

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date	November 21, 2017	<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Regular
		<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing

Department:	Engineering & Public Works
Submitted By:	Engineering & Public Works
Submitted For:	Executive Office

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) an interlocal agreement with the Town of Loxahatchee Groves (Town) confirming the distribution formula for dividing the proceeds of the five cent local option gas tax; and
- B) an interlocal agreement with the Town confirming the distribution formula for dividing the proceeds of the six cent local option gas tax.

SUMMARY: The County's existing levies of the local option gas taxes were adopted by ordinance and interlocal agreements authorized specifically by Section 336.025(1)(a), Florida Statutes. Originating from 1990s and last amended in 2005, interlocal agreements for both the five cent and six cent gas taxes were entered into with municipalities representing a majority of the population of the incorporated area within the County. These existing interlocal agreements apply to all eligible municipalities within the County and provide for a negotiated formula for dividing the proceeds of these local option gas taxes. Although the Town was incorporated subsequent to the execution of the interlocal agreements, as amended, the Town is an eligible municipality and has been receiving its share of these local option gas taxes. The Town now desires to formally enter into specific Town/County interlocal agreements in order to have the ability to secure bonding against the gas tax revenue for future road improvements. District 6 (LBH)

Background and Justification:

The five cent local option gas tax became effective on January 1, 1994 with no expiration date. The six cent local option gas tax became effective on September 1, 1995 and expires on August 31, 2025. Interlocal agreements have been executed that stipulate how the proceeds of these local option gas taxes are split between the County and all eligible municipalities.

Attachments:

- 1. Interlocal Agreement (5 Cent Local Option Gas Tax) – 3 originals
- 2. Interlocal Agreement (6 Cent Local Option Gas Tax) – 3 originals

Recommended by:		11/03/2017
	Department Director	Date

Approved By:		11/14/17
	Assistant County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2018	2019	2020	2021	2022
Capital Expenditures	<u>\$ -0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Operating Costs	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
External Revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Program Income (County)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
In-Kind Match (County)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET FISCAL IMPACT	<u>\$ **</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included in Current Budget?	Yes	No
Does this item include the use of federal funds?	Yes	No <input checked="" type="checkbox"/>

Budget Acct No.: Fund__ Dept.__ Unit__ Object
Program

Recommended Sources of Funds/Summary of Fiscal Impact:

****This item has no fiscal impact.**

C. Departmental Fiscal Review: *M. J. Povalainen*

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

[Handwritten signature] 11/10/17
 de 11/4 ASD OFMB
 11/6

A. J. [Signature]
Contract Dev. and Control
11/13/17 [Signature]

**B. Approved as to Form
and Legal Sufficiency:**

4/14/2017 Y. B. Hewar
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

**INTERLOCAL AGREEMENT
(5 cent Local Option Gas Tax)**

This Interlocal Agreement (5 cent Local Option Gas Tax) (this "Agreement") is made this _____ day of _____, 2017, by and between PALM BEACH COUNTY, a political subdivision of the State of Florida, hereinafter referred to as the "COUNTY" and TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the State of Florida, hereinafter referred to as "MUNICIPALITY" (COUNTY AND MUNICIPALITY being referred to individually as a "party" and jointly as the "parties"),

WITNESSETH:

WHEREAS, pursuant to Section 336.025(1)(b), Florida Statutes, and Ordinance 93-19 (collectively, the "Applicable Laws"), the COUNTY has levied a five cent local option gas tax (the "5 Cent Tax") upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, the MUNICIPALITY has requested that the parties enter into this Agreement regarding, among other things, the distribution formula for dividing the proceeds of the 5 Cent Tax among the COUNTY and all eligible municipalities within the COUNTY, as provided in the Applicable Laws;

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the parties hereto covenant and agree to the following terms and conditions:

