

JOINT AGREEMENT FOR  
COLLECTION OF AD VALOREM  
TAXES

UNITED STATES OF AMERICA  
STATE OF LOUISIANA  
PARISH OF TANGIPAHOA

BETWEEN

CITY OF HAMMOND

AND

DANIEL EDWARDS, SHERIFF AND  
EX-OFFICIO TAX COLLECTOR FOR  
TANGIPAHOA PARISH

COOPERATIVE ENDEAVOR AGREEMENT FOR COLLECTION OF AD VALOREM  
TAXES

This agreement is entered into on the dates indicated between Daniel Edwards, Sheriff and Ex-Officio Tax Collector for Tangipahoa Parish ("Tax Collector"), and the following political subdivision of the State of Louisiana: City of Hammond (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:

- I. The Taxing Entity hereby designates the Tax Collector as the public body to collect, administer, and enforce the collection of ad valorem taxes, together with

interest, penalties, costs, expenses, commissions and attorneys' fees (hereinafter referred to as "the Tax") with all necessary powers to collect, administer and enforce the Tax, including, but not limited to the power to issue any and all regulations, promulgate rules and take any other actions on behalf of the Taxing Entity which may be authorized by current ordinance or any subsequent ordinances, state statutes and/or the constitution, for the proper collection of the Tax. The Tax Collector shall collect the Tax levied by the Taxing Entity in accordance with the terms and provisions of the ordinance levying the Tax.

II. The Tax Collector shall have the duty and authority:

- (a) To represent the Taxing Entity in all matters necessary or appropriate for the proper collection, enforcement and administration of the Tax, including but not limited to: ad valorem tax sales; tax redemptions after the 2019 tax year; requests for information from mortgage companies, taxpayers, and others; property tax research requests after the 2019 tax year; the determination of the Tax which may be due under the ordinances of the Taxing Entity and applicable state law; to make or recommend refunds; to represent the Taxing Entity in all legal proceedings involving collection, enforcement, and administration of the Tax, and to that end, the Tax Collector is authorized at his option to bring and defend legal proceedings in his name, as agent for the Taxing Entity, in connection with his collection of said Tax.
- (b) To make, amend, and promulgate rules and regulations in accordance with applicable state laws regarding tax collection procedure;
- (c) To delegate authority and responsibility to employees and/or deputy tax collectors as may be necessary or appropriate to carry out the functions and duties set forth herein;
- (d) To maintain adequate and complete records in accordance with generally accepted accounting principles, said records to constitute public records and to be reviewed and audited not more than once per year;

- (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 a flat fee of twenty thousand dollars (\$20,000.00) annually.
- IV. The Tax Collector shall remit monies to the Taxing Entity monthly by check to 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. For each tax year the Tax Collector may 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 2020 . 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 Tangipahoa in the State of Louisiana, on the dates indicated below by the Taxing Entity and Tax Collector.

\_\_\_\_\_

Date

\_\_\_\_\_

Peter Panepinto, Mayor  
City of Hammond

\_\_\_\_\_

Date

\_\_\_\_\_

Daniel Edwards, Sheriff  
Ex-Officio Tax Collector  
Parish of Tangipahoa