

**DELAWARE COUNTY COMMISSIONER'S MEETING
TUESDAY, FEBRUARY 6, 2017 @ 9:00 A.M.
ROOM 309 A, 100 WEST MAIN STREET
MUNCIE, IN 47305
CALL TO ORDER
PLEDGE TO FLAG
ROLL CALL**

Mr. Shannon Henry
Mr. James King
Ms. Sherry Riggan
Auditor, Steven G. Craycraft
Attorney, Mr. John Brooke

APPOINTMENT(S)

MOTION: Commissioner Riggan made a motion to appoint (4 year term) Ms. Patricia Freeman to Yorktown Public Library.

SECOND: Commissioner Henry

MOTION PASSED UNANIMOUSLY

MOTION: Commissioner Henry made a motion to appoint (annual) Mr. James King and Ms. Marta Moody to ECI Regional Planning District, Inc.

SECOND: Commissioner King

MOTION PASSED UNANIMOUSLY

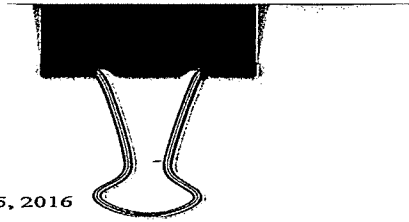
TABLED BUSINESS

Mr. John Brooke, County Attorney reviewed the EMA Sprint/Nextel agreement and recommended approval of the agreement.

MOTION: Commissioner Henry made a motion to approve the EMA Sprint/Nextel agreement.

SECOND: Commissioner Riggan

MOTION PASSED UNANIMOUSLY



December 15, 2016

ORIGINAL

Delaware County Emergency Communications Center
100 West Main Muncie Street
Muncie, IN 47305
Attn.: Jason D. Rogers, Executive Director

RE: Incumbent: Delaware County, IN
Frequency Reconfiguration Agreement: DL8910427784
Settlement Agreement Letter

Dear Mr. Rogers:

This Settlement Agreement Letter outlines an agreement regarding the Frequency Reconfiguration Agreement between Delaware County, Indiana ("Incumbent") and Nextel West Corp. ("Nextel") dated the 10th of June, 2008, ("FRA"). Incumbent and Nextel are sometimes hereinafter referred to individually as a "Party", or collectively as the "Parties".

Specifically, in this Settlement Agreement Letter the Parties agree to the following:

Incumbent acknowledges that 19 Replaced Radios returned to Motorola by the State of Indiana under its Frequency Reconfiguration Agreement, were the same radios identified in the affidavit submitted by Delaware County, dated May 2, 2012. These radios were programmed to operate on the Delaware radio system and were included in the Delaware County FRA. Delaware was the party responsible for replacing and programming the 19 units. The Parties agree that 18 eligible Replaced Radios have been credited correctly as being returned as replaced radios for units provided in the Delaware County, IN FRA, not units in the State of Indiana FRA. Incumbent agrees to affirm this fact in an affidavit.

Regarding the settlement value amounts to be paid by Incumbent for certain items of Replacement Equipment that corresponds to the items of Replaced Equipment that was not returned to Motorola pursuant to the terms and conditions of the FRA, the value amounts are stated in the table below:

Remainder of page intentionally blank

APPROVAL OF MINUTES

MOTION: Commissioner Riggin made a motion to approve the Commissioners minutes for January 17, 2017.
SECOND: Commissioner Henry
MOTION PASSED UNANIMOUSLY

PRESENTATIONS TO COMMISSIONERS

Mr. Joe Edwards, SRI, presented the contract for the certificates for the Tax Sale and the property list. The Treasurers and Auditor's offices have requested to do the Certificate Sale "live" this year.

Mr. John Brooke, Commissioners Attorney had not had the chance to review the agreements and requested to table the Resolution, Certificate and property list until the next Commissioners meeting on February 21, 2017.

Ms. Janet Kesler, Tax Sale Clerk, said if it is delayed for two weeks, it would take the sale in May 2017 and this is the month that taxes are collected. This would be a problem, Ms. Kesler said.

President King said after Mr. Brooke reviews the agreement, a Special Meeting may be considered.

Commissioner Henry agreed that a Special Meeting could take place.

MOTION: Commissioner Henry made a motion to table the contract, Resolution and property list until Mr. Brooke can review.

