## HEARING OFFICER AGREEMENT

THIS AGREEMENT, r	nade and entered into on this	day of oto bee, 2019, by
and between JACKSON COU	NTY, MISSOURI BOARD	OF EQUALIZATION
hereinafter called "the Board"	and Sharon Irvin	_, hereinafter called "Hearing
Officer."	BC MASS Service	20

### 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.
- 31. 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.

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MARY JO SPINO COUNTY CLERK

- 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).
- 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,
- 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.

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:

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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: ACCOUNT TITLE:

10-17-19

045 5007 56790 Assessment Fund

Board of Equalization Other Contractual Svc.

Date

Chief Administrative Officer

50072019012

IN

(Rev. October 2018) Department of the Treasury

## **Request for Taxpayer Identification Number and Certification**

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

Interna	Il Revenue Service	Go to www.irs.gov/FormW9 for inst	tructions and the lates	t information.					
	1 Name (as shown	on your income tax return). Name is required on this line; do	o not leave this line blank.						
	SHAU	TOWN							
	2 Business name/	2 Business name/disregarded entity name, if different from above							
	Kana	Kangas City MASS Services LLC.							
က်		4 Everations (and a such a ship)							
age	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.				4 Exemptions (codes apply only to certain entities, not individuals; see				
ä					instructions on page 3):				
0		le proprietor or L C Corporation L S Corporation	☐ Partnership	☐ Trust/estate					
pe.	single-member LLC				Exempt payee code (if any)				
Print or type. c Instructions	Limited liabili	ty company. Enter the tax classification (C=C corporation, S=	=S corporation, P=Partners	:hip) ►					
r c	Note: Check	Exemption from FATCA reporting							
rin Ins		C is classified as a single-member LLC that is disregarded fro that is <b>not</b> disregarded from the owner for U.S. federal tax po			code (if any)				
Fic	is disregarde								
ec	Other (see in:				(Applies to accounts maintained outside the U.S.)				
Print or type. See Specific Instructions on page	5 Address (number, street, and apt. or suite no.) See instructions. Requ			Requester's name a	nd address (optional)				
See	9206 ]	INDIANA AUR							
0,	6 City, state, and	ZIP code							
	Kang	as (144, MO 64132							
	7 List account nun	nber(s) here (optional)							
Par	Тахра	yer Identification Number (TIN)							
_		propriate box. The TIN provided must match the nam	ne given on line 1 to avo	id Social sec	urity number				
		r individuals, this is generally your social security num		ra 🔠					
		rietor, or disregarded entity, see the instructions for F yer identification number (EIN). If you do not have a r							
TIN, la		yer identification number (EIN). If you do not have a r	number, see How to get	a or					
•		n more than one name, see the instructions for line 1.	Also see What Name a	The second secon	identification number				
		quester for guidelines on whose number to enter.	. Albo oco what wanto a						
				06	1699187				
Part	Certifi	cation			1 6 1				
	penalties of perju								
		n this form is my correct taxpayer identification numb	or for Lam waiting for a	number to be ice	und to make and				
2. I an	not subject to be	ackup withholding because: (a) I am exempt from bac	ckup withholding or (h) l	l number to be iss I have not been n	ntified by the Internal Revenue				
Ser	vice (IRS) that I an	n subject to backup withholding as a result of a failure	e to report all interest or	dividends, or (c)	the IRS has notified me that I am				
no l	onger subject to b	packup withholding; and		. ,					
3. I am	n a U.S. citizen or	other U.S. person (defined below); and							
4. The	FATCA code(s) e	ntered on this form (if any) indicating that I am exemp	ot from FATCA reporting	is correct.					
Certifi	cation instruction	s. You must cross out item 2 above if you have been no	otified by the IRS that you	are currently subj	ect to backup withholding because				
you ha	ve failed to report	all interest and dividends on your tax return. For real est	tate transactions, item 2 of	does not apply. Fo	r mortgage interest paid.				
acquis	ition or abandonm	ent of secured property, cancellation of debt, contribution vidends, you are not required to sign the certification, b	ons to an individual retire	ment arrangement	(IRA), and generally, payments				
Other t	Tiari interest and di	vidends, you are not required to sign the certification, of	at you must provide your	correct file, see t	ne instructions for Part II, later.				
Sign	Signature of	06000		331 -	1.0				
Here	U.S. person	Silving Str	D	ate▶ / 0/ √	119				
Ger	neral Instr	uctions		idends, including	those from stocks or mutual				
Section	n references are t	o the Internal Revenue Code unless otherwise	funds)						
noted.		2 2 13 Final Florida Codo di Nobb Cirlo Mido	<ul> <li>Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)</li> </ul>						
Future	e developments.	For the latest information about developments	Form 1099-B (stock or mutual fund sales and certain other						
related to Form W-9 and its instructions, such as legislation enacted			transactions by brokers)						
after they were published, go to www.irs.gov/FormW9.		• Form 1099-S (proceeds from real estate transactions)							

## **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-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.

# BOARD OF EQUALIZATION LEVEL OF EXPERIENCE FORM

NAME: S	HARON =	Irvin .	Iba Ka	nsas Ci	TY MASS	Service.
HOME ADDRESS:	9206 II	ndiana,	Ave Kan	sas GX	YM064	1324 HO
BUSINESS NAME & ADI EIN S <del>OCIAL SECURITY NUM</del>	DRESS:	<del>9</del> 06-1699			,	<del></del>
EMAIL ADDRESS:	sirvin @	mode wit	hPl <del>AL</del> inu	IMU. CONU		_
HOME TELEPHONE:						
BUSINESS TELEPHONE:		CEL	L TELEPHONE	: 8/6-6/	6-4858	-
REAL ESTATE EXPERIEN	ICE: SALES	BROKER	APPRAIS	ER BUILD	E <b>R</b>	
	DEVELOPI	ER LENDING/OI	FICER F	IOMEOWNER	/INVESTOR	
Additional experience	(please explain):					_
						<u>-</u> :
CERTIFICATION/EDUCA	TION:					_
ARE JACKSON COUNTY *taxes include the follo			YES rsonal proper	ty, and indiv	NO idual personal	property
SIGNATURE:	aron Ja		_ DATE: _	9/27/19	7	_
E	ACKSON COUNT BOARD OF EQUA 115 E. 12 <sup>TH</sup> STREE	LIZATION – RM				

KANSAS CITY, MO 64106

Email: boardofequalization@jacksongov.org