SINGLE SOURCE AWARD **BID NO #SS-0499-19**

Subject: COMPREHENSIVE TANGIBLE BUSINESS PERSONAL PROPERTY TAX AUDITS FOR THE DUVAL COUNTY PROPERTY APPRAISER'S OFFICE

Department: Property Appraiser

Description of Purchase: Recommend approval of Single Source award to Tax Management Associates, Inc. to provide Comprehensive Tangible Business Personal Property Tax Audits for the Duval County Property Appraiser's Office. Period of service shall be two (2) years from date of award; shall continue in effect thereafter on a month-to-month basis; and may be terminated by either party without cause following the initial term upon thirty (30) days written notice. To be processed by formal contract through the Office of General Counsel.

Compensation shall be paid exclusively from the taxes, penalties and interest collected from the tax audits performed by the vendor at an amount equal to thirty-five percent (35%) of any taxes, penalties and interest collected.

Single Source Award To: Tax Management Associates, Inc.

Price Justification: See attachment

Total Award: See attachment **Requisition #:** N/A

Attachments: Recommendation Memo, Single Source Form, Vendor Letter & Draft Contract, Draft MOU

Certification as to Single Source: Kathleen Collins, Chief Financial Officer, Property Appraiser – Admin.

THE ABOVE PURCHASE IS RECOMMENDED FOR AWARD IN ACCORDANCE WITH CHAPTER 126.206.

Analyst: David Klages

Gregory Pease, Chief
Procurement Division

APPROVAL OF GENERAL GOVERNMENT AWARDS COMMITTEE

"ALL AWARD ACTIONS SUBJECT TO LAWFULLY APPROPRIATED FUNDS"

CHAIRMAN ***DATE***

ACTION OF AWARDING AUTHORITY DATE: _____

APPROVED_____ DISAPPROVED _____

OTHER _____

SIGNATURE OF AUTHENTICATION _____

OFFICE OF THE PROPERTY APPRAISER

JERRY HOLLAND
DUVAL COUNTY
PROPERTY APPRAISER

231 E. FORSYTH STREET
JACKSONVILLE, FL 32202
(904) 630-2011

June 6, 2019

Gregory Pease, Chief Procurement Division
214 N. Hogan Street, Suite 800
Jacksonville, FL 32202

RE: Single Source Request – Agreement for Use of Property Tax Collections to Fund Business Personal Property Tax Audit Services

Dear Greg:

The Duval County Property Appraiser would like to enter into a new single source award with Tax Management Associates, Inc. (TMA) for a 24 month period from date of award with and continue thereafter on a month– to– month basis between the City of Jacksonville, on behalf of the Duval County Property Appraiser, and TMA to provide Comprehensive Tangible Personal Property Audits for the purpose of collecting taxes due on those properties. TMA will provide audit services in exchange for the fee of an amount equal to 35 percent of any tax, penalties and interest collected from back taxes assessed by the Property Appraiser on parcels identified through a TMA audit. The fee shall be paid exclusively from the taxes, penalties and interest collected in relation to the business personal property tax audits resulting from the tax audits performed by TMA, and shall not constitute a pledge or general obligation of tax funds or create an obligation on the taxing authorities to appropriate monies available for the purpose of this agreement. Once an award is issued PAO wills submit to the Office of General Council for formal contract.

If you have any additional questions, please feel free to contract me at the email and telephone number listed below.

Sincerely,

Kathleen Collins
Chief Financial Officer
(904) 630-2403

Cc: Jerry Holland
Enclosures: Single Source Request
Vendor Sole Source Letter

SINGLE SOURCE REQUEST

Pursuant to the City of Jacksonville Procurement Code § 126.206 & § 126.312, when requesting a purchase from a vendor subject to the referenced sections, please complete this form to justify your request and submit to Procurement with applicable attachments.

REQUESTING AGENCY (DEPT./DIVISION): Property Appraiser - Administration

FUNDING SOURCE: TMA will receive 35% of tax, penalties & interest collected in back taxes.

BRIEF DESCRIPTION OF GOODS/SERVICES:

TMA will perform Comprehensive Tangible Personal Property Audits on behalf of the Duval County Property Appraiser's Office for the purpose of collecting taxes due on those properties, which funds would otherwise be unavailable to the taxing authorities.