SECOND: Commissioner Riggan

MOTION PASSED UNANIMOUSLY

HARDEST HIT FUND BLIGHT ELIMINATION PROGRAM

Mr. Zane Bishop, City of Muncie, gave an update. The first 11 properties are completed and the sites/lots are graded. Contracts have been awarded for 88 additional properties for demolition.

AMERICAN STRUCTUREPOINT

Mr. Joe Fragomeni, American Structurepoint thanked Mr. Rich Zielinski, Mr. Craig Shroyer, Mr. Mike Rost and Ms. Angie Moyer for the help/involvement with the Nebo Jackson design/work of the roundabout. Mr. Fragomeni presented to Delaware County a framed photo of the roundabout.

Ms. Angie Moyer, Project Manager, thanked everyone involved with the project too.

HWC ENGINEERING – SUPPLEMENT #3 – BRIDGE #161

MOTION: Commissioner Henry made a motion to approve HWC Engineering, Supplement #3 for Tillotson Bridge #161.

SECOND: Commissioner Riggan

MOTION PASSED UNANIMOUSLY



Confidence in the built environment.
 151 N. Delaware, Suite 800
 Indianapolis, Indiana 46204
www.hwcengineering.com

January 31, 2017

Ms. Angela Moyer
 Project Director
 Delaware County, IN
amoyer@co.delaware.in.us

Re: Des. No. 9680560 - Delaware County Bridge 161 Replacement
 Supplement 3 - Archeological Sites

Ms. Moyer:

Attached are a fee summary, manhour justification, and Supplement Agreement #3 for your review. As we discussed on the 13th, 3 archeological sites were discovered as part of the archeological investigation. The original scope of work assumed not finding any sites. A price had previously been set at \$2,750 per site if they were found. The price totals \$8,250 for the discovered sites. Please note that the work associated with the \$8,250 has already been completed.

The discovery of the sites has also complicated the next steps of the project and a delay to the project schedule is expected due to the archeological findings. The full impact of the archeological findings on the project schedule and additional work will be known upon receiving INDOT's and SHPO's concurrence and decision of the archeological findings. This information is expected to be known at the end of February or beginning of March 2017. In consulting with the archeologist, it is predicted that a level 2 archeological analysis and report will be required. A level 2 investigation can take approximately 9 months to complete and approve. With the use of a Memorandum of Agreement (MOA), the environmental document and design work can proceed concurrently to the level 2 investigation. The level 2 will have to be completed and approved prior to construction. Please note that a level 2 archeological investigation is not included in the current contract.

Overall, it is recommended that we notify INDOT now of the delay and plan for a fiscal year shift. A November 2018 letting will also aid the project in the manner of environmental restrictions, such as tree clearing, fish spawning, and bat restrictions.

Let me know if you have any questions or need additional information.

Sincerely,
 Jacob Isenburg, P.E.
 Project Manager
 HWC Engineering

Indianapolis | Terre Haute | Lafayette | Scottsburg | Muncie
www.hwcengineering.com

Bridge No. 161
County Road 167 over
White River

DELAWARE COUNTY, INDIANA
SUPPLEMENTAL AGREEMENT NO. 3 BETWEEN
DELAWARE COUNTY BOARD OF COMMISSIONERS AND ENGINEER

THIS SUPPLEMENTAL AGREEMENT, made and entered into the _____ day of _____, 2017, by and between Delaware County Board of Commissioners, hereinafter referred to as the "COUNTY", and HWC Engineering, hereinafter referred to as the "ENGINEER".
WITNESSETH

WHEREAS, the COUNTY and ENGINEER did, November 5, 2001, enter into an agreement to provide Engineering Services required in the preparation of a Design Survey, Combined Location Design Study Report, Environmental Study, Contract Plans, Specifications, Cost Estimates, and Soils Investigation for the following designated project, and on November 6, 2006, enter into a supplemental agreement #1 to provide Wetland Delineation/Mapping, Section 106 Documentation, Right-of-Way Engineering and Right-of-Way Services, and on May 18, 2015, enter into a supplemental agreement #2 to update Topographic Survey, Wetland Delineation/Mapping, Section 106 Documentation, and Archaeological Survey; and provide Pavement Design, Asbestos Report, Polychlorinated Biphenyl (PCB) Contamination Analysis, Hydraulic Permits, and Categorical Exclusion Document Level 4 in order to make the plans available for a January 2018 letting ,and all work incidental thereto:

Replacement of Delaware County Bridge No. 161 on County Road 167 South East over White River in Delaware County, Indiana.

and

WHEREAS, the COUNTY desires the ENGINEER to provide for Archaeological Investigation and Documentation of Discovered Historic Sites.

