have mutually determined that amendments to the Agreement are necessary and desirable to conform the Agreement to the changes imposed by the Act; to assure continued consistency of each party's performance under the Agreement and better serve the needs of their citizenry and the public interest in general; and

WHEREAS, this First Amendment is authorized by Chapter 163, Part VI, Florida Statutes and Section 13 of the Agreement,

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

SECTION 1. Incorporation of Recitals. The foregoing recitals are true and correct, agreed upon by both parties hereto and form and integral part of this First Amendment and the Agreement.

Section 2. Substantive Amendments to Agreement. Sections 2, 3, 4, 5, 7, 8 and 17 of the Agreement are hereby amended to read as follows:

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~~ local business tax receipts to new applicants and persons seeking ~~occupational license renewals~~ thereof whose businesses, professions and occupations are domiciled within the incorporated limits of CITY;

(b) collection of the ~~taxes~~ local business taxes related to issuance of the COUNTY ~~licenses~~ receipts 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~~ person or entity, 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, as amended, including particularly the rates and charges established for each class of ~~license~~ receipt, handling of delinquencies, issuance of half (1/2) year ~~licenses~~ receipt and inspection of other required licenses, certifications or registrations for persons seeking a Class "B" ~~occupational license~~ receipt relating to regulated businesses, professions or occupations as defined in the Ordinance.

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

(e) The CITY shall each month, commensurate with remitting ~~license taxes~~ local business taxes to COUNTY, provide to COUNTY the list of those persons issued a COUNTY ~~occupational license~~ receipt, 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~~ local business tax receipt. The CITY may, at its own discretion, elect to include an additional line item on its own ~~occupational licenses~~ receipt simply referencing issuance of the COUNTY ~~license~~ receipt in the proper class.

SECTION 3. OBLIGATIONS AND RESPONSIBILITIES OF COUNTY REGARDING TRANSFER OF ADMINISTRATIVE DUTIES TO CITY. The COUNTY ~~shall~~ has provided 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~~ receipt or renewal; provided, however, that no compensation will be paid for receipts issued at no cost to entities or persons by virtue

of special local business tax exemptions granted by Chapter 205, Florida Statutes;

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

(iii) all penalties collected in connection with delinquencies arising in connection with COUNTY ~~occupational licenses~~ local business tax receipt. Such compensation shall be deducted by the CITY from the total COUNTY ~~occupational license tax receipts~~ local business tax receipts each month before remitting the balance of the ~~occupational license~~ local business 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 receipt holder elects to upgrade its license receipt from an unregulated Class "A" to a regulated Class "B" license receipt, the ~~tax~~ local business 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~~ local business tax receipt 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 E. 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~~
Lynda Hedrick, Tax Manager
1101 E. First Street
Sanford, FL. 32771
Tel: ~~407-665-7648~~ 407-665-7635
Fax: 407-665-7603
E-mail: ~~Pwarsicki@seminoletax.org~~ lhedrick@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 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~~ local business tax receipt 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 Director of Finance and the ~~Assistant~~ assigned Tax Collector Manager of COUNTY in charge of ~~occupational license tax~~ local business 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 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 and Section 220.115, Seminole County

Code, relating to ethics in government.

Section 3. Effect of this First Amendment on the Agreement. All other sections of the Agreement not expressly amended by this First Amendment shall remain in full force and effect. Upon execution of this First Amendment by both parties, it shall become and integral part of the entire Agreement between the parties.

Section 4. Counterparts. This First Amendment 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.

Section 5. Effective Date. This First Amendment shall become effective at 12:01 a.m. on January 1, 2007.

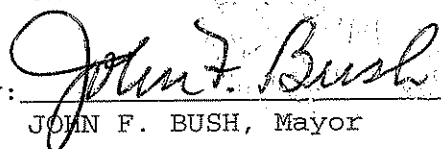
IN WITNESS WHEREOF, the Parties hereto have executed this instrument for the purposes herein expressed.