AMOUNT OF PROJECT (attach quote): $0.00

PROVIDE A SUMMARY OF THE SCOPE OF GOODS/SERVICES TO BE PROVIDED; IDENTIFY EACH ITEM, COMPONENT OR SERVICE BEING PROCURED(ATTACH QUOTE/PROPOSAL):

TMA will perform Comprehensive Tangible Personal Property Audits on behalf of the Duval County Property Appraiser's Office for the purpose of collecting taxes due on those properties, which funds would otherwise be unavailable to the taxing authorities.

PROVIDE A DETAILED JUSTIFICATION AS TO WHY THE REQUESTED GOODS/SERVICES CAN ONLY BE EFFICIENTLY AND EFFECTIVELY PROCURED THROUGH THE RECOMMENDED SINGLE SOURCE PROVIDER:

TMA is the only vendor currently performing personal property audits in the State of Florida. In addition TMA utilizes its proprietary CAVS software system in conjunction with conducting these audits to assist in the valuation and validity of tangible person property assets.

ASSERT THAT YOU HAVE RESEARCHED THE AVAILABILITY OF THE REQUESTED GOODS/SERVICES FROM OTHER SOURCES IN APPLICABLE MARKETS AND HAVE DISCUSSED AND EVALUATED THE SAME WITH COJ'S PROCUREMENT AND EBO DIVISIONS:

Through PAO's research for an audit firm TMA is the only company avaiable in the State of Florida that is providing these types of audits on tangible personal property.

Submitted by: Kathleen Collins — Chief Financial Officer

(Name) **(Title)**

Date: May 10, 2019

Requesting Agency's Director's Signature: Kathleen Collins

TAX MANAGEMENT ASSOCIATES, INC

CORPORATE HEADQUARTERS
5121 PARKWAY PLAZA BLVD.
CHARLOTTE, NC 28217
PHONE 704.847.1234
WWW.TMA1.COM

May 8, 2019

Kathleen Collins, MPA
Chief Financial Officer
Office of the Property Appraiser – Duval County
231 East Forsyth Street, Suite 270
Jacksonville, FL 32202

Dear Ms. Collins,

Please accept this letter in reference to Comprehensive Tangible Personal Property Audits Tax Management Associates, Inc. (TMA) is proposing to provide Duval County. TMA has been performing tangible personal property audits in Florida since 1994. Over the course of these years, TMA has not come across another vendor performing this type of service in Florida. To the best of our knowledge we are not aware of another vendor nor have we come across another vendor performing personal property audits during our contracting processes with our clients.

Also, as part of TMA's comprehensive audit technique, we have developed proprietary audit templates to conduct personal property audits for use in computing valuations. These templates were designed so TMA could easily explain to the Counties the tracking and reconciliations for the various asset items on each account as well as track the correct assets for each tax year for preparing final audit reports in compliance with the requirements of the Property Appraiser.

In addition, TMA utilizes its proprietary CAVS software in conjunction with conducting these audits to assist in the valuation and validity of tangible personal property assets. TMA is the sole source provider of this CAVS software program which provides estimated valuations based on a built-in modeling system developed by TMA. This software will also allow the Property Appraiser to establish an estimated value using cost data that is both fair and defensible. TMA provides on-going enhancements and annual support for this software.

Should you require additional information, please feel free to contact me. Thank you for your interest in our service. We look forward to continuing our working relationship with Duval County.

Sincerely,

Jay Taranto

Jay Taranto
Director of Sales and Marketing

Tax Management Associates, Incorporated
Audit Services Agreement
with
Duval County, Florida

This agreement made and entered into this _____ day of _____, 2019, by and between DUVAL COUNTY PROPERTY APPRAISERS OFFICE, hereinafter called the "COUNTY" and TAX MANAGEMENT ASSOCIATES, INC., a corporation authorized to conduct business in Florida, hereinafter called "TMA," to assist the COUNTY in the performance of audits to verify the accuracy of personal property tax forms for ad valorem taxation.

Contractual services may begin upon full execution of this agreement.

