

CITY ADMINISTRATOR
ROBERT OMANS

ASSISTANT CITY
ADMINISTRATOR
ERICA KRUM

CITY CLERK
DEBBIE LEE

FINANCE DIRECTOR
ROBIN NEWCOMB

PUBLIC WORKS DIRECTOR
MATHEW BAILEY

POLICE CHIEF
RICH ALBO

FIRE CHIEF
ED MILLS

PLANNING DIRECTOR
SHANNON JOHNSON

General Government Committee
Agenda
April 22, 2026
8:30 AM



119 W FIRST STREET
CLE ELUM, WA 98922

MAYOR
MATTHEW LUNDH

DEPUTY MAYOR
CASSIDY BUECHLE - CURTIS

**GENERAL GOVERNMENT
COMMITTEE**
CASSIDY BUECHLE - CURTIS
STEVEN HARPER - CHAIR
AUDREY MALEK

CITY ATTORNEY
CURTIS CHAMBERS

Join Virtually via Zoom: <https://zoom.us/j/7573184018?pwd=dERndiBJVC9GdVQ1d2ISRExwZFhXZz09>
Meeting ID: 757 318 4018 Passcode: 98922

Join by Phone: 1-(253)215-8782, Meeting ID: 757 318 4018, Passcode:98922

TextMyGov

Receive city text alerts: text CLEELUM to 91896

DISCLAIMER: The City does not guarantee that virtual or telephonic access to the City Council meeting will be available, and the City does not warrant audio quality. Attendees are encouraged to attend in person.

1. **Call to Order and Pledge of Allegiance**
2. **Unfinished Business**
 - a. Hearing Examiner Contract — Update
 - b. Water/Sewer Utility Tax
3. **New Business**
 - a. General Government Meeting Minutes — March 25, 2026
 - b. Service Agreement for Lodging Tax Funded Activities
 - 2025 Lodging Tax Agreement — Between Kittitas County & the City of Cle Elum — Upper Kittitas County Community Recreation Center
 - 2025 Lodging Tax Agreement — Between Kittitas County & the City of Cle Elum — Washington State Horse Park Facilities Expansion
4. **Other Committee Comments**
5. **Adjournment**

Upcoming Meetings:

Regular Council Meeting — April 28, 2026, at 6:00 p.m.

Coal Mines Trail Commission Meeting — May 4, 2026, at 4:00 p.m.

Public Works & Community Development Committee Meeting — May 5, 2026, at 1:00 p.m.

General Government Committee Agenda April 22, 2026

119 W FIRST STREET
CLE ELUM, WA 98922

Planning Commission Meeting — May 5, 2026, at 6:00 p.m.
Lodging Tax & Events Committee Meeting — May 13, 2026, at 8:30 a.m.
Public Safety & Health Committee Meeting — May 14, 2026, at 9:00 a.m.
Historic Preservation Commission Meeting — May 19, 2026, at 3:00 p.m.
Civil Service Commission Meeting — May 20, 2026, at 5:15 p.m.
General Government Committee Meeting — May 27, 2026, at 8:30 a.m.

CITY OF CLE ELUM
Planning Department

**AGENDA STAFF
REPORT**

AGENDA DATE: April 22, 2026

ACTION REQUESTED: Review the draft Hearing Examiner Professional Service Agreement.

BACKGROUND: Curtis Chambers, Inslee Best, has provided the attached draft professional agreement for Hearing Examiner services. Staff brings the agreement to the General Government Committee for review and discussion.

RECOMMENDATION: Recommend next steps such as preparing an RFQ (Request for Qualifications)

ATTACHMENTS: Draft Hearing Examiner Professional Service Agreement

LEAD STAFF: Shannon Johnson

PROFESSIONAL SERVICES AGREEMENT
(Hearings Examiner)

THIS PROFESSIONAL SERVICES AGREEMENT (hereinafter referred to as the “Agreement”) is entered into this ____ day of _____, 2026, by and between **CITY OF CLE ELUM, WASHINGTON** (hereinafter referred to as the "City") and **[HEARING EXAMINER]** (hereinafter referred to as "Hearing Examiner").

WHEREAS, Chapter 2.60 of the Cle Elum Municipal Code (“CEMC”) provides for the appointment by the Mayor with confirmation by the City Council of a hearing examiner to consider certain types of project permits and appeals; and

WHEREAS, the Hearing Examiner has been determined by the Mayor to be qualified to act, and is hereby appointed by the Mayor and confirmed City Council;

NOW, THEREFORE, the parties agree as follows:

Services. The Hearing Examiner shall receive and examine available information, conduct public hearings, prepare findings of fact and conclusions of law in accordance with adopted City regulations and policies, including but not limited to Chapter 2.60 CEMC and Chapter 8.60 CEMC, ~~and, in accordance with the provisions of RCW 35A.63.170(3), issue a written decision, including findings of fact and conclusions of law, within ten (10) business days following the close of the record, unless a different timeline is required by statute or approved in writing by the City. A decision is considered “issued” only upon delivery to the City in final, signed form suitable for distribution. In no event shall a decision be issued later than fifteen (15) business days following the close of the record without prior written authorization from the City, render decisions in writing, within ten (10) working days after the close of the public hearing, that are clear (complete and internally consistent), factually accurate, and legally sufficient.~~

1. Failure to meet the timelines set forth herein without prior written approval from the City shall constitute a material breach of this Agreement.

a. The Hearing Examiner will, in accordance with the provisions of RCW 35A.63.170(3), issue a written decision, including findings of fact and conclusions of law, that are clear (complete and internally consistent), factually accurate, and legally sufficient, within ten (10) business days following the close of the record, unless a different timeline is required by statute or approved in writing by the City. A decision is considered “issued” only upon delivery to the City in final, signed form suitable for distribution. In no event shall a decision be issued later than fifteen (15) business days following the close of the record without prior written authorization from the City. Failure to meet the timelines set forth herein without prior written approval from the City shall constitute a material breach of this Agreement.