ATTEST:



ANDREA LOREZO-LUACES, City Clerk

CITY OF WINTER SPRINGS

By: 

JOHN F. BUSH, Mayor

Date: OCTOBER 4, 2006

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



ANTHONY A. GARGANESE, City Attorney

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

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

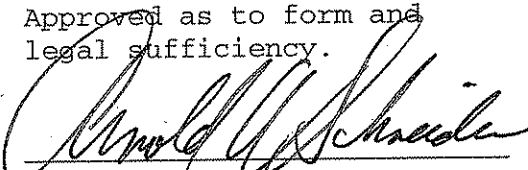
By: _____
CARLTON HENLEY, Chairman

Date: _____

For the use and reliance
of Seminole County only.

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

Approved as to form and
legal sufficiency.



County Attorney

AWS/lpk
7/21/06 8/10/06
occ lic agt am-Winter Springs

Attachment:

Exhibit "A" - 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 dated December 11, 2003

EXHIBIT "A"

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
11 day of Dec., 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

BY THE OFFICE OF THE
TAX COLLECTOR
SEMINOLE COUNTY

CERTIFIED COPY
MARYANNE MORSE
CLERK OF CIRCUIT COURT
SEMINOLE COUNTY, FLORIDA

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 of 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.

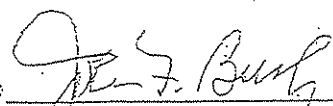
ATTEST:

CITY OF WINTER SPRINGS



ANDREA LORENZO-LUACES, City Clerk


By:



JOHN F. BUSH, Mayor

Date: OCTOBER 13, 2003

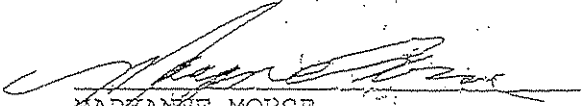
Approved as to form and legality
For the use and reliance of the
City of Winter Springs, Florida only.



ANTHONY A. GARGANESE, ESQ.
City Attorney

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA



MARIANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

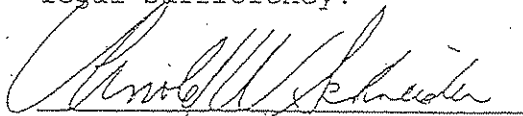
By: 
DARYL G. MCLAIN, Chairman

Date: 12-11-03

For the use and reliance
of Seminole County only.

As authorized for execution
by the Board of County Commissioners
at their 9 Dec., 2003
regular meeting.

Approved as to form and
legal sufficiency.



County Attorney

AS

10/1/03

P:\Users\CAAS01\Agreements\Occ LicTax rev - Winter Springs.doc

FIRST AMENDMENT TO AGREEMENT BETWEEN THE CITY OF OVIEDO AND SEMINOLE
COUNTY PROVIDING FOR TRANSFER OF ADMINISTRATIVE RESPONSIBILITIES
RELATIVE TO COLLECTION AND ENFORCEMENT OF OCCUPATIONAL LICENSE TAXES

THIS FIRST AMENDMENT is made and entered into this _____ day of _____, 20____ and is to that certain Agreement made and entered into on the 13th day of July, 2004, between the CITY OF OVIEDO, FLORIDA, whose address is 400 Alexandria Boulevard, Oviedo, Florida 32765 (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, hereinafter referred to as "COUNTY".

W I T N E S S E T H:

WHEREAS, the COUNTY and the CITY have heretofore entered into that certain Agreement Providing for Transfer of Administrative Responsibilities Relative to Collection and Enforcement of Occupational License Taxes (the "Agreement") dated and executed on 13th day of July, 2004; and

WHEREAS, the Legislature of the State of Florida enacted and the Governor signed into law Chapter 2006-152, Laws of Florida (the "Act"), wherein Chapter 205, Florida Statutes was comprehensively revised changing the term "local occupational license tax" to "local business Tax" and further replacing the issuance of occupational licenses with issuance of a "local business tax receipt" or "receipt"; and

