

A G R E E M E N T

THIS AGREEMENT made and entered into this ___ day of _____ **2017**, by and between the **CITY OF FORT PIERCE**, a Municipal Corporation having its territorial limits within St. Lucie County, Florida, hereinafter referred to as **GRANTOR** and **WILLIAM & JOHNSON, INC. D/B/A JACKSON HEWITT TAX SERVICE**, a Florida for-profit corporation, hereinafter referred to as the **SUBRECIPIENT**.

W I T N E S S E T H

WHEREAS, the City of Fort Pierce has been awarded a Federal Community Development Block Grant (CDBG) under Title 1 of the Housing and Community Development Act of 1974, as amended (42 USC 5301 et seq.) (the Act); and

WHEREAS, the Fort Pierce City Commission, on July 20, 2015 approved the 2015-2016 CDBG Action Plan which allocates funding for Micro Enterprise Assistance for small businesses to receive educational information and small grants to purchase items to increase their capacity and sustainability; and

WHEREAS, the **City of Fort Pierce** has determined that a valid public purpose will be served, and it is in the best interest of Fort Pierce to support the purchases described in the recipients' mini-grant application;

NOW, THEREFORE, the parties do hereby agree as follows:

1. The specific project to be provided, including intended uses for the Grant funds by **Recipient** are set forth in **Exhibit "A"** to this Agreement.

2. This Agreement shall take effect on the date executed by the **Grantor**.

3. **Grantor** agrees to pay invoices for approved expenditures, as specified in the Agreement and Exhibits thereto, of **Recipient**, up to the agreed amount of **\$3,000** (Three Thousand Dollars). The Grantor shall be notified in writing of all authorized persons, with their addresses, who are empowered to file requests for payment pursuant to this Agreement. Reimbursement shall not be sought pursuant to this Agreement for any expenses or costs which are to be paid from another source of revenue.

4. All funds from **Grantor** to **Recipient** being donated under the terms of this Agreement shall be used solely for the purpose of those specified in Attachment/Exhibit A. The project and any use of the Grant funds must comply with the City of Fort Pierce 2015-2016 Community Development Block Grant Action Plan. **Recipient** shall not use Grant funds provided herein for political activities, sectarian or religious activities, or lobbying activities.

5. Publications, press releases, media productions and exhibit graphics produced by the **Recipient** shall include the following statement:

Sponsored in part by the City of Fort Pierce Small Business Grant Program.

6. Recipient agrees to submit to **Grantor, through the Department of Urban Redevelopment**, a written Final Completion Report, with photographs of purchased items as well as other monthly Project Status Reports as may be reasonably requested by **Grantor**, including, but not limited to such reports which provide a detailed and itemized list of all expenditures for the project, including proofs of payment.

7. Term of Contract: This Agreement shall take effect on the day the Grantor executes the agreement and terminate on **September 30, 2017.**

8. In every case, payment will be made subject to receipt of a requisition for payment from the Subrecipient specifying and certifying that such expenses have been incurred and expended in conformance with this Contract and that the Subrecipient is entitled to receive the amount requisitioned under the terms of this Contract.

The Subrecipient shall not claim reimbursement from the Grantor for that portion of its obligations which have been paid by another source of revenue.

The Subrecipient shall notify the Grantor in writing of all authorized personnel who shall be empowered to file requests for payment pursuant to this Agreement.

9. **Use of Funds:** Use of funds received pursuant to this Agreement shall be in accordance with the requirements of the Housing and Community Development Act of 1974 (as amended), 24 CFR Part 570 and other regulations governing the Community Development Block Grant program, and any amendments or policy revisions thereto which shall become effective during the term of this Agreement.

A copy of said regulations is incorporated by reference. In addition, the Subrecipient agrees to comply with other applicable laws, including the National Environmental Policy Act of 1969 (and the implementing regulations at 24 CFR 58), the National Historic Preservation Act of 1966 as amended (16 USC 470), Section 504 of the Rehabilitation Act of 1973 (29 USC 794)(and the implementing regulations at 24 CFR 8), the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975 (42 USC 6101)(and the implementing regulations at 24 CFR 146), the prohibition against using debarred contractors at 24 CFR 570.609, and Executive orders 11063, 11246, 11375, 12086, and 12259.