~~a.b.~~ The Hearing Examiner will consult with staff on matters relating to clarification or development of City policy which may affect the issues the Hearing Examiner is required to resolve.

~~b.c.~~ The Hearing Examiner will comply with all requirements, including stated time limits of City code and statutory provisions that are applicable to the cases under the Hearing Examiner’s jurisdiction.

~~e.d.~~ Unless a conflict of interest exists, the Hearing Examiner agrees to accept all cases as scheduled. If the Hearing Examiner is unable to preside over a scheduled hearing, they shall notify the City in writing at least twenty (20) days prior to the hearing or, if the hearing is scheduled fewer than twenty (20) days in advance, as soon as is practicable following notice of the hearing date.

~~d.e.~~ The Hearing Examiner will view all sites when deemed necessary.

e.f. The Hearing Examiner will provide their own transportation to and from hearings, and to and from site visits. The Hearing Examiner will provide their own office and office equipment and also will provide their own clerical services for typing the decision and any personal correspondence. For virtual hearings or where parties participate remotely, the Hearing Examiner shall provide software that is in general use and hardware to conduct hearings remotely or with remote participation.

f.g. The City will provide facilities for the conduct of hearings, including hearing rooms and recording devices, as well as a temporary workspace on the day of the hearing unless hearings are heard remotely, in which case the Hearing Examiner will work with the City to determine if such hearings will be held in City facilities or in the Hearing Examiner's office. The City will also provide staff support at the hearing and provide the Hearing Examiner with a comprehensive staff report and will carry out all public notice requirements of the City's code.

h. The Hearing Examiner may adopt rules of procedure for the conduct of hearings and will provide a copy of these Rules to the City and any party to a proceeding.

g.i. The Hearing Examiner shall review all staff reports, application materials, and submitted evidence in advance of the hearing to ensure the ability to efficiently conduct the hearing and issue a timely decision.

h.j. The record shall be considered closed at the conclusion of the hearing unless the Hearing Examiner expressly leaves the record open for a defined period. Any extension of the record must include a specific closing date stated on the record.

2. **Conflict of Interest.** The Hearing Examiner agrees to disqualify themselves as to any application in which the Hearing Examiner has a personal or financial interest. The Hearing

Examiner agrees to conform to the requirements of Chapter 42.36 RCW, the Appearance of Fairness Doctrine, during the pendency of any quasi-judicial proceeding.

3. **Procedures and Exhibits.**

a. Any person acting as Hearing Examiner will explain the published rules and procedures to the public in attendance at the hearing.

b. Any person acting as Hearing Examiner will be responsible for any and all exhibits accepted into the record, and to mark each exhibit with the date, case number, and the Hearing Examiner's signature. All such exhibits will be entrusted to the City after the Hearing Examiner has rendered a final decision on the matter.

4. **Recesses and Continuances.** The Hearing Examiner agrees to set all recessed or continued hearings to a time certain whenever possible. All such rescheduling will be coordinated with the City to ensure that adequate facilities will be available.

5. **Payments.** The City will pay the Hearing Examiner in performing the duties and responsibilities of the Hearing Examiner as follows:

a. Hourly rate of [AMOUNT] Dollars (\$____.00) per net hour (logged at a 0.1 hour resolution) for time in the City conducting field investigation, public hearing time (measured between start and end of hearing), and decision preparation; and

b. Reimbursement for any direct costs incurred, such as courier charges and special postage. The City will not pay mileage.

6. **Indemnification.**

The Hearing Examiner hereby releases, covenants not to bring suit and agrees to indemnify, defend and hold harmless the City, its officers, officials, employees, agents and representatives from any and all claims, costs, judgments, losses or suits including attorneys' fees, awards or liabilities to any person, including claims by Hearing Examiner's own employees to which Hearing Examiner

might otherwise be immune under Title 51 RCW, arising out of or in connection with the Hearing Examiner's negligent performance of this Agreement, except for injuries and damages caused by the sole negligence of the City.

In the event of liability for any reason described above, which is caused by or results from the concurrent negligence of the Hearing Examiner (and Hearing Examiner's employees, agents and representatives) and the City (and its officers, officials, employees, agents or representatives), each party's liability shall only be to the extent of its negligence. Such indemnification obligations shall extend to claims which are not reduced to a suit and any claims which may be compromised prior to the culmination of any litigation or the institution of any litigation.

