

**AN ORDINANCE AUTHORIZING THE EXECUTION OF AN AGREEMENT BY AND BETWEEN THE COUNTY OF MONITEAU, THE MONITEAU COUNTY CLERK, THE MONITEAU COUNTY COLLECTOR, AND THE CITY OF CALIFORNIA, MISSOURI.**


**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CALIFORNIA, MISSOURI, AS FOLLOWS:**

**SECTION 1.** That the Agreement attached hereto and incorporated herein as if fully set forth between the City of California, Missouri, a municipal corporation, and The County of Moniteau, the Moniteau County Clerk, and the Moniteau County Collector, be and the same is hereby approved; the Mayor is hereby authorized and directed to execute the Agreement in original for and on behalf of the City and the City Clerk is authorized and directed to attest such signature.

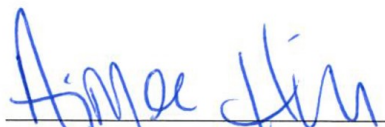
**SECTION 2.** That the acts taken by the Mayor or any representative or employee of the City with respect to the services to be rendered pursuant to the Agreement are hereby ratified and approved.

**SECTION 3.** This ordinance shall be in full force and effect as of April 1, 2021. Further, copies of this ordinance having been made available for public inspection prior to the time the same is under consideration by the Board of Aldermen of the City of California, Missouri, and the title of the same having been read two times, this ordinance is

***PASSED AND APPROVED THIS 5<sup>TH</sup> DAY OF APRIL, 2021.***

  
**MAYOR NORRIS GERHART**

ATTEST:

  
**CITY CLERK, AIMEE HILL**



**AGREEMENT BY AND BETWEEN THE COUNTY OF MONITEAU, THE  
MONITEAU COUNTY CLERK, THE MONITEAU COUNTY COLLECTOR  
AND THE CITY OF CALIFORNIA, MISSOURI**

THIS AGREEMENT, entered into as of April 1, 2021 by and between the CITY OF CALIFORNIA, Missouri, a municipal corporation of the State of Missouri, hereinafter referred to as CITY, and the County of Moniteau of the State of Missouri, the Moniteau County Collector, and the Moniteau County Clerk, hereinafter collectively referred to hereafter as COUNTY.

WHEREAS, the County and City are responsible for assessing and collecting taxes for their respective purposes upon real and personal property located within their respective boundaries; and

WHEREAS, the County and the City acknowledge that the County currently collects the data and information needed to assess real property taxes for real property located within the boundaries of the City; and,

WHEREAS, the City acknowledges that the County has the capability to collect both real and personal property taxes from the City's taxpayers and desires that the County collect both real and personal property taxes from the City's taxpayers; and

WHEREAS, the City is willing to compensate the County for the service of collecting both real and personal property taxes for the City from the City's taxpayers; and

WHEREAS, the County is willing to collect all real and personal property taxes, including interest and penalties thereon, for the City from the City's taxpayers and distribute said taxes to the City in return for compensation from the City; and

WHEREAS, the City and the County recognize that this arrangement would efficiently serve the taxpayers of both governmental entities.

Now therefore, in consideration of the foregoing and other good and valuable consideration, including that which is set forth herein, the receipt of which is hereby mutually acknowledged, the City and County agree as follows:

WITNESSETH:

That County hereby agrees to maintain on its data system, and to extend and collect for the City of California, Missouri, ad valorem taxes including current real and personal property and any delinquent taxes beginning with the term of this agreement for a term of one year commencing on April 1, 2021, and terminating as of March 31, 2022, unless renewed as provided herein, upon the following terms and conditions, which the respective parties covenant and agree to keep and perform.

1. COUNTY OBLIGATIONS, COVENANTS, AGREEMENTS

The County Clerk will extend tax rates for all real and personal property within the City.

The County Collector will develop and mail tax statements and notices to all applicable residents for the City. Said tax statements for the annual payment of real and personal property taxes (due on or

before December 31 of each year) shall be provided to the City taxpayers on or before November 10 of each year.

The tax statement generated by the County will show the City and County ad valorem taxes separately billed.

The County Clerk will provide to the City, a copy of the final tax printouts, for the current year, including a list of taxpayers, valuations, assessments, amount of taxes due and other pertinent information vital to the tax system no later than December 1 of each year, with the City tax notices mailed to taxpayers at the same time that County tax notices are mailed.

