

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
THE CITY OF GLENDALE  
AND  
THE TOWN OF QUEEN CREEK**

THIS INTERGOVERNMENTAL AGREEMENT (the "Agreement" or "IGA") is entered into this 17<sup>TH</sup> day of May, 2022, pursuant to Arizona Revised Statutes (ARS) §11-952, between the **City of Glendale ("GLENDALE")** acting by and through its city council and the **Town of Queen Creek ("QUEEN CREEK")**, acting by and through its town council. ARS. §42-6001 establishes that the Arizona Department of Revenue ("**DOR**") will collect and administer municipal privilege, transaction and use taxes ("**Taxes**") for all Arizona cities and towns. As part of their administration of the Taxes, DOR shall provide each city or town access to data covering the amount of Taxes reported and the amount of Taxes distributed to that specific city and town. The purpose of this Agreement is to provide **GLENDALE** the mechanism to allow other cities and towns to cooperatively use the **GLENDALE** hosted and developed **GLENDALE TAX APPLICATION ("TAX APP")** to access and interact with the Statewide Tax data supplied by DOR.

**RECITALS**

1. **GLENDALE** is authorized to enter into intergovernmental agreements by Arizona Revised Statutes§ 11-951, et seq., and the disclosure of information relating to State Taxes and Municipal Taxes is governed by A.R.S. § 42-2001, *et seq.*, and by Model City Tax Code § 510.

2. **QUEEN CREEK** is authorized by Arizona Revised Statutes § 11-951, *et seq.*, and the disclosure of information relating to State Taxes and Municipal Taxes is governed by A.R.S. § 42-2001, *et seq.*, and by Model City Tax Code § 510.

3. This Agreement establishes the structure whereby other cities and towns access the **TAX APP** for an annual subscription fee.

THEREFORE, in consideration of the mutual agreements expressed in this Agreement, it is agreed as follows:

#### **I. SCOPE OF AGREEMENT**

1. **TAX APP** provides searches, dashboards, and automated notifications for the municipal tax data furnished by **DOR**.

2. **QUEEN CREEK** agrees **GLENDALE** will maintain, upgrade, and administer the **TAX APP**.

3. **QUEEN CREEK** will work with **GLENDALE** to establish role-based access control permissions for each user in the **TAX APP**.

4. All **QUEEN CREEK** users must have **QUEEN CREEK** access credentials in order to be granted permissions to use the **TAX APP**. This requires that users have the appropriate background checks from their organizations that meet or exceed screening requirements established by **ARS** §41-4401.

5. Support services will be provided via **GLENDALE**'s customer portal.

6. Outages due to scheduled or emergency network, software and/or hardware maintenance will be broadcast to authorized users in advance.
  
7. Any failure to follow **GLENDALE's** acceptable use policy of the **TAX APP** may result in revocation of the access to the **TAX APP**.
  
8. Municipal tax data hosted by **GLENDALE** and presented in the **TAX APP** is confidential information and may not be distributed or copied except as permitted by ARS §42-2003. The data sources are furnished by the DOR and are considered confidential information as defined in ARS §42-2001. **GLENDALE** does not control and cannot guarantee the relevance, timeliness, or accuracy of this data and provides no warranty, expressed or implied, as to the accuracy, reliability or completeness of furnished data, and **QUEEN CREEK** releases **GLENDALE** from any liability related to the data. Data types include but may not be limited to the information detailed set forth in Appendix B in the respective intergovernmental agreement with the State of Arizona and **QUEEN CREEK**.
  
9. The **TAX APP** supports the security model listed below. Each jurisdiction will select a security profile below for each user designated for **TAX APP** access. **QUEEN CREEK** acknowledges each individual user should be assigned the least privileged access needed depending on their job duties. **QUEEN CREEK** also acknowledges information obtained from DOR, and displayed by **GLENDALE**, is confidential information and may only be disclosed as authorized by ARS§ 42-2003.

Role	Role Description
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City Admin	<ul style="list-style-type: none"> <li>- Add, update, and suspend user accounts</li> <li>- View city employee activity logs</li> <li>- Search, view, and interact with DOR data</li> </ul>
City User	<ul style="list-style-type: none"> <li>- Search, view, and interact with DOR data</li> </ul>

10. **QUEEN CREEK** City admin user will suspend employee access and notify **GLENDALE** within 1 business day of employee termination, reassignment, or departure.

11. **Compensation.** **QUEEN CREEK** shall pay **GLENDALE** as defined in the Compensation Schedule, which is attached hereto as Exhibit A. **QUEEN CREEK** will be billed by **GLENDALE**, in advance of its access to the **TAX APP**. Payments shall be due thirty (30) days from the invoice date.

