

AGREEMENT FOR PROFESSIONAL SERVICES

by and between

TOWN OF WILTON, CT

and

TAXSERV CAPITAL SERVICES, LLC

Collection of Delinquent Taxes & Other Receivables

This Agreement for Professional Services ("Agreement") is effective as of ____ March, 2023, and is by and between the Town of Wilton, a municipal Corporation having its territorial limits within the County of Fairfield, acting herein by _____, its _____, duly authorized (hereinafter referred to as the "Town"), and TaxServ Capital Services, LLC, acting herein by Roger Blain, President, duly authorized (hereinafter referred to as the "Provider", "Contractor" or "TaxServ").

The Town and the Contractor do mutually covenant and agree as follows:

1. SCOPE OF SERVICES

The Town seeks assistance in the collection of various delinquent taxes and other receivables that may, in the sole and absolute discretion of the Town, be placed with Contractor for collection. The following are the services to be provided by Contractor for Town ("Services"):

- 1.1 The receivables to be assigned at the commencement of this Agreement to Contractor are delinquent motor vehicle and personal property tax bills, (Original Delinquent Bills).
- 1.2 Town may assign additional tax or non-tax bills to Contractor for collection during the term of this Agreement ("Additional Delinquent Bills"). The Original Delinquent Bills and Additional Delinquent Bills are defined as Bills ("Bills").
- 1.3 Contractor shall assist the Town in the collection of the Bills due from the associated obligors through available statutory means, including legal remedy enforcement as may be approved by the Town.

2. TERM OF AGREEMENT

The Term of this Agreement shall be for three (3) years from the effective date of this Agreement indicated above, and may, upon the written agreement of both the Town and Contractor, be extended for three (3) additional one (1) year terms. The Term of this Agreement shall be extended beyond the stated termination date on a month-to-month basis until the Town issues either: (a) a thirty (30) day Notice of Termination; or (b) an extension or a new agreement is executed.

3. COMPENSATION

Total compensation to Contractor under this Agreement shall be a collection agency fee of fifteen percent (15.0%) of the amount collected from Bills assigned to Contractor, paid upon collection ("Collection Agency Fee"). It is intended that the Collection Agency Fee be added to the tax debt collectable as permitted by C.G.S. 12-166 and CGS 36a-805, payable in accordance with the Collection Fee Schedule attached hereto as Exhibit A ("Collection Fee Schedule").

Payments will be made by Contractor to Town on or before the fifteenth (15th) day of the month following the month in which collections are received by the Contractor. In the event that the Town determines, in its reasonable judgment, the Contractor to be in nonconformance with the terms of this Agreement or if in the Town's reasonable judgment, the Contractor's work is not satisfactory, the Town,

upon written notice to Contractor outlining the specific deficiencies of the services being rendered, may take corrective action, including but not limited to the following:

- Delay of payment of Collection Agency Fees or cost reimbursements; or
- Adjustment of payment to Contractor; or
- Suspension or termination of this Agreement.

4. MANAGEMENT

This Agreement will be managed for the Town by the Tax Collector or their designee ("Managing Authority"). The Contractor and the Town shall work closely together in all aspects of this program, and each shall follow reasonable suggestions of the other to improve the operation of the program.

5. RELATIONSHIP BETWEEN THE PARTIES

It is mutually agreed that the Contractor, including its employee(s), is an independent contractor and not an officer or employee of the Town, and that this Agreement is a contract for services and not a contract of employment, and that, as such, the Contractor and its employee(s) shall not be entitled to any employment benefits of the Town such as, but not limited to: vacation, sick leave, insurance, worker's compensation, pension and retirement benefits. All personnel matters affecting contract staff will be the responsibility of the Contractor.

6. HOLD HARMLESS AGREEMENT

The Contractor, its agents and assigns, shall indemnify and hold harmless the Town, including but not limited to, its elected officials, its officers, employees and agents, from any and all claims made against the Town, including but not limited to, damages, awards, costs and reasonable attorney's fees, to the extent any such claim directly and proximately results from the wrongful, or negligent performance of services by the Contractor during the Contractor's performance of this Agreement or any other Agreements of the Contractor entered into by reason thereof. The Town agrees to give the Contractor prompt notice of any such claim and absent a conflict of interest, an opportunity to control the defense thereof.