The City's inspection or acceptance of any of Hearing Examiner's work when completed shall not be grounds to avoid any of these covenants of indemnification. It is further specifically and expressly understood that the indemnification provided herein constitutes Hearing Examiner's waiver of immunity under Title 51 RCW, solely for the purposes of indemnification. This waiver has been mutually negotiated by the parties. This section shall survive termination of this Agreement.

7. **Insurance.**

a. The Hearing Examiner shall procure and maintain for the duration of the Agreement, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Hearing Examiner, their agents, representatives, employees or subcontractors.

b. The Hearing Examiner shall maintain the following insurance:

- 1) **Commercial General Liability.** Insurance shall be written with limits no less than \$1,000,000 each occurrence, \$2,000,000 general aggregate and \$2,000,000 products completed operations aggregate limit.

- 2) Professional Liability. Insurance shall be written with limits no less than \$1,000,000 per claim and \$1,000,000 policy aggregate limit.
 - 3) Automobile Liability. Insurance covering all owned, non-owned, hired and leased vehicles shall be written on an Insurance Services Office (ISO) form CA 00 01 or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage. Such insurance shall include a minimum combined single limit for bodily injury and property damage of \$1,000,000 per accident.
 - 4) Workers' Compensation. Insurance coverage as required by the Industrial Insurance laws of the State of Washington.
 - 5) Employer's Liability. Employer's Liability each accident \$1,000,000, Employer's Liability Disease each employee \$1,000,000, and Employer's Liability Disease-Policy Limit \$1,000,000.
- c. Other Conditions:
- 1) The insurance policies are to contain, or be endorsed to contain, the following provisions for Automobile Liability, Professional Liability, and Commercial Liability insurance:
 - a. The Hearing Examiner's insurance coverage shall be primary as respects the City. Any insurance, self-insurance, or insurance pool coverage maintained by the City shall be excess of the Hearing Examiner's insurance and shall not contribute with it.
 - b. The Hearing Examiner's insurance shall be endorsed to state that coverage shall not be cancelled by either party, except after thirty (30)

days' prior written notice by certified mail, return receipt requested, has been given to the City.

2) Verification of Coverage. The Hearing Examiner shall furnish the City with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Hearing Examiner before commencement of the work, with the exception if there is a pending urgent appeal at the time of the approval of this Agreement, then the Hearing Examiner may start work on that appeal while the evidence of the insurance requirement is being assembled.

3) Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best rating of not less than A:VII.

d. Notice of Cancellation. The Hearing Examiner shall provide the City with written notice of any policy cancellation within two (2) business days of their receipt of such notice.

e. Failure to Maintain Insurance. Failure on the part of the Hearing Examiner to maintain the insurance as required shall constitute a material breach of contract, upon which the City may, after giving five (5) business days' notice to the Hearing Examiner to correct the breach, immediately terminate the contract or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to the City on demand, or at the sole discretion of the City, offset against funds due the Hearing Examiner from the City.

8. Miscellaneous.

a. Assignment and Subcontracting. Unless otherwise agreed to between the parties, no portion of this Agreement may be assigned or subcontracted to any other individual, firm, or entity without the express and prior written approval of the City. **[NAME OF HEARING EXAMINER]** shall serve as the Hearing Examiner. This contract is for services and no other attorney from the same firm shall provide this service in Hearing Examiner's place without the express written consent of the City.

b. Independent Contractor. The services furnished by the Hearing Examiner are as an independent contractor and nothing herein contained shall be construed to create a relationship of employer-employee with the City, and all payments made hereunder and all services performed shall be made and performed pursuant to this Agreement by Hearing Examiner as an independent contractor. The Hearing Examiner acknowledges that the entire compensation for this Agreement is specified herein and Hearing Examiner is not entitled to any City benefits including, but not limited to: vacation pay, holiday pay, sick leave pay, medical, dental, or other insurance benefits, or any other rights or privileges afforded to City employees.

c. No Guarantee of Employment. The performance of all or part of this Agreement by the Hearing Examiner shall not operate to vest any employment rights whatsoever and shall not be deemed to guarantee any employment of the Hearing Examiner or any employee of the Hearing Examiner or any subcontractor or any employee of any subcontractor by the City at the present time or in the future.

d. Taxes. The Hearing Examiner understands and acknowledges that the City will not withhold federal or state income taxes. Where required by state or federal law, the Hearing Examiner authorizes the City to make withholding for any taxes other than income taxes (i.e., Medicare). All compensation received by the Hearing Examiner will be reported

to the Internal Revenue Services at the end of the calendar year in accordance with the applicable IRS regulations. It is the responsibility of the Hearing Examiner to make the necessary estimated tax payments throughout the year, if any, and the Hearing Examiner is solely liable for any tax obligation arising from the Hearing Examiner's performance of this Agreement. The Hearing Examiner hereby agrees to indemnify the City against any demand to pay taxes arising from the Hearing Examiner's failure to pay taxes on compensation earned pursuant to this Agreement.

e. Regulations and Requirements. This Agreement shall be subject to all laws, rules, and regulations of the United States of America, the state of Washington, and political subdivisions of the state of Washington.

