# INTERGOVERNMENTAL AGREEMENT BETWEEN JACKSON COUNTY, MISSOURI AND KANSAS CITY, MISSOURI

**THIS AGREEMENT**, is made as of this \_\_\_\_\_ day of January, 2009, by and between the Jackson County through its County Executive (the "County") and Kansas City, Missouri, through its Director of Finance (the "City").

WHEREAS, the City Council of Kansas City, Missouri (the "Council"), by Ordinance No. 54556 passed on November 24, 1982, and thereafter, on August 29, 1991, amended in certain respects by Committee Substitute for Ordinance No. 911076, as amended (the "City Ordinance"), delegated certain duties and responsibilities to the Tax Increment Financing Commission of Kansas City, Missouri, (the "Commission") pursuant to the Real Property Tax Increment Allocation Redevelopment Act, Section 99.800 RSMo 1982, et seq., as amended (the "Act");

WHEREAS, pursuant to the provisions of the Act and the approved TIF Plans, Payments in Lieu of Taxes ("PILOTs") and fifty percent (50%) of the Economic Activity Taxes ("EATs"), which include, but may not necessarily be limited to, sales taxes, earnings taxes, food and beverage taxes, profits taxes and utility taxes, are collected by taxing districts within Redevelopment Project Areas, remitted to the Treasurer of the City and deposited into the City's Special Allocation Fund (the "Special Allocation Fund") for the purpose of reimbursing developers for eligible project costs incurred in connection with the implementation of TIF Plans or as otherwise provided by the Act;

WHEREAS, pursuant to the City Ordinances, the Council has directed the Commission to implement various Tax Increment Financing Plans and Projects ("TIF Plans") pursuant to the requirements and procedures set forth in the Act, including the receipt of PILOTs and fifty percent (50%) of the EATs and the disbursement of the same for reimbursement of eligible project costs incurred in connection with the implementation of TIF Plans or as otherwise provided by the Act;

WHEREAS, the County acts as the county collector pursuant to Section 99.845, RSMo., for the distribution of taxes paid on the initial equalized assessed value of real estate within a TIF Plan redevelopment project area;

**WHEREAS,** the County is also a taxing authority that may receive certain EATs subject to the provisions of the Act and the City Ordinances upon claims for remittance filed by the City;



WHEREAS, the County desires to remit those portions of EATs received by the County that would be due to the Commission as provided by the Act upon certification of a claim by the City;

WHEREAS, upon request of the County, the City will facilitate verification subject to the safeguards of certain confidentiality provisions in order to expedite the processing of these claims;

WHEREAS, the City and the County desire to promote the exchange of information sufficient to ascertain the status of all TIF plans and redevelopment projects within the City and adjoining areas in furtherance of intergovernmental economic revival efforts;

**WHEREAS,** this Agreement will serve the purposes of increasing the ability of the Economic Development Corporation ("EDC") to provide cooperation in economic development activities and permit the exchange of information with the County derived from the City;

WHEREAS, the City and County further desire to exchange said information to facilitate the timely remittance of EATs from the County to the City and to further the County's ability to discharge its statutory duties which may exist for the allocation of any PILOTs submitted to the County for distribution;

**NOW**, **THEREFORE**, for and in consideration of the mutual covenants herein contained, the County and City agree as follows:

- 1. At least semi-annually and no later than 60 days after period, the City will deliver to the County the City's calculation of the amount of EATs for each TIF Plan within Jackson County ("County EATs") for the reporting period and deliver all documentation, as reasonably may be requested by the County to substantiate to the County EATs, including confidential records of the state to which the City has access ("Confidential Records"), provided that the individual employees or officials of the County which are given access to the Confidential Records have executed a Confidentiality Agreement in a form mutually approved by the City Attorney and the County Counselor.
- 2. The County certifies that access to Confidential Records will only be given to employees, agents or officials who are responsible for verifying the amount of the EATs and that the County will discipline any employee or agent of the County who violates the confidentiality of the shared information by such means as are consistent with County merit system rules and information policies.
- 3. The County agrees that it will examine the Confidential Records and notify the City of the amount of County EATs it has verified as due ("Verified County EATs") at least semi-annually and within sixty days of the submission of a claim from the City for County EATs remittance.