7. INSURANCE

Contractor shall be required to furnish proof of insurance coverage and shall not commence services hereunder until such proof of insurance has been delivered and approved by the Town. Insurance shall be issued by an insurance company licensed to conduct business in the State of Connecticut with a Best's Key Rating of A-, VIII or better. Any and all exceptions must be approved by the Town Risk Manager. Insurance coverage shall remain in full force for the duration of the Agreement term including any and all extensions or renewals thereof. Each insurance certificate shall contain a (30) day notice of cancellation to the town. All renewal certificates shall be furnished at least thirty (30) days prior to policy expiration to the town. Coverage shall include the following:

- 7.1 Commercial General Liability with limits not less than \$1,000,000 Combined Single Limit Bodily Injury and Property Damage. General Liability aggregate limit of \$2,000,000. All, if any, deductibles are the sole responsibility of the selected Provider to pay and/or indemnify.
- 7.2 Workers' Compensation in accordance with Connecticut General Statutes
- 7.3 Employer's Liability:
 - \$100,000 bodily injury for each accident;
 - \$100,000 bodily injury by disease for each employee
 - \$500,000 bodily injury by disease aggregate
- 7.4 Professional Liability: Issued on a claims made basis with a \$2,000,000 Single Limit for the term of the Agreement and for two years following its completion with the Town to be named as a beneficiary thereon.

- 7.5 The Town is included as an Additional Insured, ATIMA under the Commercial General Liability and Employer's Liability Insurance Policies. Additional Insured requirement is expressly waived for Workers' Compensation and Professional Liability coverage.
- 7.6 Each insurance coverage named above shall provide not less than a 30-day notice of cancellation to the Town. All policies shall be on the occurrence form. Any and all exceptions shall be reviewed by the Town Managing Authority.
- 7.7 A Fidelity Bond in the amount of \$2,000,000.
- 7.8 It is further agreed that the amount of insurance required herein does not, in any way, limit the liability of the Contractor by virtue of its promise to hold Town harmless so that in the event that any claim results in a settlement or judgment in any amount above the limits set in Paragraph 7.1 herein, the Contractor shall be liable to, or for the benefit of, the Town for the excess.
- 7.9 Insurance requirements and coverage may be reviewed from time to time during the term of this Agreement and all extensions and renewals, hereof. The Contractor agrees to comply with any and all reasonable insurance requirements or modifications made by the Town's Managing Authority in writing.
- 7.10 Cancellation or other termination of insurance policies required by this Agreement without immediate replacement thereof may be considered a default in the terms and conditions of this Agreement. The Contractor agrees that such default may be cured by procurement of insurance on behalf of Contractor, at the Contractor's expense, at Town's option.

8. CONTRACTOR PUBLIC RELATIONS

All Contractor public Town efforts, notices, or communications, including, without limitation, posters, invitations to events, publications, brochures, and news releases, shall be approved in writing by the Town Managing Authority.

9. CONFLICT OF INTEREST

The Town and the Contractor hereby covenant and agree that no member of the governing body of the Town, or its designees or agents, and no other public official, either paid or unpaid, who exercises any functions or responsibilities with respect to this program during the individual's tenure or for one (1) year thereafter, shall have any personal or financial interest, direct or indirect, in any contract or subcontract, or the proceeds thereof for work and/or services to be performed in connection with the program described or assisted under this Agreement. The Contractor shall cause to be incorporated, in all subcontracts a provision prohibiting such interest pursuant to the provisions of this paragraph.