SPECIAL PROVISIONS

WITNESSETH:

WHEREAS, the County desires to obtain audit services on the County's personal property taxpayers as authorized by the Florida General Statutes; and

WHEREAS, TMA agrees to provide said audit services for the County pursuant to the charges, terms and conditions of this Agreement; and

NOW, THEREFORE, in consideration of the promises mutually exchanged, the parties agree as follows:

1. SERVICES

A. In accordance with the charges, terms and conditions contained in this Agreement, TMA agrees to furnish audit services to verify the accuracy of the business taxpayer's personal property tax forms filed with the County Property Appraisers Office in the State of Florida.

B. The services provided by TMA will be performed in accordance with the terms and conditions provided by this Agreement and in compliance with all applicable Florida Personal Property Tax Statutes. TMA agrees to perform audits in accordance with professionally accepted auditing and accounting standards.

C. It is expressly agreed by the parties that all work performed by TMA shall be under the direct supervision and control of the County. All correspondence in connection with audits will be signed by the County and if applicable, the County Property Appraiser or by an authorized designee.

D. In order to assist in the scheduling of taxpayers' forms selected by the County for audit, the County agrees to make available to TMA copies of the Personal Property Tax Forms for the years for which audits are to be performed.

E. TMA agrees to audit the forms assigned for audit for the most current year and applicable prior years as provided by Florida General Statutes which provide for discovery procedures and limitations.

F. It is expressly understood by TMA that under the provisions of the Florida General Statutes, it and its employees are subject to the State Confidentiality Statutes and the penalties contained therein. TMA agrees to abide by the Florida Statutes concerning confidentiality of taxpayer records and shall hold the County harmless from any liability which may result from an action involving TMA or its employees or agents regarding confidentiality of taxpayer records.

G. TMA agrees to provide training to designated employees of the County as to all aspects of the audit services provided pursuant to this Agreement. Any appropriate designee of the County may perform an audit with TMA personnel, provided the County shall be responsible for any related expenses of such County employee.

H. TMA agrees that no employee of the company will consult with or answer questions regarding any aspect of an audit being performed, except with authorized County officials and the taxpayer being audited, unless otherwise directed to do so by the County.

I. If through any cause, TMA or the County fails to fulfill its obligations as provided by this Agreement, or materially violates any of the covenants or stipulations within this Agreement, or becomes unsatisfied with services rendered, and such failure or violation continues for thirty (30) days after written notice thereof by a party, either party shall thereupon have the right to terminate this Agreement immediately upon giving written notice to the other party. Said notice shall be delivered to the party personally or mailed by certified mail to the mailing address as specified herein. In the event of termination, all audits assigned to TMA shall be completed by TMA and all fees for completed audits shall be payable in accordance with the terms as provided by this Agreement.

J. It is expressly understood and agreed to by TMA and the County that the audit services performed under this agreement represents an examination of data and materials, as might be contained in a taxpayers accounting records or other documents, for the purpose of verifying the accuracy of personal property forms, reports or statements filed with the County in connection with a taxpayer's personal property form and that such services is not an appraisal service except that information obtained in an audit performed by TMA may be used by the County to form an opinion or estimate of value as in an appraisal.

2. COST AND PAYMENT FOR AUDIT SERVICES

A. The COUNTY shall pay to TMA for services furnished under this Agreement an amount equal to thirty-five percent (35%) of the gross taxes, penalties and interest collected for discoveries resulting from each audit performed by TMA. Taxes shall include all taxes levied by the COUNTY, including listing penalties and interest.

Should the COUNTY require any consulting work outside the scope of conducting tangible personal property audits, the fee would be: One hundred and fifty dollars ($150.00) per hour.

B. All expenses incurred by TMA in performing audits under this Agreement, including but not limited to travel, food, lodging, mileage, salaries, etc., shall be the responsibility of TMA. Audits will be performed at the place where the taxpayer's accounting records are located unless otherwise agreed to by the County Assessor that the audit can be conducted elsewhere. The COUNTY will be responsible for the cost of postage for handling audit correspondence and the cost of providing TMA copies of the County's tax records associated with an individual account assigned for audit.

C. COUNTY agrees to furnish TMA a copy of paid tax receipts issued to taxpayers within fifteen (15) days following the payment of taxes generated from the services of TMA.

D. TMA shall invoice the COUNTY for applicable audit fees on a monthly basis. Invoiced fees will be due and payable within ten (10) days following billing date. If payment is not received by TMA within thirty (30) days from billing date, unpaid balance of fees will be subject to additional fees in the amount of one and one-half percent (1 1/2%) per month until payment is received. TMA shall invoice the COUNTY for completed audits only.

