

**CITY OF WILLIAMSPORT, PA
RESOLUTION**

RESOLUTION # 9065

DATE 9-10-20

TITLE

AGREEMENT WITH MCCARTHY & COMPANY, P.C., CERTIFIED PUBLIC ACCOUNTANTS

BE IT HEREBY RESOLVED by the City Council of the City of Williamsport that the Personal Service Agreement attached hereto with McCarthy & Company, P.C. for auditing services related to mercantile and business privilege taxes, at the rate of \$190.00 per hour, is hereby approved and the appropriate officials are hereby authorized and directed to execute said agreement.

Approved

James M. Frank
City Clerk

Randy Allison
President

Personal Service Agreement

THIS AGREEMENT, made this ____ day of ____, 2020, by and between the City of Williamsport, herein referred to as the "City", and McCarthy & Company, P.C., Certified Public Accountants, 454 Germantown Pike, P.O. Box 107, Lafayette Hill, PA 19444, as an independent contractor, (hereinafter referred to as "Contractor").

WITNESSETH:

WHEREAS, the City requires Contractor to provide consultation and/or auditing services for Business Privilege Taxes, Mercantile Tax, and/or Local Services Taxes.

WHEREAS, Contractor possesses acceptable credentials in the area of independent contracting for auditing services.

NOW, THEREFORE, the parties hereto, intending to be legally bound hereby, agree as follows:

1. AUDIT COMMITMENT

The Contractor will consult on and/or perform audits of businesses selected by the City, with the advice of the Contractor, until such time as either party terminates this agreement by giving 30 days written notice of intent to terminate. Both Contractor and City have the right to terminate this agreement without cause, at any time. No minimum or maximum number of audits are required under this agreement.

2. TERM OF AGREEMENT

The audit agreement shall begin upon execution of this agreement, and shall continue from year to year until either party gives the other 30 days written notice of intent to terminate.

3. CONTRACT PRICE

The Contractor shall receive an hourly rate of \$190 per hour, including travel plus all postage costs. These terms shall not pertain to any other services which might be provided by the Contractor. The Contractor shall be paid within 30 days after receipt of invoices by the City.

4. NON-ASSIGNMENT

The Contractor shall not assign or transfer this Agreement or any part hereof without the written consent of the City. Such consent, if given, shall not release the Contractor from any of its obligations and liabilities under this Agreement.

5. NON-EXCLUSIVE

This Agreement is a non-exclusive agreement between City and Contractor, and City is free to request tax auditing services from other independent contractors or to perform tax audits utilizing City employees in its sole discretion during the term of this agreement.

6. DETERMINATION AND COLLECTION OF ADDITIONAL TAX LIABILITY

The Contractor will examine records of businesses selected for audit by the City to determine additional tax liability, if any. A final determination of tax liability will be communicated in writing to the City. It shall be the sole responsibility of the City and not the Contractor to collect any additional tax liability. Under no circumstances will the Contractor be permitted to influence or coerce the taxpayer to pay the tax in a manner that is not legal or acceptable to the Taxpayer. It will be the City's decision on who will send out written-communication to the Taxpayer requesting payment to the City. It is agreed and understood that the City in its sole discretion may grant some taxpayers a grace period or relief from penalties and interest owed by the Taxpayer. Under no circumstances shall the Contractor negotiate the tax liability with the Taxpayer unless requested by the City.

7. PROFESSIONAL LIABILITY INSURANCE

The Contractor will maintain adequate professional liability insurance. The level of adequacy will be determined by mutual agreement. Evidence of this insurance will be provided to the City upon request.

8. DOCUMENTATION AND CONSULTATION

(a) The Contractor will provide written documents (audit report) to the City, to support the Contractor's basis for opinions. The Contractor will consult with the City and the City Solicitor on legal matters and offer an informed opinion on interpretation of Act 511 and related case law. If the City pursues a taxpayer through the court system, court time will be billed to the City at an hourly rate of \$190.00. Contractor shall not incur any legal expenses for which the City would be responsible without the prior written approval of the City.

(b) The Contractor will retain all audit documentation received from the taxpayer and all documentation prepared by the Contractor as part of the audit. This documentation will be made available to the City upon request.

9. STATUS OF CONTRACTOR

(a) All work performed, services provided and business conducted by the Contractor pursuant to this Agreement is as an independent contractor and this Agreement does not constitute a contract of employment, partnership or agency.

(b) The Contractor has, by careful examination, satisfied himself as to the nature and location of the work, the type and amount of equipment needed, the general and local conditions and all other matters which may in any way affect his performance of this Agreement.

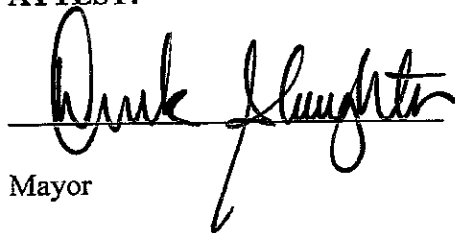
(c) The Contractor, as a representative of the City shall be at all times mindful of said representation, and shall conduct himself with the proper decorum.

10. EARLY TERMINATION

Should the Contractor, during the term of this Agreement, be adjudged as bankrupt or made general assignment for the benefit of his creditors or if a receiver should be appointed on account of insolvency, the City may, without prejudice to any other right or remedy, terminate this Agreement and seek new proposals.

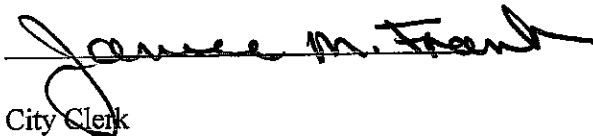
IN WITNESS WHEREOF, the parties have hereunder set their hands and seals as of this _____ day of _____, 2020.

ATTEST:


Mayor

City of Williamsport


Controller


City Clerk

ATTEST:

Gary T. Williams, CPA McCarthy & Company,
PC