10. EVENTS OF DEFAULT AND REMEDIES

10.1 Events of Default

Any of the following occurrences or acts shall constitute an Event of Default under this Agreement:

- 10.1.1 If default shall be made by the Contractor, its successors, or assigns, in the performance or observance of any of the covenants, conditions or agreements on the part of the Contractor set forth in this Agreement; or
- 10.1.2 If any final determination shall have been made by competent authority such as, but not limited to, any federal, state or local government official, or a certified public accountant, that the Contractor's management or any accounting not consistent with reasonable and customary business practices is inadequate or illegal, as such management or accounting may relate to the Contractor's performance of this Agreement; or

10.1.3 If a decree or order by a court having jurisdiction in the matter shall have been entered adjudging the Contractor a bankrupt or insolvent or approving as properly filed a petition seeking reorganization, readjustment, arrangement, composition or similar relief for the Contractor under the federal bankruptcy laws, or any other similar applicable federal or state law; or

10.1.4 If Contractor no longer holds a Connecticut Department of Banking Consumer Collection Agency License.

10.2 Election of Remedies

If any Event of Default hereunder shall have occurred and be continuing, the Town may elect to pursue any one or more of the following remedies, in any combination or sequence:

10.2.1 Take such action as it deems necessary, including, without limitation, the temporary withholding or reduction of payment;

10.2.2 Suspend program operation;

10.2.3 Require the Contractor to correct or cure such default to the satisfaction of the Town; or

10.2.4 Terminate this Agreement for cause in accordance with Section 11 hereof.

The selection of any remedy shall not prevent or stop the Town from pursuing any other remedy and shall not constitute a waiver by the Town of any other right or remedy.

11. TERMINATION OF AGREEMENT

11.1 Termination

"Termination", for purposes of this Agreement, shall mean the cessation, upon the effective date of termination, of the following obligations only: The Contractor's obligation to perform the Services described in Section 1, Scope of Services, of this Agreement; and the Town's obligation, as described in Section 3, Compensation, of this Agreement, to pay for such Services.

11.2 Termination for Cause

Upon the occurrence of any Event of Default, as set forth in Section 10.1 hereof: (a) the Town may terminate this Agreement by giving fifteen (15) business days written notice thereof to the Contractor, specifying in detail the scope and nature of the events of default; and, (b) Contractor may terminate this Agreement by giving fifteen (15) business days written notice thereof to Town of its failure to make timely payment to Contractor and Contractor will have a right to seek damages in a court of law.

11.3 Procedure upon Termination

In the event this Agreement is terminated as herein provided, Contractor shall immediately cease the Services except the Contractor shall during the sixty (60) day period described below respond to all incoming calls and disputes on the placed Tax Bills and Non-Tax Bills. All payments of Tax Bills and Non-Tax Bills placed with Contractor prior to termination received by either Town or Contractor within sixty (60) days after termination shall be deemed the result of Contractor's efforts. Contractor shall earn fees on all such payments as set out in the Collection Fee Schedule attached hereto as Exhibit A. The Town shall make full payment to the Contractor for all Services performed up to and including the sixtieth (60th) day after the date of termination within ten (10)

days of such date. For any payments received by Contractor after the sixtieth (60th) day the Contractor shall deposit said payments, retain a collection fee and remit remainder to the Town.

12. AMENDMENTS

This Agreement may be amended by written instrument executed by the parties hereto, acting therein by their duly authorized representatives. The Contractor's duly authorized representative shall be Roger Blain, its President, and the Town's duly authorized representative shall be the Town Tax Collector.

The Town and the Contractor may require changes in the Scope of Services to be performed hereunder. Such changes which are mutually agreed upon by and between the Town and the Contractor shall be incorporated in written amendments to this Agreement.

13. DISCLAIMER OR AGENCY OR THIRD PARTY BENEFICIARY RIGHTS

In no event shall anything in this Agreement be deemed to confer upon any person or entity agency status or third-party beneficiary rights against the Town.

14. ESTABLISHMENT AND MAINTENANCE OF RECORDS

The Contractor agrees to establish and maintain fiscal control and accounting procedures which assure proper accounting for all funds paid by the Town to the Contractor under this Agreement. The Contractor agrees that all records with respect to all matters covered by this Agreement shall be maintained during the term of this Agreement, and for one full year following termination or expiration, including any renewal or extension.

15. AUDITS

At any time during normal business hours, and as often as may be deemed necessary, the Contractor shall make available to the Town, for examination, all records with respect to all matters covered by this Agreement.

