

## AGREEMENT

THIS AGREEMENT made and entered into this 17th day of November, 2017 by and between:

THE City of Niagara Falls, New York with offices at City Hall, 745 Main Street, Niagara Falls, New York, 14302, a municipal corporation as defined by General Municipal Law, Section 119-N (a) of the State of New York, party of the first part, and hereinafter referred to as "Niagara Falls",

And

THE Town of Wilson, with offices at 375 Lake Street, Wilson, New York, 14172, a municipal corporation as defined by the aforesaid statute, party of the second part, hereinafter referred to as "Wilson".

### WITNESSETH:

WHEREAS, Niagara Falls and Wilson are empowered to enter into agreement on contractual basis for the provision of an Assessor and assessing services to Wilson pursuant to Section 119-0 of the General Municipal Law of the State of New York, subject to approval by both the City Council of Niagara Falls and the Town Council of Wilson; and

WHEREAS, the following provisions have been duly approved by a majority vote of the City Council of Niagara Falls and by a majority vote of the Town Council of Wilson, the parties agree as follows:

(1). Statement of Agreement: Niagara Falls agrees to provide its Assessor and his assessing services to Wilson during the term of this Agreement, and Wilson agrees to engage Niagara Falls by and through its Assessor to provide such service in accordance with the terms of this Agreement.

(2). Legal Basis: This Agreement is authorized pursuant to and by Article 5-G, Section 119-0, of the General Municipal Law of the State of New York.

(3). Delivery of Services:

(a) Service Area: Niagara Falls shall provide its city Assessor to assess all real property located within the Town of Wilson, including the Village of Wilson.

(b) Assessing Responsibilities: The Assessor shall provide Wilson an assessment roll in accordance with the provisions of the Town and Real Property Tax Laws. Assessor shall supervise all staff in the town assessor's office and review and advise the Town Council and Town Attorney concerning any tax certiorari suits

commenced against the Town. The Niagara Falls Assessor shall attend any and all meetings of the Board of Assessment Review of Wilson, as Wilson shall require and at such meetings submit all such information as may be necessary to support any assessment or assessments determined by the Assessor which may be under review by Wilson's Board of Assessment Review.

(c) Personnel Policies: The Assessor shall direct, supervise and oversee all employee(s) of the Wilson assessor's office and be responsible for overall administration of the department.

(d) Dispute Resolution: Any conflict between the parties concerning the extent or manner of the performance of assessing service delivered to Wilson not set out in the agreement shall be resolved through mediation by the Regional director of the NYS Office of Real Property Services in Batavia, NY.

(e) Dedication of Time: Assessor shall devote at least 6 hours per week during normal business hours to Wilson assessing and shall be present at Wilson's offices or in the field for its benefit for such time period.

(4). Resources:

(a) Unless otherwise set out herein, Wilson shall furnish all other required personnel, office equipment, office space, utilities, postage and supplies required to provide assessing services for Wilson. The Assessor shall only be reimbursed for necessary mileage incurred after having first reported to the Wilson office.

(b) Individual Ownership: Niagara Falls shall retain title to all property which it has acquired in the operation of its assessing department, and which it hereafter acquires during the term of this Agreement, to fulfill its obligations under this Agreement.

(c) Expenses to be paid by Wilson: Wilson shall pay any and all costs associated with providing it and the Assessor with a computerized printing of Wilson's assessment roll and any and all incidental charges for notebooks, delivery and revision to such printed roll. Wilson shall also bear any and all costs for any postage for notices required to be sent to owners of property located within the Town of Wilson relative to any change in assessment and the cost of any publication of any and all notices required by law to be published relative to the preparation of the assessment roll.

(d) Liabilities of Wilson: Wilson shall bear all liabilities associated with any erroneous, illegal, or inappropriate assessment made by Assessor while performing his duties pursuant to this Agreement, and shall hold Niagara Falls harmless with respect thereto.

Wilson shall pay any and all costs associated with any revaluation of Wilson property ordered by any Court or which may be ordered by the Town Council of Wilson, on any and all real property located within Wilson. Wilson shall be solely responsible for any and all legal expenses incurred in defending any litigation which may accrue as a result of any assessment imposed by Assessor and/or Board of Assessment Review of Wilson, and shall further pay any and all costs associated with any appraisal of real property located in Wilson ordered by the Assessor, after consultation with the Town Board of Wilson, to supplement any assessment determination made by the Assessor.

(e) Records of Wilson: All assessing records of Wilson shall be maintained at, and all assessing functions of Wilson shall be conducted by the Assessor at Wilson's office during regular office hours.

(f) Designation of Assessor: The Assessor of Niagara Falls, James R. Bird, shall by resolution of Wilson remain as Wilson's Assessor.

(5). Fees:

(a) Total Sum: Wilson shall pay to Niagara Falls the annual sum of Twenty Five Thousand Dollars (\$25,000.00). In addition the Town of Wilson shall be billed any retirement and social security contribution on the above amount that Niagara Falls incurs. Worker's compensation shall be the responsibility of Niagara Falls (self insured).

(b) Manner of Payment: Wilson shall be billed twice annually in equal installments by Niagara Falls with payments due on June 30<sup>th</sup> and December 31<sup>st</sup> during each fiscal year for the length of this agreement.

(c) Delinquency: In the event that Wilson does not make payment within ten (10) days after the date due, Niagara Falls may terminate this Agreement. Wilson shall be liable for assessing services rendered to the time of termination on prorated basis.

(6) Term: The term of the Agreement shall be for a period of 120 months, commencing on January 1, 2018. Either party may terminate this agreement after 36 months with 6 months written notice holding neither party liable.

(7). Authorization: This Agreement is made and executed pursuant to a resolution of the City Council of the City of Niagara Falls adopted on 11/17 2017, and the Town of Wilson adopted on 12/06, 2017.

(8) Notices: Any notices under this agreement shall be sent to the Mayor of the City of Niagara Falls and the Supervisor of the Town of Wilson.

(9). Execution: The parties hereto have executed this Agreement the day and year first above written.

Mayor, City of Niagara Falls  
City Hall  
745 Main Street  
Niagara Falls NY 14302

By [Signature]

[Signature]  
ATTEST  
CITY CLERK

Supervisor, Town of Wilson  
Town Hall  
375 Lake Street  
Wilson, NY 14172

By [Signature]

A DIANE MUSCOREIL  
Notary Public, State of New York  
NO. 01MU6045926  
Qualified in Niagara County  
Commission Expires Aug. 7th, 2018

[Signature]