

RESOLUTION

WHEREAS, the City of Morehead, Kentucky Board of City Council (hereinafter referred to as "CITY"), desires to enter into a Memorandum of Agreement with Rowan County for the City to collect and administer the County's occupational licenses and taxes;

WHEREAS, the City has reviewed the Memorandum of Agreement, a copy of which is attached hereto;

NOW, THEREFORE, BE IT RESOLVED by the City of Morehead, Kentucky Board of City Council that the Memorandum of Agreement between the City of Morehead and Rowan County is approved as written and Mayor Trent shall have the authority to execute said Agreement on the City's behalf.

Passed and adopted by the City Council of the City of Morehead this ____ day of _____, 2018.

James Thomas Trent, Mayor

ATTEST:

Crissy Cunningham, City Clerk

**MEMORANDUM OF AGREEMENT
BETWEEN ROWAN COUNTY, KENTUCKY
AND CITY OF MOREHEAD, KENTUCKY**

THIS AGREEMENT, made and entered into as of the ____ day of _____, 2018 by and between Rowan County, Kentucky, hereinafter referred to as "County", and the City of Morehead, Kentucky, hereinafter referred to as "City";

WITNESSETH, THAT:

WHEREAS, the County is desirous of contracting with the City for the administration of its business licenses and the administration and collection of its occupational taxes;

NOW, THEREFORE, in consideration of the premises aforesaid and in further consideration of the mutual promises, covenants, and agreements herein and in consideration of the mutual benefits to the County and the City, the parties hereby agree as follows:

Section 1: Duties

The City shall provide administration and execution of the County's occupational and net profit tax ordinance which shall include receiving applications for and issuing business licenses upon request, sending reporting and collection documents to license holders, receiving tax payments and supporting documentation, recording and depositing said payments in the banking facility designated by the County, providing the County Treasurer with deposit slips and supporting documentation, and communicating and providing reports to the County as requested.

Section II: Term

This Agreement shall be effective from July 1, 2018 to June 30, 2019.

Section III: Compensation

For services rendered under this Agreement the County shall pay to the City the sum of \$2,333.33 monthly for the first eight months and \$2,333.34 for the remaining four months of the contract, said payments being due to the City on the 10th day of each month for a total of \$28,000.00. In addition to said compensation, the County shall be responsible for all incidental expenses related to the administration and execution of the County's Occupational and Net Profit

Tax Ordinance. In the event the parties wish to renew this agreement, then compensation may be adjusted based on the previous agreement adjusted by the CPI index issued annually to local governments by the Commonwealth of Kentucky.

Section IV: Confidentiality

All data or information concerning the business activities of the County which the City acquires in connection with, or as a result of the performance of services for the County shall be kept secret and confidential by the City employee assigned to said duties and shall be revealed only to the designated County official. This covenant of confidentiality shall extend beyond the terms of this Contract and shall survive the termination of this Contract for any reason.

Section V: Severability and Limited Enforceability

It is understood and agreed, that should any portion of any clause or paragraph of this Agreement be deemed too broad to permit enforcement to its fullest extent, then such restriction shall be enforced to a maximum extent permitted by Law, and the City and County hereby consent and agree that such scope may be modified accordingly in any proceeding brought to enforce such restriction. Further, it is agreed that should any provision in this Agreement be entirely unenforceable, then the remaining provisions of the Agreement shall not be affected thereby.

Section VI: Governing Law

This Agreement shall be governed by, and construed under and in accordance with the laws of the Commonwealth of Kentucky.

Section VII: Assignment

This Agreement and the rights and obligations hereunder may not be transferred, pledged, encumbered, assigned, anticipated or alienated by either party.

Section VIII: Termination

Either party may terminate this Agreement by giving at least a six (6) month notice to the other party of its intention to terminate this Agreement. Said notice must include a copy of the resolution of the Board of City Council or the Fiscal Court authorizing termination.

Section IX: Notice

All notices between the parties relating to this Agreement shall be in writing, effective when delivered, or if mailed, effective on the second day following mailing, postage prepaid, to the address for the party stated below or to such address as either may specify by notice to the other:

If to the City:

James Thomas Trent, Mayor
City of Morehead, Kentucky
314 Bridge Street
Morehead, KY 40351

If to the County:

Dr. Walter Blevins, Judge Executive
Rowan County Kentucky
600 West Main Street
Morehead, KY 40351

Section X: Entire Agreement

This Agreement contains all the terms, conditions, and promises of the parties hereto. No modification of this Agreement or any provisions thereof, shall be valid or binding unless in writing and executed by both parties hereto. A waiver by either party or any breach of any term or provision in this Agreement shall not be construed as a waiver of any succeeding breach of the same or any other term or provision.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this _____ day of _____ 2018.

COUNTY OF ROWAN

CITY OF MOREHEAD, KENTUCKY

By: Dr. Walter Blevins
Judge Executive

By: James Thomas Trent, Mayor

Witness: _____

Witness: _____