f. Right to Review. This Agreement is subject to review by any federal or state auditor. The City or its designee shall have the right to review and monitor the financial and service components of this program by whatever means are deemed expedient by the City. Such review shall occur with notice, and may include, but not be limited to, on-site inspection by the City's agents or employees, inspection of all records or other materials which the City deems pertinent to the Agreement and its performance, and any and all communications with or evaluations by service recipients under this Agreement. The Hearing Examiner shall preserve and maintain all financial records and records relating to the performance of work under this Agreement for three (3) years after Agreement termination, and shall make such records available for review, within the City of Cle Elum, Washington, upon request.

g. Modifications. Either party may request changes in the Agreement. Any and all agreed modifications shall be in writing, signed by each of the parties.

h. Termination for Default. If the Hearing Examiner defaults by failing to perform any of the obligations of this Agreement, becomes insolvent or is declared bankrupt or commits any act of bankruptcy or insolvency, makes an assignment for the benefit of creditors, or becomes ineligible to practice law in the state of Washington, the City may, by depositing written notice to the Hearing Examiner in the U.S. mail, postage prepaid, terminate the Agreement, and at the City's option, obtain performance of the work elsewhere. If the Agreement is terminated for default, the Hearing Examiner shall not be entitled to receive any further payments under the Agreement until work called for has been fully performed. Any extra cost or damage to the City resulting from such default(s) shall be deducted from any money due or coming due to the Hearing Examiner. If a notice of termination for default has been issued and it is later determined for any reason that the Hearing Examiner was not in default, the rights and obligations of the parties shall be the same as if the notice of termination had not been issued. The City may terminate the Agreement immediately for good cause, including, but not limited to a violation of the Appearance of Fairness Doctrine or failure to issue timely decisions.

i. Withholding Payment. In the event the Hearing Examiner has failed to perform any substantial obligation to be performed by the Hearing Examiner under this Agreement, and said failure has not been cured within the times set forth in this Agreement, then the City may, upon written notice, withhold all moneys due and payable to the Hearing Examiner, without penalty, until such failure to perform is cured or otherwise adjudicated.

j. Notice. Except as set forth elsewhere in this Agreement, for all purposes under this Agreement, except for service of process, notice shall be given by the Hearing Examiner to the City for whom services are rendered, to-wit: 119 West First Street, Cle Elum, Washington 98922. Notice to the Hearing Examiner for all purposes under this Agreement

shall be given at [HEARING EXAMINER ADDRESS]. Notice may be given by hand delivery or by depositing in the U.S. mail, first class, postage prepaid.

k. Severability. If any term or condition of this Agreement or the application thereof to any person(s) or circumstance(s) is held invalid, such invalidity shall not affect other terms, conditions, or applications which can be given effect without the invalid term, condition, or application. To this end, the terms and conditions of this Agreement are declared severable.

l. Waiver. Waiver of any breach or condition of this Agreement shall not be deemed a waiver of any prior or subsequent breach. No term or condition of this Agreement shall be held to be waived, modified, or deleted except by an instrument, in writing, signed by the parties hereto.

m. Entire Agreement This written Agreement represents the entire agreement between the parties and supersedes any prior oral statements, discussions, or understandings between the parties.

9. Term/Cancellation. This Agreement shall become effective upon enactment by the City Council and shall have an initial one (1) year term and thereafter shall be automatically extended for an additional one (1) year term. This Agreement may be cancelled by either party for any reason or no reason upon thirty (30) days written notice to the other party.

EXECUTED IN DUPLICATE on the date and year first above written.

CITY OF CLE ELUM

HEARING EXAMINER

By: _____
Matthew Lundh, Mayor

By: _____
Name: _____

Attest:

Debbie Lee, City Clerk

Approved as to form:

Curtis J. Chambers, City Attorney

General Government – Proposed Tax / Revenue Sources

Purpose:

Support expansion and maintenance of water and sewer infrastructure in key growth areas.

Proposed Revenue Components:

- **Water & Sewer Hookup Fees**
 - Applied to new connections
- **Meter Installation & Equipment Fees**
 - Covers cost of meters, installation, and related infrastructure

Target Areas / Service Zones:

- Suncadia
- Roslyn
- South Cle Elum
- Indian John Rest Stop (sewer infrastructure)

Growth Assumption:

- Based on estimates from Blue Fern: **60–80 new homes per year**

Proposed

Back to committee

ORDINANCE NO. 1726

AN ORDINANCE OF THE CITY OF CLE ELUM, WASHINGTON, amending the utility tax rate on the privilege to use the City of Cle Elum water and sewer systems; amending Sections 3.72.010 and 3.72.020 of the Cle Elum Municipal Code; and repealing Ordinance No. 1203.

WHEREAS, the City Council of the City of Cle Elum finds it necessary to amend the utility tax ordinance applicable to users of the City's water and sewer systems;

WHEREAS, Section 3.72.010 of the Cle Elum Municipal Code is hereby amended to read as follows:

A utility tax is hereby imposed upon every person, firm, or corporation that is connected to or utilizes the City of Cle Elum water and/or sewer utility systems. The tax shall be equal to six percent (6%) on all gross revenues for such utility services.

WHEREAS, Section 3.72.020 of the Cle Elum Municipal Code is hereby amended to read as follows:

The City Clerk is authorized and directed to bill, collect, and administer the utility tax imposed by this Chapter and shall be applied to all gross revenues for water and sewer utility services.

WHEREAS, all revenues collected from the utility tax imposed by this ordinance shall be deposited into the City of Cle Elum Current (General) Fund and used for general municipal purposes, unless otherwise required by law.

NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF CLE ELUM, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. The City Council hereby repeals Ordinance 1203, adopted on December 9, 2003.

Section 2. Severability. If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, or phrase of this ordinance.

Section 3. Corrections. Upon approval of the City Attorney, the City Clerk, and Code Publishing Company, codifier of the ordinance is authorized to make any necessary technical corrections to this ordinance, including, but not limited to, correction of scrivener and clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Section 4. Effective Date. This Ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City and shall take effect and be in full force five (5) days after publication.

Current

ORDINANCE NO. 1203

An Ordinance of the City of Cle Elum, Washington, amending the utility tax rate on the privilege to use City of Cle Elum water and sewer systems amending the Cle Elum Municipal Code, Section 3.72.010, Section 3.72.020, and repealing Ordinance Number 847.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CLE ELUM DO ORDAIN AS FOLLOWS:

Section 1. Section 3.72.010 of the Cle Elum Municipal Code is hereby Amended to read as follows:

There is hereby imposed upon any firm, person or corporation connected to or using the water and sewer utilities of the City of Cle Elum a utility tax which shall be six (6%) percent of the monthly bill of any person, firm or corporation connected to or utilizing the water and/or sewer utility systems of the City of Cle Elum.

Section 2. Section 3.72.020 of the Cle Elum Municipal Code is hereby Amended to read as follows:

The City Clerk of the City of Cle Elum is hereby authorized and directed to bill and collect utility tax hereinabove set forth for the period commencing with the month of December, 2003 and each month thereafter.

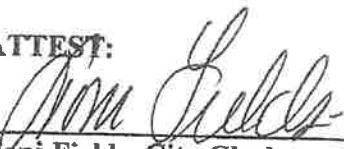
Section 3. The funds generated by this utility tax shall be deposited to and expended from the funds under the City of Cle Elum budget heading "Current Fund".

PASSED BY THE MAYOR AND APPROVED BY THE CITY COUNCIL THIS 9TH DAY OF DECEMBER, 2003.



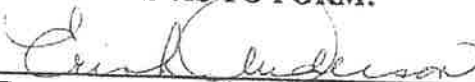
Gary Berndt, Mayor

ATTEST:



Toni Fields, City Clerk

APPROVED AS TO FORM:



Erin Anderson, City Attorney

It is my understanding utility taxes are assessed to the total gross revenues from the customer base, regardless if they are in the City Limits or not. In your case, you have a few customers outside the City limits, and the larger regional customers. In reviewing the regional wastewater agreement, it specifically addresses utility taxes and that they are to be included in the rate, see excerpt below.

6.5.5 The monthly sewage disposal charge payable by each Party to Cle Elum shall be determined as follows:

6.5.5.1 Prior to July 1st of each year Cle Elum shall determine the total monetary requirements for the disposal of sewage through the Regional Elements during the next succeeding calendar year. Such requirements shall include the cost of administration, operation, maintenance, repair and replacement of the Regional Elements (but not to include a general depreciation charge) or any of their components, establishment and maintenance of necessary working capital and reserves, the requirements of any resolution providing for the issuance of revenue bonds of Cle Elum to finance the acquisition or construction of sewerage facilities identified in Section 7.1.3, below, any applicable public utility taxes, plus not to exceed 1% of the foregoing requirements for general administrative overhead costs.

You may want to consult with the City’s legal team to confirm.

Additionally, if not already in place, the City should be able to require those private utilities operating within the City under franchise agreements to place a utility tax on their customer invoices that will be paid to the utility and passed on to the City. As an example, I am customer of the Nob Hill Water District in the City of Yakima limits, and my water bill includes a 20% City of Yakima Utility Tax line item, beyond the base and usage charges.

MRSC is a great resource for this topic: <https://mrsc.org/explore-topics/finance/revenues/utility-tax>

Hope this helps.

Best,



Benjamin A. Annen, PE, President
2803 River Road, Yakima, WA 98902
Office: (509) 966-7000 | Cell: (509) 895-1775
bannen@hlacivil.com | www.hlacivil.com

CLE ELUM GENERAL GOVERNMENT COMMITTEE
MINUTES
MARCH 25, 2026
8:30 AM
119 W FIRST STREET
CLE ELUM, WA 98922

1. Call to Order and Pledge of Allegiance

Committeemembers Present:

Cassidy Buechle-Curtis
Steven Harper
Audrey Malek

Staff Present:

Debbie Lee - Clerk
Erica Krum - Assistant City Administrator
Audrey Casassa - Utility Clerk
Robin Newcomb - Finance Director

2. Unfinished Business

3. New Business

a. General Government Meeting Minutes — February 25, 2026

MOTION: Committee Member Buechle-Curtis made a motion to approve the meeting minutes dated February 25, 2026; seconded by Committee Member Malek.
MOTION CARRIED: 3 yes 0 no.

b. Water/Sewer Utility Tax

Audrey Casassa, Utility Clerk, provided a handout from the Municipal Research and Service Center (MRSC) regarding the assessment of utility taxes. The current utility tax rate is set at 6%.

The discussion included clarification on which water and sewer revenues are subject to taxation, such as water hookups and meter installation.

