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. 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 will distribute taxes collected on a weekly basis.

4. The County will hold all taxes and interest collected until the tax funds are distributed and will remit to the City quarterly 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 weekly reports on the City taxes billed, collected, and distributed by the County. The County will provide other ad hoc reports as requested. 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 City 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. <u>Individual Personal Property Taxes</u>

      1) Receive current and delinquent payments
      2) Issue duplicate bills;
      3) Issue bills for add-on accounts;
      4) Answer taxpayer inquiries.

   B. <u>Real Estate, Business Personal: Manufacturer's Equipment</u>

      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. The County will furnish any and all supplies or 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, the County shall ensure that all software and cloud-based services needed to perform hereto are accessible 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 the County shall arrange for deposit to their account by courier. The County will cover the cost of the bank account and any deposit courier services. The County agrees to pay the City's collection fees to the City via ACH weekly for all tax collections occurring during the same week. On Fridays, the County will remit by ACH 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.

11. The City will issue duplicate receipts to taxpayers. The City will collect the duplicate fee, not enter the fee amount into the County computer system, but will 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 no later than August 1, 2026.

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

APPROVED AS TO FORM:

_____
Office of the County Counselor

JACKSON COUNTY, MISSOURI

_____
Phil LeVota
County Executive

ATTEST:

_____
Mary Jo Spino
Clerk of the Legislature

APPROVED AS TO FORM:

_____
Office of the City Attorney

CITY OF LEE'S SUMMIT

_____
J. Beto Lopez
Mayor

ATTEST:

_____
Trisha Fowler Arcuri
City Clerk