WHEREAS, in order to provide for completion of the work, it is necessary to amend and supplement the original AGREEMENT.

NOW, THEREFORE, it is agreed by and between the parties as follows:

- 1. *ARTICLE 1, SECTION 1.1 is amended as follows:*

ARTICLE 1. ENGINEERING SERVICES

- 1.1 Preliminary Engineering Design. Upon receipt of a notice to proceed, the ENGINEER agrees to:
 - 1.1.1 Provide & Update the Design Survey in accordance with acceptable standards.
 - 1.1.2 Prepare Draft Location Design Summary Report, Preliminary Plans and Cost Estimates including Soils Investigations, Pavement Design, and Asbestos Report in sufficient detail and accuracy as required for preparation of Final Plans.
 - 1.1.3 Prepare & Update Wetland Delineation and Wetland Delineation Mapping.

Bridge No. 161
County Road 167 over
White River

- 1.1.4 Prepare & Update Section 106 Documentation and Archaeological Survey
- 1.1.5 Prepare Categorical Exclusion Document Level 4
- 1.1.6 Prepare Polychlorinated Bipheynyl (PCB) Contamination Analysis
- 1.1.7 Prepare Archeological Investigation and Documentation of Discovered Historic Sites.

2. *ARTICLE 3, SECTION 3.1 is amended as follows:*

ARTICLE 3. THE ENGINEER'S COMPENSATION FOR SERVICES

- 3.1 The COUNTY for and in consideration of the rendering of the Engineering Services, herein enumerated, agrees to pay to the ENGINEER a total lump sum fee in the amount of Four Hundred Forty-Seven Thousand, Three Hundred Fourteen Dollars (\$447,314.00).

3. *ARTICLE 3, SECTION 3.2.1 is amended as follows:*

- 3.2.1 Upon the ENGINEER'S showing, to the satisfaction of the COUNTY, completion of the Design Survey, Preliminary Plans and Cost Estimates including Soils Investigations, Wetland Delineation/Mapping, Section 106 Documentation, Categorical Exclusion Document Level 4, PCB Contamination Analysis and Archeological Investigation and Documentation of Discovered Historical Sites in accordance with ARTICLE 1, Section 1.1 Preliminary Engineering Design, a fee of Two Hundred Eighty-Six Thousand, Eight Hundred Twenty-four Dollars (\$286,824.00).

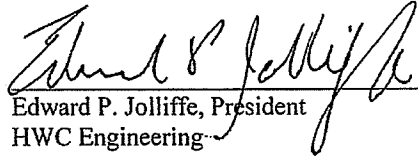
EXCEPT as herein modified, changed and supplemented, all terms of the original AGREEMENT, dated November 5, 2001, the Supplemental Agreement No. 1, dated November 6, 2006 and the Supplemental Agreement No. 2, dated May 18, 2015 shall continue in full force and effect.

THIS SUPPLEMENTAL AGREEMENT shall be in full force and effect when dated and properly signed. The COUNTY and ENGINEER each bind themselves, their successors, executors, administrators, and assigns of such other party in respect to all covenants of this agreement.

This Supplemental Agreement will become effective from the date of execution by the ENGINEER and the COUNTY.

Bridge No. 161
County Road 167 over
White River

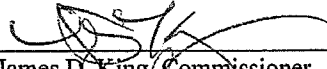
IN TESTIMONY WHEREOF, the ENGINEER of the Agreement has hereunto set his hand this
31 day of January 2017.




Edward P. Jolliffe, President
HWC Engineering

IN TESTIMONY WHEREOF, the COUNTY does hereby accept the foregoing Agreement and has
herewith set its hand this 1st day of February 2017.

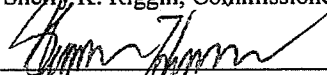
DELAWARE COUNTY BOARD OF COMMISSIONERS



James D. King, Commissioner



Sherry K. Riggin, Commissioner



Shannon Henry, Commissioner

ATTEST:



Steven G. Craycraft
Delaware County Auditor

ENDPOINT CREATIVE

MOTION: Commissioner Riggin made a motion to approve the agreement with Endpoint Creative to video the monthly Commissioners, County Council and Redevelopment meetings. All recordings will be available through the Delaware County website after the meeting for the public to view.

