

**AMENDED AND RESTATED COOPERATIVE AGREEMENT FOR COLLECTION OF  
KANSAS CITY DOWNTOWN STREETCAR TDD SPECIAL ASSESSMENTS**

This Agreement is made and entered into effective as of <sup>October 10</sup>~~September 27~~, 2019 (the "Effective Date"), by and between Jackson County, Missouri ("County"), and the Kansas City Downtown Streetcar Transportation Development District ("District").

WITNESSETH:

**WHEREAS**, the District is a political subdivision of the State of Missouri, organized under RSMo Sections 238.200 to 238.275, as amended (the "TDD Act") by order of the Jackson County Circuit Court entered on April 27<sup>th</sup>, 2012, and having authority to enter into this Agreement pursuant to RSMo Sections 70.210 to 70.230; and

**WHEREAS**, on December 11, 2012, in a mail-in election called in an Order Calling For a Sales Tax and Special Assessment Election entered by the Circuit Court of Jackson County in Case Number 1216-CV02419 (the "Order"), the District was authorized to levy certain special assessments against real property in the District as set forth in Question 2 of the ballot attached to the Order as Exhibit A (the "Ballot"), specifically a "Real Property Assessment" based on the market value of the applicable parcel according to the records of the Jackson County Assessor and as more particularly described in the Ballot (the "Property Assessments") and a "Surface Parking Assessment based on the number of "Pay Parking Spaces" in a "Surface Pay Parking Lot", as more particularly described in the Ballot (the "Parking Assessments" and together with the Property Assessments, the "Special Assessments" and individually, "Special Assessment"); and

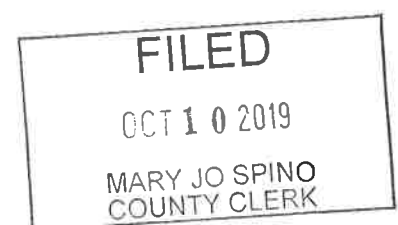
**WHEREAS**, the TDD Act provides that the county collector is to collect special assessments imposed by a transportation development district such as the District in accordance with the provisions of the TDD Act; and

**WHEREAS**, the District and the County previously entered into a Cooperative Agreement for Collection of Kansas City Downtown Streetcar TDD Special Assessments dated as of September \_\_, 2013 pursuant to which the County is collecting the District's Special Assessments in amounts calculated by the District using parcel values provided to the District by the County (the "Original Agreement"); and

**WHEREAS**, the District and the County desire to provide that the calculation of the Special Assessments will in the future be performed by the County instead of the District, and the parties desire to amend and restate the Original Agreement as set forth herein.

**NOW, THEREFORE**, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, it is agreed by the parties as follows:

1. (a) The County will include on its annual joint governmental property tax bills the Special Assessments levied by the District which are levied for the tax year of the annual tax bill (collectively, "Annual TDD Special Assessments", and individually, "Annual TDD Special



Assessment"). The Annual TDD Special Assessments will be calculated by the County provided that by October 1 of said tax year:

- i. The District provides the County with any rates that may have changed in the preceding year.
- ii. The District provides the County with a shape file of the boundary of the District.
- iii. The District provides the County with a list of accounts determined by the District to be owned by non-profit entities but subject nevertheless to the Special Assessments.
- iv. The District provides the County with a list of accounts determined to be exempt from the charge.
- v. The District provides the County the amount of any Parking Assessments against an account.

The County shall provide to the District a list of accounts within the boundary of the District with the classification of each account (i.e., residential, commercial, mixed-use, and noting whether constitutionally exempt) within seven (7) business days after receipt of the shape file from the District.

Upon written request by the District, the County, in the County's sole and absolute discretion, may include on non-annual property tax bills Special Assessments levied by the District which are levied for the tax year of the tax bill, provided that such Special Assessments are calculated in the same means as laid out in Section 1(a) of this agreement (collectively, "Non-Annual TDD Special Assessments", and individually, "Non-annual TDD Special Assessment"). Non-Annual TDD Special Assessments that are to be billed by the County will be billed by the County within sixty (60) days after such Special Assessments are calculated as laid out in Section 1(a) of this agreement, Any Special Assessment requested by the District as laid out in Section 1(a) for inclusion in a County property tax bill under this section received after October 1 of the applicable tax year shall be deemed to constitute a request by the District for said Special Assessment to be included in a non-annual property tax bill of the County as a Non-annual TDD Special Assessment. The District reserves the right to bill and collect any or all of the Special Assessments itself, provided, however, that any Special Assessment included on a County tax bill that is collected directly by the District instead of the County shall be considered uncollectible by the County due to the District's dismissal thereof for purposes of Section 6, hereof, and the District shall promptly notify the County in writing of such dismissal.