The Subrecipient agrees to comply with the uniform administrative requirements specified at 24 CFR 570.502 and 24 CFR 570.610, including: If the Subrecipient is a government agency, OMB Circular A-87, "Principles for Determining Costs Applicable to Grants and Contracts with State, Local and Federally Recognized Indian Tribal Governments;" OMB Circular A-128, "Audits of State and Local Governments" (implemented at 24 CFR 44); and the sections of 24 CFR 85, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments," specified at 24 CFR 570.502(a). If the Operating Agency is not a government agency, OMB Circular A-122, "Cost Principles for Non-Profit Organizations," or OMB Circular A-21, "Cost Principles for Educational Institutions," as applicable; and Attachments A,B,C,F,H,N, and O to OMB Circular A-110, as specified at 24 CFR 570.502(b).

Any equipment purchases over \$5,000 (five thousand dollars) must be maintained, and available for on-site monitoring, if requested, for a minimum of five (5) years. Property Management Standards - 24 CFR 84.30 through 84.37 Summary requires recipients to follow uniform standards for using and disposing of real property and equipment. Equipment is defined as having a useful life of one year and a per unit value of \$5,000 or more.

When equipment is no longer needed in the same project and it cannot be used in any other Federally-assisted project of the recipient, and the value of the property in question is less than \$5,000, the recipient may dispose of the equipment and retain the proceeds as miscellaneous revenue. When equipment is no longer needed in the same project, cannot be used in any other Federally-assisted project of the recipient, and the value of the property in question is \$5,000 or more, disposition instructions should be requested from HUD.

The Subrecipient is prohibited from using funds provided herein for political activities, sectarian or religious activities, or lobbying activities.

10. Assignment: Without written consent of the Grantor, this Agreement is not assignable by the Subrecipient, either in whole or in part.

11. Alteration: No alteration or variation in the terms of this Agreement shall be valid unless made in writing and signed by the parties hereto.

12. General Terms and Conditions:

- A. The Subrecipient agrees to submit project status reports to the Grantor on a monthly basis and other reports, as may be required, until project is completed. A standard reporting form will be provided by the Grantor.
- B. The Subrecipient agrees to keep all necessary books and records, including property, personnel and financial records, in connection with the operations and services performed under this Agreement, and shall document all transactions so that all expenditures may be properly audited. Non-federal entities that expend \$300,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions

of 24 CFR Part 84, Subpart B. A Subrecipient is exempt from Federal audit requirements if it receives less than \$300,000 in combined Federal assistance during its fiscal year, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.

- C. The Subrecipient agrees that the Grantor or any authorized representative has access to and the right to examine all records, books, papers or documents related to the project.
- D. The Subrecipient hereby severally warrants that all project records, books, papers and documents will be retained for a period of not less than five (5) years after the project terminates and grants the Grantor the option of retention of the project records, books, papers and documents.
- E. The Subrecipient agrees to obtain all necessary permits for intended improvements or activities.
- F. The Subrecipient agrees to purchase necessary flood insurance if its project is located in a flood hazard area and the nature of the project requires such insurance.
- G. The Subrecipient, if its program involves housing, agrees to affirmatively further fair housing.
- H. The Subrecipient hereby severally warrants that it will establish and adopt safeguards to prohibit members, officers, and employees from using positions for a purpose that is or gives the appearance of being motivated by a desire to private gain for themselves or others, particularly those with whom they have family, business, or other ties. Further, no member, officer, or employee of the Subrecipient who exercises any functions or responsibility with respect to the program during his or her tenure or for one year thereafter, shall have any financial interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, either for themselves or those with whom they have family or business ties, for work to be performed in connection with the program assisted under this Agreement.
- I. The undersigned person signing as an officer on behalf of the Subrecipient, a party to this Agreement, hereby severally warrants and represents that said person has authority to enter into this agreement on behalf of said Subrecipient and to bind the same to this Agreement, and, further that said Subrecipient has authority to enter into this Agreement and that there are no restrictions or prohibitions contained in any article of incorporation or bylaw against entering into this Agreement.
- J. The Grantor shall not be responsible or liable for any debts, actions, obligations, negligence, or liabilities committed or incurred by the Subrecipient, its staff or clientele; and the Subrecipient hereby agrees to defend, hold harmless and indemnify the Grantor from and against any and all liabilities for debts, obligations, and negligence. No payment, however, final or otherwise, shall operate to release the Subrecipient from any obligations under this Contract.
- K. The Subrecipient hereby certifies that, in the implementation of projects funded by this Agreement and in all of its other operations, it will comply with all requirements of Section 504 of the Rehabilitation Act of 1973 (29 USC 794) (and the implementing regulations at 24 CFR 8), the Americans with Disabilities Act of 1990 (PL 101-336), and all state and local laws requiring physical and program accessibility to people with disabilities, and agrees to defend, hold harmless, and indemnify the Grantor from and against any and all liability for any noncompliance on the part of the Subrecipient.
- L. Nothing contained in this Agreement is intended to, or shall be construed in any manner to,

create or establish an employer-employee relationship between the parties, nor shall any employee of the Subrecipient by virtue of this Contract be an employee of the Grantor for any purpose whatsoever, nor shall any employee of the Subrecipient be entitled to any of the rights, privileges, or benefits of Grantor's employees. The Subrecipient shall be deemed at all times an independent contractor and shall be wholly responsible for the manner in which it performs the services required of it by the terms of this contract. The Subrecipient assumes exclusively the responsibility for the acts of its employees as they relate to the services to be provided during the course and scope of their employment.

