

**CITY OF MADISON HEIGHTS
ELECTRONIC COUNCIL AGENDA REQUEST FORM**

SUBMITTED TO: Melissa R. Marsh, City Manager

SUBMITTED BY: Linda A. Kunath, Finance Director/Treasurer DATE: 06/01/2022

FOR CONSIDERATION AT THE COUNCIL MEETING OF: 06/13/22

ACTION REQUESTED

PRESENTATION _____	FUTURE PUBLIC HEARING _____
PUBLIC HEARING – SPECIAL APPROVAL _____	BID AWARDS / PURCHASES _____
PUBLIC HEARING – OTHER _____	ORDINANCE - FIRST _____
COMMUNICATION _____	ORDINANCE - SECOND _____
REPORT _____ ✓ _____	OLD BUSINESS _____

DESCRIPTION OF ITEM

Contract for Assessing Services

IF ORDINANCE, CITE TITLE/CHAPTER SECTIONS

POLICY CONSIDERATION

See attached. Staff is requesting City Council approval of a 1-year assessing services contract with Oakland County for July 1, 2022 to June 30, 2023 in the amount of \$212,776. A Budget Amendment will be required in fiscal year 2023 in the amount of \$8,755.

FINANCIAL IMPACT

No Impact	✓	Fee Waiver Proposed
Budgeted Fund Name(s)	General	Department Name
Appropriated in Acct. No.	101-257-818-0000	Budget Amount
Amount Available in Acct.	204021	
Second Account Number		Budget Amount
Amount Available in 2 nd Acct.		Revenue Generated
Other Comments Budget Amendment in the amount of \$8,755 for fiscal year 2022-2023 budget is requested.		

REVIEW CHECKLIST

DEPARTMENT	<u>Linda A. Kunath, Finance Director/Treasurer</u>	DATE	<u>06/01/2022</u>
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DEPARTMENT		DATE	
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CITY MANAGER	<u>Melissa R. Marsh, City Manager</u>	DATE	<u>06/02/22</u>
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CITY OF MADISON HEIGHTS
300 WEST 13 MILE ROAD, MADISON HEIGHTS, MI 48071

FINANCE/TREASURER DEPARTMENT

Linda A. Kunath,
Finance Director/Treasurer

(248) 837-2639
LindaKunath@Madison-Heights.org

MEMORANDUM

DATE: June 1, 2022
TO: Melissa Marsh, City Manager
FROM: Linda A. Kunath, Finance Director/Treasurer
SUBJECT: Contract for Assessing Services

Since July, 2011, the City of Madison Heights has contracted with Oakland County Equalization to provide assessing services. The current 3-year agreement expires June 30, 2022 and Oakland County Equalization is proposing a renewal contract for a 1-year term.

Attached for your review and request for Council approval is the proposed July 1, 2022 to June 30, 2023 contract with Oakland County Equalization Department to continue providing these services. This proposed renewal is essentially the same as the current contract except for a 4% per parcel increase. Kyle Jen, Oakland County Director of Management and Budget, stated the County provides assessing services to 32 communities and is proposing a 4% cost per parcel increase to all entities.

The cost per parcel to the City of Madison Heights will increase as follows:

Contract Year	Real Property Rate	Personal Property Rate
2021-2022 (current)	\$15.76	\$13.19
2022-2023	\$16.39	\$13.72

The fiscal year 2022-2023 budget was approved in the amount of \$204,021, the anticipated cost of this proposal totals \$212,776. A Budget Amendment of \$8,755 is being requested for the next fiscal year budget.

City staff is recommending that Council approve this proposed assessing services contract with Oakland County, from July 1, 2022 through June 30, 2023, and authorize the Mayor and City Clerk to sign on behalf of the City.

Equalization Division

(248) 858-0740 | equal@oakgov.com



May 18, 2022

Cheryl E. Rottmann, City Clerk
City of Madison Heights
300 W. Thirteen Mile Rd.
Madison Heights, MI 48071

RE: Renewal of Contract for Assessing Services with the City of Madison Heights

Dear Cheryl E. Rottmann:

The existing assessing contract between Oakland County Equalization and the City of Madison Heights will expire on June 30, 2022. In anticipation of a renewal of the contract, we have prepared four copies for your review and consideration by your City Officials.

