

## **AGREEMENT FOR SHARING TAXPAYER INFORMATION BETWEEN PARTICIPATING CITIES**

The Undersigned Cities, through the attached addenda agree that the sharing of taxpayer information is in their mutual best interests. Each party enters into this agreement with the understanding that any shared records or information are subject to the disclosure provisions of RCW 42.17 and the terms of this agreement.

Therefore, the undersigned representatives of the cities hereby agree that the undersigned city departments and agencies will share information with one another, and that the agents, employees, officers, or any other person associated with each city acquiring records and knowledge of such information shall act in accordance with the following terms and conditions:

1. Definitions. For the purpose of this agreement, the term "record" is defined in RCW 42.17.020(36). The term "information" includes all other data shared under this agreement.
2. Subject of Agreement. Records and information subject to this agreement include: (a) a taxpayer's identity, (b) the deductions, exemptions, credit, assets, liabilities, net worth, tax liability deficiencies, over assessments, or tax payments whether taken from the taxpayer's books and records or any other source, (c) whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, (d) other records or information received by, recorded by, prepared by, furnished to, or collected by the undersigned cities with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, of person under the laws of the each city for tax, penalty, interest, fine, forfeiture, or other imposition or offense.
3. Media. Records and information may be shared in any medium. Each agency shall take all reasonable means necessary, consistent with the requirements of RCW 42.17 or as otherwise required by law, to restrict access to tax information to only those persons designated by the Directors of the undersigned departments or agencies to receive such records and information.
4. Agreement not to disclose. The undersigned cities, departments, and agencies shall not share any records or information obtained through this agreement with any organization or person not designated by the Directors as authorized to request and receive information, unless required pursuant to RCW 42.17, court order from civil or criminal judicial proceedings, or administrative proceedings, or as otherwise required by law. For records requested pursuant

to RCW 42.17, the city receiving such request shall determine whether release of records is required, and shall as soon as practicable advise the source agency that such information has been requested so that the source agency may be allowed the opportunity to seek court protection from disclosure if desired.

5. Accidental breach of security. In the event of an inadvertent disclosure of confidential records, or information to persons not designated to receive such information pursuant to this agreement or other lawful authority, the city department or agency where the disclosure occurred (“disclosure city”), upon becoming aware of such disclosure, shall seek to determine whether any part of the disclosed information originated from another city (“source city”). In such event, the disclosure city department shall promptly notify the source city department and work with that department or agency to take appropriate steps to remedy the problem.
6. Information Security Officer. All cities agree to appoint a staff person, or persons, responsible for coordinating the exchange of electronically transferred information, hereafter referenced as the “Information Security Officer(s)”. Each city is solely and separately responsible for any costs relating to its information security officer(s). All officers shall be named in an addendum to this agreement. Such officer(s) is/are responsible to its city for maintaining the security of electronically shared information, subject also to paragraph five relating to accidental breach of security.
7. Frequency, details of exchange. Information may be shared individually or in combined format covering more than one taxpayer. In any event, information will be shared periodically, at least once a calendar year, or more frequently upon the request of any of the undersigned cities, departments, or agencies.
8. Revocation; expulsion.
  - A. This agreement is not limited to a specific period of time, or to specific tax returns, documents, records, or other information relating to any specific years or periods. It will be considered to be in effect for all entities until revoked by any one entity, at which time the revoking entity will no longer be party to this agreement. Revocation may occur upon delivery by the revoking city of a written notice of revocation to all other participating parties.
  - B. Upon revocation, and consistent with RCW 40.14, the Records Retention Act, the revoking city shall purge or destroy all records and information gathered from this agreement, to the extent any source city may be identified therefrom, or alternatively deliver the same to the source city, the revoking city not to retain copies thereof. Additionally, all non revoking cities shall likewise purge or destroy all records and information gathered from this agreement, to the extent that any record or information may be identified to

originate from the revoking city, or alternatively deliver the same to the revoking city, and not retain copies thereof.

C. Alternatively, if a majority of the participating cities agree for any reason that a specific participating city should be expelled, a written notice of expulsion shall be delivered, signed by the authorized persons of a majority of the participating cities to the expelled city, whereupon the provisions relating to revocation shall apply to the expelled city, as if it were a revoking city.