SECOND: Commissioner Henry

MOTION PASSED UNANIMOUSLY



VIDEOGRAPHY SERVICES AGREEMENT

This Videography Services Agreement (the "Agreement") is dated as of _____, 2017, by and between **Endpoint Creative** ("Contractor") and **Delaware County Government** ("Client") (collectively the "Parties").

The Parties agree as follows:

Endpoint Creative agrees to provide filming, editing, online posting and local Cable Access submission as deemed necessary for meetings/events listed below for Delaware County Government. All work will be filmed in High Definition using professional grade cameras and will be edited and published in a timely manner in relation to filmed events. All online postings will be made to the Official Delaware County Government YouTube page and submissions for Local Cable Access will be made through the standard directives set forth by Local Channel 60.

Meeting/Event Schedule

- 1. County Commissioner meeting at regularly scheduled 2 meetings per month.
- 2. County Council meeting at regularly scheduled 1 meeting per month
- 3. Delaware County Redevelopment Commission at regularly scheduled 1 meeting per month.

Endpoint Creative agrees to provide above work for a monthly rate of \$500.00 per month.

WHEREOF the Parties have executed this Agreement on the date first written above.

CLIENT:

[Signature]
 Signature
James King
 Name (please print)
Commissioner
 Title (if applicable)
2-06-17
 Date

CONTRACTOR:

[Signature]
 Signature
Mark A. Fisher
 Name (please print)
President, Endpoint Creative
 Title (if applicable)
2-6-17
 Date

Endpoint Creative
 1208 White River Blvd – Muncie, Indiana 47303 – 765.2733231
 www.endpointcreative.com

DEPARTMENT HEADS AND ELECTED OFFICIALS

Ms. Moyer said Beatty Construction was awarded the bid for Tillotson Bridge over White River.

Commissioner Henry said due to disciplinary issues regarding the 911 Board, he requested to terminate the 911 agreement.

MOTION: Commissioner Henry made a motion, pursuant to paragraph 2 and 15 of the Interlocal agreement, between Delaware County and City of Muncie to terminate the Interlocal agreement dated December 31, 2011.

SECOND: Commissioner Riggin

MOTION PASSED UNANIMOUSLY

Mr. Brooke will send the letter (see below) directly to the Mayor of Muncie, Mr. Dennis Tyler.

ORIGINAL

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is entered into by and between Delaware County, Indiana ("County"), an Indiana political subdivision and the City of Muncie, Indiana ("Muncie"), an Indiana political subdivision this 3/24 day of December, 2011.

WHEREAS, the parties have operated a joint emergency dispatch and communication center for emergency response agencies located within Delaware County pursuant to an interlocal agreement executed in 1984 and amended on several occasions; and

WHEREAS, a dispute has arisen regarding the rights and obligations of the City and County with respect to the management, operation and financing of the joint emergency dispatch and communication center; and

WHEREAS, as a result of the dispute, the City of Muncie filed a lawsuit in Delaware County Circuit Court No. 5 on the 9th day of July, 2009 requesting a declaratory judgment defining the rights and obligations of the parties with respect to the operation of the joint dispatch and communication center and restitution for alleged overpayments made by the City of Muncie over the last twenty (20) years; and

WHEREAS, Delaware County filed a Counterclaim alleging breach of contract by the City with respect to payments allegedly required for the operation of the joint dispatch and communication center; and

WHEREAS, on December 20, 2011, the parties and their respective counsel gathered for a mediation in an attempt resolve the dispute without the time and expense associated with a lengthy trial; and

WHEREAS, the parties reached an agreement resolving this dispute subject to the execution of a formal settlement agreement.

