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**CONTRACT EMPLOYMENT AGREEMENT
Cynthia Gates**

THIS AGREEMENT ("Agreement") is between **Yamhill County**, a political subdivision of the State of Oregon, acting by and through its Board of Commissioners and its Assessor's Office ("County"), and **Cynthia Gates**, an individual, 1845 Claxter Rd NE #1, Keizer, OR 97303 ("Gates").

RECITALS:

A. County, through its Assessor's office, is responsible for the appraisal, assessment and taxation of all real and personal property in Yamhill County in accordance with the laws of the State of Oregon. In order to continue to provide adequate services for the citizens of Yamhill County it is occasionally necessary for County to contract with individuals qualified to provide additional training.

B. Gates is qualified to provide the personal property taxation training described in this Agreement. County and Gates desire to enter into this Agreement and County is authorized to enter into this Agreement under ORS 203.010(3). NOW, THEREFORE

AGREEMENT:

In exchange for the promises and other consideration set forth below, IT IS HEREBY AGREED BETWEEN THE PARTIES AS FOLLOWS:

SECTION 1 SERVICES OF GATES

1. Gates agrees to perform the services described in Exhibit A, which is attached hereto and incorporated herein by this reference (the "Services");
2. To provide County with adequate notice in any instance when Gates will be completely unavailable, temporarily unavailable, or will need to change Services schedule.

SECTION 2 OBLIGATIONS OF COUNTY.

The County agrees to perform the following obligations:

1. Provide the tools and materials necessary for Gates' performance under this Agreement, provided that Gates shall be subject to the rules and regulations of County relating to the confidentiality of County records.
2. Pay Gates for the services provided under this Agreement at the rate of \$40.00 per hour for a maximum of 125 total hours, unless otherwise approved by the Assessor/Tax Collector, dependent upon County needs for services and funding available. However, no minimum number of hours is guaranteed by this Agreement. The maximum not to exceed amount payable under this contract shall be \$5,000.00.

3. Make payment to Gates as part of the County's mid-month payroll, but no later than the 15th of the next month, following receipt and approval of an itemized statement as provided for above for the Services provided the preceding month.

4. To pay its proportionate share of social security and Medicare tax for services performed under this Agreement and to withhold and pay to the Internal Revenue Service Gates' proportionate share of social security and Medicare taxes due for services performed under this Agreement. For purposes of these taxes, Gates shall be treated as an employee of County.

5. To withhold state and federal income taxes from the monthly payment owed Gates and to pay the Internal Revenue Service and the Oregon Department of Revenue all such sums withheld on behalf of Gates.

6. To provide, at County's expense, worker's compensation insurance for Gates' performance of Services under this Agreement.

7. To provide, at County's expense, liability insurance coverage for claims connected to performance of Gates' duties under this Agreement, subject to the provisions of the Oregon Tort Claims Act.

SECTION 3 MUTUAL OBLIGATIONS.

County and Gates mutually agree as follows:

1. County and Gates agree to comply with the rules and regulations of County, applicable federal regulations and all provisions of federal and state law relating to Gates' performance of Services under this Agreement. The requirements of ORS 279B.200 through 279B.240 and Article XI, Section 10, of the Oregon Constitution are incorporated into this Agreement by reference.

2. That a contract employee/employer relationship is created by this Agreement. The only compensation due Gates is specifically stated in this Agreement. Specifically, both parties agree that Gates will not be entitled to any benefits typically granted to County employees, including but not limited to, vacation, holiday or sick leave, other leaves with pay, tenure, health and welfare coverage, life and disability insurance, overtime, retirement benefits, or to any other benefit not specifically referred to above, except as required by law.

3. Any expenses incurred by Gates in the performance of the terms and conditions of this Agreement not specifically provided for in this Agreement shall be the sole and separate responsibility of Gates.

4. Gates will provide services to County clients without regard for race, color, creed, religion or national origin in compliance with Title IV, Civil Rights Act, 1954.

5. County may subcontract for similar services with other parties as the need for

such services arises.

6. This Agreement shall not be subcontracted or assigned by Gates without the prior written consent of County.

SECTION 4 ADMINISTRATION AND PROFESSIONAL SUPERVISION.