While there is no support for a rate increase, there may be consideration for taxing previously untaxed items. It is recommended that Robin Newcomb, Finance Director, review hookup fees from the previous year and report findings back to the committee.

4. Other Committee Comments

**General Government Committee Agenda
March 25, 2026**

119 W FIRST STREET
CLE ELUM, WA 98922

5. **Adjournment**

The meeting was adjourned at 8:35 a.m.

Steven Harper, Chair

Debbie Lee, Clerk

**CITY OF CLE ELUM SERVICES AGREEMENT
FOR LODGING TAX FUNDED ACTIVITIES**

THIS AGREEMENT is entered into by and between the City of Cle Elum, Washington, a municipal corporation (“City”) and **Insert Vendor Name**, (“Contractor”) organized under the laws of the State of Washington, located and doing business at **Insert Vendor's Address, Phone Number, and Contact Person** (hereinafter the "Contractor"). The City and Contractor are each a “Party” and together “Parties” to this Agreement.

RECITALS:

WHEREAS, the City desires to have certain services performed for its residents; and

WHEREAS, the City has selected the Contractor to perform such services pursuant to certain terms and conditions; and

NOW, THEREFORE, in consideration of the mutual benefits and conditions set forth below, the Parties agree as follows:

AGREEMENT:

1. Scope of Services to be Performed by Contractor.

The Contractor shall perform those services described on Exhibit A, which is attached hereto and incorporated herein by this reference as if set forth in full (“Services”). In performing such Services, the Contractor shall at all times comply with all federal, state, and local statutes, rules, and ordinances applicable to the performance of such Services and the handling of any funds used in connection therewith. The Contractor shall perform the Services diligently and completely and in accordance with professional standards of conduct and performance. The Contractor shall request and obtain prior written approval from the City if the Services scope or schedule is to be modified in any way.

2. Compensation and Method of Payment.

The City shall pay the Contractor for the Services rendered according to the rates and methods set forth below. The Contractor shall request payment for work performed by providing an invoice to the City, which invoice shall include all expense records for which Contractor is requesting payment.

Check all applicable payment terms:

LUMP SUM. Compensation for these services shall be a Lump Sum of \$_____.

TIME AND MATERIALS NOT TO EXCEED. Compensation for these services shall not exceed \$10,000 without written authorization and will be based on billing rates and reimbursable expenses attached in the Scope of Work Exhibit A.

TIME AND MATERIALS. Compensation for these services shall be on a time and material basis according to the list of billing rates and reimbursable expenses attached hereto as Exhibit “_____”.

REIMBURSEMENT. Reimbursement for actual costs incurred providing the services, in an amount not to exceed \$ [AMOUNT].

Contractor acknowledges and agrees that reimbursement for eligible costs under this section is expressly contingent upon the City's receipt of corresponding reimbursement funds from Kittitas County pursuant to the terms of the 2025 Lodging Tax Services Agreement, Contract #LSC-2025-004, dated December 10, 2025. The City shall have no obligation to make payments for Services rendered unless and until such funds are received. In the event the County delays, reduces, or denies reimbursement to the City, the City's obligation to reimburse the Contractor shall be delayed, reduced, or eliminated to the same extent. Contractor assumes the risk of nonpayment resulting from the County's failure to provide reimbursement and waives any claim against the City for payment of funds not received by the City from the County. Subject to the foregoing, the City shall pay Contractor for Services rendered within ten (10) days after (i) City Council approval of the applicable invoice, and (ii) the City's receipt of corresponding reimbursement funds from Kittitas County, whichever is later. However, if the City objects to all or any portion of an invoice, it shall notify Contractor of the objection and reserves the option to only pay that portion of the invoice not in dispute. In that event, the Parties will immediately make every effort to settle the disputed portion.

The City further reserves the right to direct the Contractor's compensated Services before reaching the maximum amount.

The Contractor shall complete and return to the City federal tax Form W-9, prior to or along with the first billing invoice.

3. Duration of Agreement.

This Agreement shall be in full force and effect for a period commencing on **Date** and ending **Date** unless sooner terminated under the provisions of this Agreement. Time is of the essence in each and all of the provisions of this Agreement in which performance is required.

4. Ownership and Use of Documents.

- A. *Ownership.* Any records, files, documents, drawings, specifications, data, or information, regardless of form or format, and all other materials produced by the Contractor in connection with the Services provided and which are submitted to the City, shall be the property of the City whether the project for which they were created is executed or not.
- B. *Records preservation.* Contractor understands and acknowledges that this Agreement is with a government agency and thus all records created or used in the course of Contractor's work for the City may be considered "public records" and may be subject to disclosure by the City under the Public Records Act, Chapter 42.56 RCW ("the Act"). Contractor agrees to safeguard and preserve records in accordance with the Act. The City may be required, upon request, to disclose this Agreement, and the documents and records submitted to the City by Contractor, unless an exemption under the Act applies. If the City receives a public records request and asks Contractor to search its files for responsive records, Contractor agrees to make a prompt and thorough search through its files for responsive records and to promptly turn over any responsive records to the City's public records officer at no cost to the City.

