

TOWN OF DEXTER AND TOWN OF GARLAND

INTERLOCAL AGREEMENT TO PROVIDE TAX ASSESSOR SERVICES

WHEREAS, the Town of Dexter and the Town of Garland are municipalities within the State of Maine, and

WHEREAS, the Town of Dexter employs a full time Tax Assessor and

WHEREAS, both Towns desire to continue mutually sharing the services of said Tax Assessor, and

WHEREAS, the Legislative bodies and elected officials of each Town have agreed for such services to be provided on the terms and conditions outlined below:

NOW, THEREFORE IT IS AGREED AS FOLLOWS:

1. **PARTIES.** The parties to this Agreement are the Town of Dexter (hereinafter referred to as “Dexter”) and the Town of Garland (hereinafter referred to as “Garland”).
2. **TERM.** The term of this Agreement shall commence on July 1, ___ and end on June 30, _____, unless terminated for cause as described below.
3. **SERVICES.** The services to be provided to Garland include Tax Assessing, with such duties further explained below.
4. **COSTS.** The costs to Garland shall be billing and paid on a quarterly basis. The cost shall be calculated prior to July 1 of each year and Garland’s share will be based on the formula outlined below. For the first year of this renewal Agreement (July 1, _____ to June 30, _____), Garland’s total cost will be \$_____. Cost adjustments in the second and third year of the Agreement will be based on increases in wages (if any), benefit costs (if any), transportation costs (if any), and pager costs (if any) determined by the Dexter Town Council for the employee and be assessed on the basis of the cost-sharing formula contained in Appendix 1. Any changes in costs will be communicated to Garland on or before June 1 immediately prior to July 1, _____ and July 1, _____.
5. **FORMULA.** Based on the participation of the two towns (Dexter and Garland), the formula to determine the cost of each service for Garland is based on the following:
 - A. **TAX ASSESSOR.** The Assessor cost formula is based on Garland’s number of land parcels as a percentage of the total parcels in the two participating communities (50% value in the formula), Garland’s current State valuation as a percentage of the total State valuation in the two participating communities (25% value in the formula), and Garland’s 2000 population as a percentage of the total population in the two participating communities (25% value in the formula). The formula is calculated as below (using 2006 figures for parcel count and

State Valuation and 2000 figures for population as an example only. Prior to adoption of this agreement the most recent numbers should be substituted for those used below):

Garland has 888 parcels compared to Dexter's 2608 = parcel percentage of 34.05% for Garland and 65.95% for Dexter. Garland's State Valuation is \$40,450,000 compared to Dexter's State Valuation of \$159,900,000 = valuation percentage of 25.30% for Garland and 74.70% for Dexter. Garland's population is 990 compared to Dexter's 3890 = population percentage of 25.45% for Garland and 74.55% for Dexter. Calculation of the per cent of costs to be borne by each town:

Garland: $(34.05 \times .5) + (25.30 \times .25) + (25.45 \times .25) = 17.02 + 6.32 + 6.36 = \mathbf{29.7\%}$

Dexter: $(65.95 \times .5) + (74.70 \times .25) + (74.55 \times .25) = 32.98 + 18.68 + 18.64 = \mathbf{70.3\%}$

6. **Duties:** The duties for this position shall include, but not be limited to, the following:

A. TAX ASSESSOR. The Tax assessor shall perform the following duties:

1. Serve as the Assessor's Agent to the Garland Board of Selectmen, who also serve in the capacity of the Garland Board of Assessors.
2. Review and complete, to the extent necessary, the valuation of all property located in the Town as of April 1 of each year.
3. Maintain valuations from April 1. ____ onward in accordance with sound assessing principals.
4. Complete and file in a timely manner all required reports, including but not limited to, the annual Municipal Valuation Return, Homestead Exemption Report, and Annual Tree Growth Report.
5. Update, record, and maintain changes in the real and personal property records of the Town.
6. Answer inquiries from property owners and the public, as necessary, concerning valuation of property and changes in valuation of property.
7. Appear at valuation hearings before the County Commissioners, Courts of the State, State Board of property Tax Review, and others, as necessary.
8. Provide assistance to attorneys, appraisers, and others hired by the Town to defend itself in the event of tax abatement suits to the degree necessary and required.
9. Assist in the preparation of the annual tax commitment.
10. Attend Board of Assessor/Selectmen meetings as required.
11. Provide regular office hours at the Garland Town Office and at other times and locations as necessary.
12. Establish and maintain a quarterly review program for the Town.
13. Maintain credentials as Certified Main Assessor.

14. Perform such other duties as are necessary to complete the assessment function for the Town.
7. **REPORTING RELATIONSHIP.** As an employee of the Town of Dexter, the Assessor will report to the Dexter Town Manager. At quarterly intervals, or as necessary, an oversight committee comprised of two (2) representatives of each participating community in the joint position shall meet to review the performances of the employee. The committee may recommend action or make suggestions to the Dexter Town Manager, who shall consider such input. The employee shall, in all other respects, be as employee of the Town of Dexter and shall follow the personnel policies of the Town of Dexter.
8. **Office Hours.** Except as otherwise noted, the Assessor will be based in Dexter at the Town Office. The employee will also maintain regular weekly hours at the Garland Town Office from 1:00 PM to 3:00PM on Tuesday and Wednesday and at other times as necessary. Employees and residents of Garland may also contact the employee at the Dexter Town Office, as needed.
9. **CLERICAL ASSISTANT.** Garland will provide clerical assistance to the Assessor for the filing of records and similar clerical duties not otherwise detailed above under **DUTIES**.
10. **MAILINGS AND OTHER COSTS.** Garland will pay all mailings, supply, and other cost associated with maintaining office space for the Assessor in the Garland Town Office to serve its residents.
11. **TRAINING AND CERTIFICATIONS.** The Town of Dexter shall be responsible for the necessary training of the employee, including costs to maintain has appropriate certification to perform has duties in accordance with this Agreement.
12. **TERMINATION OF AGREEMENT.** This agreement shall begin on July 1, _____ and end on June 30, _____, unless in the case of severe non-performance on the part of the Assessor or the Town of Dexter in the duties outlined above or in the event that the Town of Garland fails to perform those support functions that are necessary for the successful completion of this Agreement by the Assessor. In the event one party seeks to terminate the Agreement, a certified letter to be sent to the Chief Administrative Official of the other community (for Dexter, the Dexter Town Manager; for Garland, the Administrative Assistant) detailing the intent to end the Agreement. A minimum notice of ninety (90) days shall be required to end the Agreement prior to its normal expiration date. Any and all fees due to the Town of Dexter must be paid upon the sending of notice (including those to be incurred during the ninety day termination notice period), if Garland initiates the termination action.
13. **SEVERABILITY.** Should any part of this Agreement be nullified or voided by a court of appropriate jurisdiction, the surviving section of the Agreement shall continue I force.
14. **INDEMNIFICATION.** Each community represents to the other that it will maintain all necessary insurances that are common for municipalities to have in force and that each community will indemnify and hold harmless the other in the event of legal actions. The exception will be if the Assessor is sued for

work done specifically an and on behalf of Garland that was properly within the jurisdiction and responsibility of the Town of Garland, its regulations, and State and federal law. In such event, Garland's insurance carrier will defend the employee in the same manner as any other Town employee or officer.

15. AMENDMENTS. This Agreement may be amended by mutual consent and upon majority votes of both the Garland Board of Selectmen and the Dexter Town Council.

The above terms and conditions reflect the entire Agreement between the Town of Garland and the Town of Dexter to provide Tax Assessor services. On behalf of each Town, this Agreement in hereby signed on this ____ day of _____, _____ by its duly authorized agent.

For the Town of Garland

For the Town of Dexter