16. REPORTS AND INFORMATION

The Contractor shall furnish the Town with such information and reports concerning the progress and management of the Services as may be reasonably required from time to time. The form of said reports shall be reasonably determined by the Town and agreeable to the Contractor and consistent with the Town's requirements.

17. NON-ASSIGNABILITY

The Contractor shall not assign or transfer any interest in this Agreement without prior written consent of the Town.

18. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law and if the essential components of the bargain between the parties have not been materially changed.

19. CUMULATIVE REMEDIES

All rights exercisable by and remedies of the Town hereunder shall be cumulative and the exercise or beginning of the exercise by the Town of any of its rights or remedies hereunder shall not preclude the Town from exercising any other right or remedy granted hereunder or permitted by law.

20. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Connecticut and the Town.

21. SUBCONTRACTORS

Portions of this work may be subcontracted, provided that:

21.1 The Town shall give prior approval to such subcontract in writing.

21.2 All of the terms, covenants, conditions and provisions of this Agreement shall have been incorporated in such subcontract(s) and the subcontractor (s) shall have agreed in writing to assume, perform and be bound by this Agreement and all the terms, covenants, conditions and provisions hereof.

21.3 The Town shall not be liable for payment of any wages, materials, or other expenses of any subcontractors.

22. GENDER/NUMBER/TITLE

Words of any gender used in this Agreement shall be held and construed to include any other gender, and words in the singular shall be held and construed to include the plural, unless the Agreement requires otherwise. In the event of any discrepancy or conflict between the name and title of any person referred to in this Agreement, the title shall prevail.

23. NOTICES

All notices, approvals, demands, requests, or other documents required or permitted under this Agreement, other than routine communications necessary for the day-to-day operation of this Agreement, shall be deemed properly given if hand delivered or sent by United States registered or certified mail, postage prepaid, or Federal Express, Airborne or UPS overnight delivery service, with written receipt confirmation, at the following addresses:

As to the Town:

Hollie Rapp, CCMC, Tax Collector
Town of Wilton
238 Danbury Road
Wilton, CT 06897
Phone(203) 563-0125
E-mail: hollierapp@wiltonct.org

As to the Contractor:

Roger Blain, President
TaxServ Capital Services, LLC
25 Prescott St, 2nd Floor
West Hartford, CT 06110
Phone: (866) 716-1100 ext. 227
E-mail: rblain@taxserv.com

Neither party hereto shall be relieved of such obligation by reason of the failure of the other to comply with or otherwise enforce any of the provisions of this Agreement.

24. SUCCESSORS

This Agreement to the extent permitted herein, shall inure to the benefit of and be binding upon the parties hereto and any and all successors.

25. ANTI-DISCRIMINATION AND AFFIRMATIVE ACTION

The Contractor agrees to abide by the provisions of Executive Orders Number 3 and 17 of the State of Connecticut; and Presidential Executive Orders Number 11246, 11375 and 11063. In carrying out this program, the Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference.

The Contractor shall take affirmative action to ensure that applicants for employment are employed, and that employees are treated during employment without regard to their race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training; including apprenticeship. The Contractor shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Federal Government, setting forth the provisions of the non-discrimination clause.

The Contractor shall state that all qualified applicants shall receive consideration for employment without regard to race, color, religion, age, sex, national origin, mental disability, physical handicap, or sexual preference. The Contractor shall incorporate, or cause to be incorporated, this provision in any and all subcontracts entered into pursuant to this Agreement.

26. AMERICANS WITH DISABILITIES ACT (ADA) OF 1990

The Contractor agrees to abide by the provisions of the Americans with Disabilities Act (ADA) of 1990; Public Law 101-336, as applicable.

In compliance with this law, the Contractor shall not discriminate against a qualified individual with a disability because of the disability of such individual in regard to job application procedures, the hiring, advancement, or discharge of employees, employee compensation, job training, and other terms, conditions, and privileges of employment. No qualified individual with a disability shall, by reason of such disability, be excluded from participation in or be denied the benefits of services, programs, or activities of the Contractor, or be subjected to discrimination by the Contractor. No individual shall be discriminated against on the basis of disability in the full and equal enjoyment of the goods, services, facilities, privileges, advantages or accommodations provided by the Contractor.

