

BILL NO. 2025-044

ORDINANCE NO. 8724

A SPECIAL ORDINANCE APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF NEVADA, MISSOURI, THE VERNON COUNTY COMMISSION, THE VERNON COUNTY COLLECTOR, AND THE VERNON COUNTY ASSESSOR

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEVADA, MISSOURI, THAT:

Section 1. The Intergovernmental Agreement attached as Exhibit "A" and incorporated by reference is approved as a contractual obligation of the City of Nevada, Missouri.

Section 2. The City Manager is hereby authorized and directed to execute the agreement on behalf of the City of Nevada and to take such further actions as may be necessary to carry out the intent of this Ordinance.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Nevada, Missouri this 18th day of November, 2025.

(seal)



Cynthia Dye
CYNTHIA DYE, CITY CLERK

Carol Branham
CAROL BRANHAM, MAYOR

AGENDA ITEM
November 4, 2025

Subject: Intergovernmental agreement with Vernon County

Department: Administration

Notes:

Article VI, Section 16 of the Missouri Constitution and Sections 70.210 through 70.320, RSMo, authorize political subdivisions to enter into cooperative agreements for common services and functions.

This ordinance will approve an agreement with Vernon County for the services of the assessor and collector.

**AGREEMENT BETWEEN
VERNON COUNTY AND CITY OF NEVADA
FOR COLLECTION OF TAXES**

THIS AGREEMENT ("Agreement") made and entered on this 19th day of November, 2025, by and between Vernon County, Missouri, a county of the third classification ("County"), the Vernon County Collector-Treasurer ("Collector"), the Vernon County Assessor ("Assessor"), and the City of Nevada, a city of the third classification ("City").

WITNESSETH:

WHEREAS, the County, Collector, Assessor, and City are empowered under Article VI, Section 16 of the Missouri Constitution, and Sections 70.220, 77.370.4, 50.332, RSMo. and Chapter 140, RSMo., as amended, to enter into certain cooperative agreements involving the collection of municipal taxes; and

WHEREAS, it is deemed by the parties hereto to be mutually advantageous for the County, Collector, Assessor, and City, for the Collector to prepare and collect tax bills for the City for agreed to consideration; and

WHEREAS, the Collector has agreed to cooperate and to provide the means necessary for the collection of the City's real and personal property taxes as they accrue in the County; and

WHEREAS, in consideration for said agreement, City agrees to pay to County and Collector certain consideration as set forth herein.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the parties agree as follows:

1. Collection of Taxes. The City authorizes the County, through the Office of the County Collector the power and authority to collect the real and personal property taxes of the City, and the Collector agrees to collect the City's current and delinquent real and personal property taxes, commencing with the taxes levied for the year 2025.

Upon proper certification of the annual rate of the total municipal tax levied by the City, the Collector shall extend the entry and take such other steps as are necessary to include the City's real and personal property taxes upon bills issued by the County to collect any taxes as provided by law, to be issued for said year and each year thereafter until this Agreement is terminated. To the extent possible, the Collector shall use the same procedures, forms and records that are used to collect County and State Taxes. The Collector shall collect, on behalf of the City, all moneys due and owing the City for taxable real and personal property within the boundaries of the City as described in this paragraph.

County and Collector agree to provide computer terminals, equipment, staff, and resources of the Collector's office for programming, input, and development for tax bill printing,

mailing of tax bills, and collection of City real and personal property taxes. The services described in this paragraph shall be referred to herein collectively as "Tax Collection Services."

2. Tax Statement. On or before the 10th day of each month, the Collector shall deliver to the municipal official designated by the City, a detailed statement of real and personal property taxes collected during the preceding calendar month and pay to the City said taxes, less the consideration described in this Agreement to County and Collector, except for the month of January in which the Collector shall take all actions described in this paragraph as soon as reasonably practical. Collector shall deliver delinquent tax books as of December 31, with one copy in alphabetical order and one copy in subdivision order.