1. The effective dates of this Agreement shall be as provided in the Applicable Laws.
2. A. All proceeds of the 5 Cent Tax shall be divided among the COUNTY and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as follows, or as may be mutually agreed upon by the parties pursuant to paragraph 12;
 1. The COUNTY shall receive 79% of all sums collected.
 2. All eligible municipalities, including the MUNICIPALITY, collectively, shall receive 21% of all sums collected.
- B. All money shall be collected and distributed to the COUNTY, and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as provided in Section 336.025(2), Florida Statutes.
- C. In the event a new municipality is incorporated in the COUNTY, its share of the 5 Cent Tax shall be provided from the shares formerly allocated to the COUNTY and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as set forth below.
 1. In the first full fiscal year following incorporation, the new municipality will receive a sum based solely on its population as opposed to the usual distribution formula of lane miles and population as set forth in Section 3 of this Agreement. Said sum shall be determined by multiplying the **population of the new**

municipality times the municipal per capita distribution amount from the most recently available fiscal year and shall be funded from the COUNTY's and the collective municipalities' shares in accordance with the same percentages due to the COUNTY and the collective municipalities as set forth in Section 2A above or any amendment thereto (i.e. currently 79% from the COUNTY's share and 21% from the collective municipalities' share; see Attachment 1 attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000).

- a. The combined COUNTY and collective municipalities' contributions shall equal one hundred percent (100%) of the new municipality's share.
 - b. Section 3 below shall continue to apply as the distribution formula for the remaining municipalities after their contribution to the new municipality's amount as set forth in Section 2.C.1 above.
2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:
 - a. The percentage allocated to the COUNTY as set forth in Section 2.A above or any current amendment thereto, shall be amended by reducing it in an amount that reflects the COUNTY's contribution to the new municipality's amount as set forth in Section 2.C.1, above.
 - b. Likewise, the percentage allocated to the collective municipalities, including the new municipality, as set forth in Section 2.A above or any current amendment thereto, shall be amended by increasing it in an amount that reflects the COUNTY's contribution to the new municipality's amount as set forth in Section 2.C.1 above.
 - c. Section 3 below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.
- D. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the 5 Cent Tax shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 2C, above.
- E. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the Palm Beach County Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the Palm Beach County League of Cities, Inc., as the organization that is in place to convey municipal consensus on legislative matters.

3. Each municipality in the COUNTY, including the MUNICIPALITY, that is eligible to participate in the distribution of the proceeds of the 5 Cent Tax shall receive a pro rata share of the 21% municipal share pursuant to a formula that will be based seventy percent (70%) on lane miles located within the municipality for which the municipality is responsible for maintenance and thirty percent (30%) upon the population of the municipality based upon the most recent University of Florida Population Estimate. Said formula is:

$$\frac{30\% \times (\text{city population})}{(\text{sum of all cities' populations})} + \frac{70\% \times (\text{city lane miles})}{(\text{sum of all cities' lane miles})} = \text{Local Distribution}$$

The distribution may be amended not more than once annually by the Palm Beach County League of Cities, Inc., preparing on behalf of the municipalities, including the MUNICIPALITY, a new distribution based upon changes in the foregoing criteria and submitting same by June 1 of any year to the COUNTY Administrator who shall in turn transmit same to the Department of Revenue.

4. This is one of several Interlocal Agreements between the COUNTY and various municipalities providing the same terms for the division and distribution of the proceeds of the 5 Cent Tax. As such, this Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument for the purpose of Section 336.025, Florida Statutes.
5. The parties agree to meet every two years to evaluate the method of distribution of the local option gas tax revenues in accordance with Section 336.025(1)(d), Florida Statutes. The municipalities shall be collectively represented at such meeting by the Palm Beach County League of Cities, Inc. and the COUNTY by representatives as selected by the County Administrator's Office. The League of Cities or the COUNTY may call for such meeting by providing thirty days' notice to the other as set forth in paragraph 9 herein.
6. The invalidity of any portion, article paragraph, provision, clause or any portion thereof of this Agreement shall have no effect upon the validity of any other part or portion hereof.
7. To the extent allowed by law, the venue for any action arising from this Agreement shall be in Palm Beach County, Florida.
8. This Agreement shall be governed by and in accordance with the laws of the State of Florida.
9. Any notice given under the provisions of this Agreement shall be in writing and shall be delivered personally or sent by certified or registered mail, postage prepaid, to:

COUNTY:

Palm Beach County, Florida
Board of County Commissioners
301 N. Olive Avenue
West Palm Beach, Florida 33401

WITH A COPY TO:

County Attorney

301 N. Olive Avenue, Suite 601
West Palm Beach, Florida 33401

MUNICIPALITY:

Town of Loxahatchee Florida
155 F Road
Loxahatchee Groves, Florida 33470
Attn: Town Manager

MUNICIPALITIES:

Palm Beach County League of Cities, Inc.
301 N. Olive Avenue, 10th Floor
PO Box 1989- Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

The League of Cities, upon receipt of any notice provided herein, shall provide like notice to each municipality that is a party to the Agreement. Either party may change its notice address by providing written notice to the other party. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited in a United States Post Office.

