

AGREEMENT FOR ASSISTANCE WITH THE DEVELOPMENT OF A STATEWIDE PERSONAL PROPERTY TAX VALUATION SYSTEM

This agreement is entered into between Weber County ("County"), a political subdivision of the state of Utah, with its principal location at 2380 Washington Blvd., Ogden, Utah, 84401, and the Multicounty Appraisal Trust ("MCAT"), a Utah interlocal entity, with its principal location at 5397 Vine Street, Murray, Utah, 84107. The agreement takes effect upon execution by both parties.

RECITALS

WHEREAS, MCAT was organized as an interlocal governmental entity for the purpose of establishing and administering a multi-county cooperative effort in appraisal and equalization of property values and in effective collection, utilization, and distribution of property tax proceeds for the 29 counties in Utah; and

WHEREAS, one area of focus for MCAT is the creation and operation of a statewide mass appraisal system for personal property ("Statewide System"); and

WHEREAS, due to Weber County's success and expertise with establishing an effective mass appraisal system, MCAT has sought assistance from the County in the process of creating the Statewide System, modeled after the County's existing system; and

WHEREAS, the legislature reclassified telecommunication companies from central assessment to local assessment to establish and maintain uniform assessment levels among counties; and

WHEREAS, the County, along with other counties and taxpayers throughout the state, will benefit from the creation and operation of an effective Statewide System, due to increased efficiency and consistency;

NOW THEREFORE, the parties agree as follows:

AGREEMENT

A. SERVICES TO BE PROVIDED

The County will perform the following services:

1. Subject to approval by MCAT, identify and authorize time for County staff with knowledge and expertise to provide the services listed in this section.
2. Help ensure that the code written for the Statewide System is functional, by testing it using existing data.
3. Help ensure the Statewide System functions in a way that complies with state law, by going through each module step by step as it is being developed and comparing it with state code requirements.
4. Help monitor the results of each program released as part of the Statewide System, to ensure that it is functional, well designed, and user friendly for both taxpayers and county tax administrators.

5. Help provide customer service to taxpayers and county tax administrators who use the Statewide System and need guidance or have questions.
6. Provide reviews associated with UCA 59-2-306.5(4)(a) to ensure telecommunication service provider filings are utilizing the correct valuation guides and schedules established by the state tax commission and correspond with such providers to address inconsistencies or errors in filed signed statements.
7. Help train county tax administrators throughout the state on each program within the Statewide System, as it becomes available.
8. Help ensure that taxpayers receive required notices related to business personal property taxes.
9. At the County's option, perform other services requested by MCAT, related to the development and implementation of the Statewide System.

B. PAYMENT

In exchange for the County providing the services listed in section A, MCAT will pay the County \$2,400.00 per month for each calendar month during the period of July 1, 2025, through December 31, 2025, in which the County provides any of the listed services. Beginning January 1, 2026, and continuing thereafter, the monthly payment shall be \$2,640.00 for each calendar month in which the County provides any such services. There will be no proration; if the County provides any such services at any time during a given month, MCAT will pay the full monthly amount. After the end of each calendar quarter, the County shall notify MCAT of the work done during the quarter, and MCAT shall pay the quarterly amount due within thirty (30) days of receiving said notice.

C. TERM OF AGREEMENT

1. This agreement shall become effective July 1, 2025.
2. The agreement shall continue in effect through December 31, 2026, unless terminated sooner by mutual agreement or by either party. By mutual agreement, the parties may renew the agreement for one or more additional two-year terms.
3. Either party may terminate this agreement at any time, for any reason or no reason, by giving thirty (30) days' written notice of termination to the other party. Upon termination, MCAT shall pay for all services that have been performed up to the date of termination.

