

LEGAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered into on this 21st day of April, 2026, by and between **JACKSON COUNTY, MISSOURI**, hereinafter called "the County" and Wagstaff & Cartmell, LLP, hereinafter called "Legal Counsel."

WITNESSETH:

WHEREAS, Legal Counsel has agreed to provide specialized legal advice and representation to the County in accordance with the terms, conditions, and covenants as set forth in this Agreement; and,

WHEREAS, Legal Counsel and the County have agreed to be bound by the provisions hereof,

NOW THEREFORE, in consideration of the foregoing and the terms and provisions herein contained, County and Legal Counsel respectively promise, covenant and agree with each other as follows:

1. Legal Counsel shall provide specialized legal advice and representation to the County relating to class action litigation as is more specifically set out in the engagement letter, attached hereto as Exhibit A.
2. Legal Counsel shall work as an independent contractor and not as an employee of the County. Legal Counsel shall be subject to the direction of the County only as to the result to be accomplished and not as to the means and methods for accomplishing the result. Legal Counsel shall report all earnings received hereunder as gross income, and be responsible for its own Federal, State, and City withholding taxes

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APR 23 2026

MARY JO SPINO
COUNTY CLERK

and all other taxes, and operate its business independent of the business of the County except as required by this Agreement.

3. Legal Counsel shall bill County monthly for its services at a rate of \$400 to \$600 per hour as specified in Exhibit A, and County shall pay Legal Counsel promptly upon receipt of Legal Counsel's statement.

4. The total compensation payable hereunder shall be \$100,000.00. Legal Counsel agrees that no additional billable work beyond this amount shall be completed unless it is first approved in writing by the County Counselor. Legal Counsel shall notify the County Counselor and the County Executive in writing when billable hours completed have reached a sum in excess of \$75,000.00.

5. Legal Counsel shall also be entitled to the reimbursement of its reasonable and necessary expenses incurred during its performance of services under this Agreement.

6. Legal Counsel shall be accountable to and coordinate with the County Counselor's Office.

7. This Agreement shall be effective as the date of signing and shall continue until December 31, 2026 unless sooner terminated. Legal Counsel or the County may terminate this Agreement by giving written notice to the other party. Termination of this Agreement shall not constitute a waiver of the rights or obligations which County or Legal Counsel may be entitled to receive or be obligated to perform under this Agreement.

8. 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.


9. Legal Counsel has the authority, upon written agreement of the parties, to contract with third-parties as needed to effectuate the objectives desired by the County. Any third-party contractor will be paid by Legal Counsel and Legal Counsel will invoice County for costs incurred.

10. Pursuant to §285.530.1, RSMo, Legal Counsel assures that it does not knowingly employ, hire for employment, or continue to employ an unauthorized undocumented individual to perform work within the State of Missouri and/or Jackson County, and shall affirm, by sworn affidavit and provision of documentation, its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services. Further, Legal Counsel shall sign an affidavit, attached hereto and incorporated herein as Exhibit B, affirming that it does not knowingly employ any person who is an unauthorized undocumented person in connection with the contracted services.

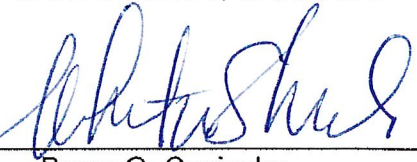
11. This Agreement incorporates the entire understanding and agreement of the parties.

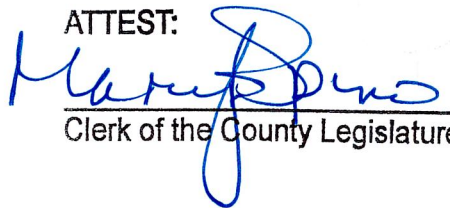
IN WITNESS WHEREOF, the parties hereto have signed and executed this Agreement on the date first above written.

WAGSTAFF & CATMELL, LLP

By 
Sarah S. Ruane
Managing Partner

JACKSON COUNTY, MISSOURI

By 
Bryan O. Covinsky
County Counselor

ATTEST:

Clerk of the County Legislature

REVENUE CERTIFICATE

There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation of \$100,000.00 which is hereby authorized.

4/22/2026
Date

Cheryl L. Colter
Director of Finance and Purchasing
Account No. 001-1101-56020

WORK AUTHORIZATION AFFIDAVIT

EXHIBIT B

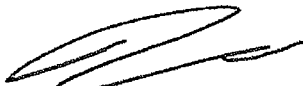
As a condition for any service provided to the County, a business entity shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services.

Business entity, as defined in section 285.525, RSMo pertaining to section 285.530, RSMo, is any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood. The term "business entity" shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term "business entity" shall include any business entity that possesses a business permit, license, or tax certificate issued by the state, any business entity that is exempt by law from obtaining such a business permit, and any business entity that is operating unlawfully without such a business permit.