10. The parties expressly agree that time is of the essence in this Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified, herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.
11. The parties hereto expressly covenant and agree that in the event that either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty days written notice to cure said default, before exercising any of its rights as provided for in this Agreement.
12. The parties agree that this Agreement sets forth the entire agreement between the parties regarding the 5 Cent Tax, and there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in this Agreement may be added to, modified, superseded or otherwise altered except by written instrument executed by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

Attest:

Virginia M. Walton
Town Clerk

APPROVED AS TO FORM:

By MDL
Town Attorney

TOWN OF LOXAHATCHEE GROVES

By David Browning
Mayor

Attest:

Deputy Clerk

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COUNTY
COMMISSIONERS

By _____
Mayor

APPROVED AS TO TERMS AND CONDITIONS:

By Sh Can

APPROVED AS TO FORM:

By YB Herman
County Attorney

ATTACHMENT 1

A new municipality's first year amount would be determined by its population and, in the case of the six (6) cents tax, 66.67% of this amount would come from the COUNTY's share and 33.33% from the collective existing municipalities' share. Similarly, for the five (5) cents tax, 79% would come from the collective existing municipalities' share. The resulting slightly lower percentage for the COUNTY's share of each tax would be carried forward and used as a split in subsequent years. (In the attached example, the existing 66.67% - 33.33% split would become a 65.24% - 34.76% split and the existing 79% - 21% split would become a 77.93% - 22.07% split.) Although the overall municipal portion increases, the existing municipalities' would also have their individual shares reduced to provide the non-COUNTY portions for the new municipality.

In the attached example for a new city (population 40,000)

Palm Beach COUNTY's six-cent share goes from 66.67% - 65.24%

Overall municipal six-cent share goes from 33.33% - 34.76% (as one example)

Delray Beach's six-cent share goes from 3.67% - 3.59% (as one example)