E. All legal cost involving statutory appeals resulting from an audit shall be the responsibility of the COUNTY. TMA shall be responsible for defending its audit findings throughout any appeals process without additional cost to the COUNTY. Defense of audit findings shall include personal appearances at meetings with taxpayers or their representatives, and providing testimony and evidence at all hearings before the County Assessor, Local Board of Appeals, and at any other appeal level concerning information identified in an audit.

GENERAL PROVISIONS

1. **AUTHORITY TO AGREEMENT:** The County's authority to agreement for the service herein is authorized by the Florida General Statutes.

2. **AUDIT:** All invoices shall be submitted by TMA to the County with sufficient detail for a proper pre-audit or post-audit.

3. **CANCELLATION:** This Agreement shall become effective from the date entered above and shall remain in effect for an initial Twenty-Four (24) Months and shall continue in effect thereafter on a month-to-month basis. This Agreement may be terminated by either party without cause following the initial term upon thirty (30) days written notice.

4. **COLLATERAL ASSIGNMENT:** The COUNTY acknowledges and agrees that payment due TAX MANAGEMENT ASSOCIATES, INC. under this Agreement and all other agreements with the government authority (the "Agreement") have been collaterally assigned to Branch Banking and Trust Company (a North Carolina banking corporation, whose address is 6869 Fairview Road, Charlotte, North Carolina 28210-3384). All payments due TAX MANAGEMENT ASSOCIATES, INC. under this the Agreement will be sent, **UPON REQUEST**, to the Bank at that address pursuant to a financing and cash management arrangement. The Bank is authorized to receive information relating to this Agreement and payments due under the Agreement and all amendments or modifications to the Agreement from the COUNTY (the government authority). The Bank is authorized to rely upon the terms of the Agreement. The government authority agrees to give notice to the Bank thirty (30) days prior to termination of this Agreement.

5. **INDEMNIFICATION:** To the fullest extent permitted by laws and regulations, TMA shall indemnify and hold harmless the COUNTY and its officials, agents, and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential (including, but not limited to, fees and charges of engineers or architects, attorneys and other professionals and costs related to court action or arbitration) arising out of or resulting from the performance of this agreement or the actions of TMA or its officials, employees, or contractors under this Agreement or under the Agreements entered into by TMA in connection with this agreement. This indemnification shall survive the termination of this Agreement.

6. **NON-DISCRIMINATION:** TMA shall not discriminate against any person on the grounds of race, color, national origin, sex, age or disability in the administration of this agreement. Nor shall any person be excluded from participation in, or be denied the benefits of this agreement on the grounds of race, color, national origin, sex, age or disability.

7. **LAW CONTROLLING:** The laws of the state of Florida shall control and govern this agreement.

8. **NON-ASSIGNMENT:** This Agreement is not assignable by either party, by operation of law or otherwise.

9. **MODIFICATION:** This agreement may be modified only by a written agreement executed by both parties hereto.

10. **ENTIRE AGREEMENT:** This agreement constitutes the entire agreement of the parties and no other agreement or modification to this agreement, expressed or implied, shall be binding on either party unless same shall be in writing and signed by both parties. This Agreement may not be orally modified. Any modifications must be in writing, expressly titled a modification or addendum to this agreement, attached to this agreement, and signed by both parties.

11. **SEVERABILITY:** Should any provision, portion, or application thereof of this Agreement be determined by a court of competent jurisdiction to be illegal, unenforceable, or in conflict with any applicable law or constitutional provision, the Parties shall negotiate an equitable adjustment in the affected provisions of this Agreement with a view toward affecting the purpose of this Agreement, and the validity and enforceability of the remaining provisions, portions, or applications thereof, shall not be impaired.

12. **HEADINGS:** The subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Agreement shall be deemed to have been drafted by both parties, and no purposes of interpretation shall be made to the contrary.

13. **NOTICES:** Any notices to be given or submitted by either party to the other pursuant to this Agreement shall be made in writing and sent by first class mail, postage paid or by hand delivery to:

COUNTY:
DUVAL COUNTY
231 E. Forsyth Street, Suite 270
Jacksonville, FL 32202
ATTN: Jerry Holland
County Property Appraiser

CONSULTANT:
TAX MANAGEMENT ASSOCIATES, INC.
5121 Parkway Plaza Boulevard
Charlotte, NC 28217
ATTN: Richard H. (Chip) Cooke, Jr.
Chief Executive Officer

Executed and entered into by the parties hereto.