Every such business entity shall complete the following affidavit affirming that it does not knowingly employ any person who is an unauthorized undocumented person in connection with the contracted services. The completed affidavit must be returned as a part of the contract documentation.

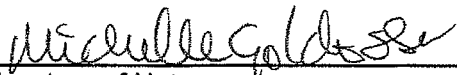
This affidavit affirms that **Wagstaff & Catmell, LLP** is enrolled in, and is currently participating in, E-verify or any other equivalent electronic verification of work authorization operated by the United States Department of Homeland Security under the Immigration Reform and Control Act of 1986 (IRCA); and, **Wagstaff & Catmell, LLP** does not knowingly employ any person who is an unauthorized undocumented worker in conjunction with the contracted services.

In Affirmation thereof, the facts stated above are true and correct. (The undersigned understands that false statements made in this filing are subject to the penalties provided under section 575.040, RSMo.)

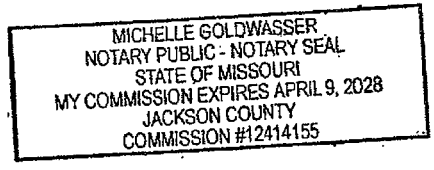
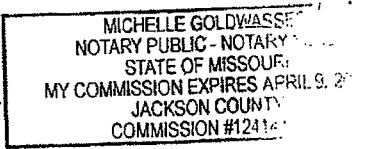

Authorized Representative's Signature
CEO & COO
Title

Vincent Grisell
Printed Name
4/7/26
Date

Subscribed and sworn before me this 7th day of April, 2026. I am commissioned as a notary public within the County of Jackson, State of Missouri, and my commission expires on April 9, 2028.


Signature of Notary

4/7/2026
Date



Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Wagstaff & Cartmell, LLP	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <u> P </u> Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 4740 Grand Avenue, Suite 300	
	6 City, state, and ZIP code Kansas City, MO 64112	
	7 List account number(s) here (optional)	

Requester's name and address (optional)

(Applies to accounts maintained outside the United States.)

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
4	3	-	1	7	9	0	3	3	1

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 *Vincent Grisell*

Date 2/1/26

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



March 16, 2026

Bryan Covinsky
Office of the County Counselor of Jackson County
Jackson County Courthouse 2nd floor
415 E. 12th St.
Kansas City, MO 64106
bcovinsky@jacksongov.org

SENT VIA EMAIL

Re: Terms of Our Firm's Representation

Dear Mr. Covinsky:

This will confirm that the retention of Wagstaff & Cartmell, LLP to represent Jackson County, Missouri in Gail McCann Beatty, Assessor, Jackson County, Missouri, et. al. v. State Tax Commission of Missouri, Jackson County, Missouri Circuit Court, Case No. 2416-CV25478. We will not be providing any legal services outside of that litigation.

We will handle this matter on an hourly basis and plan to bill you monthly. Our partner hourly rate will be \$600 per hour. The hourly rate for any associate work is \$400 per hour. The rates for our paralegal will be \$200 per hour. The fulfillment of this engagement may require the use of other attorneys or paralegals from our firm depending on their availability and the nature of the services provided.

We will act on your behalf to the best of our ability. Any expressions on our part concerning the potential outcome of your legal matters are expressions of our best professional judgment but are not guarantees. Our opinions are necessarily limited by our knowledge of the facts and are based on the state of the law at the time they are expressed.

We typically incur and pay on behalf of our clients a variety of expenses arising in connection with legal services. These include charges made by both outside vendors as well as expenses incurred by us in-house. Typical of such expenses are messenger, courier, and express delivery charges, expenses incurred in connection with printing, copying, and reproduction, filing fees, deposition and transcript costs, witness fees, travel expenses, charges made by outside experts and consultants, including accountants, appraisers, and other legal counsel (unless arrangements for direct billing have been made), and expenses incurred in connection with computerized legal research. We incur outside costs as agents for our clients and incur internal expenses on behalf of our clients, who agree that these costs will always be paid on a regular basis.

It is our policy that the attorney-client relationship will be considered terminated when we have completed any services that you have retained us to perform. If you then wish to retain us to

Bryan Covinsky
March 16, 2026
Page 2 of 2

perform additional services, our attorney-client relationship may be revived by mutual agreement subject to these terms of engagement, as they may be supplemented or modified at that time.

Please acknowledge your acceptance of the above engagement terms by executing the enclosed copy of this letter in the space provided and returning it to me. Please also let me know if you have any questions or concerns.

We appreciate the opportunity to work with you.

Very truly yours,



Marc K. Erickson

The foregoing engagement and the enclosed Terms of Engagement are hereby accepted this ____ day of March, 2026



Jackson County, Missouri

By:

Title: