

AN INTERLOCAL AGREEMENT BETWEEN THE MONTANA TAX APPEAL BOARD AND THE COUNTY OF YELLOWSTONE TO COOPERATE IN THE EMPLOYMENT OF A SECRETARY TO THE YELLOWSTONE COUNTY TAX APPEAL BOARD

WHEREAS the Montana Tax Appeal Board and the County of Yellowstone are both authorized to hire employees

WHEREAS Sections 7-11-101 through 108, MCA, authorize local governments to enter into interlocal agreements to jointly provide services that each are authorized to provide, and;

WHEREAS the Montana Tax Appeal Board and the Yellowstone County Commissioners have determined that the most efficient way to employ a Secretary for the Yellowstone County Tax Appeal Board is to hire that individual as a County employee, and;

WHEREAS the Montana Tax Appeal Board is responsible for reimbursing the County of Yellowstone for the hours worked by the Board Secretary on duties related to the County Tax Appeal Boards, and;

WHEREAS the purpose of this Interlocal Agreement is to provide the structure and basis for cooperation between the Montana Tax Appeal Board and the Yellowstone County Commissioners regarding the employment of the Secretary who serves the Yellowstone County Tax Appeal Board, and;

NOW THEREFORE, in consideration of the execution of this Agreement and the mutual covenants hereinafter expressed, the Montana Tax Appeal Board and the County of Yellowstone agree that it is to their mutual advantage to execute this Interlocal Agreement for the purposes of employing, managing, and administering the job position for the Secretary for the Yellowstone County Tax Appeal Board as follows:

A. Powers, Duties and Responsibilities of the County of Yellowstone

1. The Secretary for the Yellowstone County Tax Appeal Board will be treated in all respects as a County employee and will be paid a salary commensurate with other similar County positions. The salary will be \$18.15 per hour and 30% benefits, subject to all annual cost of living increases as determined by the County.
2. The County will pay the Secretary through its normal payroll process.

B. Powers, Duties and Responsibilities of the Montana Tax Appeal Board

1. The Montana Tax Appeal Board will reimburse the County of Yellowstone, at such times as requested but no less infrequently than once per fiscal year, for all costs associated with the Secretary's employment, such as the salary, payroll taxes, unemployment insurance, workers compensation insurance, social security and other

job-related benefits related to the duties performed on behalf of the Yellowstone County Tax Appeal Board at a fringe rate of 30 percent.

2. At the time of the request for reimbursement, the County of Yellowstone shall furnish the Montana Tax Appeal Board with a copy of the Secretary's timesheet and record of all the costs (payroll taxes, etc.) sought to be reimbursed.
3. If overtime costs are going to be incurred, they must be approved in advance by both the County of Yellowstone and the Montana Tax Appeal Board.
4. The Montana Tax Appeal Board agrees to notify the County of Yellowstone at least 30 days in advance of any budget shortfall that would affect this Agreement.

C. Effective Date, Duration and Termination

1. This Agreement shall become effective and binding upon execution by both parties and shall remain in effect until terminated pursuant to the termination provision set forth below.
2. Employment with the County will start on July 1, 2023, to coincide with the start of the fiscal year.
3. Either party may terminate this Agreement at the end of a fiscal year unilaterally upon the giving of at least sixty (60) days' notice, in writing, to the other party. The termination shall become effective at the beginning of the subsequent fiscal year, except in the event of a failure to meet any of the financial responsibilities set forth in this agreement, in which case termination may be made effective at the end of the sixty-day notice period.

Either party may initiate a request for modification of this Interlocal Agreement by serving a written copy of the proposed modification on the other party for review and consideration. Any modification shall become effective only when agreed to in writing and approved by both parties.

IN WITNESS WHEREOF, the Montana Tax Appeal Board and the County of Yellowstone have caused this Interlocal Agreement to be duly executed by their proper officers on the 24th day of October 2023.

MONTANA TAX APPEAL BOARD

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Chair

Mark Morse, Member

Donald W. Jones, Member

ATTEST:

ATTEST:

David McAlpin
Chairman
Montana Tax Appeal Board

Jeff Martin
Yellowstone County Clerk & Recorder