5. Independent Contractor.

The Parties intend that an independent contractor-client relationship will be created by this Agreement. As the Contractor is customarily engaged in an independently established trade which encompasses the specific service provided to the City hereunder, no agent, employee, representative, or sub-Contractor of the Contractor shall be or shall be deemed to be the employee, agent, representative, or sub-Contractor of the

City. In the performance of the work, the Contractor is an independent contractor with the ability to control and direct the performance and details of the work, the City being interested only in the results obtained under this Agreement. None of the benefits provided by the City to its employees, including, but not limited to, compensation, insurance, and unemployment insurance are available from the City to the employees, agents, representatives, or sub-Contractors of the Contractor. The City shall not be responsible for withholding or otherwise deducting federal income taxes or Social Security taxes, contributing to the State Industrial Insurance Program, or otherwise assuming the duties of an employer with respect to the Contractor or any employee of the Contractor. The Contractor will be solely and entirely responsible for its acts and for the acts of its agents, employees, representatives, and sub-Contractors during the performance of this Agreement. The City may, during the term of this Agreement, engage other independent contractors to perform the same or similar work that the Contractor performs hereunder.

6. Indemnification.

Contractor shall defend, indemnify, and hold the City, its officers, officials, employees, agents, and volunteers harmless from any and all claims, injuries, damages, losses, or suits, including, but not limited to, attorneys' fees, arising out of or resulting from the acts, errors, or omissions of the Contractor in performance of this Agreement, except for injuries and damages caused by the sole negligence of the City.

Should a court of competent jurisdiction determine that this Agreement is subject to RCW 4.24.115, then, in the event of liability for damages arising out of bodily injury to persons or damages to property caused by or resulting from the concurrent negligence of the Contractor and the City, its officers, officials, employees, agents, and volunteers, the Contractor's liability, including the duty and cost to defend, hereunder shall be only to the extent of the Contractor's negligence.

It is further specifically and expressly understood that the indemnification provided herein constitutes the Contractor's waiver of immunity under Industrial Insurance, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated by the parties.

The provisions of this section shall survive the expiration or termination of this Agreement.

7. Insurance.

The Contractor shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. *Minimum Scope of Insurance.* Contractor shall obtain insurance of the types described below:

- i. Commercial Automobile Liability insurance covering all owned, non-owned, hired, and leased vehicles with an MCS 90 endorsement and a CA 9948 endorsement attached if "pollutants" are to be transported. Coverage shall be written on Insurance Services Office (ISO) form CA 00 01 or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage.
- ii. Commercial General Liability insurance shall be at least as broad as ISO occurrence form CG 00 01 and shall cover liability arising from premises, operations, independent contractors, products-completed operations, stop gap liability, personal injury and advertising injury, and liability assumed under an insured contract. The Commercial General Liability insurance shall be endorsed to provide a per project general aggregate limit using ISO form CG 25 03 05 09 or an endorsement providing at least as broad coverage. There shall be no exclusion for liability arising from

explosion, collapse, or underground property damage. The City shall be named as an additional insured under the Contractor's Commercial General Liability insurance policy with respect to the work performed for the City using ISO Additional Insured endorsement CG 20 10 10 01 and Additional Insured-Completed Operations endorsement CG 20 37 10 01 or substitute endorsements providing at least as broad coverage.

- iii. Workers' Compensation and Employer's Liability insurance shall be provided on a state-approved policy form providing benefits as required by law.
- iv. Professional Liability insurance appropriate to the Contractor's profession.
- v. ~~{Use for Agreements with housing/shelter vendors/operators, otherwise delete}~~ Tenant Discrimination insurance shall cover tenant discrimination claims. The City shall be named as an additional insured using an additional insured endorsement to a separate Tenant Discrimination policy of insurance or a Commercial General Liability policy specifically endorsed to cover third-party tenant discrimination claims.

B. *Minimum Amounts of Insurance.* Contractor shall maintain the following insurance limits, as applicable:

- i. Automobile Liability insurance with a minimum combined single limit for bodily injury and property damage of \$1,000,000.
- ii. Commercial General Liability insurance shall be written with limits no less than \$1,000,000 per occurrence, for all covered losses, \$2,000,000 general aggregate, \$1,000,000 products and completed operations aggregate, and \$1,000,000 personal and advertising injury, each offense.
- iii. Professional Liability insurance shall be written with limits no less than \$1,000,000 per claim and \$2,000,000 policy aggregate limit.
- iv. Employer's Liability insurance shall be written with limits no less than \$1,000,000 per accident or disease.
- v. Excess or Umbrella Liability insurance shall be written with limits no less than \$5,000,000. This Excess or Umbrella Liability coverage shall apply, at a minimum, to both the Commercial General and Automobile Insurance policy coverages. If used to meet limit requirements, coverage must be at least as broad as specified for the underlying coverages, and must cover those in the underlying policies. This requirement may be alternatively be satisfied through Contractor's primary Commercial General and Automobile Liability coverage, or any combination thereof. The policy must be endorsed to include the City and its officials, employees, volunteers, and agents as additional insureds and coverage shall be "pay on behalf" with defense costs payable in addition to policy limits. There shall be no cross liability exclusions precluding coverage for claims or suits by one insured against the other.
- vi. Additional insurance coverage as deemed appropriate by the City shall include, but not be limited to: Cyber, Pollution, Aircraft, Watercraft, Liquor, Crime/Fidelity, Sexual Abuse & Molestation, Jones Act, Longshoremen/Harborworkers, Marine.