NOW, THEREFORE, the parties hereby agree as follows:

1. **Interlocal Agreement:** The City and County shall negotiate and execute a new interlocal agreement setting forth the rights and responsibilities with respect to the operation and management of a joint emergency communication center. The agreement shall comply with the requirements of Ind. Code § 36-1-7 *et. seq.* and be approved by the fiscal body of each party. The interlocal agreement shall include, but not be limited to, the following core terms:
 - The creation of a supervisory board consisting of representatives of each party shall be formed. The members of the board shall consist of the following:
 - The Mayor of the City of Muncie;
 - The Chief of the Muncie Fire Department;

SA 105

- o The Chief of the Muncie Police Department;
 - o The Director of the Muncie Animal Control;
 - o One member of the Common Council of the City of Muncie;
 - o One member of the Delaware County Commissioners;
 - o One member of the Delaware County Council;
 - o The Director of the Delaware County EMS;
 - o The Director of the Delaware County EMA; and
 - o The Delaware County Sheriff.
- The supervisory board shall have the authority to hire and fire the Director of the Emergency Communication Center.
 - The Director of the Emergency (911) Communication Center shall report directly to the supervisory Board.
 - The operations and capital expenditures for the Emergency (911) Communication Center shall be funded as follows:
 - o After application of statutory fees collected by Delaware County, the City and County shall divide the cost of the Emergency Communication Center equally.
 - o The supervisory board shall be charged with the responsibility of obtaining alternative funding from other municipalities, towns, townships, colleges and universities in Delaware County.
 - The supervisory board shall have the authority to increase or decrease the statutorily permitted user fees.
2. **Forgiveness of Outstanding Obligations:** The County shall relieve the City of its obligation to pay its share of the purchase, implementation and maintenance of the New World Software in the approximate amount of Three Hundred and Fifty Thousand Dollars (\$350,000.00). The recently purchased New World Software discussed herein shall remain the property of the County, but shall be utilized for the benefit of the Emergency (911) Communication Center.
 3. **Credit on Future Costs:** The County shall also provide the City with a credit in an amount equal to Five Hundred Thousand Dollars (\$500,000.00) less the City's aforementioned forgiven share of the software cost on its share of the cost of the Emergency Communication Center. The credits – to be directly deducted from the City's invoice for its share of the cost of the Emergency Communication Center shall be provided to the City in three installments as follows:

SA 205

- \$50,000.00 in 2012;
 - \$50,000.00 in 2013; and
 - The remaining amount in 2014
4. **Joint Press Release:** The parties shall agree to distribute a joint press release to local and state media sources setting forth the basic terms of the settlement. The agreed upon joint press release is attached hereto as Exhibit A and incorporated herein by reference.
 5. **Stay of Proceedings:** Immediately upon execution of this Agreement, the City and County shall submit a joint Motion to Stay the proceedings in Delaware Circuit Court No. 5 pending the adoption of an interlocal agreement in accordance with Section 1 herein.
 6. **Release of Funds and Dismissal:** Upon adoption of the interlocal agreement in accordance with Section 1 herein by the fiscal bodies of the City and County, the parties shall request that Delaware Circuit Court No. 5 release all funds currently held in escrow to the County. Once the funds are released to the County, the parties shall prepare a joint stipulation of dismissal of the pending Delaware Circuit Court No. 5 lawsuit.
 7. **Contingency:** It is expressly acknowledged and agreed by the parties that the release of funds and dismissal of the lawsuit is entirely contingent upon the negotiation, execution and approval of a new interlocal agreement containing the core terms set forth in Section 1 herein. In the event the parties are unable to agree upon or obtain approval of a new interlocal agreement, the lawsuit shall proceed to trial, the funds shall remain in the escrow account and the previously executed provisional agreement shall remain in full force and effect.
 8. **Voluntary Act; Advised by Counsel:** The City and County stipulate and agree that this Agreement has been executed voluntarily after due deliberation and negotiation. Without in any way limiting the foregoing, the City and County hereto stipulate and agree that at all times during the course of the negotiations resulting in the execution and delivery of this Agreement, they have, to the extent deemed necessary or advisable in their sole discretion, been advised and assisted by competent counsel of their own choosing.
 9. **Amendment:** No waiver of or consent to any departure from any provision hereof shall be effective unless in writing and signed by the authorized representative of the party against whom such a waiver or consent is asserted and shall be effective only in the specific instance and for the purpose for which given and to the extent specified in such writing.