WHEREAS, the COUNTY found it necessary to revise Chapter 45, Part I, Seminole County Code, which establishes and levies the COUNTY's occupational license taxes, in order to remain consistent with the

above referenced State legislation, which also affects the Agreement between the parties hereto; and

WHEREAS, the CITY and the COUNTY have mutually determined that amendments to the Agreement are necessary and desirable to conform the Agreement to the changes imposed by the Act, to assure continued consistency of each party's performance under the Agreement and better serve the needs of their citizenry and the public interest in general; and

WHEREAS, this First Amendment is authorized by Chapter 163, Part VI, Florida Statutes and Section 13 of the Agreement,

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

SECTION 1. Incorporation of Recitals. The foregoing recitals are true and correct, agreed upon by both parties hereto and form an integral part of this First Amendment and the Agreement.

Section 2. Substantive Amendments to Agreement. Sections 2, 3, 4, 5, 7, 8 and 17 of the Agreement are hereby amended to read as follows:

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~~ local business tax receipts to new applicants and persons seeking ~~occupational license~~ renewals thereof whose businesses, professions and occupations are domiciled within the incorporated limits of CITY;

(b) collection of the ~~taxes~~ local business taxes related to issuance of the COUNTY ~~licenses~~ receipts 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 person or entity, 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, as amended, including particularly the rates and charges established for each class of license receipt, handling of delinquencies, issuance of half (1/2) year licenses receipt and inspection of other required licenses, certifications or registrations for persons seeking a Class "B" ~~occupational license receipt~~ receipt relating to regulated businesses, professions or occupations as defined in the Ordinance.

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

(e) The CITY shall each month, commensurate with remitting ~~license taxes~~ local business taxes to COUNTY, provide to COUNTY the list of those persons issued a COUNTY ~~occupational license receipt~~ receipt, 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~~ local business tax receipt. The CITY may, at its own discretion, elect to include an additional line item on its own ~~occupational licenses~~ receipt simply referencing issuance of the COUNTY ~~license~~ receipt in the proper class.

SECTION 3. OBLIGATIONS AND RESPONSIBILITIES OF COUNTY REGARDING TRANSFER OF ADMINISTRATIVE DUTIES TO CITY. The COUNTY ~~shall~~ has provided 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:

~~(1)~~ (i) TWO and 50/100 DOLLARS (\$2.50) for each new ~~license~~ local business tax receipt or renewal; provided, however, that no compensation will be paid for ~~occupational licenses~~ receipts issued

at no cost to entities or persons by virtue of specific ~~occupational license tax~~ local business tax exemptions granted by Chapter 205, Florida Statutes.

~~(2)~~ (ii) THREE and NO/100 DOLLARS (\$3.00) for each transfer or issuance of a duplicate ~~occupational license~~ receipt;

~~(3)~~ (iii) all penalties collected in connection with delinquencies arising in connection with COUNTY ~~occupational licenses~~ local business tax receipt. Such compensation shall be deducted by the CITY from the total COUNTY ~~occupational license tax receipts~~ local business tax receipts each month before remitting the balance of the ~~occupational license~~ local business 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~~ receipt holder elects to upgrade its ~~license~~ receipt from an unregulated Class "A" to a regulated Class "B" ~~license receipt~~, the ~~tax~~ local business 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~~ local business tax receipt 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:

City Manager
400 Alexandria Boulevard
Oviedo, FL 32765
Tel: 407 977-6000
Fax: 407 977-6009

For County:

Ray Valdes, Tax Collector by and through
~~Paul Warsicki, Assistant Tax Collector~~
Lynda Hedrick, Tax Manager
1101 E. First Street
Sanford, FL. 32771
Tel: ~~407-665-7648~~ 407-665-7635
Fax: 407-665-7603
E-mail: ~~Pwarsicki@seminoletax.org~~ lhedrick@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 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~~ local business tax 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 Director of Finance and the ~~Assistant~~ assigned Tax ~~Collector~~ Manager of COUNTY in charge of ~~occupational license tax~~ local business 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 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 or

section 216.347, Florida Statutes, prohibiting the use of funds derived hereunder from being used to lobby the Legislature or other State or Federal agency and Section 220.115, Seminole County Code, relating to ethics violations involving COUNTY personnel.