In preparing the renewal document, our office has reproduced the provisions of the existing contract except for the following provision: the cost per parcel has been adjusted by a 4% increase; as referenced in the letter dated April 14, 2022, from Deputy County Executive Sean Carlson. In summary, the cost per parcel to the city will be as follows:

Contract Year	Real Property Rate	Personal Property Rate
2022-2023	\$16.39	\$13.72

These rates will be effective for the period July 1, 2022, to June 30, 2023. When the attached renewal contract is approved by your Governing Body and the authorized officials have affixed their signatures, kindly return four (4) copies to Oakland County Equalization Division.

Should you have any questions or concerns, please do not hesitate to reach out. You can contact Kimberly Hampton at 248-858-2039 or me at 248-221-0652.

Sincerely,

Kyle I. Jen
Director of Management and Budget
Oakland County

KIJ/kdh
Enclosures

**CONTRACT FOR OAKLAND COUNTY
EQUALIZATION DIVISION ASSISTANCE SERVICES
WITH THE CITY OF MADISON HEIGHTS
(Real and Personal Property Services)**

This CONTRACT FOR OAKLAND COUNTY EQUALIZATION DIVISION ASSISTANCE SERVICES WITH THE CITY OF MADISON HEIGHTS (hereafter, this "Contract") is made and entered into between the COUNTY OF OAKLAND, a Michigan Constitutional and Municipal Corporation, whose address is 1200 North Telegraph Road, Pontiac, Michigan 48341 (hereafter, the "County"), and the CITY OF MADISON HEIGHTS, a Michigan Constitutional and Municipal Corporation whose address is 300 West Thirteen Mile Road, Madison Heights, Michigan 48071 (hereafter, the "Municipality"). In this Contract, either the County and/or the Municipality may also be referred to individually as a "Party" or jointly as "Parties."

INTRODUCTORY STATEMENTS

- A. The Municipality, pursuant to State law, including, but not limited to, the Michigan General Property Tax Act (MCL 211.1, et seq.) is required to perform real and personal property tax appraisals and assessments for all nonexempt real and personal property located within the geographic boundaries of the Municipality for the purpose of levying State and local property taxes.
- B. The Parties recognize and agree that absent an agreement such as this, or pursuant to an order of the State Tax Commission mandating the County to perform all or some of the property tax appraisal and tax assessment responsibilities for real and/or personal property located within the Municipality's geographic boundaries (MCL 211.10(f)), the County, has no obligation to provide these Services to or for the Municipality.
- C. The Michigan General Property Tax Act (MCL 211.34(3)) provides that the County Board of Commissioners, through the Equalization Division, may furnish assistance to local assessing officers in the performance of certain legally mandated property appraisal and assessment responsibilities.
- D. The Municipality has requested the County's Equalization Division assistance in performing the "Equalization Division Assistance Services" (as described and defined in this Contract) and has agreed in return to reimburse the County as provided for in this Contract.
- E. The County has determined that it has sufficient "Equalization Division Personnel," as defined herein, possessing the requisite knowledge and expertise and is agreeable to assisting the Municipality by providing the requested "Equalization Division Assistance Services" under the terms and conditions of this Contract.

NOW, THEREFORE, in consideration of these premises and the mutual promises, representations, and agreements set forth in this Contract, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the County and the Municipality agree as follows:

- §1. DEFINED TERMS. In addition to the above defined terms (i.e., "Contract", "County", "Municipality", and "Party" and "Parties"), the following words and expressions when printed with the first letter capitalized as shown herein, whether used in the singular or

plural, possessive or nonpossessive, and/or either within or without quotation marks, shall, be defined and interpreted as follows:

- 1.1. "County Agent" or "County Agents" means all Oakland County elected officials, appointed officials, directors, board members, council members, commissioners, authorities, other boards, committees, commissions, employees, managers, departments, divisions, volunteers, agents, representatives, and/or any such persons' successors or predecessors, agents, employees, attorneys, or auditors (whether such persons act or acted in their personal representative or official capacities), and/or any persons acting by, through, under, or in concert with any of them, excluding the Municipality and/or any Municipality Agents, as defined herein. "County Agent" and/or "County Agents" shall also include any person who was a County Agent anytime during the term of this Contract but, for any reason, is no longer employed, appointed, or elected and serving as a County Agent.
- 1.2. "Equalization Division Personnel" means a specific subset of and included as part of the larger group of County Agents as defined above and shall be further defined as all County Agents specifically employed and assigned by the County to work in the Equalization Division of the County's Department of Management and Budget as shown in the current County budget and/or personnel records of the County. For all purposes in this Contract, any reference to County Agents shall also include within that term all Equalization Division Personnel, but any reference in this Contract to Equalization Division Personnel shall not include any County Agent employed by the County in any other function, capacity, or organizational unit of the County other than the Equalization Division of the Department of Management and Budget.
- 1.3. "Municipality Agent" or "Municipality Agents" means all Municipality officers, elected officials, appointed officials, directors, board members, council members, authorities, boards, committees, commissions, employees, managers, departments, divisions, volunteers, agents, representatives, and/or any such persons' successors or predecessors, agents, employees, attorneys, or auditors (whether such persons act or acted in their personal, representative, or official capacities), and/or all persons acting by, through, under, or in concert with any of them, except that no County Agent shall be deemed a Municipality Agent and conversely, no Municipality Agent shall be deemed a County Agent. "Municipality Agent" shall also include any person who was a Municipality Agent at any time during this Contract but for any reason is no longer employed, appointed, or elected in that capacity.
- 1.4. "Claim(s)" mean all alleged losses, claims, complaints, demands for relief or damages, suits, causes of action, proceedings, judgments, deficiencies, liabilities, penalties, litigation costs and expenses, including, but not limited to, any reimbursement for reasonable attorney fees, witness fees, court costs, investigation and/or litigation expenses, any amounts paid in settlement, and/or any other amounts of any kind whatsoever which are imposed on, incurred by, or asserted against a Party, or for which a Party may become legally and/or contractually obligated to pay or defend against, whether direct, indirect or consequential, whether based upon any alleged violation of the constitution (Federal or State), any statute, rule, regulation or the common law, whether in law or equity, tort, contract, or otherwise, and/or whether commenced or threatened and arising out of the performance or participation in this Contract.

- 1.5. "Municipality Taxpayer" means all residents, property owners, persons, or taxable entities within the Municipality, or their representatives or agents, who may be liable or responsible for any property taxes assessed by the Municipality pursuant to any applicable State Property Tax Laws.
- 1.6. "State" shall be defined as the "State of Michigan," a sovereign governmental entity of the United States, and shall also include within its definition all departments or agencies of State government including specifically, but not limited to, the State Tax Commission, the State Tax Tribunal, and/or the State Department of Treasury.
- §2. COUNTY EQUALIZATION DIVISION ASSISTANCE SERVICES. The full and complete scope of all County Equalization Division Assistance Services shall be as described and limited in the following subsections (hereinafter defined and referred to as either "Equalization Division Assistance Services" or "Services").
- 2.1. "EQUALIZATION DIVISION ASSISTANCE SERVICES" OR "SERVICES" TO BE PROVIDED. Equalization Division Assistance Services or Services, to be performed by County for the Municipality as those terms are defined in this Contract, shall only include and shall be limited to the following activities:
- 2.1.1. This Contract is to provide for annual assessment of real and personal property from July 1, 2022 to June 30, 2023 as required by laws of the State of Michigan. The County shall make assessments of real and personal property within the Municipality pursuant to MCL 211.10d.
- 2.1.2. The Equalization Division personnel will appraise all property, process all real and personal property description changes, prepare the assessment roll for real and personal property in the Municipality; attend March, July and December Boards of Review and other such duties as required by the State General Property Tax Laws. The Equalization Division personnel will also be available for consultation on all Michigan Tax Tribunal real and personal property and special assessment appeals and will assist the Municipality in the preparation of both the oral and written defense of appeals, as long as there is a current Contract in effect.
- 2.2. PURPOSE OF COUNTY "SERVICES". The purpose of all Equalization Division Assistance Services or Services to be performed under this Contract shall be to assist (e.g., to help, aid, lend support, and/or participate as an auxiliary, to contribute effort toward completion of a goal, etc.) the Municipality in the performance of that Municipality's official functions, obligations, and the Municipality's legal responsibilities for property tax appraisal and assessment pursuant to the applicable State Property Tax Laws.
- 2.3. MANNER COUNTY TO PROVIDE SERVICES. All Equalization Division Assistance Services or Services to be provided by the County for the Municipality under this Contract shall be performed solely and exclusively by the County's Equalization Division Personnel.
- 2.3.1. Equalization Division Personnel, including those certified as Michigan Master Assessing Officers (MMAO), shall be employed and assigned by the County in such numbers and based on such appropriate qualifications and other factors as decided solely by the County.

