

**2026 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 that the County shall recover from pre-distributed City funds the County's unreimbursed costs incurred as a result of pursuing additional collection remedies.
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 expects to distribute taxes collected on a weekly basis except during October when the County prepares the current year's billing.
4. The County will hold all taxes and interest collected until the tax funds are distributed and will remit to the City annually 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 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 1%, or the current rate as approved by Missouri statutes for assessment purposes.
6. The County will provide the City with monthly 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 provide certain tax collection services for the County which shall be available to all residents of the County and shall be consistent with applicable policies. The City will provide tax collection service Monday – Friday from 8:00 am – 5:00pm, excluding City approved holidays. The services provided shall be as follows:
 - A. Individual Personal Property Taxes
 - 1) Receive current and delinquent payments
 - 2) Issue duplicate bills and receipts;
 - 3) 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.
8. In connection with the services provided by the City as set forth in Paragraph 7, 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 any new applicable procedures and refresher training as needed. The County will furnish all information necessary for the collection of taxes and reporting of taxes collected.

9. The County will own and maintain all software needed to handle the County's business and provide the licenses necessary for the City to fulfill its obligations under this agreement. The City will maintain all hardware and the necessary connection to the County's system to fulfill its obligations under this agreement; however, to the extent reasonably feasible and understanding that internet and cloud-based services are subject to outages beyond the County's control, the County shall make all reasonable efforts to make the software and cloud-based services needed to perform under this agreement available to the City.
 - A. If the computer system is not available for an extended period of time, the City will not collect payments until such time as the system is able to be restored.
10. The City shall collect cash and checks and remit to the County all tax monies the City collects pursuant to this Agreement weekly. The City shall, at its own cost, cause all payments via cash and check to be deposited at the County's bank via courier. The County agrees to provide deposit bags and deposit slips for such activity to the City. Immediately following each deposit, the City shall transfer to the County a full accounting of each deposit, the form of which shall be agreed by the parties. The City may, at its cost, elect to establish a remote deposit procedure with the County's bank. On a weekly basis, the County expects to remit in a mutually acceptable form 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.
 - A. The parties understand that credit or debit card payments are not currently contemplated by this agreement; however, in the future, if mutually beneficial, the parties may consider adding such capability.
11. The City may issue upon taxpayer request duplicate receipts to taxpayers. The City may collect the duplicate fee, not enter the fee amount into the County computer system, but may 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.

12. This Agreement shall be effective August 1, 2026, and shall continue in force and effect until January 1, 2031, unless:
- A. Cancelled by either party with thirty (30) days written notice to the other party;
 - 1) However, this Agreement may be terminated only by mutual consent between June 1st and December 31st of each year.
 - B. 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.
13. The term of this Agreement may be extended 90 days prior to its expiration by written instrument and mutual consent, subject to any required approvals.
14. Upon the execution of this Agreement, the prior Consolidated Tax Billing and collection Agreement between the parties, dated June 15, 2007, shall terminate and no longer be in effect; however, this new agreement shall become effective upon signing.

IN WITNESS WHEREOF, the County and City have executed this Agreement this _____ day of _____, 2026.

APPROVED AS TO FORM:

JACKSON COUNTY, MISSOURI

Office of the County Counselor

Phil LeVota
County Executive

ATTEST:

Mary Jo Spino
Clerk of the Legislature

APPROVED AS TO FORM:

CITY OF LEE'S SUMMIT

Office of the City Attorney

J. Beto Lopez
Mayor

ATTEST:

Trisha Fowler Arcuri
City Clerk