

**INTERGOVERNMENTAL COOPERATIVE
AGREEMENT**

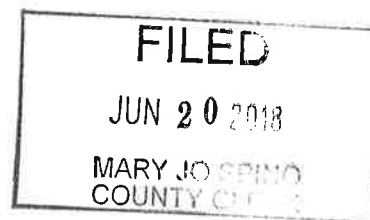
This Intergovernmental Cooperative Agreement, by and between Jackson County, Missouri, a constitutional home rule charter county of the state of Missouri (hereinafter, "the County"), and the Kansas City, Missouri School District, a public school district of the state of Missouri (hereinafter, "the District"), is made and entered into pursuant to the provisions of sections 70.210 *et seq.*, RSMo 2016, this 20th day of June, 2018.

WITNESSETH:

WHEREAS, the County's Assessment Department has the duty and responsibility under the County's charter and chapter 137, RSMo, to assess all real property located within the County for purposes of *ad valorem* taxation; and

WHEREAS, the County has engaged the firm of John Q. Ebert and Associates Consulting of Bluffton, OH (hereinafter "Ebert"), to perform certain "equalized reassessment work" for the County in connection with the statutorily-mandated 2019 biennial real property reassessment; and

WHEREAS, in connection with the equalized reassessment work, Ebert has also proposed to perform for the County certain "equalized reappraisal work" that will improve the assessment process within the County and facilitate fair and accurate real property assessments; and



WHEREAS, said equalized reappraisal work is more fully described in Exhibit B of the County's contract with Ebert, a copy of which exhibit is attached hereto "Attachment 1"; and

WHEREAS, the County has not budgeted the \$450,000 cost of the equalized reappraisal work, and has requested the District and other political subdivisions within the County that impose an *ad valorem* real property tax to pay a portion of this cost based on the District's *pro rata* share of certain real property tax billings for 2017; and

WHEREAS, this Agreement provides an appropriate mechanism in which to set out the rights and obligations of the parties in this regard; now therefore

IT IS AGREED by and between the parties as follows:

1. The District will pay to the County the sum of \$150,000.00 to assist the County with funding the equalized reappraisal work to be performed by Ebert, as described in Attachment 1.

2. The District's payment shall be due, in full, within fifteen days after the County's issuance of an invoice in the payment amount. Alternatively, and with the mutual agreement of the parties, the County may withhold the payment amount from a future distribution of tax funds collected by the County for distribution to the District.

3. The District's payment to the County under this Agreement is nonrefundable except as provided in this paragraph. The only circumstance under which a full refund will be due the District from the County would occur if the County ultimately determines not to contract with Ebert for the equalized reappraisal work and makes no payment to Ebert for that work, in which event the District's payment to the County under this

Agreement will be refunded to the District by the County. The only circumstance under which a partial refund will be due the District from the County would occur if the County does contract with Ebert for the equalized reappraisal work and makes some payment to Ebert for that work but the full \$450,000 cost therefore is not paid due to contract termination or other cause, in which event the County will refund to the District the pro-rata portion of the District's payment to the County under this Agreement that has not been applied by the County toward the cost of the equalized reappraisal work.

4. This Agreement may not be amended, modified, assigned, or cancelled without the written consent of each party.

5. Waiver of any of the provisions of this Agreement or any breach of this Agreement shall not thereafter be deemed a consent by the waiving party to any further waiver, modification, or breach by the other party, whether new or continuing, of the same or any other covenant, condition, or provision of this Agreement. Failure by either party to this Agreement to assert its rights in the event of a breach of this Agreement shall not be deemed a waiver of such rights.

6. If any covenant or other provision of this Agreement is invalid, or incapable of being enforced, by reason of any rule of law or public policy, all other provisions and conditions 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.

7. Neither party to this Agreement shall assume any liability for the acts of the other party, its agents, officers, and/or employees.

8. This Agreement may be executed in multiple counterparts. Any signatures transmitted electronically in pdf file or otherwise shall be deemed original. The finally executed document may be delivered electronically.

9. This Agreement shall be effective as of the date of its execution, and shall extend until December 31, 2018.

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

IN WITNESS WHEREOF the parties hereto have set their hands and seals on the date first above written.

JACKSON COUNTY, MISSOURI

By: _____


Frank White, Jr.
County Executive

ATTEST:


Mary Jo Spino
Clerk of the Legislature

Approved as to form:


W. Stephen Nixon
County Counselor

KANSAS CITY, MISSOURI SCHOOL DISTRICT

By: _____



ATTEST:

By: _____

EQUALIZED REAPPRAISAL SCOPE OF WORK

1.1 Generally. The Equalized Reappraisal Work of the Consultant is to conduct and perform an equalized reappraisal of all real property parcels located within Jackson County as part of the County's 2019 real property reassessment as described in section 2.1 below.

Regarding all performance and responsibility matters of this contract, the Consultant shall report directly to the County Chief Administrative Officer (the "CAO").

2.1 Scope of Work. Consultant shall:

2.1.1 Perform a reappraisal-based equalization of all real property valuations within the County, employing the County's computer assisted mass appraisal system (Sigma),

2.1.2 Provide expert advice and assistance to County employees in accessing and extracting such data for appropriate use in the 2019 reassessment, and

2.1.3 Provide expert advice and consulting to County employees and contractors in incorporating the equalized reappraisal data component of the 2019 reassessment in accordance with applicable state law, and with applicable Missouri State Tax Commission and IAAO standards.

2.1.4 Consultant's performance of the equalized reappraisal of commercial property shall be turn-key. Consultant's performance of the equalized reappraisal of residential property and agricultural property shall be turn-key except for the use of County Assessment Department staff, to the extent available, as may be reasonably necessary.

2.1.5 Provide monthly status reports to the CAO regarding the Reappraisal Work, or as otherwise may be reasonably required by the CAO.

2.1.6 Perform such building, correcting and updating of the County's countywide market data file ("Market Data File") and countywide property data file ("Property Data File") as may be necessary for the Equalized Reappraisal Work.

2.1.7 Develop the initial 2019 countywide reassessment values for all parcels no later than December 15, 2018 using the Market Data File and Property Data File as so built, corrected and updated, and using the County's new construction data.

2.1.8 Prepare and provide to the County no later than December 15, 2018 an Impact Analysis Report, reflecting the numerical effects of the initial 2019 countywide reassessment values by taxing district.

2.1.9 Update the initial 2019 countywide reassessment values no later than February 15, 2019.

2.1.10 Provide valuation support in informal reviews upon request of the CAO, and provide valuation support reports and present testimony as required by the

Jackson County Counselor's office to the Board of Equalization and the Missouri State Tax Commission and all other litigation and alternative dispute resolution forums in defense of the 2019 countywide reassessment values for all parcels. Also provide applicable testimony in front of the Jackson County Legislature with respect to the Equalized Reappraisal Work.

2.2 Expenses. Consultant shall bear all of the ordinary and necessary expenses of its work under this Agreement.