**Palm Beach County Local Option Gas Taxes
Interlocal Agreements
Attachment I**

Entity	Current				Equity Approach			
	6 cent	6 cent %	5 cent	5 cent %	6 cent	6 cent %	5 cent	5 cent %
Atlantis	62,687	0.21%	29,586	0.13%	61,345	0.20%	29,188	0.13%
Belle Glade	255,394	0.85%	120,539	0.53%	249,929	0.83%	118,914	0.53%
Boca Raton	1,367,787	4.53%	645,556	2.85%	1,338,516	4.43%	636,852	2.81%
Boynton Beach	803,913	2.66%	379,424	1.68%	786,709	2.60%	374,308	1.65%
Briny Breezes	3,208	0.01%	1,514	0.01%	3,139	0.01%	1,494	0.01%
Cloud Lake	4,031	0.01%	1,902	0.01%	3,945	0.01%	1,877	0.01%
Delray Beach	1,107,932	3.67%	522,912	2.31%	1,084,221	3.59%	515,862	2.28%
Glen Ridge	11,351	0.04%	5,358	0.02%	11,108	0.04%	5,285	0.02%
Golf	14,997	0.05%	7,078	0.03%	14,676	0.05%	6,983	0.03%
Greenacres	237,045	0.78%	111,878	0.49%	231,972	0.77%	110,370	0.49%
Gulfstream	20,103	0.07%	9,488	0.04%	19,673	0.07%	9,360	0.04%
Haverhill	26,880	0.09%	12,686	0.06%	26,305	0.09%	12,515	0.06%
Highland Beach	23,876	0.08%	11,269	0.05%	23,365	0.08%	11,117	0.05%
Hypoluxo	9,938	0.03%	4,690	0.02%	9,725	0.03%	4,627	0.02%
Juno Beach	31,788	0.11%	15,003	0.07%	31,107	0.10%	14,801	0.07%
Jupiter	607,880	2.01%	286,902	1.27%	594,871	1.97%	283,034	1.25%
Jupiter Inlet Colony	6,975	0.02%	3,292	0.01%	6,825	0.02%	3,247	0.01%
Lake Clarke Shores	71,749	0.24%	33,864	0.15%	70,214	0.23%	33,407	0.15%
Lake Park	107,828	0.36%	50,892	0.22%	105,521	0.35%	50,206	0.22%
Lake Worth	372,252	1.23%	175,692	0.78%	364,285	1.21%	173,323	0.77%
Lantana	165,147	0.55%	77,945	0.34%	161,613	0.54%	76,894	0.34%
Manalapan	11,453	0.04%	5,406	0.02%	11,208	0.04%	5,333	0.02%
Mangonia Park	20,616	0.07%	9,730	0.04%	20,174	0.07%	9,599	0.04%
North Palm Beach	181,224	0.60%	85,532	0.38%	177,345	0.59%	84,379	0.37%
Ocean Ridge	59,542	0.20%	28,102	0.12%	58,268	0.19%	27,723	0.12%
Pahokee	48,871	0.16%	23,066	0.10%	47,825	0.16%	22,755	0.10%
Palm Beach	136,541	0.45%	64,444	0.28%	133,619	0.44%	63,575	0.28%
Palm Beach Gardens	359,121	1.19%	169,495	0.75%	351,435	1.16%	167,209	0.74%
Palm Beach Shores	25,115	0.08%	11,854	0.05%	24,578	0.08%	11,694	0.05%
Palm Springs	185,990	0.62%	87,782	0.39%	182,010	0.60%	86,598	0.38%
Riviera Beach	563,749	1.87%	266,073	1.18%	551,684	1.83%	262,486	1.16%
Royal Palm Beach	458,627	1.52%	216,459	0.96%	448,812	1.49%	213,540	0.94%
South Bay	68,183	0.23%	32,180	0.14%	66,724	0.22%	31,746	0.14%
South Palm Beach	3,374	0.01%	1,592	0.01%	3,302	0.01%	1,571	0.01%
Tequesta	120,005	0.40%	56,639	0.25%	117,437	0.39%	55,875	0.25%
Wellington	1,035,305	3.43%	488,634	2.16%	1,013,149	3.35%	482,046	2.13%
West Palm Beach	1,477,058	4.89%	697,128	3.08%	1,445,447	4.79%	687,729	3.04%
Distribution before New City	10,067,535	33.33%	4,751,585	21.00%	9,852,082	32.62%	4,687,522	20.72%
New City (population 40,000)	-	-	-	-	646,360	2.14%	305,063	1.35%
Total Municipal Distribution	10,067,535	33.33%	4,751,585	21.00%	10,498,441	34.76%	4,992,585	22.07%
County	20,135,070	66.67%	17,875,012	79.00%	19,704,164	65.24%	17,634,012	77.93%
Total	30,202,605	100.00%	22,626,597	100.00%	30,202,605	100.00%	22,626,597	100.00%

Municipal Per Capita Amount

623,030 Current Municipal Population

6 Cent	<u>10,067,535</u> 623,030	=	\$16.16	(\$16.15898913)
5 Cent	<u>4,751,585</u> 623,030	=	\$7.63	(\$7.62657496)

**INTERLOCAL AGREEMENT
(6 cent Local Option Gas Tax)**

This Interlocal Agreement (6 cent Local Option Gas Tax) (this "Agreement") is made this _____ day of _____, 2017, by and between PALM BEACH COUNTY, a political subdivision of the State of Florida, hereinafter referred to as the "COUNTY" and TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the State of Florida, hereinafter referred to as "MUNICIPALITY" (COUNTY AND MUNICIPALITY being referred to individually as a "party" and jointly as the "parties"),

WITNESSETH:

WHEREAS, pursuant to Section 336.025(1)(a), Florida Statutes, and Ordinance 85-19, as amended by Ordinance 86-23 and Ordinance 95-23 (collectively, the "Applicable Laws"), the COUNTY has levied a six cent local option gas tax (the "6 Cent Tax") upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, the MUNICIPALITY has requested that the parties enter into this Agreement regarding, among other things, the distribution formula for dividing the proceeds of the 6 Cent Tax among the COUNTY and all eligible municipalities within the COUNTY, as provided in the Applicable Laws;