3. Consideration. In consideration of the Tax Collection Services, the City agrees that the County shall retain as payment from City tax collections the following amounts:

- a. From the current and the delinquent taxes, commissions of the following amounts of taxes, interest and penalties (the "Tax Commission Amount") collected by the County, through the Collector, on behalf of the City, as compensation for the services provided by the County as described in this Agreement, to be distributed as follows:
 - i. County. From the current and the delinquent Tax Commission Amount, the County shall retain one percent (1%) for the use of County computer equipment, data entry, printing, and other required services.
 - ii. Collector. From the Tax Commission Amount, the Collector shall retain: (a) one percent (1%) from the current Tax Commission Amount; and (b) four percent (4%) from the delinquent Tax Commission Amount, for services provided under this Agreement, less all applicable payroll tax withholdings, including, but not limited to state and federal income tax withholdings, FICA (Social Security and Medicare), and withholdings for the County Employees Retirement Fund, which shall be reported as compensation on Form W-2 by the County. In addition, the Collector shall be allowed a 7% add-on penalty charge on all accounts collected from taxpayer on delinquent city taxes.
- b. From the current and the delinquent Tax Commission Amount, the County shall deduct from the collections of City taxes as set forth in state law for deposit into the assessment fund of the County.
- c. From the current and the delinquent Tax Commission Amount, the County shall retain \$200 per month for the compensation to the Assessor for the activities set forth in Section 6.

- d. In the event that the current and the delinquent Tax Commission Amount is insufficient to pay the amounts set forth in Sections 3.b and 3.c, the County shall invoice such shortfall amount to the City and the City shall pay the same to County within sixty (60) days.

4. Special Tax Collection. In the event the Collector is requested to bill and collect for any special assessments associated with nuisance or dangerous building special assessments of the City, special assessments related to the creation, establishment, and levy of an assessment on property in a Neighborhood Improvement District, Community Improvement District, Transportation Development District, Tax Increment Financing District, or other special district organized, operated or formed by the City, the City acknowledges and agrees that the County and Collector may charge the reasonable costs associated with programming changes for the imposition of such an assessment, which may be deducted and retained by the County from the tax collection proceeds of the City, in addition to any amount to which the County and Collector are otherwise entitled as a result of this Agreement and state law. In the event the Collector is requested to bill and collect for any special assessments associated with the City's participation, adoption, or passage of a property assessment clean energy act or board, the County or Collector may terminate this Agreement by providing ten (10) days' written notice to City and County and Collector shall have no further obligation or duty under this Agreement for the billing or collection of current or delinquent City taxes.

5. Collection of Delinquent Taxes. The County may take the necessary legal steps to attempt to collect the City's delinquent real and personal property taxes which become delinquent during the terms of this Agreement. Said collection may be conducted in conjunction with the ordinary collection of delinquent county taxes. To the extent permitted or required by law, and pursuant to section 52.290, RSMo, and Chapters 94 and 140, RSMo., the Collector shall collect a fee for the collection of delinquent and back taxes as set forth in state law, to be added to the face of the tax bill and collected from the party paying the tax. The City shall be responsible to pay any and all costs, expenses, and reasonable attorney's fee with respect to costs and expenses incurred by County or Collector for filing fees, the filing of any lawsuit against County or Collector, defending against counterclaims, and extraordinary legal remedies arising out of or result from the services provided by County and Collector under this Agreement.

6. Assessment of Real and Personal Property. The City authorizes the County, through the Office of the County Assessor the power and authority to assess the real and personal property valuation of the City, and the Assessor agrees to carry out such assessment in accordance with law and pursuant to Section 50.332, RSMo. The Assessor shall provide the City such assessments identifying real and personal properties within the City. The Assessor shall prepare and mail personal property assessment sheets to each resident or property owner in the City in accordance with and as required by applicable law.

7. Access to Records. The County, Collector, and Assessor shall permit the City access, at reasonable times, and under the supervision of the Collector, to all data and information accumulated under the data processing system, including, but not limited to the following, which shall be provided upon request or as otherwise provided herein to the City: (1) numerical listing of all real estate tax rolls and alphabetical personal property tax rolls; (2) a

delinquent listing file of all delinquent taxes; (3) notification of any tax sales involving property located within the municipal boundaries of the City; (4) ad valorem tax maintenance forms report/e-mail; (5) a listing of protested taxes being held in escrow.

