

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
IN AND FOR THE COUNTY OF CURRY, OREGON**

**In the Matter of an Order Approving an)
Intergovernmental Agreement (IGA) with)
Jackson County for Tax Collection)
Services)**

ORDER NO. 23283

WHEREAS, Curry County desires to contract with Jackson County for the collections and processing of property tax payments for property owner within Curry County; and

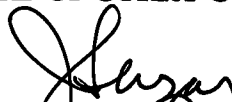
WHEREAS, Jackson County, through its Tax Office has the resources to provide tax processing services to Curry County; and

WHEREAS, Jackson County has agreed to enter into an Intergovernmental Agreement to provide Tax Collection services, as shown in the Intergovernmental Agreement filed concurrently herewith.

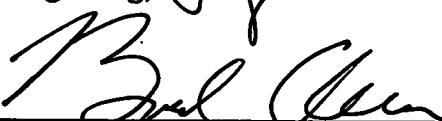
NOW, THEREFORE, IT IS HEREBY ORDERED THAT the Intergovernmental Agreement between Jackson County and Curry County for Tax Collection Services, filed concurrently herewith, is approved.

DATED this 21st day of June, 2023.

BOARD OF CURRY COUNTY COMMISSIONERS



John Herzog, Chair

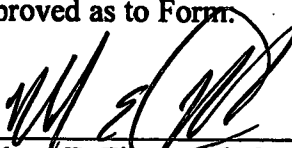


Brad Alcorn, Vice Chair

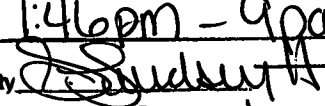


Jay Frost, Commissioner

Approved as to Form.



Michael E. Fitzgerald, OSB #950738
Curry County Legal Counsel

CJ2023-194
Curry County Clerk, Shelley Denney
Filed Date 8 / 4 / 2023
Time 1:46pm - 9 pages
Deputy 
S. Lindsey Harris

**INTERGOVERNMENTAL AGREEMENT BETWEEN
JACKSON COUNTY AND CURRY COUNTY
RELATING TO TAX COLLECTION SERVICES**

PARTIES

THIS AGREEMENT (herein referred to as "Agreement") is entered into by and between JACKSON COUNTY, a political subdivision of the State of Oregon (herein referred to as "JACKSON") and CURRY COUNTY, a political subdivision of the State of Oregon (herein referred to as "CURRY") and is applicable to all properties located within the geographic area that constitutes CURRY. Jackson and CURRY are herein individually referred to as the "Party" and collectively referred to as the "Parties."

STATUTORY AUTHORITY

1. In accordance with and pursuant to the provisions of ORS Chapter 190, entitled "INTERGOVERNMENTAL COOPERATION," JACKSON is authorized to jointly provide for the performance of a function or activity in cooperation with a "unit of local government" that include CURRY or other governmental authority in Oregon. By acceptance of this Agreement, CURRY certifies that it meets the above criteria for eligibility for such cooperation with JACKSON.

2. As a result of this Agreement and pursuant to ORS 190.030, any unit of local government, consolidated department, intergovernmental entity or administrative officers designated herein to perform specified functions or activities is vested with all powers, rights and duties relating to those functions and activities that are vested by law in each separate party to the Agreement, its officers and agencies.

RECITALS

WHEREAS, CURRY desires to contract with JACKSON for the collection and processing of property tax payments for the property owners within CURRY; and

WHEREAS, JACKSON, through its tax office has the resources to provide tax processing services to CURRY; and

WHEREAS, JACKSON and CURRY have established service goals and principles of cooperation that preserve the value of JACKSON providing independent, responsive and professional tax collection and processing services while permitting CURRY to retain a high level of decision-making in the application of tax payments and agree to the following:

CURRY will have the flexibility to determine the quantity of tax statements to be remitted to JACKSON for processing, thereby controlling costs;

JACKSON employees will work cooperatively with CURRY to properly apply tax payments to accounts within the parameters set by CURRY to ensure that payments are applied accurately and within CURRY'S guidelines;

JACKSON will provide at a reasonable and predictable cost, efficient and high-quality tax processing services supported by current technology to meet the tax collection goals of CURRY and allow JACKSON to recover the cost of providing services; and

JACKSON will maintain equity in the provision of tax collection services to CURRY tax payers and JACKSON tax payers.