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the parties hereto covenant and agree to the following terms and conditions:

1. The effective dates of this Agreement shall be as provided in the Applicable Laws.
2. A. All proceeds of the 6 Cent Tax shall be divided among the COUNTY and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as follows, or as may be mutually agreed upon by the parties pursuant to paragraph 12;
 1. The COUNTY shall receive two-thirds (2/3) of all sums collected.
 2. All eligible municipalities, including the MUNICIPALITY, collectively, shall receive one-third (1/3) of all sums collected.
- B. All money shall be collected and distributed to the COUNTY, and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as provided in Section 336.025(2), Florida Statutes.
- C. In the event a new municipality is incorporated in the COUNTY, its share of the 6 Cent Tax shall be provided from the shares formerly allocated to the COUNTY and all eligible municipalities within the COUNTY, including the MUNICIPALITY, as set forth below.
 1. In the first full fiscal year following incorporation, the new municipality will receive a sum based solely on its population as opposed to the usual distribution formula of lane miles and population as set forth in Section 3 of this Agreement. Said sum shall be determined by multiplying the **population of the new**

municipality times the municipal per capita distribution amount from the most recently available fiscal year and shall be funded from the COUNTY's and the collective municipalities' shares in accordance with the same percentages due to the COUNTY and the collective municipalities as set forth in Section 2A above or any amendment thereto (i.e. currently 2/3 from the COUNTY's share and 1/3 from the collective municipalities' share; see Attachment 1 attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000).

- a. The combined COUNTY and collective municipalities' contributions shall equal one hundred percent (100%) of the new municipality's share.
 - b. Section 3 below shall continue to apply as the distribution formula for the remaining municipalities after their contribution to the new municipality's amount as set forth in Section 2.C.1 above.
2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:
 - a. The percentage allocated to the COUNTY as set forth in Section 2.A above or any current amendment thereto, shall be amended by reducing it in an amount that reflects the COUNTY's contribution to the new municipality's amount as set forth in Section 2.C.1, above.
 - b. Likewise, the percentage allocated to the collective municipalities, including the new municipality, as set forth in Section 2.A above or any current amendment thereto, shall be amended by increasing it in an amount that reflects the COUNTY's contribution to the new municipality's amount as set forth in Section 2.C.1 above.
 - c. Section 3 below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.
- D. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the 6 Cent Tax shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 2C, above.
- E. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the Palm Beach County Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the Palm Beach County League of Cities, Inc., as the organization that is in place to convey municipal consensus on legislative matters.

3. Each municipality in the COUNTY, including the MUNICIPALITY, that is eligible to participate in the distribution of the proceeds of the 6 Cent Tax shall receive a pro rata share of the one-third (1/3) municipal share pursuant to a formula that will be based seventy percent (70%) on lane miles located within the municipality for which the municipality is responsible for maintenance and thirty percent (30%) upon the population of the municipality based upon the most recent University of Florida Population Estimate. Said formula is:

$$\frac{30\% \times (\text{city population})}{(\text{sum of all cities' populations})} + \frac{70\% \times (\text{city lane miles})}{(\text{sum of all cities' lane miles})} = \text{Local Distribution}$$

The distribution may be amended not more than once annually by the Palm Beach County League of Cities, Inc., preparing on behalf of the municipalities, including the MUNICIPALITY, a new distribution based upon changes in the foregoing criteria and submitting same by June 1 of any year to the COUNTY Administrator who shall in turn transmit same to the Department of Revenue.