D. CONFIDENTIALITY

To the extent permitted or required by law, MCAT will treat as confidential all information and data provided by the County. This includes, but is not limited to, taxpayers' commercial information that must be kept confidential under applicable state laws. Prior to receiving any confidential information or data from MCAT, the County will execute a sharing agreement pursuant to UCA 63G-2-206(6)(b). If the County receives a request under UCA 63G-2-101, et seq., the Government Records Access and Management Act, or receives a subpoena or any other request or demand, seeking confidential information or data received from MCAT, the County will promptly refer the request or demand to MCAT, which will have the sole right and responsibility to respond.

E. INDEMNIFICATION AND LIABILITY

1. MCAT assumes full responsibility for and agrees to indemnify and hold harmless the County, its officers, and its employees from and against any and all damage, claims, losses, actions, expenses, and any other liabilities, including but not limited to costs and reasonable attorney fees, arising out of or resulting from the parties' performance of, or failure to perform, their obligations under this agreement, except to the extent the liability is caused by the negligence, gross negligence, recklessness, or intentional act or omission of the County, its agents, or its employees. Each party shall give reasonable notice to the other party of any such damage, claim, loss, action, expense, or other liability.
2. Each party retains, and does not waive, the protections provided by UCA 63G-7-101, et seq., the Governmental Immunity Act of Utah.

F. BREACH AND REMEDIES

1. A material breach of this agreement by either party consists of the party causing material harm, or a substantial likelihood of material harm, to the other party by failing or refusing to perform any obligation imposed by this agreement in a timely and satisfactory manner, or by violating any of the other provisions of this agreement.
2. If either party determines that the other party has materially breached this agreement, then the non-breaching party may take any action allowed by the agreement or any other reasonable action to prevent or mitigate harm arising from the breach. However, before taking any action other than termination, the non-breaching party must give written notice of the claimed breach and must give the breaching party at least seven business days to cure the breach, unless allowing that time would be unreasonable under the circumstances.
3. A party that incurs costs in taking action to prevent or mitigate harm arising from a breach will be responsible for its own costs.
4. If a dispute or problem arises regarding this agreement, the parties agree to first submit such a dispute or problem for informal resolution aided by counsel or, if that fails, mediation before a qualified court-rostered mediator practicing in Utah, before taking legal action.
5. In any legal dispute, each party shall be responsible for paying its own costs, including attorney fees, regardless of the outcome of the dispute, except as otherwise provided in the "Indemnification and Liability" section above.
6. This agreement shall be governed by the laws of the state of Utah, and venue for any legal action shall be in the state or federal courts of Utah.

G. RELATIONSHIP OF PARTIES

The parties, in the performance of this agreement, will not be acting as employees or agents of one another. It is expressly acknowledged by the parties that the parties are independent

contracting entities and that nothing in this agreement shall be construed to create an employer/employee relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.

H. NOTICE

Any notice required or desired to be given pursuant to this agreement shall be in writing and shall be delivered personally, mailed, or emailed to the parties as follows. If a contact person is succeeded by someone else, the successor's name and contact information shall be used.

To the County:

Jared Preisler
Weber County Assessor
2380 Washington Blvd., Ste. 380
Ogden, UT 84401
jpreisler@webercountyutah.gov

To MCAT:

Brandy Grace
Multicounty Appraisal Trust
5397 Vine Street
Murray, UT 84107
brandy@utahcounties.org

I. SEVERABILITY

If any provision of this agreement is determined to be invalid or unenforceable to any extent, the remainder of this agreement shall not be affected thereby and shall be enforced to the extent permitted by applicable law, unless the invalidation of the provision materially alters this agreement. If the invalidation of the provision materially alters the agreement, then the parties shall negotiate in good faith to modify the agreement to match, as closely as possible, the original intent of the parties.

[Signatures on following page]

IN WITNESS WHEREOF, the parties have executed this agreement by their duly authorized representatives.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY

By _____
Sharon Bolos, Chair

Date _____

ATTEST:

Ricky Hatch, CPA
Weber County Clerk/Auditor

MULTICOUNTY APPRAISAL TRUST

By _____
Andy Hansen, MCAT Chair

Date _____