The County Collector will collect and forward to the City, on a monthly basis, on or before the 15<sup>th</sup> day of each month following collection, all taxes, including any interest and penalty paid, collected by the County and owed to the City. With each payment of taxes so collected on behalf of the City, the County Collector will provide the City with an itemized statement of account, showing from whom or which entity the taxes were paid, and an accounting of taxes, interest, and penalty comprising the total sum, as well as an accounting of any fees paid to the county (or any entity or officer or official thereof) for services rendered to the City.

The County shall pay over to the City, on an annual basis, on or by the 15<sup>th</sup> of March of each year, the City's prorated share of the interest income earned on the bank accounts in which tax receipt deposits are held. The County shall provide the City with a detailed accounting as to the deposits, interest earned, and apportionment between appropriate entities.

The County will conduct the annual delinquent tax sale as provided by law, and include and collect therein any delinquent City real estate taxes. The City will receive all over bids, interest, damages, and other fees from such sales that the City may be entitled to in accordance with the law. The City will be furnished with a list of all land to be sold for taxes on its behalf at least sixty (60) days prior to the proposed sale date, and will be furnished with a list of all sold for taxes on its behalf, or struck off to the City, within ten (10) days of said sale. The County shall be responsible for receiving and receipting for tax redemption payments, notifying owners of the time for expiration of redemption, and issuing tax deeds for such tax sales, as well as all other duties and obligations customarily or legally required in association with said sales.

Upon reasonable request, the County will provide to the City or the City's auditors or any entity auditing the City such necessary explanations of all reports and access to the County's in house tax system including computer terminals and reports, to assist the City's auditor in verifying audit samples of the financial data previously provided by the County during the past audit period, or for any other lawful audit purpose.

In performing the services required under this Agreement, the County shall comply with all applicable federal and state statutes, Court orders and State regulations governing the assessment and collection of the taxes.

All information, data, records and reports accumulated, compiled or maintained by the County relating to the payment of City real or personal property taxes (in association with the performance

of this Agreement) shall be and become the property of the City of California. The County may maintain duplicates of such information. Any information maintained in electronic format or storage shall be made accessible to the City without further cost. Every effort shall be made to facilitate the sharing of mapping and other assessment and tax collection data between the City and the County, without further cost to the City.

The County will maintain a budget for the offices charged with administering or performing under this Agreement.

The County agrees that there will be no preference given to the collection of taxes.

The City shall have the right to inspect the books and records maintained by the County relating to the assessment or collection of taxes, or performance of any term under this Agreement, and the City agrees that in the event that it decides to exercise its right of inspection, it will do so with reasonable notice, at a mutually convenient time.

## 2. CITY OBLIGATIONS, COVENANTS, AGREEMENTS

On or before the 1<sup>st</sup> day of September of each year, the City will provide the County with the City's newly adopted tax rate and exemption schedule (if applicable) to be applied for assessment purposes.

City will compensate County Clerk for services rendered at the rate of 1 and ½ percent (1 ½%) of the current and delinquent taxes collected by the County Collector.

City will compensate County Collector for services rendered at the rate of 1 and ½ percent (1 ½ %) of the current and delinquent taxes collected by the County Collector.

City will compensate the County of Moniteau for providing computer services and supplies at the rate of one percent (1 %) of the current and delinquent taxes collected by the County Collector.

Funds shall be withheld by the Collector from the Collection of California City taxes on a monthly basis and remitted to the Moniteau County General Revenue Fund at the rates provided in prior sections. The County Clerk and County Collector will be paid at the rates provided in prior sections out of General Revenue. The County Clerk and County Collector agree to pay Moniteau County their respective share of the employer's share of social security and Medicare withholdings. (The City shall not be responsible for the same.)

## 3. INVESTMENT OF FUNDS

The City agrees that the County may invest collected ad valorem tax funds of the City during the period between collection and payment; however, the County may only invest such funds in compliance with Missouri State law and in the most prudent manner. The County further agrees that it will pay to the City all interest or other earnings attributable to taxes owed to the City. All parties agree that this Agreement will not be construed to lengthen the time period during which the County may hold such funds before payment to the City.

Taxes received by the County properly paid under Protest by the taxpayer will be handled by the County in accordance with State law. The County agrees to immediately notify the City of the receipt of any funds paid under protest (of City tax liability).

#### 4. LIABILITY FOR ERRORS, ACTS, AND OMISSIONS

- a. Error, Act or Omission by the County: If a claim arises against the County from the act, omission, or error of the County, the County will be responsible for and address the County's own damages, liabilities, claims, penalties, expenses and costs, including, but not limited to, attorney's and other professional fees, arising out of the act, omission or error, as it would any other.
- b. Error, Act or Omission by the City: If a claim arises from the act, omission, or error of the City, the City will be responsible for and address the City's own damages, liabilities, claims, penalties, expenses and costs, including, but not limited to, attorney's and other professional fees, arising out of the act, omission or error, as it would any other.

