

## TAX COLLECTION AGREEMENT

THIS AGREEMENT, made and entered into this 24<sup>th</sup> day of September 2018, by and between the City of Lamar, Missouri, a municipal corporation, hereinafter called the "City" and Barton County, Missouri, through the Barton County Commission hereinafter called the "County", and Rick Johnson, Barton County Assessor, hereinafter called the "Assessor", Kristina Crockett, Barton County Clerk, hereinafter called the "Clerk" and Barba Parrish, Barton County Collector-Treasurer, hereinafter called the "Collector":

WHEREAS, the City and County are empowered, under Article VI Section 16 of the Missouri Constitution and Section 70.220 RSMo., to enter into certain cooperative agreements for collection of certain fees and property taxes; and

WHEREAS, the parties hereto believe it to be mutually advantageous for the County to assess, prepare and collect property taxes and any extra fees submitted by the city and approved by the County to be entered on the tax bills (hereinafter referred to as "extra fees") for the City for an agreed compensation;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, it is hereby agreed by and between the parties hereto as follows:

### I

The County by and through the County Assessor agrees to perform the assessment function of determining the fair market value and true assessed value of all real and personal property located within the City boundaries.

### II

The County by and through the County Clerk agrees to create, on behalf of the City, tax billing amounts relating to all real and personal property located within the City boundaries including surtax on businesses located within the boundaries of the City and any "extra fees". Such billing amounts are to be included and identified separately on tax bills generated on taxable property within the boundaries of the City, and shall include property taxes and any "extra fees" relating to the City of Lamar, Missouri.

### III

The County, by and through the County Collector, hereby agrees to bill and collect, on behalf of the City, all monies due and owing the City for taxable property and any extra fees included on the tax statement within the boundaries of the City.

#### IV

The County agrees that the City shall have access during reasonable times and under the supervision of the Clerk or Collector, whichever is appropriate, to all data relating to the City taxes accumulated under the tax collection and processing system.

#### V

The County agrees to remit to the City, the receipts due the City at the same time the Collector remits other receipts similarly collected on behalf of other cities within the County; provided, however, that there shall be a remittance to the City at least once per month at which time the Collector shall provide a Statement of Monthly Collections Report.

#### VI

The City shall fix its ad valorem property tax rates, as provided in Section 67.110 RSMo., not later than September first for entry in the tax books. If the City should fail to comply with Section 67.110 RSMo., then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year and the Collector will neither bill nor collect City taxes for that year either current or delinquent. However, the Collector will continue to collect and disburse prior year taxes under this agreement. A new agreement will have to be entered into by all parties to resume collecting current taxes. The City further agrees to have any "extra fees" that are to be entered on the current year's tax statement turned into the County Clerk by September 1<sup>st</sup>.

#### VII

The parties agree that the Collector shall have the responsibility for collection of all current and delinquent real and personal property taxes, including penalties, interest and fees. Such collection of taxes, penalties, interest and fees shall be conducted in accordance with applicable law(s). The parties agree that the Collector shall also have the responsibility for the collection of "extra fees" that the city submits to be put on tax statements.

#### VIII

The parties agree to the following: The Collector shall for the collection of all current and current delinquent taxes and the "extra fees", withhold a sum equal to three percent (3%) of all taxes, penalties and fees collected by the Collector, further the Collector shall for the collection of all back taxes, delinquent taxes and interest along with the collection of the "extra fees" withhold a sum equal to three and one half percent (3½ %) on behalf of the County as compensation for the bill creation and collections services herein provided by the County and said sum shall be deposited by the Collector in the Barton County General Revenue Fund. As required by Section 137.720 and Sections 137.750 RSMo., the Collector further shall withhold one and one half percent (1.5%) of all ad valorem property taxes and the "extra fees" collected by the Collector on behalf of the City to fund the costs and expenses incurred in assessing real and personal property. All sums withheld by the Collector, as required by Section 137.720 and Section 137.750, RSMo, shall be deposited by the Collector in the Barton County Assessment Fund. All amounts withheld by the Collector shall be withheld proportionately from each separate property tax.

The Collector shall then remit to the City the balance collected after the applicable amounts have been withheld from each separate property tax and the "extra fees". The Collector shall provide the City a written itemization showing the balance remitted for each separate property tax and "extra fees".

IX

The parties hereto mutually agree that the term of this agreement begins upon acceptance by all parties and ends February 28<sup>th</sup> 2020, provided, however, that any party may terminate this agreement within sixty (60) days by serving upon all other parties to the agreement written notice of its intention to terminate the agreement. The parties hereto mutually agree that this contract will be automatically renewed on March 1, 2020, and will continue to renew on March 1 of each subsequent year unless any party serves written notice of termination no less than ninety (90) days prior to the renewal date.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed and executed by their duly authorized officers as of the day and year first above written.

CITY OF LAMAR, MISSOURI

ATTEST:

\_\_\_\_\_  
Kent Harris, Mayor

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Bev Baker, City Clerk

COUNTY OF BARTON

Mike Davis  
Mike Davis, Presiding Commissioner

Barba Parrish  
Barba Parrish, County Collector-Treas.

ATTEST:

Rick Johnson  
Rick Johnson, County Assessor

Kristina Crockett  
Kristina Crockett, County Clerk