SA 3/8/17

- 10. **Entire Agreement:** This Agreement embodies the entire agreement and understanding between the City and County with respect to the settlement of the pending lawsuit and supersedes all prior and contemporaneous negotiations, agreements and understandings relative to such subject matter.
- 11. **Severability:** In the event that any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of the Agreement, and the Agreement shall be construed as if such invalid or unenforceable provisions had never been contained in this Agreement.
- 12. **Further Assurances:** The City and County shall execute any and all agreements, instruments, and documents, and shall take such further actions as may be necessary to fully effectuate this Agreement.
- 13. **Counterparts:** This Agreement may be executed in multiple counterparts, each of which shall contain an original, and all of which taken together shall constitute one and the same agreement; provided, however, that the Agreement shall be of no force or effect until signed by all Parties hereto.
- 14. **Governing Law:** This Agreement shall be construed in accordance with and governed by the laws of the State of Indiana.
- 15. **Notices:** All notices which may be required pursuant to the terms of this Agreement shall be provided as follows:

To the County: Delaware County Commissioners
 100 W. Main Street
 Muncie, Indiana 47305

To the City: Mayor, City of Muncie
 300 N. High Street
 Muncie, Indiana 47305

In witness of the above, the undersigned have set their hands as of the date first above written.

“CITY”

Sharon M. Humbley

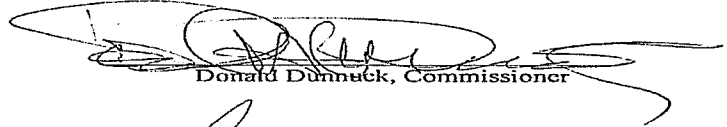
“COUNTY”

[Signature]

SA 485

Sharon McShurley, Mayor

Todd Donati, Commissioner



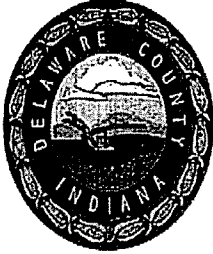
Donald Dunne, Commissioner



Larry Bledsoe, Commissioner

Attest:
Judee Rust, Auditor

SA 5025



**DELAWARE
COUNTY
COMMISSIONERS**

James King
District #1

Sherry K. Riggin
District #2

Shannon Henry
District #3

Patricia Lackey
Executive Assistant

100 West Main Street
Room 309 County Building
Muncie, Indiana 47305
Telephone 765.747.7730
Fax 765.747.7899
www.co.delaware.in.us

Commis:

CC: Paul Singleton, Director

February 6, 2017

Hon. Dennis Tyler
Mayor, City of Muncie, IN
300 N. High St.
Muncie, IN 47305


Re: Termination of Interlocal Agreement

Dear Mayor Tyler:

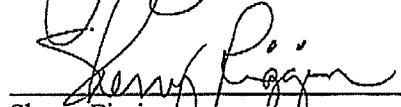
Pursuant to paragraphs 2 and 15 of the Interlocal Agreement with the City and County dated December 31, 2011 concerning the joint emergency communications and dispatch center the County is hereby expressing its desire to terminate the Interlocal Agreement. The contract permits either party to terminate the Interlocal Agreement with twelve (12) months prior notice.

Please consider this letter as the notification from the County of termination of its participation in the Interlocal Agreement.


Sincerely yours,



James King,
President Board of Commissioners



Sherry Riggin,
Vice President, Board of Commissioners



Shannon Henry,
Member Board of Commissioners

Mr. Steve Craycraft, Auditor, presented Tax Management Associates contract. This will recover money owed to Delaware County for ineligible homesteads. See terms below.

Mr. Brooke explained the allowed eligible homestead exemption.

MOTION: Commissioner Riggin made a motion to approve Tax Management Associates, Incorporated Homestead Deduction Audit Program.

SECOND: Commissioner Henry

MOTION PASSED UNANIMOUSLY

ORIGINAL

**Tax Management Associates, Incorporated
Homestead Deduction Audit Program
Delaware County, Indiana**

This contract made and entered into this 6th day of February, 2017, by and between DELAWARE COUNTY, a political subdivision of the State of Indiana, hereinafter called the COUNTY and TAX MANAGEMENT ASSOCIATES, INC., a corporation authorized to conduct business in Indiana, hereinafter called TMA, to assist the COUNTY in the performance of audits to verify the accuracy of authorized and granted Homestead Deductions for ad valorem taxation.

Contractual services may begin upon full execution of this contract.