- M. The Subrecipient agrees to participate in training to become informed about the regulations governing the Community Development Block Grant Program, especially with regard to changes in the regulations, provisions requiring nondiscrimination on the basis of disability, and provisions regarding relocation.

13. Special Terms and Conditions

- A. It is expressly understood and agreed that either party shall have the right to terminate this Agreement or reduce the compensation amount upon 15 days written notice to the other party. However, the Subrecipient may not terminate its obligations under Section 5 (Program Income) and may not terminate an Assignment of Proceeds and Grant of Lien without written consent from the Grantor. All reports or accounting provided for herein shall be rendered whether or not falling due within the contract period.
- B. Further, the Grantor reserves the right to terminate this contract upon written notification to the Subrecipient under any of the following conditions:
 - 1) Notification by HUD to the Grantor that said project is ineligible because of project location, services provided, or any other reason cited by HUD;
 - 2) Notification by HUD to the Grantor that said project is deficient and that continued support of the project is not providing an adequate level of services to low income and minority people; or
 - 3) Written notification from HUD to the Grantor that the program funds made available to the Grantor are being curtailed, withdrawn, or otherwise restricted.
- C. The Grantor also reserves the right to terminate this Contract or to reduce the contract compensation amount if the Subrecipient:
 - 1) Fails to file required reports or to meet project progress or completion deadlines;
 - 2) Materially fails to comply with any provision of this Agreement (which may result in suspension or termination in accordance with 24 CFR 85.43 or OMB Circular A-110, Attachment L);
 - 3) Expends funds under this Agreement for ineligible activities, services or items;
 - 4) Implements the project prior to the notification from the Grantor that the federal environmental review process has been completed;
 - 5) Violates Labor Standards requirements, or
 - 6) Fails to comply with written notice from the Grantor of substandard performance under the terms of this Agreement.

14. Other Provisions

A. Equal Employment Opportunity

During the performance of this contract, the Subrecipient agrees as follows:

- 1) The Subrecipient shall not discriminate against any employee or applicant for employment because of race, color, creed, religion, sex, age, handicap, disability, sexual orientation, ancestry, national origin, marital status, familial status, or any other basis prohibited by applicable law. The Subrecipient shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, age, handicap, disability, sexual orientation, ancestry, or national origin. 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 or compensation, and selection for training including apprenticeship. The Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- 2) The Subrecipient will, in all solicitations of advertisements for employees placed by on or behalf of the Subrecipient, state that all qualified applicants will receive consideration for employment without regard to race, color, creed, religion, sex, age, handicap, disability, sexual orientation, ancestry, national origin, marital status, or any other basis prohibited by applicable law.
- 3) The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advertising the said labor union or workers' representatives of the Subrecipient's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- 4) The Subrecipient will comply with all provisions of Executive Order 11246, Equal Employment Opportunity, of September 24, 1965, as amended by Executive Orders 11375 and 12086, copies of which are on file and available at the Grantor's office, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- 5) The Subrecipient will furnish all information and reports required by Executive Order 11246 of September 24, 1965, as amended, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by HUD and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- 6) In the event of the Subrecipient's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Subrecipient may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, as amended, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, as amended, or as otherwise provided by law.
- 7) The Subrecipient will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor, issued pursuant to Section 204 of Executive order 11246 of September 24, 1965, as amended, so that such provisions will

be binding upon each subcontractor or vendor. The Subrecipient will take such action with respect to any subcontract or purchase order as HUD may direct as a means of enforcing such provisions, including sanctions for noncompliance; provided, however, that in the event a Subrecipient becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by HUD, the Subrecipient may request the United States to enter into such litigation to protect the interest of the United States.

B. Equal Opportunity in Participation

Under the terms of Section 109 of the Housing and Community Development Act of 1974, and in conformance with Grantor's policy and all requirements imposed by or pursuant to the Regulation of HUD (24 CFR Part 570.601 and 570.602) issued pursuant to Section 109, no person in the United States shall on the ground of race, color, creed, religion, sex, age, handicap, disability, ancestry, national origin, marital status, familial status, or any other basis prohibited by applicable law be excluded from participation in, be denied the benefits of, or be subjected to discrimination under, any program or activity funded in whole or in part with Community Development Block Grant Program funds.