INCORPORATION OF RECITALS

The recitals set forth above are true and correct and are incorporated herein by this reference.

NOW, THEREFORE, in consideration of the terms and conditions contained herein, it is mutually agreed by and between JACKSON and CURRY as follows:

1. **Tax Processing Services.** JACKSON will provide adequate staffing to provide accurate and efficient tax processing services to CURRY.
 - 1.1. **Tax Processing Services.** Processing services consist of all activities related to the collection, opening, sorting, scanning, quality control, and transmission of daily bank file to CURRY's bank, transmission of reports and images to CURRY and prompt mailing of rejected items to CURRY.
 - 1.2. **Personnel assigned to process CURRY tax statements shall be at the discretion of the Jackson County Tax Office** based on daily volumes and may be adjusted as needed.
 - 1.3. **Property Taxes are processed on a First In First Out (FIFO) basis.** Effective dates are determined by the postmark date. Any items deemed to be not timely by the Jackson County Tax Office shall have a scanned image of the envelope included in the image file to CURRY.
2. **Compensation.**
 - 2.1. **Unit Cost.** The Unit costs for each service listed on Exhibit A are based on costs for salaries and benefits of personnel providing the service, software costs associated with the Jack Henry RemitPlus software and associated postage and handling costs incurred by the Jackson County Tax Office. The Unit costs shall be reviewed by the Jackson County Tax Collector annually. Any changes to Exhibit A shall be communicated to CURRY County by January 1st of each year with an effective date of October 1 of the next processing time.
 - 2.2. **Billing.** The amount due shall be based on the total documents processed multiplied by the unit cost plus any other costs from Exhibit A that are incurred. Billing will be sent by JACKSON to CURRY on the fifth day of each month for the prior month activity. Payments shall be due within 30 days after invoicing by JACKSON. In the event CURRY fails to make a payment within 30 days of billing, JACKSON may charge an interest rate of one-half percent (.5%) per month, applied on the tenth day of each month.
 - 2.3. **Total Documents Processed.** Total documents processed shall be calculated as the "Total Docs" plus the "Total Checks" from the Batch Summary Report for CURRY activity generated from the Jack Henry RemitPlus System on a Daily basis.
3. **Reporting.**

- 3.1. Daily Reports. JACKSON will provide the CURRY Point of Contact with the following reports on a daily basis when JACKSON is open for business during the duration of Tax Processing Services set forth above in Section 1.2: Access to all scanned images; Batch Summary Report; Batch Detail Report; Deposit Report; and extracted file for posting into CURRY's property tax software. JACKSON will notify CURRY if no items are received in a day in lieu of providing null reports.
 - 3.2. Rejected Items All items that are unable to be processed by JACKSON shall be sent to CURRY within three business days. The CURRY Point of Contact will be notified of each mailing.
4. Personnel and Equipment. JACKSON is acting hereunder as an independent contractor so that:
 - 4.1. Control of Personnel. Control of personnel, standards of performance, discipline and all other aspects of performance shall be governed entirely by JACKSON.
 - 4.2. Status of Employees. All persons rendering service to CURRY hereunder shall be for all purposes employees of JACKSON in either a full time or extra help capacity.
 - 4.3. Liabilities. All liabilities for salaries, wages, any other compensation, injury, or sickness arising from performance of tax processing services by JACKSON hereunder shall be that of JACKSON.
 - 4.4. Provision of Personnel. JACKSON shall furnish all personnel and such resources and material deemed by JACKSON as necessary to provide the level of tax processing service herein described.
5. CURRY Responsibilities. In support of JACKSON providing the services described herein, CURRY promises the following.
 - 5.1. Tax Processing Parameters. CURRY shall, to the extent reasonably possible, provide JACKSON with general parameters for JACKSON to apply tax payments that do not balance to remittance coupon(s) received or that were not remitted with a remittance coupon.
 - 5.2. Property Tax Accounts. CURRY shall provide JACKSON with a reference document that contains all of the valid Property Tax accounts as of October 1 of each year.
6. Duration. The term of the intergovernmental agreement is for three years starting July 1, 2023 through June 30, 2026. The contract will be automatically renewed after three years unless terminated by either party.
7. Termination Process. Either party to this Agreement may terminate this agreement for its convenience by giving a ninety (90) day written notice to the other party. The amount due to JACKSON under Section 2.2 shall be billed and due within thirty (30) days.
8. Indemnification; Insurance
 - 8.1. Indemnity.

