

HEARING OFFICER AGREEMENT

THIS AGREEMENT, made and entered into on this 17<sup>th</sup> day of October 2019, by and between JACKSON COUNTY, MISSOURI BOARD OF EQUALIZATION hereinafter called "the Board" and Abode LLC, hereinafter called "Hearing Officer."

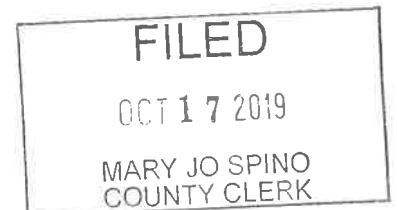
WITNESSETH:

WHEREAS, Hearing Officer has agreed to provide specialized services relating to real estate valuation and classification to the Board in accordance with the terms, conditions, and covenants as set forth in this Agreement; and,

WHEREAS, Hearing Officer and the Board have agreed to be bound by the provisions hereof,

NOW THEREFORE, in consideration of the foregoing and the terms and provisions herein contained, Board and Hearing Officer respectively promise, covenant and agree with each other as follows:

1. Hearing Officer shall provide specialized services relating to real estate valuation to the Board relating to determination of Fair Market Value of real estate and personal and business personal property in Jackson County.
2. Hearing Officer shall work as an independent contractor and not as an employee of the Board or of Jackson County. Hearing Officer shall be subject to the direction of the Board only as to the need to produce results relating to valuation and not as to the means and methods for accomplishing the result. Hearing Officer shall report all earnings received hereunder as gross income, and be responsible for its own Federal, State, and City withholding taxes and all other taxes, and operate its business independent of the business of the Board except as required by this Agreement.
3. This Agreement shall commence upon its execution and continue until December 31, 2019, unless sooner terminated. Hearing Officer or the Board may terminate this Agreement by giving five (5) days' written notice to the other party. Termination of this Agreement shall not constitute a waiver of the rights or obligations which Board or Hearing Officer may be entitled to receive or be obligated to perform under this Agreement. Should this Agreement terminate, all books, brochures, fliers, lists, and all other Board materials must be delivered and returned by the Hearing Officer to the Board within three (3) days of the demand of the Board.



4. The Board shall pay Hearing Officer a total amount not to exceed \$5,000.00 for services rendered under this agreement at the rates set out in Exhibit A. Hearing Officer shall sign a daily time card verifying the actual time in and out for actual services rendered by Hearing Officer. Hearing Officer shall also submit to the Board a weekly time sheet as a billing statement for services, and Board shall pay Hearing Officer once per calendar month upon receipt of Hearing Officer's statement(s).
  
5. Hearing Officer shall use best efforts to assist the BOARD during the 2019 Tax assessment appeal season by performing the following work and services:
  - a. Attend an annual training meeting to be held before the hearings start; and
  - b. Hear evidence and make recommendations to the BOARD regarding appeals of the assessment of property value by the Assessor; and
  - c. Prepare written recommendations, findings, summaries, or similar documents when requested by the BOARD in such format as the BOARD may request; and
  - d. Advise Taxpayer and/or Taxpayer's agent of the Hearing Officer's proposed recommendation to the BOARD, and advise Taxpayer and/or Taxpayer's agent of the right to appeal to the BOARD; and
  - e. Prepare memorandums, property reviews and reports as requested by the BOARD, and provide such other services the BOARD shall request consistent with Hearing Officer's skills, training, and experience.
  - f. The Hearing Officer further understands that the work schedule may change each week and that some weeks there may be as many as four or five days of hearing scheduled and other weeks there may be none or only one or two days scheduled. Hearing officer agrees to communicate possible schedule conflicts as soon as they are known to make sure that adequate coverage can be made by the Board.
  - g. The Hearing Officer also understands that all Jackson County personal property, business personal property and real estate taxes must be paid and kept current during the entire time this Agreement is in place. Failure to keep all accounts current will result in termination.

6. Hearing Officer promises, covenants, and agrees, in addition to all other provisions contained herein that during the term of this Agreement, and for a period of six (6) months thereafter, Hearing Officer shall not do either of the following:
  - a. assign any portion or the whole of this contract without the prior written consent of the Board;
  - b. utilize the form or substance of any Agreement or documents of every description used in any and all business operations of the Board.
7. In the event Hearing Officer breaches this provision the Board shall be entitled to collect any and all profits, gains, benefits and properties of every description received by Hearing Officer as a result of said breach. Further, the Board shall be entitled to collect any and all profits, gains, benefits, and properties of every description received by Hearing Officer as a result of said breach; and,
8. Hearing Officer promises, covenants, and agrees to faithfully observe and perform all of the terms, provisions and requirements of this Agreement and Hearing Officer's failure to so observe and perform in accordance with said terms, provisions, and requirements of this Agreement shall represent and constitute a breach of this Agreement and in such event, Hearing Officer consents and agrees as follows:
  - a. The Board may without prior notice to Hearing Officer immediately terminate this Agreement; and
  - b. In addition to the foregoing, the Board shall be entitled to petition and receive from any Court a temporary and/or permanent injunction against Hearing Officer.
9. In addition to all of the foregoing, the Board shall be entitled to collect from Hearing Officer all costs incurred by the Board as a result of said breach including reasonable attorney's fees, reasonable accountant's fees, investigation expenses, court costs and sheriff's mileage and service fees without limitation by enumeration.
10. If any covenant or other provision of this Agreement is invalid, or incapable of being enforced, by reasons of any rule of law or public policy, all other conditions and provisions 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.

11. This Agreement incorporates the entire understanding and agreement of the parties.

IN WITNESS WHEREOF, the parties hereto have signed and executed this Agreement on the date first above written.

  
Hearing Officer

  
Christopher R. Smith, Chairman

Approved as to Form:

  
Jackson County Counselor

ATTEST:

\_\_\_\_\_  
Clerk of the County Legislature

#### Exhibit A

The Hearing Officer shall be responsible for completing all dockets assigned on the date the docket is scheduled.

Successful completion of a full docket shall entitle Hearing Officer to a payment of \$300.00 for that day's docket.

Should any scheduled docket only be set in a morning time frame or an afternoon time frame, the payment for successful completion of the hearing docket will be \$150.00 for the Hearing Officer for that one-half day's docket.

## REVENUE CERTIFICATE

I hereby certify that there is a balance otherwise encumbered to the credit of the appropriation to which this contract is chargeable, and a cash balance otherwise unencumbered in the treasury from which payment is to be made, each sufficient to provide for the obligation of \$5,000.00 which is hereby authorized.

ACCOUNT NUMBER: 045 5007 56790  
ACCOUNT TITLE: Assessment Fund  
Board of Equalization  
Other Contractual Svc.

10/17/19  
Date

  
Chief Administrative Officer

50072019013  
MR

# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above  
**Abode LLC**

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ \_\_\_\_\_

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.  
**P.O. Box 22433**

6 City, state, and ZIP code  
**Kansas City, MO 64113**

7 List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-				-			
--	--	--	---	--	--	--	---	--	--	--

or

Employer identification number

4	3	-	5	3	5	5	2	7	8
---	---	---	---	---	---	---	---	---	---

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here    Signature of U.S. person ▶ *Jennifer McLaughlin*    Date ▶ **9/24/2019**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (Interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What Is Backup Withholding*, later.