Specific (not exclusive) Discriminatory Actions Prohibited:

The Subrecipient may not directly or through contractual or other arrangements, on the ground of race color, creed, religion, sex, ancestry, national origin, marital status, familial status, or any other basis prohibited by applicable law:

- 1) Deny any facilities, services, financial aid, or other benefits provided under the program or activity.
- 2) Provide any facilities, services, financial aid, or other benefits which are different, or are provided in a different form from that provided to others under the program or activity.
- 3) Subject to segregated or separate treatment in any facility, or in any matter or process related to receipt of any service or benefit under the program or activity.
- 4) Restrict in any way access to, or the enjoyment of any advantage or privilege enjoyed by others in connection with facilities, services, financial aid or other benefits under the program or activity.
- 5) Treat an individual differently from others in determining whether the individual satisfies an admission, enrollment, eligibility, membership, or other requirement or condition which the individual must meet in order to be provided any facilities, services, or other benefit provided under the program or activity.
- 6) Deny any person with the legal right to work an opportunity to participate in a program or activity as an employee.

C. Business and Employment Opportunities for Lower Income Residents, Women-Owned Business Enterprises, and Minority-Owned Business Enterprises.

- 1) The Subrecipient will conform with the rules and regulations set forth under Section 3 of the Housing and Urban Development Act of 1968, (12 USC 1701u), as amended, and the HUD regulations issued pursuant thereto at 24 CFR Part 135. This Act requires that, to the greatest extent feasible, opportunities for training and employment be given to lower income residents of the project area, and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by, persons residing in the area of

the project. In all solicitations for bids, the contractor must, before signing the contract, provide a preliminary statement of the work force needs and plans for possible training and employment of lower income persons. When a Subrecipient utilizes the bidding procedures to let a bid, the invitation or solicitation for bids shall advise prospective contractors of the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, and the clause shall be inserted as a component part of any contract or subcontract.

- 2) If a Subrecipient solicits or requests an invitation for bids, every effort feasible will be made to contact minority-owned and women-owned business enterprises for a response to the solicitation or invitation for bidders.

D. Nondiscrimination in Federally-Assisted Programs.

The Subrecipient will comply with Title VI of the Civil Rights Act of 1964 (PL 88-352, 42 USC 2000d et seq.) and the Fair Housing Act (42 USC 3601-20). In accordance with City policy and Title VI of the Civil Rights Act of 1964 (PL 88-352), in the sale, lease or other transfer of land acquired, leased or improved with assistance provided under this Agreement, the deed or lease for such transfer shall contain a covenant prohibiting discrimination upon the basis of race, color, creed, religion, sex, handicap, disability, ancestry, national origin, marital status, or familial status, in the sale, lease or rental, or in the use or occupancy of such land or any improvements erected or to be erected thereon. The Subrecipient will comply with Title VIII of the Civil Rights Act of 1968 (PL 90-284) as amended and will administer all programs and activities related to housing and community development in a manner to affirmatively further fair housing.

E. Labor Standards.

The Subrecipient and all subcontractors engaged in contracts in excess of \$2,000 to which the United States is a party for the construction, completion, rehabilitation, alteration, and/or repair, including painting and decorating, of public buildings or public works, financed in whole or in part with assistance provided under this Agreement are subject to the federal labor standards provisions which govern the payment of wages and the ratio of apprentices and trainees to journey workers. Under the terms of the Davis-Bacon Act, as amended, the Subrecipient is required to pay all laborers and mechanics employed on construction work wages at rates not less than those prevailing on similar construction in the locality as determined by the Secretary of Labor, and shall pay overtime compensation in accordance with the subject to the provisions of the Contract Work Hours and Safety Standards Act (40 USC 327-332), and the Subrecipient shall comply with all regulations issued pursuant to these Acts and with other applicable Federal laws and regulations pertaining to labor standards, including the Copeland "Anti-Kickback" Act. Provided, that if wage rates higher than those required under the regulations are imposed by State or local laws, nothing hereunder is intended to relieve the Subrecipient of its obligation, if any, to require payment of the higher rates.

F. Flood Disaster Protection.

This Agreement is subject to the requirements of the Flood Disaster Protection Act of 1973 (PL 93-235). Use of any assistance provided under this Agreement for acquisition or construction in an area identified as having special flood hazards shall be subject to the mandatory purchase of flood insurance in accordance with the requirements of Section 102(a) of said Act.