8.1.1. **CURRY Held Harmless.** Subject to the conditions and limitations of the Oregon Tort Claims Act and the Oregon Constitution, JACKSON shall defend, indemnify and save harmless CURRY, its elected officials, officers, employees, volunteers and agents from any and all costs, claims, judgments, or awards of damages, resulting from the negligent acts or omissions or willful misconduct of JACKSON, its employees or agents in the performance with this agreement. In executing this agreement, JACKSON does not assume liability or responsibility for or in any way release CURRY from any liability or responsibility which arises in whole or in part from the existence or effect of CURRY ordinances, rules, regulations, resolutions, customs, policies, or practices. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such CURRY ordinance, rule, regulation, resolution, custom, policy, or practice is at issue, CURRY shall defend against such cause, claim, suit, action or administrative proceeding at its sole expense and if judgment is entered or damages are awarded against CURRY, JACKSON, or both, CURRY shall satisfy the same, including all chargeable costs and attorney's fees.

8.1.2. **JACKSON Held Harmless.** Subject to the conditions and limitations of the Oregon Tort Claims Act and the Oregon Constitution, CURRY shall defend, indemnify and save harmless JACKSON, its employees and agents from any and all costs, claims, judgments or awards of damages, resulting from the negligent acts or omissions or willful misconduct of CURRY, its employees or agents associated with this agreement. In executing this agreement, CURRY does not assume liability or responsibility for or in any way release JACKSON from any liability or responsibility which arises in whole or in part from the existence or effect of JACKSON ordinances, rules, regulations, resolutions, customs, policies, or practices. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such JACKSON ordinance, rule, regulation, resolution, custom, policy or practice is at issue, JACKSON shall defend against such cause, claim, suit, action or administrative proceeding at its sole expense and if judgment is entered or damages are awarded against JACKSON, CURRY, or both, JACKSON shall satisfy the same, including all chargeable costs and attorney's fees.

9. **Non-discrimination.** JACKSON and CURRY certify that they are Equal Opportunity Employers.

10. **Assignment.** Neither JACKSON nor CURRY shall have the right to transfer or assign, in whole or in part, any or all of its obligations and rights hereunder without the prior written consent of the other party.

11. **Audits and Inspections.** The records and documents with respect to all matters covered by this Agreement shall be subject to inspection, review or audit by JACKSON or CURRY during the term of this Agreement and three (3) years after termination.

12. **Notice.** Any formal notice or communication to be given by JACKSON to CURRY under this Agreement shall be deemed properly given if personally delivered, or mailed postage prepaid and addressed to:

CURRY COUNTY TAX COLLECTOR
1036 SE CURRY AVE, ROOM 205
ROSEBURG, OR 97470

Any formal notice or communication to be given by CURRY to JACKSON under this Agreement shall be deemed properly given if personally delivered, or mailed postage prepaid and addressed to

JACKSON COUNTY TAX COLLECTOR
10 S. Oakdale #113
Medford, Oregon 97501

The name and address to which notices and communications will be directed may be changed at any time by either CURRY or JACKSON provided that such notice has been given to the other party.