SPECIAL PROVISIONS

WITNESSETH:

WHEREAS, the COUNTY desires to obtain audit services on the County's residential taxpayers who have filed for a Homestead Standard Deduction as authorized by Indiana law; and

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

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

1. AUDIT SERVICES

- A. In accordance with the charges, terms and conditions contained in this Contract, TMA agrees to furnish Homestead Standard Deduction audit services to verify the accuracy and legitimacy of deductions filed with Delaware County.
- B. The services provided by TMA will be performed in accordance with the terms and conditions provided by this Contract and in compliance with all applicable Indiana Property Tax Statutes. TMA agrees to perform audits in accordance with state and local regulations that govern this deduction.

- C. Audits to be performed by TMA to verify the accuracy and legitimacy of taxpayers' deductions shall be selected and assigned by the County as may hereafter be deemed appropriate. It is expected that deductions will be reviewed within a twenty-four (24) month period.
- D. 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's authorized designee.
- E. In order to assist in the examination of taxpayers' deductions selected by the County for audit, the County agrees to make available to TMA copies of the homestead standard deduction forms and granted deductions for the years for which audits are to be performed.
- F. TMA agrees to audit deductions assigned for audit for the most current year and applicable prior years up to three (3) years as provided by Indiana law which provide for property tax corrections and statutes of limitations.
- G. It is expressly understood by TMA that under the provisions of Indiana law, it and its employees are subject to the State privacy laws and the penalties contained therein. TMA agrees to abide by Indiana privacy laws 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.
- H. TMA agrees to provide training to designated employees of the County as to all aspects of the audit services provided pursuant to this Contract. 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.
- I. 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.
- J. If through any cause, TMA or the County fails to fulfill its obligations as provided by this Contract, or materially violates any of the covenants or stipulations within this Contract, 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 Contract 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 Contract.

2. COST AND PAYMENT FOR AUDIT SERVICES:

- A. The County shall pay to TMA for services furnished under this Contract an amount equal to **thirty percent (30%)** of the taxes, penalties, and interest collected as additional monies resulting from each audit performed by TMA. Taxes shall include all taxes levied by the County and its subdivisions, including civil penalties, and interest.
- i. As allowed by state statutes, taxpayers found to be in non-compliance with the homestead deduction provisions through the provided audit services shall be issued new property tax bills. The County shall issue new property tax bills for each year of non-compliance as allowed by statute.
 - ii. If the County opts in its sole authority and discretion to: not issue bills on properties deemed ineligible by audit for the homestead deduction; or, not pursue reasonable collections practices on past due amounts related to bills issued on properties found to be ineligible for the homestead deduction through provided audit services; or, to remove, delete, or forgive bills, or otherwise abate amounts that would otherwise be owed on properties found to be ineligible through the provided audit services; then, TMA will be paid **\$650.00 on each account** which meets the criteria in this section.
 - iii. As of the date that the original homestead data is passed to TMA from the County, as denoted by electronic time stamp on the communicating equipment, all accounts which are determined to be ineligible thereafter during the duration of the audit services and for the period of this contract, shall be construed as the result of the provided homestead deduction audit services and shall be billable by TMA under these payment provisions.
 - iv. An account is an individual property as denoted by a United States Postal Address or a County issued parcel identification number or code and shall be treated individually under these payment terms. Any individual account is severable and treated as unique and distinct in terms of the amount owed to TMA for services provided under this contract.
- B. All expenses incurred by TMA in performing audits under this Contract including, but not limited to, travel, food, lodging, mileage, postage, salaries, etc. shall be the responsibility of TMA.
- C. To facilitate TMA's billing for audit fees, the County agrees to provide TMA a monthly report listing all taxes, penalties and interest collected as a result of TMA's audits. The report shall include the parcel number, property owner, site address of the properties audited, total collected amount and the collection date. This report, if possible, should be in spreadsheet format; if not available in spreadsheet format, a system-generated report will be acceptable.

- D.** TMA shall invoice the County for applicable audit fees on a monthly basis. Invoiced fees will be due and payable within thirty (30) days following billing date provided sufficient proceeds have been collected and deposited in the special non-reverting fund as authorized by I.C. 6-1.1-36-12(b). Fees paid from the non-reverting fund will not to be comingled with any non-reverting or other funds and TMA will be paid from the fund before any other use of the fund. If payment is not received by TMA within thirty (30) days from billing date, the 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.
- E.** All legal costs involving 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 Tax Auditor, County Attorney, County Council, and at any other appeal level concerning information identified in an audit.

