

## MUNICIPAL ASSESSOR SERVICES AGREEMENT

THIS AGREEMENT, made this 23<sup>rd</sup> day of October, 2025, by and between the Town of Essex, a Vermont municipality located in the County of Chittenden and State of Vermont, (“Essex” or the “Town”) and the City of Essex Junction, a Vermont municipality located in the County of Chittenden and State of Vermont, (“Essex Junction” or the “City” and together the City and Town are collectively referred to herein as the “Municipalities” or the “Parties”).

WHEREAS, The Town Selectboard and City Council have general supervisory authority over affairs of their respective Municipality; and

WHEREAS, Assessing services for the City and the Town have been provided to date via a Shared Services Agreement (“Original Agreement”) executed by and between the Parties in July 2022; WHEREAS, this Original Agreement shall remain in effect, to expire upon the completion of Reappraisal, and both Parties wish to continue under a Shared Services model post-Reappraisal (understood to be the period beginning July 1, 2026);

WHEREAS, the Parties now wish to set forth the terms of this Municipal Assessor Services Agreement;

NOW THEREFORE, based on the foregoing premises, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the City hereby agree as follows:

1. Each of the Parties expects to receive funds from the State pursuant to 32 V.S.A. § 4041a and each agrees to manage their respective funds individually. If residual funds remain in the Reappraisal Balance at the conclusion of the ongoing reappraisal, the residual funds shall be distributed to the Town and City in proportion to each Municipality’s percentage of parcels to be used pursuant to 32 V.S.A. §4041a if lawful. The residual funds shall be disbursed with a detailed accounting of the disbursement within sixty (60) days of the conclusion of the appeal process for the ongoing reappraisal.
2. The City agrees to contribute half of the expenses of the Town’s Office of the Assessor. Accordingly, each Party shall receive equivalent assessing services based on the needs of each Party.
3. Software programs necessary to support the operations of the Town’s Office of the Assessor, including grand list management, GIS, or mapping software, but excluding NEMRC or other similar tax billing software, shall be paid for by the Town through the approved operating budget. No contracts, subscriptions, or licenses (“contracts”) for such software shall be entered into on behalf of the City

without written approval from the City Manager. Once said approval has been received by the Town, the Town may enter into contracts necessary to support duties described in Section 9. Terms of any contracts entered into under this provision are not to exceed the Initial Term of this Agreement, or 1 year if Parties have agreed to an extension of this Agreement as described in Section 10.

4. The City agrees to pay the Town the cost for the Assessing Department described herein based upon the Town's approved annual budget on a quarterly basis or on such other schedule as mutually agreed upon by the Parties. The funds shall be due thirty (30) days after receipt of a detailed accounting and invoice.
5. In year two and every year thereafter, no later than the Town's billing for the second quarter of each fiscal year, the Town will reconcile the actual costs compared to the budgeted amount that the City was billed for, and a true up will be included in the bill for under or over payments from the previous fiscal year.
6. If an audit reveals a discrepancy in what was paid by the City and what actual costs should have been paid, then the City shall be either credited any amount overpaid during the ensuing fiscal year, or the City shall make payment on any underpayment in the next fiscal year as part of its quarterly installments. The Town will make all reasonable efforts to stay within any approved budget.
7. An anticipated fee for Assessing Services for the following fiscal year shall be provided by the Town to the City in advance of any City budget meeting such that the City may include the costs of these services in its budget. The Town shall provide the City a detailed budget that shall be in a format and including a level of detail that is mutually agreed upon by the Selectboard and the City Council, and at a minimum, shall include revenue and expenses for the Assessing Services to be provided.
8. Upon request and with reasonable advance notice, a Town representative familiar with the proposed budget shall appear at any City Council meeting where there will be a discussion of the budget to answer any questions. The Town shall make expenditures consistent with the Assessing budget as presented and approved. The Town will advise the City of any material changes to an approved budget. For purposes of this agreement, a material change shall be a change of more than ten percent (10%) of the approved budget.
9. In consideration of the City's payment of funds as described above, the Town shall provide the City with all of the following "Assessing Services": All tasks associated with the management, maintenance, and timely filing of the City's grand list and tax maps, including submittal of all necessary information to the State of Vermont; representing the City in Board of Civil Authority hearings, State Appeals

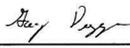


affected thereby and shall continue in full force and effect and shall be enforceable to the fullest extent permitted by law.

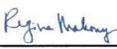
14. In the event of any dispute arising out of this Agreement, the Municipalities shall first agree to mediate the dispute. The Municipalities may also agree to submit any dispute not resolved in mediation to binding arbitration. Otherwise all disputes arising out of or related to this Agreement shall be heard in the Vermont Superior Court, Chittenden Civil Division.
15. This Agreement represents the entire agreement between the Parties as to its subject matter. All prior agreements, offers, negotiations and representations not herein expressly contained shall be of no force and effect. Should either party wish to terminate this agreement, they shall provide a Notice of Intent to Terminate Agreement to the other Party not less than nine (9) months prior to their desired termination date. Parties agree to work together in good faith to ensure a smooth transition should either submit the Notice described herein.
16. Neither party shall assign this Agreement or any interest hereunder without the written approval of the other Party. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.
17. No failure by either party to insist upon the strict performance of any term hereunder or to exercise any right, power, or remedy consequent upon a breach thereof shall constitute a waiver of any breach of any such term. No waiver of any breach shall affect or alter this Agreement, which shall continue in full force and effect, or the rights of either party with respect to any other existing or subsequent breach.

DATED this 23 day of October, 2025.

TOWN OF ESSEX

By:   
Its Duly Authorized Agent

CITY OF ESSEX JUNCTION

By:   
Its Duly Authorized Agent