- 2.3.2. The County shall be solely and exclusively responsible for furnishing all Equalization Division Personnel with job instructions, job descriptions, and job specifications and shall in all circumstances control, supervise, train, or direct all Equalization Division Personnel in the performance of all Services under this Contract.
- 2.3.3. Except as otherwise expressly provided for herein, the County shall remain the sole and exclusive employer of all County Agents and Equalization Division Personnel and that the County shall remain solely and completely liable for all County Agents' past, present, or future wages, compensation, overtime wages, expenses, fringe benefits, pension or retirement benefits, travel expenses, mileage allowances, training expenses, transportation costs, and/or other allowances or reimbursements of any kind, including, but not limited to, workers' disability compensation benefits, unemployment compensation, Social Security Act protection(s) and benefits, any employment taxes, and/or any other statutory or contractual right or benefit based on or in any way related to any County Agent's employment status.
- 2.3.4. This Contract is neither intended, nor shall it be interpreted, to create, change, grant, modify, supplement, supersede, alter, or otherwise affect or control, in any manner, form, or at any time, any right, privilege, benefit, or any other term or condition of employment, of any kind or nature whatsoever, in, upon, or for any County Agent or Equalization Division Personnel with the County, any applicable County employment and/or union contract, and/or any County rule(s), regulation(s), hours of work, shift assignment, order(s), policy(ies), procedure(s), directive(s), ethical guideline(s), etc., which shall, solely and exclusively, govern and control the employment relationship between the County and any County Agent or Equalization Division Personnel and/or the conduct and actions of any County Agent or any Equalization Division Personnel. To illustrate, but not otherwise limit, this Contract does not and shall not be interpreted to limit, modify, control, or otherwise affect, in any manner:
- 2.3.4.1. The County's sole and exclusive right, obligation, responsibility, and discretion to employ, compensate, assign, reassign, transfer, promote, reclassify, discipline, demote, layoff, furlough, discharge any Equalization Division Personnel and/or pay all Equalization Division Personnel's wages, salaries, allowances, reimbursements, compensation, fringe benefits, or otherwise decide all such terms and conditions of employment and make all employment decisions that affect, in any way, the employment of any Equalization Division Personnel with the County, subject only to its applicable collective bargaining Contracts.
- 2.3.4.2. The County's sole and exclusive right, obligation, and responsibility to determine, establish, modify, or implement all operational policies, procedures, orders, rules, regulations, ethical guidelines, and/or any other judgment, policy or directive which, in any way, governs or controls any activity of any County Agent or Equalization Division Personnel, any necessary County Agent or Equalization Division Personnel's

training standards or proficiency(ies), any level or amount of required supervision, all standards of performance, any sequence or manner of performance, and any level(s) of experience, training, or education required for any Equalization Division Personnel performing any County duty or obligation under the terms of this Contract.

- 2.3.5. Except as expressly provided for under the terms of this Contract and/or laws of this State, no County Agent or Equalization Division Personnel, while such person is currently and/or actively employed or otherwise remains on the payroll of the County as a County Agent shall be employed, utilized, or perform any other services, of any kind, directly or indirectly, in any manner or capacity, or otherwise be available to perform any other work or assignments by or for the Municipality during the term of this Contract. This section shall not prohibit the Municipality from employing any person who was a former County Agent but is no longer employed in that capacity by the County.
- 2.3.6. Except as otherwise expressly provided by the Contract and/or applicable State law, neither the County, nor any County Agent, nor any Equalization Division Personnel, by virtue of this Contract or otherwise, shall be deemed, considered or claimed to be an employee of the Municipality and/or a Municipality Agent.
- 2.3.7. The Municipality shall not otherwise provide, furnish or assign any Equalization Division Personnel with any job instructions, job descriptions, job specifications, or job duties, or in any manner attempt to control, supervise, train, or direct any Personnel in the performance of any County's Equalization Division Assistance Services duty or obligation under the terms of this Contract.
- 2.4. LIMITS AND EXCLUSIONS ON COUNTY "SERVICES". Except as otherwise expressly provided for within this Contract, neither the County nor any County Agents shall be responsible for assisting or providing any other services or assistance to the Municipality or assume any additional responsibility for assisting the Municipality in any other way or manner with any Municipality obligations under all State Property Tax Laws, including, but not limited to, providing any attorney or legal representation to the Municipality or any Municipality Agent at any proceeding before the Michigan Tax Tribunal or any other adjudicative body or court, except as expressly provided for in this Contract.
 - 2.4.1. The Municipality shall, at all times and under all circumstances, remain solely liable for all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Municipality tax appraisal or assessment functions or any other Municipality legal obligation under any applicable State Property Tax Laws. The Municipality shall employ and retain its own Municipality legal representation, as necessary, to defend any such claim or challenge before the State Tax Tribunal or any other court or review body.
 - 2.4.2. Except for those express statutory and/or regulatory obligations incumbent only upon licensed Equalization Division Personnel (i.e., State Licensed and Certified Real and/or Personal Property Tax Assessors) to

defend property tax appraisals and assessments that they either performed, or were otherwise performed under their supervision, before the Michigan Tax Tribunal, no other County Agents, including any County attorneys shall be authorized, required and/or otherwise obligated under this Contract or pursuant to any other agreement between the Parties to provide any legal representation to or for the Municipality and/or otherwise defend, challenge, contest, appeal, or argue on behalf of the Municipality before the Michigan Tax Tribunal or any other review body or court.