It is expressly understood and agreed that, in execution of this Agreement, neither the County nor the City waives and shall be deemed hereby to waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.

#### 5. NOTICE TO COUNTY AND CITY

Unless otherwise specifically provided in this Agreement or by law, any and all notices or other communications required or permitted by this Agreement or by law to be served on, given to, or delivered to either party to this Agreement shall be in writing and shall be deemed duly served, given, delivered and received when personally delivered (including confirmed overnight delivery service to the party to whom it is directed) or in lieu of such personal delivery, when three business days have elapsed following deposit in the U.S. Mail, first class postage prepaid, certified, return receipt requested, addressed to:

County:

Moniteau County Commission  
Moniteau County Courthouse  
California, Missouri 65018

City:

City of California  
City Clerk  
500 South Oak  
California, Missouri 65018

Either party may change its address for the purpose of this paragraph by giving written notice of such change to the other party in the manner provided in this paragraph.

6. CANCELLATION OF AGREEMENT

This Agreement is always subject to appropriation of funds. That the County and the City will meet on or by January 31 of each year to determine provisions for the renewal, extension, modification, or termination of this Agreement. Absent modification or termination, or absent a written notification from any entity to this Agreement that the Entity does not intend to automatically renew the Agreement without further review or modification, the Agreement will automatically renew annual for an additional one year term, upon the same terms and conditions as set forth here. In the event of non-appropriation by either party, the Agreement will be deemed terminated one hundred eighty days following such non-appropriation. This Agreement may be cancelled by either party for any reason. If this Agreement is cancelled, the Agreement will be deemed terminated as of December 31 of the preceding year, except for collection matters already undertaken.

7. BREACH OF AGREEMENT

Failure of either party to perform any of its covenants or conditions under the Agreement is a breach of the Agreement, and, in the event of breach, the non-breaching party will have the right to any legal remedy provided under the laws of the State of Missouri.

8. NON TRANSFER

Neither party may assign or transfer any interest in this Agreement, without the express written.

9. NO WAIVER OF BREACH

No failure of either the County or City to insist upon the strict performance by the other of any covenant, agreement, term or condition of this Agreement, or to exercise any right or remedy consequent upon a breach thereof, shall constitute a waiver of any such breach or of such covenant, agreement, term or condition. No waiver of any breach shall affect or alter this Agreement, but each and every covenant, condition, agreement and term of this Agreement shall continue in full force and effect with respect to any other then existing or subsequent breach.

10. WAIVERS AND AMENDMENTS TO AGREEMENT

No modification, waiver, amendment, discharge or change of this Agreement shall be valid unless the same is in writing and signed by the party against which the enforcement of such modification, waiver, amendment, discharge or change is or may be sought. No such amendment, alteration, waiver, modification, etc., shall be valid unless expressed in writing and agreed to be an official action of the governing body of all parties hereto.

11. MISCELLANEOUS PROVISIONS

This instrument hereto contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of no force or effect.

This Agreement shall be construed under and in accordance with the laws of the State of Missouri, and all obligations of the parties created hereunder are performable in Moniteau County, Missouri.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives and successors.

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or enforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal or unenforceable provisions had never been contained.

This Agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understands or written or oral agreements between the parties respect the within subject matter.

This Agreement is executed in multiple original, with each party thereto retaining an original, and any of the same having the same evidentiary value.

Executed on the day and year first above written.

IN WITNESS WHEREOF, the City of California, the County of Moniteau, the Moniteau County Clerk, and the Moniteau County Collector have all executed this instrument on the day and year first above written.

ATTEST:

CITY OF CALIFORNIA, MISSOURI

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

COUNTY CLERK OF MONITEAU MISSOURI

Roberta Elliott  
Roberta Elliott

CONTRACT APPROVED BY MONITEAU COUNTY COMMISSION

Mac Finley  
Mac Finley, Presiding Commissioner

COUNTY COLLECTOR OF MONITEAU COUNTY, MISSOURI

Ellen A. Ash  
Ellen A. Ash

Clint Hoellering  
Clint Hoellering, 1<sup>st</sup> Associate Commissioner

Rick Messerli  
Rick Messerli, 2<sup>nd</sup> Associate Commissioner

This contract agreement is made as authorized by RSMO 50.332.

Dated this 25 day of March, 2021