Introduced October 9, 2012, by Councilwoman Harbison, seconded by Councilman Hicks, (by request of Administration)

Item No. 12-10-2960

ORDINANCE NO. 3666

An ordinance authorizing the Mayor of the City of Slidell to enter into a cooperative endeavor agreement with the St. Tammany Parish Sheriff for property tax collection purposes.

WHEREAS, the Sheriff for the St. Tammany Parish (Sheriff) has collected ad valorem taxes on behalf of the City of Slidell (City) since 1998; and

WHEREAS, the City and Sheriff desire that the Sheriff continue to collect said taxes; and

WHEREAS, the merchants, citizens and taxpayers would continue to be best served by a single tax collector; and

WHEREAS, the Sheriff has all the applicable ordinances, regulations and state statutes to serve as the property tax collector for the City; and

WHEREAS, the Sheriff would be paid \$3.20 for each bill; and

WHEREAS, the agreement would be for four (4) years beginning July 1, 2012 and would automatically renew on four (4) year intervals unless terminated in writing by either party.

NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it hereby authorizes the Mayor of the City of Slidell enter into a Cooperative Endeavor Agreement for collection of ad valorem taxes with the St. Tammany Parish Sheriff for purposes of collecting the City of Slidell's property taxes all in accordance with the Agreement attached hereto and made a part hereof.

ORDINANCE NO. 3666 ITEM NO. 12-10-2960 PAGE 2

ADOPTED this 13th day of November, 2012.

Kim Harbison

President of the Council Councilwoman-at-Large

Freddy Drennan

Mayor

Council Administrator

DELIVERED 11/16/12 1:30 p.m. to the Mayor

RECEIVED 11/19/12

3:00 p.m. from the Mayor

JOINT AGREEMENT FOR COLLECTION OF AD VALOREM TAXES

UNITED STATES OF AMERICA

BETWEEN

CITY OF SLIDELL

STATE OF LOUISIANA

AND

RODNEY J. STRAIN, JR. SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR ST. TAMMANY PARISH

PARISH OF ST. TAMMANY

COOPERATIVE ENDEAVOR AGREEMENT FOR COLLECTION OF AD VALOREM TAXES

This agreement is entered into on the dates indicated between Rodney J. Strain, Jr. Sheriff and Ex-Officio Tax Collector for St. Tammany Parish ("Tax Collector"), and the following political subdivision of the State of Louisiana: City of Slidell (hereafter referred to as the "Taxing Entity"). The Taxing Entity is represented by duly authorized representatives of each as evidenced by said authorizations which are attached hereto and made a part of this agreement.

WHEREAS, the Taxing Entity believes that its interest would be best served by designating the Tax Collector as the single ad valorem tax collector for the Taxing Entity; and

WHEREAS, under the authority of Article VII Section 3 of the Constitution and the Local Services Law, and La. R.S. 33:1321; et seq., a political subdivision as defined by La. Const. art. VI, § 44 may exercise and perform any authorized power and function jointly or in cooperation with another political subdivision; and

WHEREAS, the parties hereto desire to unanimously designate a single ad valorem tax collector for the Taxing Entity;

NOW THEREFORE, in consideration of the covenants hereinafter set forth, the parties hereby agree as follows:

- (e) Provide access to the Taxing Entity's own collection records, provided, however, no records shall be disclosed in violation of the confidentiality sections of State Law and local ordinances;
- III. The fee earned by the Tax Collector shall be \$3.20 for each Tax bill.
- IV. The Tax Collector shall remit monies to the Taxing Entity monthly by electronic funds transfer to the designated bank account of the Taxing Entity. Records of gross revenues, withholdings, refunds, etc. shall be made accessible to the Taxing Entity on a monthly basis by computer generated reports. The Taxing Entity shall maintain an active account at their fiscal agent and provide the Tax Collector with information necessary for the electronic transfer of funds from the Tax Collector to the Taxing Entity. For each tax year the Tax Collector is authorized and empowered to withhold two percent (2%) of the gross amount of actual collections due to the Taxing Entity for the purpose of efficiently handling refunds due taxpayers throughout the tax year. The Tax Collector shall hold these funds in trust and shall yearly disburse all remaining funds held in trust prior to commencement of the mailing of bills for the next annual tax year.
- V. All costs and expenses, excluding the tax assessor's fee for preparation of the tax rolls, considered as incurred for the joint administration and collection of the local taxes shall be borne by the Tax Collector designated herein; all extraordinary costs and expenses, that is, those not considered as incurred for the joint administration and collection of the local taxes shall be paid fully by the parties on whose behalf they were incurred. Such examples are, but not limited to, computer access terminals, data lines and/or phone lines utilized for the Taxing Entity.
- VI. Further, no Taxing Entity shall be precluded from bringing its own legal proceedings or conducting its own audit in the event the Tax Collector designated herein fails to do so.
- VII. The term of this agreement shall be four (4) years from July 1, 2012. However, the agreement shall be automatically renewed every four (4) years unless notice of intent to terminate the agreement has been given in writing to the Taxing Entity and Tax Collector either by the Taxing Entity or by the Tax Collector designated herein. Such notice shall be mailed no later than sixty (60) days prior to renewal date of this agreement and, if initiated by the Taxing Entity, must designate a replacement tax collector.

In the instance of termination, the Tax Collector shall provide to the Taxing Entity and the succeeding tax collector all information and records necessary for the continuous and efficient collection of ad valorem taxes and for administration of this agreement. Nothing in this agreement shall preclude the Taxing Entity from causing the immediate termination of this agreement due to fraud or ill practice by the Tax Collector or his ad valorem tax employees or contract workers.

VIII. This agreement is not assignable. However, successors in elected office for each Taxing Entity and the Tax Collector shall be bound by the terms of this agreement.

THUS DONE AND SIGNED in the Parish of St. Tammany, State of Louisiana, on the dates indicated below by the Taxing Entity and Tax Collector.

12/14/201

DATE

Freddy Drennan

Mayor

City of Slidell

12/18/2012

DATE

Rodney J. Strain, Jr.

Sheriff and Ex-Officio Tax Collector

Parish of St. Tammany

ADDENDUM TO JOINT AGREEMENT FOR COLLECTION OF PROPERTY TAX

CITY OF SLIDELL

The City of Slidell, represented herein by Freddy Drennan, Mayor, pursuant to authority of an ordinance passed by the Slidell City Council, dated 13 November 2012, copy of which is attached, hereby consents and agrees to the foregoing Joint Agreement for Collection of Property Tax, and becomes hereby a signatory thereto as if the original agreement were executed.

	City of Slidell
Elaine Wise	By: Sem
Witness	Freddy Drennan, Mayor
Alsena Miller	Date: 12/14/2012
Witness	1