ACCEPTED:

DUVAL COUNTY
231 E. FORSYTH ST., SUITE 270
JACKSONVILLE, FL 32202

AUTHORIZED SIGNATURE:

_____

TITLE: _____

DATE: _____

ATTEST BY:

_____

TITLE: _____

COUNTY CLERK (SEAL)

APPROVED: (If necessary)

AUTHORIZED SIGNATURE:

_____

NAME:

TITLE: _____

DATE: _____

ACCEPTED:

TAX MANAGEMENT ASSOCIATES, INC.
5121 PARKWAY PLAZA BLVD.
CHARLOTTE, NC 28217

AUTHORIZED SIGNATURE:

_____ _ RICHARD H. (CHIP) COOKE, JR.

TITLE: CHIEF EXECUTIVE OFFICER

_ DATE: _____

ATTEST BY:

_____

APPROVED: (If necessary)

AUTHORIZED SIGNATURE:

_____

NAME:

TITLE: _____

DATE: _____

THIS AGREEMENT HAS BEEN APPROVED AS TO LEGAL FORM BY THE COUNTY ATTORNEY'S OFFICE ON _____, 2019.

SIGNATURE: _____

TITLE: _____

DRAFT

Agreement for Use of Property Tax Collections to Fund Business Personal Property Tax Audit Services

THIS AGREEMENT ("Agreement") is made and entered into as of this _____ day of _____, 2019, by and between the DUVAL COUNTY PROPERTY APPRAISER ("PROPERTY APPRAISER"), DUVAL COUNTY TAX COLLECTOR ("TAX COLLECTOR"), and the undersigned Local Governing Boards of the TAXING AUTHORITIES of Duval county, hereinafter referred to collectively as the "TAXING AUTHORITIES."

WHEREAS, the PROPERTY APPRAISER is responsible under Florida law for the administration of ad valorem property tax audits and for back taxes related to business property tax listings; and

WHEREAS, the TAX COLLECTOR is responsible under Florida law for the collection and distribution of ad valorem property taxes, including back taxes, and associated penalties, fees, and interest; and

WHEREAS, the TAXING AUTHORITIES receive local property tax revenue to fund essential public services; and

WHEREAS, the PROPERTY APPRAISER and TAX COLLECTOR intend to contract with TAX MANAGEMENT ASSOCIATES, INC. ("TMA") for audit services to conduct business personal property tax audits for the purpose of collecting taxes due on those properties, which funds would otherwise be unavailable to the TAXING AUTHORITIES (hereinafter the "TMA Audit Agreement"); and

WHEREAS, TMA shall provide said audit services in exchange for the fee established in the TMA Audit Agreement, which consists of an amount equal to thirty-five percent (35%) of any tax, penalties, and interest collected from back taxes assessed by the PROPERTY APPRAISER on parcels identified through a TMA audit (hereinafter, the "Fee"); and

WHEREAS, the Fee shall be paid exclusively from the taxes, penalties, and interest collected in relation to the business personal property tax audits resulting from the tax audits performed by TMA, and shall not constitute a pledge or general obligation of tax funds or create an obligation on the TAXING AUTHORITIES to appropriate or make monies available for the purpose of this Agreement beyond the fiscal year in which the Agreement is executed; and

NOW, THEREFORE, the PROPERTY APPRAISER, TAX COLLECTOR, and undersigned TAXING AUTHORITIES, for and in consideration of the mutual promises, covenants, and conditions herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, agree as follows:

TERMS

1. Incorporation of Recitals. The recitals set forth above are hereby incorporated into and deemed a part of this Agreement.

2. Authorization of Reduced Collections for Fee Payment:

The undersigned TAXING AUTHORITIES authorize the TAX COLLECTOR to deduct TMA's Fee, as established in the TMA Audit Agreement, from the total property tax, penalties and interest collected as the result of the business personal property tax audits pursuant to TMA audits. The TAX COLLECTOR shall distribute the remaining tax revenue to the undersigned TAXING AUTHORITIES according to governing Florida law.