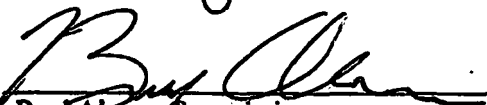
13. JACKSON as an Independent Contractor. JACKSON is, and shall at all times be deemed to be, an independent contractor. Nothing herein shall be construed as creating the relationship of employer and employee, or principal and agent, between CURRY and JACKSON or any of JACKSON's agents or employees. JACKSON shall retain all authority for rendition of services, standards of performance, control of personnel, and other matters incident to the performance of services by JACKSON pursuant to this Agreement.
14. No Joint Financing. This Agreement does not contemplate the financing of any joint or cooperative undertaking. There shall be no budget maintained for any joint or cooperative undertaking pursuant to this Agreement.
15. Headings. The headings and captions to sections of this Agreement have been inserted for identification and reference purposes only and shall not be used to construe the meaning or to interpret this Agreement.
16. Construction. The parties agree and acknowledge that the rule of construction that ambiguities in a written agreement are to be construed against the party preparing or drafting the agreement shall not be applicable to the interpretation of this Agreement.
17. Amendments. This Agreement may be amended at any time by mutual written agreement.
18. Entire Agreement. This Agreement and Exhibit A contain all of the agreements of the parties with respect to any matter agreed hereto. Any prior agreements, promises, negotiations or representations of or between the parties, either oral or written, relating to the subject matter of this Agreement, which are not expressly set forth in this Agreement are null and void and of no further force or effect.
19. Waiver. The waiver by either party of a breach or violation of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach thereof. No delay or failure to require performance of any provision of this Agreement shall constitute a waiver of that provision as to that or any other instance. Any waiver granted by a party must be in writing to be effective, and shall apply solely to the specific instance expressly stated.
20. Severability. If any of the provisions contained in this Agreement are held illegal, invalid or unenforceable, the remaining provisions shall remain in full force and effect.
21. Confidentiality.

- a. **Curry County shall protect the confidentiality of all ProfitStars RemitWeb Hosted Service system access information ("Access Information"), including system passwords provided by Jackson County or Jack Henry & Associates, Inc. ("JHA"), in accordance with the following confidentiality provisions:**
 - (a) Access Information shall be received in strict confidence and shall be used only for the purposes of this Agreement;**
 - (b) Access information shall not be disclosed by Curry County or its employees or agents without prior written consent of Jackson County and JHA;**
 - (c) Curry County agrees to take all reasonable precautions to prevent the disclosure to third parties of Access Information, except as may be necessary by reason of legal, accounting, or regulatory requirements beyond the reasonable control of Curry County; and**
 - (d) Curry County shall apply the same standard of care with respect to the Access Information that it applies to its own confidential information of like nature and importance, but in no event applying less than a standard of reasonable care.**
- b. **Curry County shall abide by all policies, requirements, and restrictions communicated in writing by Jackson County or JHA to Curry County with respect to access granted to Curry County to any JHA Hosted Service system, including the ProfitStars RemitWeb Hosted Service system. Any failure by Curry County to abide by these policies, requirements, and restrictions may result in an immediate suspension of access to the ProfitStars RemitWeb Hosted Service by Curry County, and shall constitute a material breach of the Agreement for which Jackson County may immediately terminate this contract for cause upon written notice to Curry County. Curry County shall be and remain liable to Jackson County for any breach of these policies, requirements, and restrictions.**

IN WITNESS WHEREOF, the parties have caused this agreement to be executed on this _____ day
of _____, 2023.

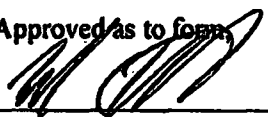
CURRY COUNTY


John Herzog, Commissioner

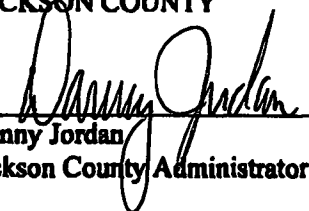

Brad Alcorn, Commissioner


Jay Frost, Commissioner

Approved as to form,


Ted Fitzgerald, Curry County Counsel

JACKSON COUNTY


Danny Jordan
Jackson County Administrator

7/12/23
Date

APPROVED AS TO LEGAL SUFFICIENCY:

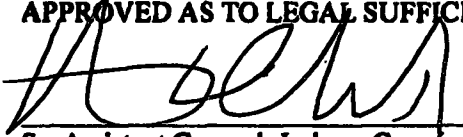

Sr. Assistant Counsel, Jackson County

EXHIBIT A
CURRY COUNTY TAX PROCESSING COSTS

Unit	Cost
Document processed Defined as a "Doc" or "Check" on The Batch Summary Report from Jack Henry RemitPlus Software. A "Doc" can be a remittance coupon, envelope (if deemed untimely) or other image associated with the remittance	\$0.15 per item processed
Weekly mailing of rejected items	\$10.00 per envelope
Post Office Fee	As invoiced by USPS
Programming changes (i.e. Scan line adjustments)	\$145.00/hour