9. Current copy. The tax administrators of the participating cities agree jointly to maintain a copy of this agreement with all amendments and a current list of participating cities at the following website www.mrsc.org.
10. Amendments. Amendments shall be in writing, and signed by all participating cities.

See attached signed addendums from signature cities

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

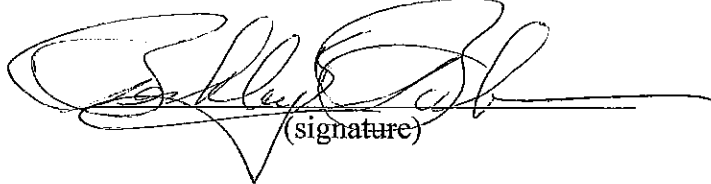
The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated 11/25/03, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

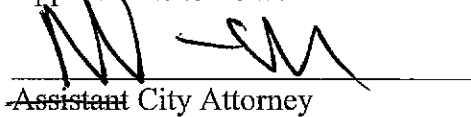
<u>Name</u>	<u>Title</u>
1. <u>Margo Tackett</u>	<u>Clerk-Treasurer</u>
2. <u>Debbie Spivey</u>	<u>Deputy Clerk-Treas.</u>
3. <u>Pat Tow</u>	<u>Admin. Assistant.</u>

Signed this 25<sup>th</sup> day of November, 2023

Berkley E. Barker Mayor  
(printed name of authorized individual) (title)

  
(signature)

Approved as to Form

  
~~Assistant~~ City Attorney

Longview

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated June 23, 2003, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) from the City of Longview is/are hereby designated at Information Security Officer(s):

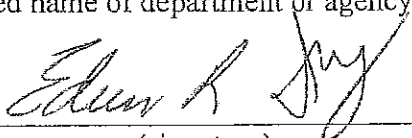
<u>Name</u>	<u>Title</u>
1. <u>Kurt Sacha</u>	<u>Finance Director</u>
2. <u>Susan Chamberlain</u>	<u>B&amp;O Tax Clerk</u>
3. <u>Maureen Abbott</u>	<u>Finance Dept Aide</u>


CITY OF LONGVIEW

Signed this 23<sup>rd</sup> day of June, 2003.

Ed Ivey  
(printed name of department or agency head)

City Manager  
(title)

  
(signature)

  
Approved as to Form  
~~Assistant~~ City Attorney


**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated July 7, 2003 a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.


The following individual(s) is/are hereby designated at Information Security Officer(s):

	<u>Name</u>	<u>Title</u>
1.	Rabecca Hasart	Finance Director/City Clerk
2.	Michelle Frye	City Accountant/Deputy City Clerk
3.	Tina Bair	City Accountant/Office Manager

Signed this 7<sup>th</sup> day of July, 2003.

  
George Jeffrey Guard, Mayor

Approved as to Form

  
City Attorney

*City of Washington*

*Burien*

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated **18 June 2003**, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Linda Gorton</u>	<u>Finance &amp; Admin Svcs Director</u>
2. <u>Gary Coleman</u>	<u>Accounting Manager</u>
3.	

Signed this 18<sup>th</sup> day of

June, 2003

Finance & Admin Svcs Director

(printed name of authorized individual) (title) \_\_\_\_\_

LINDA GORTON Finance & Administrative Svcs Director

LISA MARSHALL City Attorney

*Linda Gorton*  
(signature)

Approved as to Form

*[Signature]*  
Assistant City Attorney

Kelso

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated 1/9/03, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Vern A. Anderson</u>	<u>Finance Director</u>
2. <u>Brian Butterfield</u>	<u>Accounting Assistant</u>
3. _____	_____

Signed this 9th day of September, 2003

Douglas K. Robinson City Manager  
(printed name of authorized individual) (title)

D.K. Robinson  
(signature)

Approved as to Form

[Signature]  
Assistant City Attorney




ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT  
FOR SHARING TAXPAYER RECORDS AND INFORMATION

The City of Spokane agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated June 11, 2003, a copy which is attached. The City of Spokane joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the City of Spokane are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

	<u>Name</u>	<u>Title</u>
1.	Ellen Dolan	Acting Treasurer
2.	Hazel Johnston	Taxes and Licenses Administrator
3.	Lisa Dillman	Taxes and Licenses Specialist
4.	Wilma Beddow	Taxes and Licenses Specialist
5.	Margaret Lawson	Taxes and Licenses Specialist
6.	Janet Shaw	Accountant I