4. This is one of several Interlocal Agreements between the COUNTY and various municipalities providing the same terms for the division and distribution of the proceeds of the 6 Cent Tax. As such, this Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument for the purpose of Section 336.025, Florida Statutes.
5. The parties agree to meet every two years to evaluate the method of distribution of the local option gas tax revenues in accordance with Section 336.025(1)(d), Florida Statutes. The municipalities shall be collectively represented at such meeting by the Palm Beach County League of Cities, Inc. and the COUNTY by representatives as selected by the County Administrator's Office. The League of Cities or the COUNTY may call for such meeting by providing thirty days' notice to the other as set forth in paragraph 9 herein.
6. The invalidity of any portion, article paragraph, provision, clause or any portion thereof of this Agreement shall have no affect upon the validity of any other part or portion hereof.
7. To the extent allowed by law, the venue for any action arising from this Agreement shall be in Palm Beach County, Florida.
8. This Agreement shall be governed by and in accordance with the laws of the State of Florida.
9. Any notice given under the provisions of this Agreement shall be in writing and shall be delivered personally or sent by certified or registered mail, postage prepaid, to:

COUNTY:

Palm Beach County, Florida
Board of County Commissioners
301 N. Olive Avenue
West Palm Beach, Florida 33401

WITH A COPY TO:

County Attorney

301 N. Olive Avenue, Suite 601
West Palm Beach, Florida 33401

MUNICIPALITY:

Town of Loxahatchee Florida
155 F Road
Loxahatchee Groves, Florida 33470
Attn: Town Manager

MUNICIPALITIES:

Palm Beach County League of Cities, Inc.
301 N. Olive Avenue, 10th Floor
PO Box 1989- Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

The League of Cities, upon receipt of any notice provided herein, shall provide like notice to each municipality that is a party to the Agreement. Either party may change its notice address by providing written notice to the other party. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited in a United States Post Office.

10. The parties expressly agree that time is of the essence in this Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified, herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.
11. The parties hereto expressly covenant and agree that in the event that either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty days written notice to cure said default, before exercising any of its rights as provided for in this Agreement.
12. The parties agree that this Agreement sets forth the entire agreement between the parties regarding the 6 Cent Tax, and there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in this Agreement may be added to, modified, superseded or otherwise altered except by written instrument executed by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

Attest:

Virginia M Walton
Town Clerk

TOWN OF LOXAHATCHEE GROVES

By David Browning
Mayor

APPROVED AS TO FORM:

By [Signature]
Town Attorney

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COUNTY
COMMISSIONERS

Attest:

Deputy Clerk

By _____
Mayor

APPROVED AS TO TERMS AND CONDITIONS:

By Stu Can

APPROVED AS TO FORM:

By [Signature]
County Attorney

ATTACHMENT 1

A new municipality's first year amount would be determined by its population and, in the case of the six (6) cents tax, 66.67% of this amount would come from the COUNTY's share and 33.33% from the collective existing municipalities' share. Similarly, for the five (5) cents tax, 79% would come from the collective existing municipalities' share. The resulting slightly lower percentage for the COUNTY's share of each tax would be carried forward and used as a split in subsequent years. (In the attached example, the existing 66.67% - 33.33% split would become a 65.24% - 34.76% split and the existing 79% - 21% split would become a 77.93% - 22.07% split.) Although the overall municipal portion increases, the existing municipalities' would also have their individual shares reduced to provide the non-COUNTY portions for the new municipality.

In the attached example for a new city (population 40,000)

Palm Beach COUNTY's six-cent share goes from 66.67% - 65.24%

Overall municipal six-cent share goes from 33.33% - 34.76% (as one example)

Delray Beach's six-cent share goes from 3.67% - 3.59% (as one example)