Section 3. Effect of this First Amendment on the Agreement. All other sections of the Agreement not expressly amended by this First Amendment shall remain in full force and effect. Upon execution of this First Amendment by both parties, it shall become and integral part of the entire Agreement between the parties.

Section 4. Counterparts. This First Amendment 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.

Section 5. Effective Date. This First Amendment shall become effective at 12:01 a.m. on January 1, 2007.

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

ATTEST:

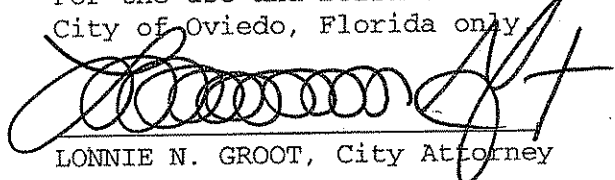

BARBARA BARBOUR, City Clerk

CITY OF OVIEDO

By: 
THOMAS G. WALTERS, Mayor

Date: 11/06/2006

Approved as to form and legality
For the use and reliance of the
City of Oviedo, Florida only


LONNIE N. GROOT, City Attorney

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

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

By: _____
CARLTON HENLEY, Chairman

Date: _____

For the use and reliance
of Seminole County only.

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

Approved as to form and
legal sufficiency.

County Attorney

AWS/lpk
7/21/06 8/10/06
occ lic agt am-Oviedo

Attachment:

Exhibit "A" - Agreement Between the City of Oviedo and Seminole
County Providing for Transfer of Administrative Responsibilities
Relative to Collection and Enforcement of Occupational License
Taxes dated July 13, 2004

EXHIBIT "A"

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

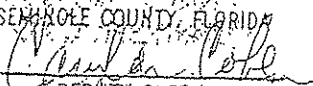
THIS AGREEMENT (the "Agreement") is made and entered into this
13 day of July, 2004, between the CITY OF OVIEDO, a
municipality incorporated under the laws of the State of Florida, whose
address is 400 Alexandria Boulevard, Oviedo, Florida 32765, (the "CITY")
and SEMINOLE COUNTY, a political subdivision 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

CERTIFIED COPY,
MARYANNE MORSE,
CLERK OF CIRCUIT COURT
SEMINOLE COUNTY, FLORIDA
BY: 
DEPUTY CLERK

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 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 as follows:

(1) TWO and 50/100 DOLLARS (\$2.50) for each new license or renewal; provided, however that no compensation will be paid for occupational licenses issued at no cost to entities or persons by virtue of specific occupational license tax exemptions granted by Chapter 205, Florida Statutes.

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

(3) 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 (1) or more municipality, 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 the 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:

City of Oviedo

400 Alexandria Boulevard

Oviedo, FL 32765

Tel: 407-977-6000

Fax: 407-977-6009

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 monies 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 Director of Finance 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 or section 216.347, Florida Statutes, prohibiting the use of funds derived hereunder from being used to lobby the Legislature or other State or Federal agency.

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:

Patricia Boyk for
BARBARA J. BARBOUR, City Clerk

CITY OF OVIEDO

By: *Thomas G. Walters*
THOMAS G. WALTERS, Mayor

Date: _____

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

[Signature]
City Attorney's Office
LONNIE N. GROOT

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

[Signature]
MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

By: *[Signature]*
DARYL G. MCLAIN, Chairman

Date: 7-13-04

For the use and reliance
of Seminole County only.

Approved as to form and
legal sufficiency.

[Signature]
County Attorney.

As authorized for execution
by the Board of County Commissioners
at their 13 July, 2004
regular meeting.

AS/gn/lpk
3/2/04
occ license tax-oviedo