(b) As laid out in section 1(a), the District's request for billing of Special Assessments by the County shall include the parcel number of each parcel against which such Special Assessment has been levied. The County will then calculate the amount of such Special Assessment levied against each such parcel. The County contemplates using GIS mapping, valuation and other data generated and maintained by the County ("County Property Tax Records") in the County's calculation and determination of the amounts of Property Assessments and the District's determination of the parcels against which such Property Assessments are levied. Any Special Assessment that is to be billed or re-billed for the District by the County as part of a non-annual property tax bill as a direct result of inaccuracy in any County Property Tax Records provided by the County to the District (such as by way of

example, incorrect tax parcel identification numbers or account classifications) shall be deemed to be an Annual TDD Special Assessment for all purposes of this Agreement, and in the case of such a re-billing, shall be deemed together with the original billed Special Assessment to be one and the same Special Assessment for purposes of this Agreement.

(c) The County will assess interest on delinquent Special Assessments included on County tax bills at the same rates and in the same manner as interest on delinquent ad valorem real property taxes.

2. The County will accept payment of Special Assessments and related charges billed by the County by mail, in person, online or at any of the County's tax service locations, and in any event, at any location and in any manner that the County then accepts payment of property taxes.

3. All Special Assessments and any interest thereon collected by the County, less Authorized Deductions (defined below) shall be distributed by the County to the District via ACH (Automated Clearinghouse) on or before the fifteenth day of each month (collectively, "**Distributions**", and individually, "**Distribution**"); provided that the amounts impounded under RSMo Section 139.031 or otherwise not lawfully available for distribution due to protest or challenge ("**Impounds**") shall not be subject to distribution under this section. Each Distribution shall provide an itemization of all Authorized Deductions claimed by the County with respect to such Distribution in the same manner as provided with respect to deductions from tax distributions to the City of Kansas City, Missouri. As used herein, the term "**Authorized Deductions**" shall mean and include Collector's Commissions (defined below), Supplemental Processing Charges (defined below), Extraordinary Collection Costs (defined below), Indemnity Obligation Amounts (defined below), Record Maintenance Contributions (defined below), Correction Amounts (defined below), Impounds, and all other retentions, offsets and deductions that the County is authorized to deduct from distributions under this Agreement and/or Missouri law. Any amount required to be distributed to the District under this section shall be subject to offset for amounts previously distributed to the District that were assessed, collected or distributed in error ("**Correction Amounts**").

4. The County shall be entitled to a collection fee of one percent (1.0%) of all Special Assessments and any interest thereon collected by the County as consideration for the County's services with respect to such collection (the "**Collector's Commissions**"). To provide for payment of Collector's Commissions, the County may deduct said amounts from any distribution of monies made to the District by the County. Collector's Commissions shall be in addition to all other fees, deductions, offsets and reimbursements to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions, and shall be in addition to all other Authorized Deductions.

5. The County shall be entitled to reimbursement by the District in the sum of twenty-five dollars (\$25) for each Non-annual TDD Special Assessment billed by the County, as reimbursement for additional labor, printing and postage costs associated with such billing and additional labor and other costs associated with the collection of such assessments ("**Supplemental Processing Charges**"). To provide for payment of Supplemental Processing Charges, the County may deduct said amounts from any distribution of monies made to the District by the County. Supplemental Processing Charges shall be in addition to all other fees,

deductions, offsets and reimbursements to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions, and shall be in addition to all other Authorized Deductions.