**Palm Beach County Local Option Gas Taxes
Interlocal Agreements
Attachment I**

Entity	Current				Equity Approach			
	6 cent	6 cent %	5 cent	5 cent %	6 cent	6 cent %	5 cent	5 cent %
Atlantis	62,687	0.21%	29,586	0.13%	61,345	0.20%	29,188	0.13%
Belle Glade	255,394	0.85%	120,539	0.53%	249,929	0.83%	118,914	0.53%
Boca Raton	1,367,787	4.53%	645,556	2.85%	1,338,516	4.43%	636,852	2.81%
Boynton Beach	803,913	2.66%	379,424	1.68%	786,709	2.60%	374,308	1.65%
Briny Breezes	3,208	0.01%	1,514	0.01%	3,139	0.01%	1,494	0.01%
Cloud Lake	4,031	0.01%	1,902	0.01%	3,945	0.01%	1,877	0.01%
Delray Beach	1,107,932	3.67%	522,912	2.31%	1,084,221	3.59%	515,862	2.28%
Glen Ridge	11,351	0.04%	5,358	0.02%	11,108	0.04%	5,285	0.02%
Golf	14,997	0.05%	7,078	0.03%	14,676	0.05%	6,983	0.03%
Greenscres	237,045	0.78%	111,878	0.49%	231,972	0.77%	110,370	0.49%
Gulfstream	20,103	0.07%	9,488	0.04%	19,673	0.07%	9,360	0.04%
Haverhill	26,880	0.09%	12,686	0.06%	26,305	0.09%	12,515	0.06%
Highland Beach	23,876	0.08%	11,269	0.05%	23,365	0.08%	11,117	0.05%
Hypoluxo	9,938	0.03%	4,690	0.02%	9,725	0.03%	4,627	0.02%
Juno Beach	31,788	0.11%	15,003	0.07%	31,107	0.10%	14,801	0.07%
Jupiter	607,880	2.01%	286,902	1.27%	594,871	1.97%	283,034	1.25%
Jupiter Inlet Colony	6,975	0.02%	3,292	0.01%	6,825	0.02%	3,247	0.01%
Lake Clarke Shores	71,749	0.24%	33,864	0.15%	70,214	0.23%	33,407	0.15%
Lake Park	107,828	0.36%	50,892	0.22%	105,521	0.35%	50,206	0.22%
Lake Worth	372,252	1.23%	175,692	0.78%	364,285	1.21%	173,323	0.77%
Lantana	165,147	0.55%	77,945	0.34%	161,613	0.54%	76,894	0.34%
Manalapan	11,453	0.04%	5,406	0.02%	11,208	0.04%	5,333	0.02%
Mangonia Park	20,616	0.07%	9,730	0.04%	20,174	0.07%	9,599	0.04%
North Palm Beach	181,224	0.60%	85,532	0.38%	177,345	0.59%	84,379	0.37%
Ocean Ridge	59,542	0.20%	28,102	0.12%	58,268	0.19%	27,723	0.12%
Pahokee	48,871	0.16%	23,066	0.10%	47,825	0.16%	22,755	0.10%
Palm Beach	136,541	0.45%	64,444	0.28%	133,619	0.44%	63,575	0.28%
Palm Beach Gardens	359,121	1.19%	169,495	0.75%	351,435	1.16%	167,209	0.74%
Palm Beach Shores	25,115	0.08%	11,854	0.05%	24,578	0.08%	11,694	0.05%
Palm Springs	185,990	0.62%	87,782	0.39%	182,010	0.60%	86,598	0.38%
Riviera Beach	563,749	1.87%	266,073	1.18%	551,684	1.83%	262,486	1.16%
Royal Palm Beach	458,627	1.52%	216,459	0.96%	448,812	1.49%	213,540	0.94%
South Bay	68,183	0.23%	32,180	0.14%	66,724	0.22%	31,746	0.14%
South Palm Beach	3,374	0.01%	1,592	0.01%	3,302	0.01%	1,571	0.01%
Tequesta	120,005	0.40%	56,639	0.25%	117,437	0.39%	55,875	0.25%
Wellington	1,035,305	3.43%	488,634	2.16%	1,013,149	3.35%	482,046	2.13%
West Palm Beach	1,477,058	4.89%	697,128	3.08%	1,445,447	4.79%	687,729	3.04%
Distribution before New City	10,067,535	33.33%	4,751,585	21.00%	9,852,082	32.62%	4,687,522	20.72%
New City (population 40,000)	-	-	-	-	646,360	2.14%	305,063	1.35%
Total Municipal Distribution	10,067,535	33.33%	4,751,585	21.00%	10,498,441	34.76%	4,992,585	22.07%
County	20,135,070	66.67%	17,875,012	79.00%	19,704,164	65.24%	17,634,012	77.93%
Total	30,202,605	100.00%	22,626,597	100.00%	30,202,605	100.00%	22,626,597	100.00%

Municipal Per Capita Amount		623,030 Current Municipal Population		
6 Cent	$\frac{10,067,535}{623,030}$	=	\$16.16	(\$16.15898913)
5 Cent	$\frac{4,751,585}{623,030}$	=	\$7.63	(\$7.62657496)