§3. TERM OF CONTRACT. The Parties the term of this Contract shall begin on July 1, 2022 and shall end on June 30, 2023, without any further act or notice from either Party being required. All Services otherwise provided to the Municipality prior to the effective date of this Contract, shall be subject to the terms and conditions provided for herein.

§4. NO TRANSFER OF MUNICIPALITY LEGAL OBLIGATIONS TO COUNTY. Except as expressly provided for in this Contract, the Municipality agrees that this Contract does not, and is not intended to, transfer, delegate, or assign to the County, and/or any County Agent or Equalization Division Personnel any civil or legal responsibility, duty, obligation, duty of care, cost, legal obligation, or liability associated with any governmental function delegated and/or entrusted to the Municipality under any applicable State Property Tax Laws.

4.1. The Municipality shall, at all times and under all circumstances, remain solely liable for all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Municipality tax appraisal or assessment functions or any other Municipality legal obligation. Under no circumstances shall the County be responsible for any costs, obligations, and/or civil liabilities associated with its Municipality function or any responsibility under any State Property Tax Law.

4.2. The Municipality shall not incur or create any debts, liens, liabilities or obligations for the County and shall take all necessary steps to ensure that any debts, liens, liabilities, or obligations that the Municipality may incur shall not become a debt, liability, obligation, or Claim(s) against the County.

4.3. The Municipality shall at all times remain responsible for the ultimate completion of all Municipality duties or obligations under all applicable State Property Tax Laws. Nothing in this Contract shall relieve the Municipality of any Municipality duty or obligation under any applicable State Property Tax Law.

4.4. The Municipality and Municipality Agents shall be and remain responsible for compliance with all Federal, State, and local laws, ordinances, regulations, and agency requirements in any manner affecting any work or performance of this Contract or with any Municipality duty or obligation under any applicable State Property Tax Law.

§5. NO DELEGATION OR DIMINUTION OF ANY GOVERNMENTAL AUTHORITY. The Parties reserve to themselves any rights and obligations related to the provision of all of each Party's respective governmental services, authority, responsibilities, and obligations. Except as otherwise expressly provided herein, this Contract does not, and is not intended to, create, diminish, delegate, transfer, assign, divest, impair, or contravene any constitutional, statutory, and/or other legal right, privilege, power, civil or legal responsibility, obligation, duty of care, liability, capacity, immunity, authority or character of office of either Party.

- 5.1. Notwithstanding any other term or condition in this Contract, that no provision in this Contract is intended, nor shall it be construed, as a waiver of any governmental immunity, as provided by statute or applicable court decisions, by either Party, either for that Party and/or any of that Party's County or Municipal Agents.
- 5.2. Notwithstanding any other provision in this Contract, nothing in this Contract shall be deemed to, in any way, limit or prohibit the Oakland County Board of Commissioners statutory rights and obligations to review and/or further equalize Municipality property values or tax assessments and/or further act upon any Municipality assessment(s) of property taxes under any applicable State Property Tax Laws, including, but not limited to challenging any Municipality assessment before the Michigan Tax Tribunal.

§6. PAYMENT SCHEDULE. The Municipality shall pay to the County the following: For the contract year 2022-2023 the sum of \$16.39 for each real property description and \$13.72 for each personal property description rendered. Payment for the contract year 2022-2023 is payable on or before July 1, 2023.

If during the term of this Contract, there are additional services requested of the County, the Parties shall negotiate additional fees to be paid by the Municipality.