- 4. Remittance from the County of the amount verified as due will be made within the sixty (60) day verification period.
- 5. Any change or modification to this Agreement shall be accomplished only in writing by the County and the City.
- 6. Unless otherwise precluded by law, all information supplied to the County ("City Information") pursuant to this Agreement shall remain the property of the City and the County shall not have the right to use, duplicate and disclose, in whole or in part, any data, documents, graphic displays, drawings, maps, digital formats, computer discs and reports containing such City Information, for any purpose except as may be required by law.
- 7. This Agreement, or any part thereof, shall not be assigned without the prior written consent of the City and/or the County. Any attempt to assign without such consent shall be void and confer no rights on any third parties
- 8. The City and the County are acting hereunder as independent contractors and not as agents or employees of each other. No employee, official or agent of either the City or the County shall represent or otherwise hold itself/himself/herself out to be an agent, official or employee of the other.
- 9. All written notices required by this Agreement shall be in writing and shall be served either personally or by certified mail, or by any other delivery service which obtains a receipt for delivery unless any such notice is required by law and such law provides a different form of delivery or service. Any such notice or demand served personally shall be delivered to the party being served (provided such notice may be delivered to the receptionist or any other person apparently in charge of such party's office at its address hereinafter set forth), and shall be deemed complete upon the day of actual delivery or attempted delivery, as shown by an affidavit of the person so delivering such notice. Any notice so served by certified mail shall be served at its address hereinafter stated, and service of any such notice by certified mail shall be deemed complete on the date of actual delivery as shown by the certified mail receipt. Service of any such notice by another delivery service shall be deemed complete upon the date of delivery as shown on the receipt obtained by such delivery service.

Any notice to the County shall be addressed to:

County Executive

Jackson County Courthouse, 2<sup>nd</sup> Floor
415 E 12<sup>th</sup> St.

Kansas City, MO 64106

#### With a copy to:

Director of Finance Jackson County Courthouse, 1<sup>st</sup> Floor 415 E 12<sup>th</sup> St. Kansas City, MO 64106

## With a copy to:

Jackson County Director of Collections Jackson County Courthouse, Suite 100 415 E 12<sup>th</sup> St. Kansas City, MO 64106

# With a copy to:

Jackson County Assessor Jackson County Courthouse, 1<sup>st</sup> Floor Mezzanine 415 E 12<sup>th</sup> St. Kansas City, MO 64106

### Notices to the City shall be addressed to:

Director of Finance City Hall, 3<sup>rd</sup> Floor 414 E. 12<sup>th</sup> Street Kansas City, MO 64106

# With a copy to:

Manager, Development Finance City of Kansas City City Hall, 3<sup>rd</sup> Floor 414 E. 12<sup>th</sup> Street Kansas City, MO 64106

#### With a copy to:

City Attorney City of Kansas City City Hall, 28th Floor 414 East 12th Street Kansas City, MO 64106

#### With a copy to:

Tax Increment Financing Commission of Kansas City, Missouri Executive Director 1100 Walnut, Suite 1700 Kansas City, MO 64106

- 10. This Agreement is the sole and exclusive agreement of the parties hereto, and this Agreement supersedes any and all agreements, oral or in writing between the County and the City on this matter.
- 11. All headings, titles and paragraph captions are inserted in this Agreement for convenience of reference only, are descriptive only and shall not be deemed to add to or detract from or otherwise modify the meaning of the paragraphs.
- 12. Waiver of any of the provisions of this Agreement or any breach of this Agreement shall not thereafter be deemed to be 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, or breach by the party, whether new or continuing, of the same or any other covenant, condition or provision of this Agreement. Failure by one of the parties of this Agreement to assert its rights for any breach of this Agreement shall not be deemed a waiver of such rights.
- 13. If any of the provisions of this Agreement shall be construed to be invalid or illegal, the legality or validity of any of the other provisions of this Agreement shall not be affected thereby.
- 14. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against any party to this Agreement.
- 15. This Agreement shall not be effective until approved and authorized by an Ordinance or Resolution of the governing bodies. The undersigned represent that they have each have the authority and capacity from the respective parties to execute this Agreement.
- 16. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same Agreement.

**IN WITNESS WHEREOF**, City and the County have each caused this Agreement to be executed by its duly authorized representative effective as of the date first above written.

JACKSON COUNTY, MISSOURI ATTEST: By: Clerk of the Legislature Michael D. Sanders, County Executive Approved as to form: Mark S. Jones JACKSON COUNTY COUNSELOR CITY OF KANSAS CITY, MISSOURI a Constitutionally Chartered Municipal Corporation of the State of Missouri Approved as to form and legality: Assistant City Attorney