

ADAIR COUNTY COMMISSION MINUTES
WEDNESDAY, JULY 29, 2015
13TH DAY JULY REGULAR

The Adair County Commission convened at 8:30 a.m. on July 29, 2015 in the Courthouse at Kirksville. All Commissioners were present.

Adair County Collector, Sonja Harden, presented Consolidated Tax Billing and Collection Agreements for the City of Brashear, Missouri; City of Greentop, Missouri; and City of Kirksville, Missouri for the Commission's review and approval. The agreements had been updated to reflect the change of Collector of Revenue from David O. Erwin to Sonja Harden.

The Commission spent the afternoon inspecting County roads.

The Adair County Commission adjourned at 4:00 p.m. on July 29, 2015.

IN REF. ORDER NO 16 Consolidated Tax Billing and Collection Agreements with the City of
Brashear, Missouri; City of Greentop, Missouri; and City of Kirksville,
Missouri

RECEIVED
JUL 29 2015
ADAIR COUNTY CLERK

AMENDED
CONSOLIDATED TAX BILLING AND COLLECTION AGREEMENT

THIS AGREEMENT, made and entered into this 29 day of July, 2015 by and between the City of Kirksville, Missouri, a City, as such is defined in the laws and regulations of the State of Missouri, and hereinafter CITY, and SONJA HARDEN duly elected County Collector of Adair County, Missouri, and hereinafter COLLECTOR, and the Adair County Commission of Adair County, Missouri, hereinafter COUNTY COMMISSION of the following terms and conditions.

WHEREAS, it is desired and intended by this Cooperative Agreement that the parties set forth hereinafter shall enter an agreement as permitted by the Missouri Revised Statutes 50.332, 70.220 et seq., and 140.670, for the cooperative efforts to collect the taxes of the City of Kirksville, Missouri, on property (personal and real) located within the boundaries of said CITY which is located in Adair County, Missouri. The first tax year covered by this Agreement shall be the tax year beginning January 1, 2015.

NOW, THEREFORE, it is hereby mutually agreed as follows:

1. The COUNTY COMMISSION covenants and agrees:
 - (a) That it will maintain and permit the use of its computer terminal facilities and its office and staff facilities in the development, mailing, and collection of city tax assessments and notice to all applicable residents of the City of Kirksville, Missouri.
 - (b) That it will provide to the CITY a copy of the original tax printout no later than a date to be agreed upon each year and other pertinent information necessary to the tax billing for the CITY.
 - (c) That it will provide to the CITY, within a reasonable time after the termination of the tax period ending December 31 of every year, printouts for the current year which are pertinent and necessary, including but not limited to December 31 and February 28, delinquencies and other data as requested for the proper accounting of said system.
 - (d) That it will collect and forward to the CITY, on a monthly accounting basis, all taxes collected by the COLLECTOR on behalf of the CITY, together with the appropriate bookkeeping information and data which is reasonable and required by law, by the CITY for its tax records.
 - (e) That it will cooperate with the COLLECTOR and with the officials of the CITY to act toward the effectuation and execution of this Agreement.
 - (f) To be responsible for the computer programming, the assessment input into the computer, the tax billing printing, the mailing of tax bills, the collection of all assessed CITY taxes and as well as the sale of delinquent real property as set forth in Missouri Statutes.
2. The CITY covenants and agrees:
 - (a) To compensate the Adair County Collector for the services provided by

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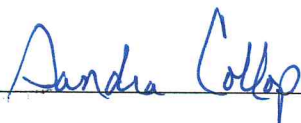
her at the rate of one and one half percent (1.5%) of the total amount of taxes collected by the COLLECTOR for the CITY, together with the penalty charge of seven percent (7%), as prescribed by law, on amounts collected from taxpayers on delinquent taxes.

- (b) In addition to sub-paragraph (a) above, to compensate Adair County, Missouri, by a further payment of one percent (1%) of all CITY taxes collected by the COLLECTOR, in consideration of CITY use of County employees and equipment in collection of said CITY taxes.
- (c) The parties further agree that the County shall be entitled to one percent (1%) plus an additional one half of one percent (0.5%) of all CITY taxes collected by the COLLECTOR as consideration for the county assessment fund. To provide for payment of that amount, the COLLECTOR shall deduct 1.5% of each distribution of tax monies made to the CITY. The additional one half of one percent (0.5%) assessment fund shall not exceed \$75,000 in any year, any excess shall be refunded.

3. The COLLECTOR covenants and agrees:
 - (a) To use her best professional efforts to effectuate the collection of the CITY taxes, as set forth herein, by all lawful and proper means.
 - (b) To maintain reasonable and appropriate accounting and depository records and to pay the taxes collected by her in accordance with this agreement to the CITY.
4. It is contemplated by this agreement and understood by the parties that the CITY tax statements shall be included in the same mailing with the County tax statements and shall not require additional envelopes, postage and related supplies.
5. That the original term of this agreement shall begin on MARCH 02, 2015 and continue until and including the last day of February, 2019, unless sooner changed by operation of law.
6. Following the initial agreement period, this agreement shall continue in force from year to year unless either party gives the other party written notice to terminate, by certified mail, not later than March 1st yearly. Any requests for amendments to or modification of this agreement by either party shall be submitted in the manner and by the date specified for termination notices.
7. All accounting and reconciliations will be made as of the date of termination. Any change in laws and regulations which substantially changes or effects the responsibilities or performance of the parties hereto shall make this agreement voidable, at the option of the party or parties so affected.
8. Upon the termination of this agreement without further renewal, the COLLECTOR shall make available to the CITY any such existing records under her control as may be necessary to enable the CITY to undertake the collection of taxes assessed on city property in the CITY, in the year after termination.

Continued on page 111

ATTEST:


County Clerk


Presiding Commissioner