

7/23/07-amy

**CONSOLIDATED TAX BILLING  
AND COLLECTION AGREEMENT**

**AN AGREEMENT** by and between **JACKSON COUNTY, MISSOURI**, a Constitutional Home Rule Charter County, hereinafter referred to as "**the County**" and the **CITY OF LEES'S SUMMIT**, 220 SE Green Street, Lee's Summit, MO 64063, a municipal corporation within Jackson County, hereinafter referred to as "**the City.**"

**WITNESSETH:**

**WHEREAS**, the County and the City desire to provide consolidated property tax billing and reciprocal collection services by having the county bill and collect City taxes and by having the city collect taxes billed by the County and perform other taxpayer assistance services; therefore,

In consideration of the following mutual promises, the parties hereto agree as follows:

1. The County will include on its annual tax bills the City's property taxes on real estate, individual personal property, business personal property, manufacturer's equipment taxes and delinquent special assessments. Inclusion of these taxes and assessments on the County's annual tax bill in no way obligates the County to pursue collection remedies beyond the annual tax bill unless the City agrees the County shall recover from pre-distributed City funds, the County's unreimbursed cost incurred as a result of pursuing additional collection remedies.

**FILED**

**JUL 12 2007**

**MARY JO SPINO  
COUNTY CLERK**

2. The County will collect the City's taxes by mail or at any of the County's property tax service locations. The County assumes no liability for any uncollected special assessment taxes submitted by the City for inclusion on the annual tax bills.
3. The County will distribute taxes collected on a weekly basis except during October when the County prepares the current year's billing.
4. The County will invest all taxes and interest collected until the tax funds are distributed and will remit to the City quarterly the City's Pro Rata share of the interest earned on the investment of tax monies.
5. The parties agree that the County shall be entitled to one percent (1%) of all taxes and interest the County collects for the services under this agreement. In addition, the county is entitled to six-tenths (6/10) of one (1) percent, or the current rate as approved by Missouri statutes for assessment purposes.
6. The County will provide the City with periodic reports on the City taxes billed, collected and distributed by the County. The county will update all records for all tax systems in accordance with the County's normal procedures. The County will provide necessary records of the tax rolls to the City.
7. The City will notify the county of all corrections and additions as can be verified by the County's procedures.
8. The City will provide certain tax collection services for the County which shall be available to all residents of the County and shall be consistent

with the County's policies. The services provided shall be as follows:

A. Individual Personal Property Taxes

1. Receive current and delinquent payments
2. Issue duplicate bills;
3. Issue bills for add-on accounts;
4. Prepare adjustments to existing accounts;
5. Issue tax clearances and add to tax records as feasible; and
6. Answer taxpayer inquiries.

B. Real Estate, Business Personal, Manufacturer's Equipment

1. Receive current and delinquent payments, except accounts in suit;
2. Issue duplicate statements for current and delinquent years; and
3. Answer taxpayer inquiries.

9. In connection with the services provided by the City as set forth in Paragraph 8, the County will provide initial training to the City's personnel on the County's tax system and the City will provide training to new City employees. The County will provide training for new procedures. The County will furnish all forms for the collection of taxes and reporting of taxes collected.

10. The City will own and maintain all the hardware and software needed to handle the County's business and maintain the necessary connection to the County's system.

11. If the County's computer system is not available for an extended period of time, the City will post to the system in a timely manner.
12. The City shall pay to the County all tax monies the City collects pursuant to this Agreement weekly. The week will run from Wednesday through Tuesday and on Friday the City will wire payments to the County's Bank and County Courier will pick-up work and back-up. The following Friday, the County will remit to the City the tax monies collected (See Paragraph 4) and a separate payment of one percent (1.00%) of all monies the City has collected and remitted. In the event that the wire transfer payment is not received at County's bank by close of business on any Friday, the County may require the City to begin depositing the collected funds by other means including the deposit by the City directly into the County's bank accounts via County deposit slips.
13. The City will issue duplicate receipts to taxpayers. The City will collect the duplicate fee, not enter the fee amount into the County computer system, but will issue a duplicate receipt from the County's computer system. The City will be entitled to the entire fee and will not remit same to the County.

This Agreement shall be effective July 1, 2007 and shall continue in force and effect unless cancelled by either party with thirty (30) days written notice to the other party; however this Agreement may be terminated only by mutual consent between June 1<sup>st</sup> and December 31<sup>st</sup> of each year. In the event of cancellation by either party, the county will continue to collect and distribute any City taxes already billed by the County and shall retain one and six-tenths percent (1 6/10%), or the


current rate as approved by Missouri statutes of all such remaining taxes collected as provided in Paragraph 5 herein.


Upon the execution of this Agreement, the prior Consolidated Tax Billing and collection Agreement between the parties, dated December 8, 1999, shall terminate and no longer be in effect; however, this new agreement shall become effective no later than June 15, 2007.

**IN WITNESS WHEREOF**, the County and the City have executed this Agreement this 11 day of July, 2007.


JACKSON COUNTY, MISSOURI

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Mark Jones  
County Counselor

By:   
\_\_\_\_\_  
Michael Sanders  
County Executive


ATTEST:

  
\_\_\_\_\_  
Mary Jo Spino  
Clerk of the County Legislature

APPROVED AS TO FORM:

CITY OF LEE'S SUMMIT

  
\_\_\_\_\_  
City Attorney

By:   
\_\_\_\_\_  
Title: Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk