INTERGOVERNMENTAL COOPERATIVE AGREEMENT

WITNESSETH:

WHEREAS, the County's Assessment Department has the duty and responsibility under the County's charter and chapter 137, RSMo, to assess all real property located within the County for purposes of *ad valorem* taxation; and

WHEREAS, the County has engaged the firm of John Q. Ebert and Associates Consulting of Bluffton, OH (hereinafter "Ebert"), to perform certain "equalized reassessment work" for the County in connection with the statutorily-mandated 2019 biennial real property reassessment; and

WHEREAS, in connection with the equalized reassessment work, Ebert has also proposed to perform for the County certain "equalized reappraisal work" that will improve the assessment process within the County and facilitate fair and accurate real property assessments; and



WHEREAS, said equalized reappraisal work is more fully described in Exhibit B of the County's contract with Ebert, a copy of which exhibit is attached hereto "Attachment 1"; and

WHEREAS, the County has not budgeted the \$450,000 cost of the equalized reappraisal work, and has requested the District and other political subdivisions within the County that impose an *ad valorem* real property tax to pay a portion of this cost based on the District's *pro rata* share of certain real property tax billings for 2017; and

WHEREAS, this Agreement provides an appropriate mechanism in which to set out the rights and obligations of the parties in this regard; now therefore

IT IS AGREED by and between the parties as follows:

- 1. The District will pay to the County the sum of \$3,870.00 to assist the County with funding the equalized reappraisal work to be performed by Ebert, as described in Attachment 1.
- 2. The District's payment shall be due, in full, within fifteen days after the County's issuance of an invoice in the payment amount. Alternatively, and with the mutual agreement of the parties, the County may withhold the payment amount from a future distribution of tax funds collected by the County for distribution to the District.
- 3. The District's payment to the County under this Agreement is nonrefundable except as provided in this paragraph. The only circumstance under which a full refund will be due the District from the County would occur if the County ultimately determines not to contract with Ebert for the equalized reappraisal work and makes no payment to Ebert for that work, in which event the District's payment to the County under this

Agreement will be refunded to the District by the County. The only circumstance under which a partial refund will be due the District from the County would occur if the County does contract with Ebert for the equalized reappraisal work and makes some payment to Ebert for that work but the full \$450,000 cost therefore is not paid due to contract termination or other cause, in which event the County will refund to the District the prorata portion of the District's payment to the County under this Agreement that has not been applied by the County toward the cost of the equalized reappraisal work.

- 4. This Agreement may not be amended, modified, assigned, or cancelled without the written consent of each party.
- 5. Waiver of any of the provisions of this Agreement or any breach of this Agreement shall not thereafter be deemed a consent by the waiving party to any further waiver, modification, or breach by the other party, whether new or continuing, of the same or any other covenant, condition, or provision of this Agreement. Failure by either party to this Agreement to assert its rights in the event of a breach of this Agreement shall not be deemed a waiver of such rights.
- 6. If any covenant or other provision of this Agreement is invalid, or incapable of being enforced, by reason of any rule of law or public policy, all other provisions and conditions of this Agreement shall nevertheless remain in full force and effect, and no covenant or provision shall be deemed dependent upon any other covenant or provision unless so expressed herein.
- 7. Neither party to this Agreement shall assume any liability for the acts of the other party, its agents, officers, and/or employees.

- 8. This Agreement may be executed in multiple counterparts. Any signatures transmitted electronically in pdf file or otherwise shall be deemed original. The finally executed document may be delivered electronically.
- 9. This Agreement shall be effective as of the date of its execution, and shall extend until December 31, 2018.
- 10. This Agreement incorporates the entire agreement and understanding of the parties.

IN WITNESS WHEREOF the parties hereto have set their hands and seals on the date first above written.

JACKSON COUNTY, MISSOURI

By:

County Executive

ATTEST:

Mary Jo Spino Clerk of the Legislature

Approved as to form:

W. Stephen Nxon County Counselor

FORT OSAGE R-1 SCHOOL DISTRICT

Rv.

ATTEST

By: Tandra & Klick