GENERAL PROVISIONS

1. **AUTHORITY TO CONTRACT:** The COUNTY'S authority to contract for the service herein is authorized by Indiana law.
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 Contract shall become effective from the date entered above and shall remain in effect for an **initial term of 24 months** and shall continue in effect thereafter on a month-to-month basis. This Contract 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 Contract and all other agreements with the government authority (the "Contract") 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 Contract 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 Contract and payments due under the Contract and all amendments or modifications to the Contract from DELAWARE COUNTY (the government authority). The Bank is authorized to rely upon the terms of the Contract. The government authority agrees to give notice to the Bank thirty (30) days prior to termination of this Contract.
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 contract or the actions of TMA or its officials, employees, or contractors under this Contract or under the Contracts entered into by TMA in connection with this contract. This indemnification shall survive the termination of this Contract.
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 contract. Nor shall any person be excluded from participation in, or be denied the benefits of this contract on the grounds of race, color, national origin, sex, age or disability.
7. **LAW CONTROLLING:** The laws of the state of Indiana shall control and govern this contract.

- 8. **NON-ASSIGNMENT:** This Contract is not assignable by either party, by operation of law or otherwise.
- 9. **MODIFICATION:** This contract may be modified only by a written agreement executed by both parties hereto.
- 10 **ENTIRE AGREEMENT:** This contract constitutes the entire agreement of the parties and no other agreement or modification to this contract, expressed or implied, shall be binding on either party unless same shall be in writing and signed by both parties. This Contract may not be orally modified. Any modifications must be in writing, expressly titled a modification or addendum to this contract, attached to this contract, and signed by both parties.
- 11. **SEVERABILITY:** Should any provision, portion, or application thereof of this Contract 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 Contract with a view toward effecting the purpose of this Contract, 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 Contract 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 Contract shall be made in writing and sent by first class mail, postage paid or by hand delivery to:

COUNTY:
DELAWARE COUNTY
100 W. Main, Room 103
Muncie, IN 47305
ATTN: Steven Craycraft
County Auditor

CONSULTANT:
TAX MANAGEMENT ASSOCIATES, INC.
2225 Coronation Blvd.
Charlotte, NC 28227
ATTN: Richard H. (Chip) Cooke, Jr.
Chief Executive Officer

Executed and entered into by the parties hereto.

ACCEPTED:

DELAWARE COUNTY
COUNTY COMMISSIONERS
100 W MAIN STREET, ROOM 103
MUNCIE, IN 47305

ACCEPTED:

TAX MANAGEMENT ASSOCIATES, INC.
2225 CORONATION BLVD.
CHARLOTTE, NC 28227

AUTHORIZED SIGNATURE:



TITLE: Commissioner

DATE: 02-06-2017

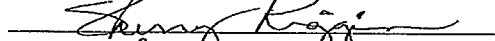
AUTHORIZED SIGNATURE:



RICHARD H. (CHIP) COOKE, JR.
TITLE: CHIEF EXECUTIVE OFFICER

DATE: _____

AUTHORIZED SIGNATURE:



TITLE: Commissioner

DATE: 2.6.17

ATTEST BY:

TITLE: _____

AUTHORIZED SIGNATURE:



TITLE: Commissioner

DATE: 02/06/17

ATTEST BY:



TITLE: Auditor

THIS CONTRACT HAS BEEN APPROVED AS TO LEGAL FORM BY THE DELAWARE COUNTY ATTORNEY'S OFFICE ON _____, 2017.

SIGNATURE: _____
TITLE: _____

The signed agreement will be available by March 1, 2017 in the Auditor's office.

President King introduced the Commissioners new Executive Assistant, Ms. Jennifer Honeycutt.

MONTHLY/WEEKLY REPORTS

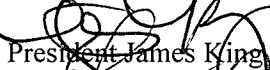
Weights and Measures December 16, 2016-January 15, 2017


PAYMENTS OF CLAIMS

MOTION: Commissioner Riggin made a motion to pay claims in the amount of \$2,825,570.33.
SECOND: Commissioner Henry
MOTION PASSED UNANIMOUSLY

RECESS

MOTION: Commissioner Riggin made a motion to recess until February 21, 2017..
SECOND: Commissioner Henry
MOTION PASSED UNANIMOUSLY


President James King


Vice-President Sherry Riggin


Member Shannon Henry


Auditor Steven G Craycraft