This Agreement does not constitute a pledge or general obligation of ad valorem taxation, or create any obligation on any TAXING AUTHORITY to appropriate or make monies available for any tax year, and does not create the right in any party to compel the exercise of the ad valorem taxing power of any TAXING AUTHORITY.

The TAX COLLECTOR shall annually make available to each TAXING AUTHORITY an accounting of all tax proceeds collected pursuant to the TMA Audit Agreement, the Fees paid to TMA, and the total funds distributed to each TAXING AUTHORITY.

3. Term & Termination: This Agreement shall become effective from the date entered above and shall remain in effect for an initial Twenty-Four (24) Months and shall continue in effect thereafter on a month-to-month basis. This Agreement may be terminated by either party without cause following the initial term upon thirty (30) days written notice.

Any TAXING AUTHORITY may opt out of this Agreement provided it notifies the PROPERTY APPRAISER and TAX COLLECTOR in writing at least ninety (90) days before the end of a fiscal year. The option shall be effective upon the first day of the following fiscal year.

The parties acknowledge that TMA audit services shall not be provided for any parcel in a specific tax district if any TAXING AUTHORITY in that tax district does not sign, or subsequently withdraws from, an agreement or memorandum of understanding for use of property tax collections to fund audit services.

Upon termination of this Agreement, Fees for all audits completed by TMA in effected tax districts up to the date of the notification of termination shall be payable in accordance with the terms provided by the TMA Audit Agreement. Because taxes may not be paid within the term of this Agreement, the authorization of reduced collections for Fee payment shall survive the termination of the Agreement, and shall terminate upon the later of the collection and

payment of all taxes related to TMA audits, or the expiration of such taxes as a matter of Florida law.

4. Severability: Should any provision, portion, or application of this Agreement be determined by a court of competent jurisdiction to be illegal, unenforceable, or in conflict with any applicable law or constitutional provision, or should future changes to Florida law conflict with any portion of this Agreement, the parties shall negotiate an equitable adjustment in the affected provisions of this Agreement with a view toward effecting the purpose of this Agreement, and the validity and enforceability of the remaining provisions, portions, or applications thereof, shall not be impaired. If a future change to Florida law conflicts with or preempts the entirety of this agreement, the agreement will be immediately terminated, subject to the termination provisions herein.

5. Public Records: The parties are public agencies subject to Florida's public records laws, including records retention, production, and confidentiality provisions. The PROPERTY APPRAISER and TAX COLLECTOR agree to retain all records maintained by their agencies and associated with the performance of this Agreement in compliance with applicable Florida records retention schedules, and to make all non-confidential or exempt records available for inspection or copying upon request and in compliance with Florida's public records laws.

6. Notice: Any notice required to be given under this Agreement shall be made in writing and sent by first class mail, postage paid, or by hand delivery to, the contact and address for the party as it appears on the signatory page of this Agreement.

7. Applicable Law: The terms and conditions of this Agreement shall be governed by the laws of the State of Florida.

8. Sole Benefit: This Agreement is for the sole benefit of the parties hereto, and in no event shall this Agreement be construed to be for the benefit of any third party, nor shall any party be liable for any loss, liability, damages or expenses to any person not a party to this Agreement.

9. Headings: Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

PROPERTY APPRAISER:

DATE:

JERRY HOLLAND

PROPERTY APPRAISER
231 E FORSYTH STREET
JACKSONVILLE, FL 32202
904-630-2011

APPROVED AS TO LEGAL FORM

For the Property Appraiser:
Signature: _____

TAX COLLECTOR:

DATE:

JIM OVERTON
TAX COLLECTOR
231 E FORSYTH STREET
JACKSONVILLE, FL 32202
940-630-1916

APPROVED AS TO LEGAL FORM

For the Tax Collector:
Signature: _____

DRAFT

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

TAXING AUTHORITY NAME: _____

AUTHORIZED SIGNATURE: _____

PRINT NAME: _____

TITLE: _____

DATE SIGNED: _____

PRIMARY CONTACT: _____

ADDRESS 1: _____

ADDRESS 2: _____

CITY, STATE, ZIP: _____

PHONE: _____

EMAIL: _____

APPROVED AS TO LEGAL FORM

For the TAXING AUTHORITY:

Signature: _____

Name & Title: _____

DRAFT