## **II. MISCELLANEOUS PROVISIONS**

1. This Agreement shall become effective on the date of execution and shall continue in full force and effect until it is terminated either by mutual agreement of the parties or by either party giving the other at least ninety (90) calendar days advance written notice of termination of the Agreement, which notice shall specify the date of termination.

2. **QUEEN CREEK** or **GLENDALE** may cancel this Agreement at any time without penalty or further obligation. No pro-rata refund will be returned.

3. This Agreement is subject to the cancellation provisions of ARS §38-511.
4. Cancellation pursuant to either Paragraphs 2 or 3 above shall be effective when written notice from the chief executive officer of one city/town is received by the other party to this Agreement, unless the notice specifies a later time.
5. To the extent permitted by law, each party (as "Indemnitor") agrees to indemnify, defend, and hold harmless the other party (as "Indemnitee") from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) whether direct or indirect (hereinafter collectively referred to as "Claims") arising out of **TAX APP** use, but only to the extent that such Claims which result in vicarious/derivative liability to the Indemnitee are caused by the act, omission, negligence, misconduct, or other fault of the Indemnitor, its officers, officials, agents, employees, or volunteers.
6. **QUEEN CREEK** acknowledges that **GLENDALE** is not responsible for the security practices of **QUEEN CREEK**, and consequently **QUEEN CREEK** releases and holds harmless **GLENDALE** for any liability and/or damages that emerge from a data breach that occurs as a result of **QUEEN CREEK's** security practices or was otherwise caused by or was the fault of **QUEEN CREEK**.
7. **QUEEN CREEK** and **GLENDALE** both have an intergovernmental agreement with the State of Arizona whereby each obtains taxpayer information from the State subject to the conditions set forth in the intergovernmental agreement, including those pertaining to confidentiality as defined in ARS §42-2001, and that confidential information may not be disclosed except as provided by statute, ARS §42-2001(B). To the extent that information

being utilized by **QUEEN CREEK** and hosted by **GLENDALE** may have been obtained initially from the State, each agrees to abide by the terms and conditions set forth in their respective intergovernmental agreements with the State of Arizona.

8. All notices or demands upon any party to this Agreement shall be in writing and shall be delivered in person or sent by mail addressed as follows:

TOWN OF QUEEN CREEK  
Finance Department  
Attn: Finance Director  
22358 S Ellsworth Rd  
Queen Creek, AZ 85142

CITY OF GLENDALE  
Budget and Finance Department, Tax & License Division  
Attn: Tax and License Manager  
5850 W. Glendale Avenue, Suite 104  
Glendale, AZ 85301

9. This Agreement contains the entire understanding between the parties, and no statements, promises or inducements made by either party, their agents or employees that are not contained herein shall be valid or binding. This Agreement may not be altered except in writing and signed by each party hereto.

10. The failure to exercise any right, power or privilege under this Agreement shall not constitute a waiver thereof, nor shall a single or partial exercise thereof preclude any other or further exercise of that or any right, power or privilege.

11. In the event that any provision, or any portion of any provision, of this Agreement is held invalid, illegal or unenforceable, such invalidity, illegality or unenforceability shall have

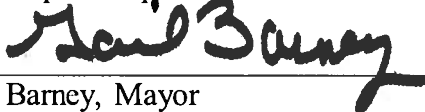
no effect on the remaining portion of any provision or any other provision which can be given effect without the invalid provision and to this end the provisions of this Agreement shall be deemed to be severable.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

CITY OF GLENDALE  
a municipal corporation  
KEVIN PHELPS, City Manager

APPROVED AS TO FORM AND WITHIN  
THE POWER AND AUTHORITY  
GRANTED UNDER THE LAWS OF  
THE STATE OF ARIZONA TO  
THE CITY OF GLENDALE

TOWN OF QUEEN CREEK  
a municipal corporation

  
Gail Barney, Mayor

ATTEST:

  
Maria Gonzalez, Town Clerk

APPROVED AS TO FORM AND WITHIN  
THE POWER AND AUTHORITY  
GRANTED UNDER THE LAWS OF  
THE STATE OF ARIZONA TO  
THE TOWN OF QUEEN CREEK

  
Scott Holcomb, Town Attorney

## **EXHIBIT A**

### **Compensation Schedule**

1. **QUEEN CREEK** will be billed \$5,000 on September 1<sup>st</sup> of each year. The invoice is due thirty (30) days from the invoice date.
2. **QUEEN CREEK** will be billed a one-time onboarding fee of \$2,000 on September 1, 2022. The invoice is due thirty (30) days from the invoice date.