- 6.1. All time incurred for Board of Review dates beyond the regular County working hours to be billed at the applicable Equalization Division personnel's overtime rate and charged to the Municipality over and above any other fees described in this Contract, with the following exceptions:
 - 6.1.1. One evening meeting as required by law under MCL § 211.30(3).
 - 6.1.2. Dates requiring overtime set by the Municipality Charter.
- 6.2. The Municipality shall be responsible for postage on all personal property statements and personal property notices mailed relating to work performed under this Contract. The Municipality agrees to be responsible for all photographic supplies.
- 6.3. If the Municipality fails, for any reason, to pay the County any monies when and as due under this Contract, the Municipality agrees that unless expressly prohibited by law, the County or the County Treasurer, at their sole option, shall be entitled to a setoff from any other Municipality funds that are in the County's possession for any reason. Funds include but are not limited to the Delinquent Tax Revolving Fund ("DTRF"). Any setoff or retention of funds by the County shall be deemed a voluntary assignment of the amount by the Municipality to the County. The Municipality waives any claims against the County or its Officials for any acts related specifically to the County's offsetting or retaining such amounts. This paragraph shall not limit the Municipality's legal right to dispute whether the underlying amount retained by the County was actually due and owing under this Contract.
- 6.4. If the County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay the County any amounts due and owing the County under this Contract, the County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to the County under this Contract. Interest charges shall be

calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.

- 6.5. Nothing in this Section shall operate to limit the County's right to pursue or exercise any other legal rights or remedies under this Contract against the Municipality to secure reimbursement of amounts due the County under this Contract. The remedies in this Section shall be available to the County on an ongoing and successive basis if Municipality at any time becomes delinquent in its payment. Notwithstanding any other term and condition in this Contract, if the County pursues any legal action in any court to secure its payment under this Contract, the Municipality agrees to pay all costs and expenses, including attorney's fees and court costs, incurred by the County in the collection of any amount owed by the Municipality.
- 6.6. Notwithstanding any other term or condition in this Contract, should the Municipality fail for any reason to timely pay the County the amounts required under this Contract, the County may discontinue, upon thirty (30) days written notice to the Municipality, without any penalty or liability whatsoever, any Services or performance obligations under this Contract.
- §7. LIABILITY. Each Party shall be responsible for any Claims made against that Party and for the acts of County Agents or Municipality Agents, as applicable. In any Claims that may arise from the performance of this Contract, each Party shall seek its own legal representation and bear the costs associated with such representation including any attorney fees.
- 7.1. This Contract does not and is not intended to create or include any County warranty, promise, covenant or guaranty, either express or implied, of any kind or nature whatsoever in favor of the Municipality, and/or any Municipality Agents, or any Municipality Taxpayer or any other person or entity, or that the County's efforts in the performance of any obligation under this Contract will result in any specific monetary benefit or efficiency, or increase in any tax revenue for the Municipality, or will result in any specific reduction or increase in any property assessment, or guarantee that any Services provided under this Contract will withstand any challenge before the State Tax Tribunal or any court or review body, or any other such performance-based outcome.
- 7.2. In the event of any alleged breach, wrongful termination, and/or any default of any term or condition of this Contract by either the County or any County Agent, the County and/or any County Agent shall not be liable to the Municipality for any indirect, incidental, special, or consequential damages, including, but not limited to any replacement costs for Services, any loss of income or revenue, and/or any failure by the Municipality to meet any Municipality obligation under any applicable State Property Tax Laws, or any other economic benefit or harm that the Municipality may have realized, but for any alleged breach, wrongful termination, default and/or cancellation of this Contract, or damages beyond or in excess of the amount(s) of any amount paid to, received or retained by the County at the time of the alleged breach or default in connection with or under the terms of this Contract, whether such alleged breach or default is alleged in an action in contract or tort and/or whether or not the Municipality has been advised of the possibility of such damages. This provision and this Contract is intended by the Parties to allocate the risks between the Parties, and the Parties agree that the allocation of each Party's efforts, costs, and obligations under this

Contract reflect this allocation of each Party's risk and the limitations of liability as specified herein.

- 7.3. Neither Party has any right pursuant to or under this Contract against the other Party to or for any indemnification (i.e., contractually, legally, equitably, or by implication) contribution, subrogation, or other right to be reimbursed by the Party based upon any legal theories or alleged rights of any kind, whether known or unknown, for any alleged losses, claims, complaints, demands for relief or damages, judgments, deficiencies, liability, penalties, litigation costs and expenses of any kind whatsoever which are imposed on, incurred by, or asserted against a Party and which are alleged to have arisen under or are in any way based or predicated upon this Contract.
- 7.4. If the Municipality requests and the County agrees, the County may prepare the actual tax statement for mailing by the Municipality to Municipality residents. In preparing any such tax statement the County shall rely upon certain data provided by the Municipality beyond the data gathered by the County under this Contract, including, but not limited to, the applicable millage rate. Under no circumstances shall the County be held liable to the Municipality or any third party based upon any error in any tax statement due to information supplied by the Municipality to the County for such purposes.

