

RESOLUTION NO. 84-114

A RESOLUTION APPROVING AN INTERLOCAL COOPERATION ACT AGREEMENT BETWEEN DELTA CITY AND MILLARD COUNTY PROVIDING FOR TEMPORARY REDISTRIBUTION OF SALES TAX REVENUES.

BE IT RESOLVED by the City Council of the City of Delta, Utah:

1. Agreement Approved. The agreement attached hereto entitled "Interlocal Cooperation Act Agreement for Temporary Redistribution of Sales Tax Revenues" by and between Millard County, Utah and City of Delta, Utah is hereby approved and authorization is given for Delta City to enter into said agreement and for the Mayor and Recorder, respectively, to execute and attest said agreement.

2. Administration. The administration of the attached agreement is hereby delegated to the City Manager, who is to act under the direction of the Mayor in administration of the terms of said agreement.

3. Effective Date. This resolution shall become effective upon adoption.

4. Severability. In the event that any provision of this resolution less than the entire resolution is held invalid by a court of competent jurisdiction, this resolution shall be deemed severable and such finding of invalidity shall not affect the remaining portions of this resolution.

5. Repeal of Conflicting Resolutions. To the extent that any resolutions or policies of the City of Delta conflict with the provisions of this resolution, they are hereby amended to be in accordance with the provisions hereof.

PASSED AND APPROVED THIS 27th day of August, 1984.

  
GRANT S. NIELSON, Mayor

Attest:

  
DOROTHY JEFFERY,  
City Recorder

INTERLOCAL COOPERATION ACT AGREEMENT FOR TEMPORARY  
REDISTRIBUTION OF SALES TAX REVENUES

THIS AGREEMENT is entered into by and between the following parties:

a. Millard County, a body corporate and politic of the State of Utah of P.O. Box 626, Fillmore, Utah 84631, referred to hereinafter as "Millard County".

b. City of Delta, a municipal corporation and political subdivision of the State of Utah of P.O. Box 397, Delta, Utah 84624, referred to in this agreement as "Delta City."

RECITALS

The parties hereto recite the following as the basis for entering this agreement.

A. Millard County and Delta City have each imposed a local option sales tax as provided by Utah Law and have maintained such a local option sales tax at all times relevant to this agreement.

B. Millard County and Delta City have each contracted with the State of Utah, acting through the Utah Tax Commission, hereinafter referred to as the "Tax Commission," for the Tax Commission to act as collection agent for sales tax revenues and to distribute the collected tax revenues back to Delta City and Millard County based on local option sales tax collected within each respective jurisdiction based on the "point of sale" as the term is defined by Utah law and the regulations of the Tax Commission.

C. The Tax Commission erroneously paid to Delta City sales taxes collected from certain business locations in close proximity to Delta City, but located within the jurisdiction of Millard County. Such payments were made for a period of January 1, 1981 to June 30, 1983. The parties have determined that \$66,513.38 were erroneously paid to Delta City which should have been paid to Millard County.

D. Upon learning of this error in payment, Millard County notified Delta City of the error and the parties then negotiated repayment by Delta City to Millard County of the total of \$66,513.38 paid in error to Delta City.

E. The parties have elected to treat repayment of the

The parties specifically agree that no sales tax proceeds should be withheld by the Tax Commission for repayment to Millard County of the sales tax erroneously paid to Delta City.

THIS AGREEMENT is entered into by Millard County this 11 day of Sept, 1984.

MILLARD COUNTY

Michael R. Styler  
MICHAEL R. STYLER, Chairman  
Millard County Commission

Attest: Marlene Whicker  
MARLENE WHICKER  
Millard County Clerk

Approved as to Form:

Steven R. Jackson  
STEVEN R. JACKSON  
Millard County Attorney

THIS AGREEMENT is entered into by Delta City this 27th day of August, 1984.

CITY OF DELTA

Grant S. Nielson  
GRANT S. NIELSON, Mayor

Attest: Dorothy Jeffery  
DOROTHY JEFFERY,  
City Recorder

Approved as to Form:

Warren H. Peterson  
WARREN H. PETERSON  
Delta City Attorney