G. Clean Air Act and Federal Water Pollution Control Act (Applicable to Contracts and Subcontracts Which Exceed \$100,000).

The Subrecipient shall comply with and require each subcontractor to comply with all applicable standards of the Clean Air Act of 1970 (42 USC 1857 et seq.), as amended, the Clean Air Act of 1990, the Federal Water Pollution Control Act (33 USC 1251 et seq.), as amended, and the regulations of the Environmental Protection Agency with respect thereto, at 40 CFR Part 15, as amended from time to time.

H. Provision of the Hatch Act.

Neither the Subrecipient program nor the funds provided therefore, nor the personnel employed in the administration of the program shall be in any way or to any extent engaged in the conduct of political activities in contravention of Chapter 15 of Title 5, United States Code.

I. Lead-Based Paint.

Any grants or loans made by the Subrecipient for the rehabilitation of residential structures with assistance provided under this Agreement shall be made subject to the provisions for the elimination of lead-based paint hazards under 24 CFR Part 35. The Subrecipient will comply with the requirements of 24 CFR 570.608 for notification, inspection, testing, and abatement procedures concerning lead-based paint. Such regulations require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may contain lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment, and precautions that should be taken when dealing with lead-based paint poisoning.

J. Special Assessments.

The Subrecipient will not attempt to recover any capital costs of public improvements assisted in whole or in part with funds provided under Section 106 of the Act or with amounts resulting from a guarantee under Section 108 of the Act by assessing any amount against properties owned and occupied by persons of low and moderate income, including any fee charged or assessment made as a condition of obtaining access to such public improvements, unless: (1) funds received under Section 106 of the Act are used to pay the proportion of such fee or assessment that relates to the capital costs of such public improvements that are financed from revenue sources other than under Title 1 of the Act; or (2) for purposes of assessing any amount against properties owned and occupied by persons of moderate income, the grantee certifies to the Secretary of HUD that it lacks sufficient funds received under Section 106 of the Act to comply with the requirements of subparagraph (1).

K. Acquisition, Rehabilitation, and Demolition of Real Property and Displacement of Persons and Businesses.

The Subrecipient will comply with the "City of Fort Pierce Community Development Block Grant Program Plan for Minimizing the Displacement of Persons as a result of Community Development Block Grant Funded Activities". The Subrecipient will conduct any acquisition, rehabilitation, or demolition of real property, and any negotiations for acquisition, rehabilitation, or demolition of real property in compliance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, Section 104(d) of the Act, and the implementing regulations at 49 CFR 24 and 24 CFR 570.606. Unless specifically permitted in Appendix B or Appendix C, the Subrecipient will not cause either temporary or permanent involuntary displacement of persons or businesses. If the Subrecipient causes the involuntary temporary or permanent displacement of any person or business as a result of Community Development Block Grant activities, it shall comply with

the Grantor's "Plan to Assist Persons Actually Displaced By Community Development Block Grant Activities," and the Subrecipient shall provide all notices, advisory assistance, relocation benefits, and replacement dwelling units as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, Section 104(d) of the Act, and the implementing regulations at 49 CFR 24 and 24 CFR 570.606. The Subrecipient hereby agrees to defend, to pay, and to indemnify the City from and against, any and all claims and liabilities for relocation benefits or the provision of replacement dwelling units required by federal statutes and regulations in connection with activities undertaken pursuant to this Agreement.

L. Reversion of Assets.

Upon expiration of this Agreement, the Subrecipient shall transfer to the Grantor or its designee any CDBG funds on hand at the time of expiration and any accounts receivable attributable to the use of CDBG funds.

M. Lobbying Restrictions.

- 1) No Federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
- 2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress, in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
- 3) It will require that the language of this paragraph L be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, and United States Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

N. Provisions Required by Law Deemed Inserted.

Each and every provision of law and clause required by law to be inserted in this Contract shall be deemed to be inserted herein, and if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party this Contract shall forthwith be physically amended to make such insertion or correction.

IN WITNESS THEREOF, the Grantor and the Subrecipient have executed this Agreement as of the date first above written.

ATTEST:

GRANTOR:
CITY OF FORT PIERCE

Linda Cox, City Clerk

Linda Hudson, Mayor

APPROVED AS TO FORM CORRECTNESS:

By: _____
James Messer, City Attorney

SUBRECIPIENT: **WILLIAM & JOHNSON, INC. D/B/A JACKSON HEWITT TAX SERVICE**

By: _____
Alfonso Johnson

Print: _____

Title: **President**

Today's Date: _____