§8. MUNICIPALITY AGENTS AND COOPERATION WITH THE COUNTY. The Municipality shall be solely responsible for guaranteeing that all Municipality Agents fully cooperate with Equalization Division Personnel in the performance of all Services under this Contract. The County shall be solely responsible for guaranteeing that all Equalization Division personnel fully cooperate with Municipality agents in the performance of all Services under this Contract.

- 8.1. Municipality Agents shall be employed and assigned based on appropriate qualifications and other factors as decided by the Municipality. The Municipality shall be solely responsible for furnishing all Municipality Agents with all job instructions, job descriptions and job specifications and shall solely control, direct, and supervise all Municipality Agents and shall be solely responsible for the means and manner in which Municipality's duties or obligations under any applicable State Property Tax Laws are satisfied.
- 8.2. The Municipality shall be solely liable for all Municipality Agents' past, present, or future wages, compensation, overtime wages, expenses, fringe benefits, pension or retirement benefits, travel expenses, mileage allowances, training expenses, transportation costs, and/or other allowances or reimbursements of any kind, including, but not limited to, workers' disability compensation benefits, unemployment compensation, Social Security Act protection(s) and benefits, any employment taxes, and/or any other statutory or contractual right or benefit based on or in any way related to any Municipality Agent's employment status or any alleged violation of any Municipality Agent's statutory, contractual (e.g., union, employment, or labor contract), constitutional, common law employment right, and/or civil rights by the Municipality. The Municipality agrees to indemnify and hold harmless the County from and against all Claim(s) which are imposed upon, incurred by, or asserted against the County or any County Agent by any Municipality Agent and/or which are based upon, result from, or arise from, or are in any way related to any Municipality Agent's wages, compensation, benefits, or

other employment-related or based rights, including, but not limited to, those described in this section.

- 8.3. No Municipality Agent shall, by virtue of this Contract or otherwise, be considered or claimed to be an employee of the County and/or a County Agent. This Contract does not grant or confer, and shall not be interpreted to grant or confer, upon any Municipality Agents or any other individual any status, privilege, right, or benefit of County employment or that of a County Agent.
 - 8.4. The Municipality shall provide the County with information regarding any activity affecting the tax status of any parcel including but not limited to the following: Downtown Development Authorities, Redevelopment Plans, Tax Increment Financing Authorities. In addition, the Municipality shall notify the County immediately of approval of any application for abatement or tax exemption.
 - 8.5. The Municipality shall inform the County Agents regarding any increase in taxation which is governed by the Truth in Taxation Act. Further, the Municipality shall inform the County Agents regarding any millage increase (new) or renewal.
 - 8.6. The Municipality is responsible for Special Assessment billings, maintaining a paper trail of roll changes, maintaining the rolls in balance, and providing the Oakland County Equalization Division with the information necessary to prepare the warrant.
 - 8.7. The Municipality Agents shall perform the following functions:
 - 8.7.1. Mechanically make name changes to Sidwell numbers on a monthly basis using the County's Computer terminals.
 - 8.7.2. Provide a copy of all building permits with Sidwell numbers to the County's Equalization Division on a monthly basis.
 - 8.7.3. Be responsible for the establishment, accuracy, and compilation of all Special Assessment rolls in the Municipality.
 - 8.7.4. Forward all exemption applications, transfer affidavits, personal property statements and all other documents affecting the status or value of property located within the Municipality to the County's Equalization Division in a timely manner.
 - 8.7.5. Forward all information on splits and combinations after approval by the Municipality to the County's Equalization Division.
 - 8.8. In the event that Municipality Agents, for whatever reason, fail or neglect to undertake the tasks in Section 8.7 above, the County's Equalization Division may perform these tasks and it shall be paid on a time and material basis. Such rate shall be based upon the wages plus benefits of the County Agents performing said tasks.
- §9. INDEPENDENT CONTRACTOR. The County's and/or County Agents' legal status and relationship to the Municipality shall be that of an Independent Contractor. No liability, right, or benefits arising out of an employer/employee relationship, either express or implied, shall arise or accrue to either Party as a result of this Contract.
- §10. COUNTY PRIORITIZATION OF COUNTY RESOURCES. This Contract does not, and is not intended to, create either any absolute right in favor of the Municipality or any correspondent absolute duty or obligation upon the County, to guarantee that any specific

number(s) or classification of County Agents will be present on any given day to provide Services to the Municipality.

