



I-18

Receiving # 9078  
(Obtain from City Clerk)

**CONTRACT ROUTING FORM**

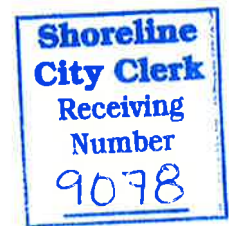
<b>DESCRIPTION</b>	<b>Originator:</b> Sara Lane	<b>Routed by:</b> Rick Kirkwood
	<b>Department/Division:</b> Administrative Services/Budget & Financial Planning	<b>Date:</b> May 1, 2018
	<b>Name of Consultant/Contractor:</b> City of Seattle	
	<b>Contract Title:</b> Agreement for Sharing Taxpayer Information Between Partnering Cities	

<b>CONTRACT CONTENT</b>	<b>Type of Contract:</b>	<input type="checkbox"/> (GR) Grants	<input checked="" type="checkbox"/> (I) Intergovernmental Agreement	<input type="checkbox"/> (L) Lease Agreement
		<input type="checkbox"/> (S) Purchase of Services	<input type="checkbox"/> (W) Public Works	<input type="checkbox"/> (O) Other
	<b>Bid/RFP Number:</b>			
	<b>Effective Date:</b> April 23, 2018	<b>Exec</b> 5/8/2018	<b>Completion Date:</b> Ongoing	
	<b>Has the original boilerplate language been modified?</b>	<input checked="" type="radio"/> Yes <input type="radio"/> No		
	<b>If yes, specify which sections have been modified:</b>	Agreement uses City of Seattle agreement form.		
<b>Description of services:</b> Agreement establishes the terms under which the undersigned the participating cities and City of Shoreline may voluntarily share tax and licensing information for tax enforcement and other official purposes.				

<b>FINANCIAL DETAILS</b>	<b>Total Amount of Contract:</b> \$ 0.00				<b>(Amount Verification):</b> \$ 0.00			
	Org Key - Obj #		Amount:		Org Key - Obj #		Amount:	
	J/L # - Task #				J/L # - Task #			
	Org Key - Obj #		Amount:		Org Key - Obj #		Amount:	
	J/L # - Task #				J/L # - Task #			
	Org Key - Obj #		Amount:		Org Key - Obj #		Amount:	
	J/L # - Task #				J/L # - Task #			
<b>Are there sufficient funds in the current budget to cover this contract?</b> <input checked="" type="radio"/> Yes <input type="radio"/> No								
<b>Remarks:</b> Approved by Motion 4/23/2018.								

<b>FORMS</b>	<b>For Public Works / Small Works Contracts:</b>				<b>For Service Contracts:</b>			
	<input type="checkbox"/> Selection Form	<input type="checkbox"/> Business License	<input type="checkbox"/> Selection Form	<input type="checkbox"/> Business License				
	<input type="checkbox"/> Contractor Responsibility Form	<input type="checkbox"/> Certificate of Insurance	<input type="checkbox"/> Certificate of Insurance					
<input type="checkbox"/> Contract Bond/In Lieu of Form	<input type="checkbox"/> W-9 Form	<input type="checkbox"/> W-9 Form						

<b>SIGNATURE</b>	<b>Authorization Level:</b> City Manager			
	<input checked="" type="checkbox"/> 1. Project Manager	<i>[Signature]</i> 5/8/18	<input checked="" type="checkbox"/> 6. City Council (if required)	4/23/2018
	<input type="checkbox"/> 2. Risk Management/Budget/Grants		<input checked="" type="checkbox"/> 7. City Manager	<i>DT</i> 5/8/18
	<input checked="" type="checkbox"/> 3. City Attorney	<i>[Signature]</i>	<input checked="" type="checkbox"/> 8. City Clerk	<i>JW</i> 5/25/2018
	<input type="checkbox"/> 4. Consultant/Contractor		<input type="checkbox"/> 9. Originating Department	
	<input type="checkbox"/> 5. Click to select or overwrite			



## AGREEMENT FOR SHARING TAXPAYER INFORMATION BETWEEN PARTICIPATING CITIES

The Undersigned Cities, through the attached addenda agree that the sharing of taxpayer information is in their mutual best interests. Each party enters into this agreement with the understanding that any shared records or information are subject to the disclosure provisions of RCW 42.56, the provisions of their respective city ordinances, and the terms of this agreement.

Therefore, the undersigned representatives of the cities hereby agree that the undersigned city departments and agencies will share records and information with one another, and that the agents, employees, officers, or any other person associated with each city acquiring such records and information shall act in accordance with the following terms and conditions:

1. Definitions. For the purpose of this agreement, the term "record" is defined in RCW 42.56.010 The term "information" includes all other data shared under this agreement.
2. Subject of Agreement. Records and information subject to this agreement include: (a) a taxpayer's identity, (b) nature, source and amount of the taxpayer's income, payments, receipts, deductions, exemptions, credit, assets, liabilities, net worth, tax liability deficiencies, over assessments, or tax payments whether taken from the taxpayer's books and records or any other source, (c) whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, (d) other records or information received by, recorded by, prepared by, furnished to, or collected by the undersigned cities with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, under the laws of the each city for tax, penalty, interest, fine, forfeiture, or other imposition or offense.
3. Media. Records and information may be shared in any medium. Each agency shall take all reasonable means necessary, consistent with the requirements of RCW 42.56, their respective city ordinances, and as otherwise required by law, to restrict access to tax information to only those persons designated by the Directors of the undersigned departments or agencies to receive such records and information. Any such records and information may only be shared if the ordinances of the city receiving the records and information grant substantially similar protection to the confidentiality of the records and information as the ordinances of the city providing the records or information.

4. Agreement not to disclose. The undersigned cities, departments, and agencies shall not share any records or information obtained through this agreement with any organization or person not designated by the Directors as authorized to request and receive information, unless required pursuant to RCW 42.56, court order from civil or criminal judicial proceedings, or administrative proceedings, or as otherwise required by law. For records requested pursuant to RCW 42.56, the city receiving such request shall determine whether release of records is required, and shall as soon as practicable advise the source agency that such information has been requested so that the source agency may be allowed the opportunity to seek court protection from disclosure if desired.
5. Accidental breach of security. In the event of an inadvertent disclosure of confidential records, or information to persons not designated to receive such information pursuant to this agreement or other lawful authority, the city department or agency where the disclosure occurred (“disclosure city”), upon becoming aware of such disclosure, shall seek to determine whether any part of the disclosed information originated from another city (“source city”). In such event, the disclosure city department shall promptly notify the source city department and work with that department or agency to take appropriate steps to remedy the problem.
6. Information Security Officer. All cities agree to appoint a staff person, or persons, responsible for coordinating the exchange of electronically transferred information, hereafter referenced as the “Information Security Officer(s)”. Each city is solely and separately responsible for any costs relating to its information security officer(s). All officers shall be named in an addendum to this agreement. Such officer(s) is/are responsible to its city for maintaining the security of electronically shared information, subject also to paragraph five relating to accidental breach of security.
7. Frequency, details of exchange. Information may be shared individually or in combined format covering more than one taxpayer. In any event, information will be shared periodically, or more frequently upon the request of any of the undersigned cities, departments, or agencies.
8. Revocation; expulsion.
  - A. This agreement is not limited to a specific period of time, or to specific tax returns, documents, records, or other information relating to any specific years or periods. It will be considered to be in effect for all entities until revoked by any one entity, at which time the revoking entity will no longer be party to this agreement. Revocation may occur upon delivery by the revoking city of a written notice of revocation to all other participating parties.
  - B. Upon revocation, and consistent with RCW 40.14, the Preservation and Destruction of Public Records Act, the revoking city shall purge or destroy all

records and information gathered from this agreement, to the extent any source city may be identified therefrom, or alternatively deliver the same to the source city, the revoking city is not to retain copies thereof. Additionally, all non revoking cities shall likewise purge or destroy all records and information gathered from this agreement, to the extent that any record or information may be identified to originate from the revoking city, or alternatively deliver the same to the revoking city, and not retain copies thereof.

C. Alternatively, if a majority of the participating cities agree for any reason that a specific participating city should be expelled, a written notice of expulsion shall be delivered, signed by the authorized persons of a majority of the participating cities to the expelled city, whereupon the provisions relating to revocation shall apply to the expelled city, as if it were a revoking city.

9. Current copy. The tax administrators of the participating cities agree jointly to maintain a copy of this agreement with all amendments and a current list of participating cities at the following website [www.mrsc.org](http://www.mrsc.org).
10. Amendments. Amendments shall be in writing, and signed by all participating cities.
11. Effective Date. The effective date of this agreement is March 1, 2013.

See attached signed addendums from signature cities.

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
INFORMATION**

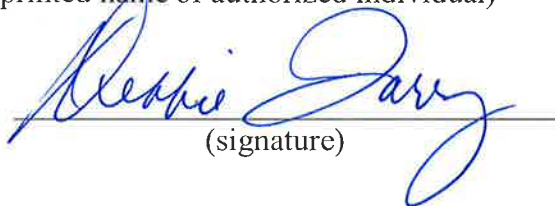
The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated March 1, 2013, a copy which is attached. The undersigned City joins with all other Cities that have provided a signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

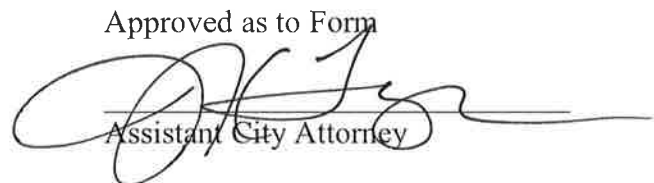
The following individual(s) is/are hereby designated as Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Sara Lane</u>	<u>Administrative Services Director</u>
2. <u>Rick Kirkwood</u>	<u>Budget Supervisor</u>
3. <u>Alice Kim</u>	<u>B&amp;O Tax Analyst</u>
3. <u>Grant Raupp</u>	<u>Budget Analyst</u>

Signed this 8<sup>th</sup> day of April / May, 2018

Debbie Tarry City Manager  
(printed name of authorized individual) (title)

  
(signature)

Approved as to Form  
  
Assistant City Attorney