8. Obligations of City. The City shall provide all assistance, documentation, and other information as may be needed by the County, the Collector, and the Assessor to carry out the purposes of this Agreement, including the return of delinquent tax lists for lands and lots on which taxes are due and unpaid. The City shall furnish to County, Collector, and Assessor its annual tax levy for each taxable year no later than September 1st thereof.

9. Enactment of Ordinances for Interest and Penalties. The City shall duly enact any and all ordinances which are necessary to assess, in addition to all taxes, the maximum interest and the maximum amounts of all moneys, including but not limited to all penalties and fees, which the City can assess, as permitted by law for delinquencies, and as provided by Chapter 140, RSMo. Furthermore, the City shall take all actions necessary, including the enactment of ordinance, in order to provide County, Collector, and Assessor with the right and power to assess, as applicable, and to collect such maximum interest and such maximum amounts of all moneys owed for the collection of taxes, interest, and penalties, and as provided by Chapter 140, RSMo.

10. Inability to Collect Taxes. The County and Collector shall not be liable to City or any other body or person for failure or inability of County and Collector to collect any of City's current or delinquent real and personal property taxes and the City hereby fully and completely releases the County and Collector from any such failure.

11. Term. The parties mutually agree that the term of this Agreement shall be one year beginning July 1, 2025 and shall run to June 30, 2026. This Agreement shall automatically renew each successive year, unless terminated earlier by City, County, Assessor or Collector. City or County may terminate this Agreement by giving written notice to the other party at least sixty (60) days' prior to July 1 of the following year. The effective date of any termination shall be June 30. In the event of termination, the terminating party shall notify the other parties. If this Agreement is terminated by the City, the City shall pay the County's, Collector's, and Assessor's actual costs of computer programming and other expenses necessary to remove the City from future tax billing and collection. Notwithstanding the termination of this Agreement, Collector agrees to continue to process, collect and turn over to City all taxes, interest, and penalties due and owing from previous calendar year(s) covered by this Agreement prior to termination, subject to the consideration set forth in paragraph 3, above, or as otherwise provided by this Agreement.

12. Authority. The parties represent and warranty that the individuals executing this Agreement on behalf of the respective parties have received the proper approvals and authorizations necessary to enter into this Agreement and that same has been approved by the appropriate governing bodies of the parties.

13. Entire Agreement. This instrument contains the entire agreement between the parties, and no statements, promises, or inducements made by any party or agent of any party

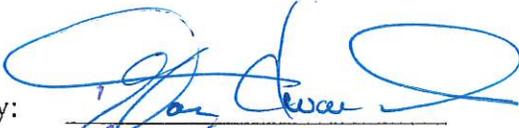
that are not contained in this agreement shall be valid or binding. This agreement may not be enlarged, modified or altered except in writing signed by the parties.

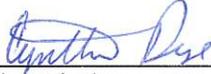
14. Governing Law. This Agreement shall be construed in accordance with the laws of the State of Missouri.

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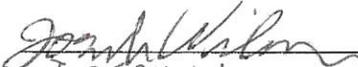
IN WITNESS WHEREOF, the parties have caused this Agreement to be signed and executed by their duly authorized officers as of the day and year first written above.

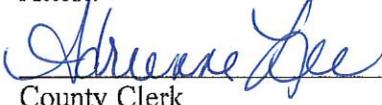
CITY

By: 
Name: Gary Edwards
Its: City Manager

Attest: 
City Clerk

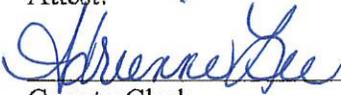
COUNTY

By: 
Name: JOSEPH WILSON
Its: PRESIDING COMMISSIONER

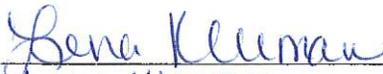
Attest: 
County Clerk

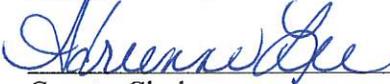
COLLECTOR

By: 
Name: Brent Banks
Its: Collector/Treasurer

Attest: 
County Clerk

ASSESSOR

By: 
Name: Lena Kleiman
Its: ASSISSOR

Attest: 
County Clerk