- §11. CANCELLATION OR TERMINATION OF THIS CONTRACT. Except as follows, and notwithstanding any other term or provision in any other section of this Contract, either Party, upon a minimum of ninety (90) calendar days written notice to the other Party, may cancel and/or completely terminate this Contract for any reason, including convenience, without incurring any penalty, expense, or liability to the other Party. The effective date for any such termination is to be clearly stated in the notice.
- 11.1. At 5:00 p.m. on the effective date of the cancellation of this Contract all Municipality and/or County obligations under this Contract, except those rights and obligations expressly surviving cancellation as provided for in this Contract, shall end.
- 11.2. All Municipality obligations, including, but not limited to, waivers of liability, record-keeping requirements, any Municipality payment obligations to the County, and/or any other related obligations provided for in this Contract with regard to any acts, occurrences, events, transactions, or Claim(s) either occurring or having their basis in any events or transactions that occurred before the cancellation or completion of this Contract, shall survive the cancellation or completion of this Contract.
- §12. EFFECTIVE DATE, CONTRACT APPROVAL, AND AMENDMENT. This Contract, and/or any amendments thereto, shall be approved by resolutions of both the Oakland County Board of Commissioners and the Governing Body of the Municipality. The approval and terms of this Contract, and/or any amendments thereto, shall be entered in the official minutes and proceedings of both the Oakland County Board of Commissioners and the Governing Body of the Municipality and shall also be filed with the office of the County Clerk, the Clerk for the Municipality, and the Secretary of State.
- §13. NO THIRD-PARTY BENEFICIARIES. Except as expressly provided herein for the benefit of the Parties, this Contract does not, and is not intended to, create, by implication or otherwise, any direct or indirect obligation, duty, promise, benefit, right to be indemnified (i.e., contractually, legally, equitably, or by implication) and/or any right to be subrogated to any Party's rights in this Contract, and/or any other right of any kind, in favor of any person, including, but not limited to, any County Agent or Municipality Agent or any Municipality Taxpayer, any Taxpayer's legal representative, any organization, any alleged unnamed beneficiary or assignee, and/or any other person.
- §14. CONSTRUED AS A WHOLE. The language of all parts of this Contract is intended to and, in all cases, shall be construed as a whole according to its fair meaning, and not construed strictly for or against any Party. As used in this Contract, the singular or plural number, possessive or nonpossessive shall be deemed to include the other whenever the context so suggests or requires.
- §15. CAPTIONS. The section headings or titles and/or all section numbers contained in this Contract are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Contract.
- §16. NOTICES. Except as otherwise expressly provided for herein, all correspondence, invoices, and/or any other written notices required, permitted or provided for under this Contract to be delivered to either Party shall be sent to that Party by first class mail. All such written notices, including any notice canceling or terminating this Contract as provided for herein, shall be sent to the other Party's signatory to this Contract, or that

signatory's successor in office, at the addresses shown in this Contract. All correspondence or written notices shall be considered delivered to a Party as of the date that such notice is deposited with sufficient postage with the U.S. Postal Service.

- §17. WAIVER OF BREACH. The waiver of a breach of any provision of this Contract shall not operate or be construed as a waiver of any subsequent breach. Each and every right, remedy and power granted to either Party or allowed it by law shall be cumulative and not exclusive of any other.
- §18. ENTIRE CONTRACT. This Contract sets forth the entire agreement between the County and the Municipality and supersedes all prior agreements or understandings between them in any way related to the subject matter hereof. All terms and conditions herein are contractual and are not a mere recital and that there are no other agreements, understandings, contracts, or representations between the County and the Municipality in any way related to the subject matter hereof, except as expressly stated herein. This Contract shall not be changed or supplemented orally and may be amended only as otherwise provided herein.

The undersigned execute this Contract on behalf of the Parties and by doing so legally obligate and bind the Parties to this Contract.

IN WITNESS WHEREOF, Roslyn Grafstein, Mayor of the City of Madison Heights acknowledges that she has been authorized by a resolution of the Governing Body of the City of Madison Heights to execute this Contract and accepts and binds the City of Madison Heights to this Contract.

EXECUTED: _____ DATE: _____
Roslyn Grafstein, Mayor
City of Madison Heights

WITNESSED: _____ DATE: _____
Cheryl E. Rottmann, Clerk
City of Madison Heights

IN WITNESS WHEREOF, David T. Woodward, Chairperson, Oakland County Board of Commissioners, acknowledges that he has been authorized by a resolution of the Oakland County Board of Commissioners to execute this Contract and accepts and binds Oakland County to this Contract.

EXECUTED: _____ DATE: _____
David T. Woodward, Chairperson
Oakland County Board of Commissioners

WITNESSED: _____ DATE: _____

(Print Name) _____ DATE: _____
County of Oakland