Any television public service announcement that is produced or funded in whole or in part under this Agreement shall include closed captioning of the verbal content of such announcement. The Contractor shall not discriminate against any individual because such individual has opposed any act or practice made unlawful by this Act or because such individual made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this Act.

The Contractor shall not permit coercion, intimidation, threatening, or interfere with any individual in the exercise or enjoyment of, or on account of his or her having exercised or enjoyed, or on account of his or her having aided or encouraged any other individual in the exercise or enjoyment of, any right granted or protected by this Act.

27. TAXPAYER IDENTIFICATION NUMBER

The Internal Revenue Service Form W-9, *Request for Taxpayer Identification Number and Certification* as submitted by the Contractor, is hereby made a part of this Agreement and is incorporated herein by reference. It is understood and agreed that the Town shall use the number as listed on the IRS Form W-9 to report any and all compensation paid to the Contractor under this agreement. It is further understood and agreed that the Town shall not be liable for inaccurate information contained on said IRS Form W-9.

28. NON-WAIVER

Any failure by the Town or the Contractor to insist upon the strict performance by the other of any of the terms and provisions hereof shall not be a waiver, and each party hereto, notwithstanding any such failure, shall have the right thereafter to insist upon the strict performance by the other, of any and all of the terms and provisions of the Agreement and neither party hereto shall be relieved of such

obligation by reason of the failure of the other to comply with or otherwise enforce any of the provisions of this Agreement.

29. DELINQUENCY IN OBLIGATIONS

The Contractor hereby agrees that throughout the period of the Agreement, all taxes, contractual obligations, and audit responsibilities owed to the Town shall be and remain current.

30. CONDITIONS

The Contractor hereby agrees to conform to all applicable laws and ordinances and statutes of the Federal Government, State of Connecticut, and Town, including, but not limited to, the following:

- a. Civil Rights Act of 1964, as amended;
- b. Civil Rights Act of 1991, as amended;
- c. Federal Labor Standards (29 CFR Parts 3,5, and 5a);
- d. Architectural Barriers Act of 1969 (42 USC 4151);
- e. Section 504 of the Rehabilitation Act of 1973;
- f. Hatch Act (Title 5 USC Chapter 15).

31. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the parties hereto and supersedes any and all prior understandings, negotiations, and agreements whether written or oral, between them respecting the written subject matter.

IN WITNESS THEREOF, the TOWN OF WILTON and TAXSERV CAPITAL SERVICES, LLC have executed this Agreement for Professional Services as of the effective date first above written.

WITNESS:

TOWN OF WILTON

Print Name:

By: _____

Its: _____

WITNESS:

TAXSERV CAPITAL SERVICES, LLC

Print Name:

By: _____

Roger Blain
Its President

Exhibit A

Contractor Collection Fee Schedule	
Fee & Cost Component	Fee Rate
Collection Agency Fee	A Collection Agency Fee of fifteen percent (15.0%) of the amount collected from Bills or other receivables placed with TaxServ for collection and shall be paid upon collection. TaxServ is authorized to deduct the amount of its fees and any reimbursable expenses due to it from amounts collected from the Bills prior to delivery of collected funds to the Town. It is intended that the 15.0% collection agency fee be added to the tax debt collectable from the taxpayer as permitted by C.G.S. 12-166 and CGS 36(a)800 et seq. In this way, the collection agency fee has no impact on the amount of receivables due to the Town. The Collection Agency Fee shall be calculated by multiplying the amount collected (excluding authorized Reimbursable Expenses) by a factor a 13.0435% (0.13045). For example, upon the collection of \$115.00, TaxServ shall be entitled to a Collection Agency Fee of \$15.00 (115.00 * 0.130435).
Reimbursable Expenses	Costs of legal remedy enforcement (including but not limited to court and motion filing fees; filing or recordation fees; bankruptcy and name searches; service of process and notice fees and costs; publication costs, [if any]); and attorney fees are reimbursable expenses and are in addition to the Collection Agency Fee and shall be paid from collections. No legal action shall be brought or fees charged without the prior written approval of the Town Managing Authority.