1. Gates will be subject to the general administrative supervision of the Assessor/Tax Collector.

2. Professional supervision and resolution of complaints lodged against Gates' professional performance shall be the responsibility of Gates.

SECTION 5 TERM AND TERMINATION.

1. Term. Unless terminated in accordance with subsection (2), the term of this Agreement is from March 17, 2014 through June 30, 2014, and supersedes any prior agreements between the parties.

2. Termination. Either party may terminate this Agreement on 15 days written notice to the other party. Termination shall not excuse liabilities incurred prior to the termination date.

SECTION 6 COST AND ATTORNEYS FEES. In the event that either party to this Agreement shall take any action, judicial or otherwise, to enforce or interpret any of the terms of this Agreement each party shall be wholly responsible for its own expenses which it may reasonably incur in taking such action, including costs and attorney fees, whether incurred in a suit or action or appeal from a judgment or decree therein or in connection with any nonjudicial action.

SECTION 7 CONFIDENTIALITY. Gates acknowledges that Gates may, in the course of his/her performance under this Agreement, be exposed to or acquire information that is the confidential information of County or County=s clients. Any and all (i) client information, (ii) information provided by County and marked confidential, or (iii) information identified as confidential in a separate writing, that becomes available to Gates in the performance of this Agreement shall be deemed to be confidential information of County (AConfidential Information@). Any reports or other documents or items, including software, that result from Gates' use of the Confidential Information are also deemed Confidential Information. Gates agrees to hold Confidential Information in strict confidence, using at least the same degree of care that Gates uses in maintaining the confidentiality of Gates' own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give or disclose Confidential Information for any purposes whatsoever, except as may be provided elsewhere under this Agreement. Gates agrees that, upon termination of this Agreement or at County=s request, Gates will turn over to County all documents, papers and other matter in Gates' possession that embody Confidential Information.

SECTION 8 WAIVER; SEVERABILITY. The failure of County to enforce any provision of this Agreement shall not constitute a waver by County of that or any other provision. The parties agree that if any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

SECTION 9 ENTIRE AGREEMENT. This Agreement is the entire agreement between the parties, and no statements, promises, or inducements made by either party or agent of either party that are not contained in this written Agreement shall be valid or binding. No alterations, changes, or additions to this Agreement shall be made except in a written document signed by both parties.

SECTION 10 GOVERNING LAW; JURISDICTION; VENUE. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon, without regard to principles of conflicts of law. Any claim, action, suit or proceeding, (collectively AClaim@) between County and Provider that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Yamhill County for the State of Oregon. GATES BY EXECUTION OF THIS AGREEMENT HEREBY CONSENTS TO THE IN PERSONAM JURISDICTION OF SAID COURTS.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates set forth adjacent to their signatures below.

**YAMHILL COUNTY
BOARD OF COMMISSIONERS**

Cynthia Gates
CYNTHIA GATES
Date: 3/10/14
SS #: on file

Mary P. Stern
MARY P. STERN, Chair
Date: 3/20/14

APPROVED AS TO FORM:
By: Christian Boenisch
CHRISTIAN BOENISCH

ASSESSOR'S OFFICE
By: Scott Mayhew
SCOTT MAYHEW, Assessor/Tax Collector

Accepted by Yamhill County
Board of Commissioners on
3/20/14 by Board Order
14-152

Exhibit A

Scope of Work:

Plans, supervises, trains and coordinates activity associated with processing personal property tax returns.

Establish procedures, policies, and best practices for reviewing and processing personal property tax returns.

Provide training and review of Personal Property Guidelines and Statutes.

Provide guidance and instruction on:

1. Assignment of assets to personal property depreciation schedules.
2. Developing procedures on requesting supporting documentation of items reported.
3. Establishing guidelines and procedures for performing telephone audits.
4. Developing a review process for personal property return compliance standards based on type of business.
5. Developing discovery resources for businesses.
6. Developing procedures on determining forced personal property assessments for businesses that don't file a personal property return.
7. Developing procedures on reviewing and determining the assets on a lease contract; identifying holders of liens and physical locations of assets.
8. Identification and cross referencing real and personal property equipment to ensure the accuracy of all information.
9. Establishing guidelines and procedures for performing desk/office audits.
10. Establish guidelines and procedures for performing a physical inspection.

Provide Perform a field inspection.