6. In the event that any Special Assessment billed by the County under this Agreement is uncollectable by the County due to the District's failure or inability to support its claim in defense thereof, the District's retraction or dismissal thereof, the impropriety, invalidity or inaccuracy thereof, or the statute of limitations, then, provided that such circumstance is not the direct result of inaccuracy in the County's computation of the amount of the Special Assessment or inaccuracy in any County Property Tax Records (such as by way of example, incorrect tax parcel identification numbers or billing incorrect accounts), the County shall be entitled to reimbursement by the District of all expenses incurred by the County in connection with the billing and attempt to collect such uncollectible Special Assessments, as follows ("Extraordinary Collection Costs"): (a) the sum of ten dollars (\$10.00) for each such uncollectable Special Assessment as reimbursement for associated County labor costs; and (b) the pro rata portion of all other costs and fees (including, without limitation, attorney's fees and suit costs at statutory rates, publication costs and posting costs) allocable to each such uncollectable Special Assessment as reimbursement for such costs and fees. To provide for payment of Extraordinary Collection Costs, the County may deduct said amounts from any distribution of monies made to the District by the County. Extraordinary Collection Costs shall be in addition to all other fees, deductions, offsets and reimbursements to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions, and shall be in addition to all other Authorized Deductions.

7. The County shall be entitled to reimbursement by the District for, and the District shall hold the County harmless from and indemnify and defend the County against, any and all claims, demands, actions, causes of action, suits, writs, judgments, damages, expenses and costs (including, without limitation, reasonable in-house and outside counsel attorney's fees and court costs) directly resulting from or arising out of any judicial challenge to the propriety, validity or accuracy of any Special Assessment certified to the County by the District, except to the extent that (a) such claim, demand, action, cause of action, suit or writ is the direct result of inaccuracy in any County Property Tax Records provided by the County to the District (such as by way of example, incorrect tax parcel identification numbers), and/or (b) the County fails to notify the District in writing promptly after receiving notice of the commencement of the applicable claim, demand, action, cause of action, suit or writ (a "Claim Notice), and such failure results in prejudice to any defense by the District authorized in this section (the "Indemnity Obligation"). Any amounts owed to the County under the Indemnity Obligation shall be herein referred to as "Indemnity Obligation Amounts". To provide for payment of Indemnity Obligation Amounts, the County may deduct said amounts from any distribution of monies made to the District by the County. Indemnity Obligation Amounts shall be in addition to all other fees, deductions, offsets and reimbursements to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions, and shall be in addition to all other Authorized Deductions. Notwithstanding the foregoing, the District shall have the right, at its option and its expense, to elect in writing to provide the County with a defense against such claim, demand, action, cause of action, suit or writ with counsel reasonably acceptable to the County (the "Assumption of Defense Notice"), in which event (a) the Indemnity Obligation will not include in-house or outside counsel attorney's fees except those incurred by the District for

the defense provided to the County and except those incurred by the County after the County gives the applicable Claim Notice to the District but prior to the County's receipt of the Assumption of Defense Notice, and (b) the District shall have the right to compromise and settle any such claim, demand, action, cause of action, suit or writ on terms acceptable to the District in its sole discretion, so long as the District obtains a complete release of the County from any such claim, demand, action, cause of action, suit or writ.

8. The District shall be solely responsible for any and all information provided to the County as required under Section 1(a). The District recognizes and acknowledges the significant costs incurred by the County in generating and maintaining County Property Tax Records, including, without limitation, computer systems acquisition and maintenance costs and labor costs, and agrees to reimburse the County for a portion of such costs by paying the County an amount equal to three tenths of one percent (0.3%) of all Special Assessments collected by the County ("Record Maintenance Contributions"). To provide for payment of Record Maintenance Contributions, the County may deduct said amounts from any distribution of monies made to the District by the County. Record Maintenance Contributions shall be in addition to all other fees, deductions, offsets and reimbursements to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions, and shall be in addition to all other Authorized Deductions.

9. This Agreement shall be effective as of the Effective Date (but shall nevertheless apply with respect to the Special Assessments imposed by the District on January 1, 2013) and shall continue in force and effect unless terminated by either party upon thirty (30) days' notice to the other party. Notwithstanding the foregoing, the County may only exercise this right of voluntary termination by written notice given to the District between January 1 and June 1 of a calendar year. In the event of such termination, the provisions of this Agreement shall continue to apply with respect to Special Assessments certified to the County by the District prior to such termination.

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 the 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 with respect to the subject matter hereof.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, this Agreement is executed in duplicate originals effective as of the date first written above.

JACKSON COUNTY, MISSOURI

By:

  
Frank White, Jr., County Executive

ATTEST:

  
Printed Name: Mary Jo Spino  
Title: Clerk of the County Legislature

Approved as to form:

  
~~Cary D. Hodson~~ County Counselor

KANSAS CITY DOWNTOWN STREETCAR  
TRANSPORTATION DEVELOPMENT  
DISTRICT

By:

  
Tammy Queen, Executive Director