Signed this 8th day of September, 2003

  
\_\_\_\_\_  
Jack Lynch  
City Administrator

9/8/03  
\_\_\_\_\_  
Date



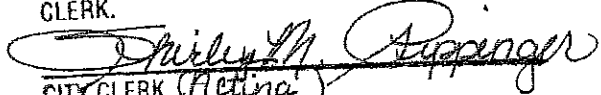
Approved as to Form

  
\_\_\_\_\_  
Assistant City Attorney

Attest

  
\_\_\_\_\_  
City Clerk

DATE: 09.23.03  
I HEREBY CERTIFY THIS IS A TRUE AND  
ACCURATE COPY OF THE ORIGINAL WHICH  
IS ON FILE IN THE OFFICE OF THE CITY  
CLERK.

  
\_\_\_\_\_  
CITY CLERK (Acting)  
SEAL: CITY OF SPOKANE  
COUNTY OF SPOKANE  
STATE OF WA

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated \_\_\_\_\_, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated at Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>JOANNE SYLVIS</u>	<u>FINANCE DIRECTOR</u>
2. <u>FRANCIE LAKE</u>	<u>FINANCIAL OPERATIONS MGR</u>
3. _____	_____

Signed this 12-3-03 day of \_\_\_\_\_, 2003

city manager  
(printed name of authorized individual)

RICH CONRAD  
(title)

[Signature]  
(signature)

Approved as to Form

[Signature]  
Assistant City Attorney

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated 10/11/03, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated as Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Stacey Sitko</u>	<u>Director of Financial Services</u>
2. <u>Cathy Beierle</u>	<u>Accounting Manager</u>
3. <u>Diandra Williams</u>	<u>Business License Accountant</u>

Signed this 2nd day of December, 2003

Mike Golat Acting City Administrator  
(printed name of authorized individual) (title)

Mike Golat Acting City Administrator  
(signature)

Approved as to Form  
[Signature]  
City Attorney



Westport

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

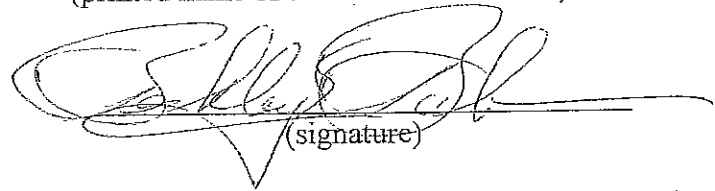
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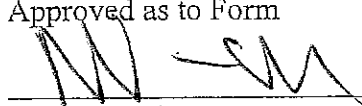
The following individual(s) is/are hereby designated at Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Margo Tackett</u>	<u>Clerk-Treasurer</u>
2. <u>Debbie Spivey</u>	<u>Deputy Clerk-Treas.</u>
3. <u>Pat Tow</u>	<u>Admin. Assistant.</u>

Signed this 25<sup>th</sup> day of November, 2023

Berkley E. Barker Mayor  
(printed name of authorized individual) (title)

  
(signature)

Approved as to Form  
  
Assistant City Attorney



# City of Seattle

Gregory J. Nickels, Mayor

## Department of Executive Administration

Kenneth J. Nakatsu, Director

### ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated 6-11-03, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

The following individual(s) is/are hereby designated at Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>MEL McDonald</u>	<u>Director, R&amp;A</u>
2. <u>JOSEPH CUNHA</u>	<u>Manager, Audit</u>
3. <u>JACKIE SCHMIDT</u>	<u>Manager, Operations</u>

Signed this 17th day of MARCH, 2004

Dwight D. Rivley  
(printed name of authorized individual)

DIRECTOR OF FINANCE  
(title)

  
(signature)

Approved as to Form

\_\_\_\_\_  
Assistant City Attorney

Bellevue

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE AGREEMENT FOR SHARING TAXPAYER RECORDS AND INFORMATION**

The undersigned City agrees to abide by the Agreement for Sharing Taxpayer Records and Information dated June 11, 2003, a copy which is attached. The undersigned City joins with all other Cities that have provided signed addendum to the Agreement, copies which are also attached. The Information Security Officer(s) that are authorized to coordinate and handle the exchanged confidential records, pursuant to section 4 of the agreement, for the undersigned city is/are listed below.

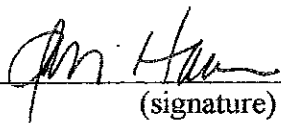
The following individual(s) is/are hereby designated at Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Lucy Liu</u>	<u>Tax Manager</u>
2. _____	_____
3. _____	_____


Signed this 17<sup>th</sup> day of August, 2004 on behalf of the City of Bellevue.

Jan Hawn  
(printed name of authorized individual)

Finance Director  
(title)

  
(signature)

Approved as to Form

  
Patrice Cole  
Assistant City Attorney

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
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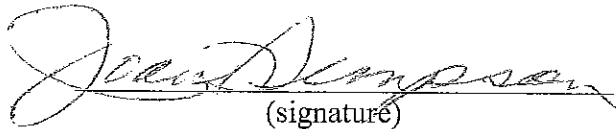
The following individual(s) is/are hereby designated as Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. <u>Elena Montgomery</u>	<u>Finance Director</u>
2. _____	_____
3. _____	_____

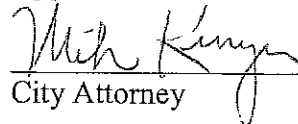
Signed this 10<sup>th</sup> day of December, 2003

Joan Simpson  
(printed name of authorized individual)

Mayor  
(title)

  
(signature)

Approved as to Form

  
City Attorney

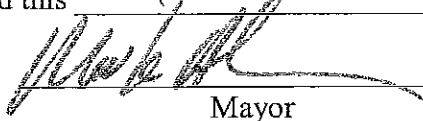
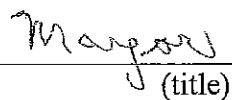


CITY OF BELLINGHAM  
**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
INFORMATION**

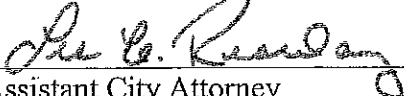
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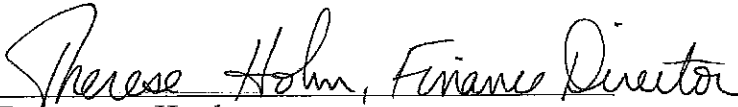
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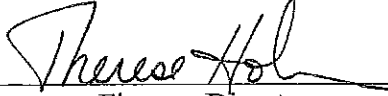
<u>Name</u>	<u>Title</u>
1. Stuart Rice	City Tax Representative

Signed this 19<sup>th</sup> day of October, 2004  
 Mayor  Margos (title)

Approved as to Form:

  
Assistant City Attorney

  
Department Head

Attest:   
Finance Director  
City of Bellingham

**ADDENDUM (SIGNED BY EACH PARTICIPATING CITY) TO THE  
AGREEMENT FOR SHARING TAXPAYER RECORDS AND  
INFORMATION**

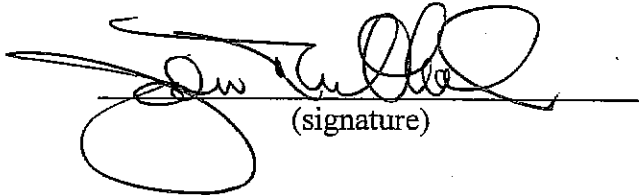
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The following individual(s) is/are hereby designated at Information Security Officer(s):

<u>Name</u>	<u>Title</u>
1. Jodie Trueblood	Tax & License Manager
2. Danielle Larson	Operations Manager
3. Don McMakin	Audit Supervisor

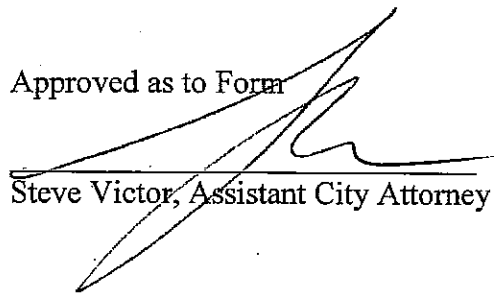
Signed this 5<sup>th</sup> day of December 2005

Jodie Trueblood  
(printed name of authorized individual)

  
(signature)

Tax & License Manager  
(title)

Approved as to Form

  
Steve Victor, Assistant City Attorney