- C. *Other Insurance Provision.* The Contractor's Automobile Liability and Commercial General Liability insurance policies are to contain, or be endorsed to contain, that they shall be primary insurance as respect the City. Any Insurance, self-insurance, or insurance pool coverage maintained by the City shall be excess of the Contractor's insurance and shall not contribute with it.
- D. *Acceptability of Insurers.* Insurance is to be placed with insurers with a current A.M. Best rating of not less than A-VII.
- E. *Verification of Coverage.* The Contractor shall furnish the City with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Contractor before commencement of the work. Upon request by the City, the Contractor shall furnish certified copies of all required insurance policies, including endorsements, required in this Agreement.
- F. *Notice of Cancellation.* The Contractor shall provide the City with written notice of any policy cancellation, within two (2) business days of their receipt of such notice.
- G. *Failure to Maintain Insurance.* Failure on the part of the Contractor to maintain the insurance as required shall constitute a material breach of contract, upon which the City may, after giving five (5) business days' notice to the Contractor to correct the breach, immediately terminate the Agreement or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to the City on demand, or at the sole discretion of the City, offset against funds due the Contractor from the City.
- H. *No Limitation.* Contractor's maintenance of insurance as required by the Agreement shall not be construed to limit the liability of the Contractor to the coverage provided by such insurance, or otherwise limit the City's recourse to any remedy available at law or in equity.
- I. *City Full Availability of Contractor Limits.* If the Contractor maintains higher insurance limits than the minimums shown above, the City shall be insured for the full available limits of Commercial General and Excess or Umbrella liability maintained by the Contractor, irrespective of whether such limits maintained by the Contractor are greater than those required by this Agreement or whether any certificate of insurance furnished to the City evidences limits of liability lower than those maintained by the Contractor.

8. Record Keeping and Reporting.

- A. The Contractor shall maintain accounts and records, including personnel, property, financial, and programmatic records, which sufficiently and properly reflect all direct and indirect costs of any nature expended and Services performed pursuant to this Agreement. The Contractor shall also maintain such other records as may be deemed necessary by the City to ensure proper accounting of all funds contributed by the City to the performance of this Agreement.
- B. The foregoing records shall be maintained for a period of seven (7) years after termination of this Agreement unless permission to destroy them is granted by the Office of the State Archivist in accordance with Chapter 40.14 RCW and by the City.

9. City's Right of Inspection and Audit.

- A. Even though the Contractor is an independent contractor with the authority to control and direct the performance and details of the work authorized under this Agreement, the work must meet the approval of the City and shall be subject to the City's general right of inspection to secure the satisfactory completion thereof. The Contractor agrees to comply with all federal, state, and municipal laws, rules, and regulations that are now effective or become applicable within the terms of this Agreement to the Contractor's business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.
- B. The records and documents with respect to all matters covered by this Agreement shall be subject at all times to inspection, review, or audit by the City during the performance of this Agreement. All work products, data, studies, worksheets, models, reports, and other materials in support of the performance of the service, work products, or outcomes fulfilling the contractual obligations are the products of the City.

10. Contractor to Maintain Records to Support Independent Contractor Status.

Beginning on the effective date of this Agreement, the Contractor shall comply with all federal and state laws applicable to independent contractors including, but not limited to, the maintenance of a separate set of books and records that reflect all items of income and expenses of the Contractor's business, pursuant to RCW 51.08.195, as required to show that the Services performed by the Contractor under this Agreement shall not give rise to an employer-employee relationship between the Parties which is subject to Title 51 RCW, Industrial Insurance.

11. Work Performed at the Contractor's Risk.

The Contractor shall take all precautions necessary and shall be responsible for the safety of its employees, agents, and sub-Contractors in the performance of the work hereunder and shall utilize all protection necessary for that purpose. All work shall be done at the Contractor's own risk, and the Contractor shall be responsible for any loss of or damage to materials, tools, or other articles used or held by the Contractor for use in connection with the work.

12. Termination.

- A. This Agreement may be terminated at any time upon the mutual written agreement of the Parties.
- B. The City, by giving written notice, may terminate this Agreement at any time without cause and without further obligation to the Contractor except for payment due for deliverables provided and/or services performed prior to the effective date of termination. An equitable adjustment in the contract price for partially completed tasks will be made by the City, but such adjustment shall not include compensation for loss of anticipated profit on uncompleted work.
- C. This Agreement may be canceled immediately if the Contractor's insurance coverage is canceled for any reason, or if the Contractor is unable to perform the Services called for by this Agreement.
- D. If Contractor defaults by failing to perform any of its obligations under this Agreement, or becomes insolvent, is declared bankrupt, or commits any act of bankruptcy or insolvency, or makes an assignment for the benefit of creditors, the City may, by written notice to the Contractor, terminate this Agreement, and at the City's option, obtain performance of the work elsewhere. If this Agreement is terminated under this Section, the Contractor shall not be entitled to receive any further payments under

this Agreement until all of its obligations hereunder have been fully performed, and any extra cost or damage to the City shall be deducted from any money due or coming due to Contractor. Further, in the event of termination under this Section, Contractor shall bear the costs of any extra expenses incurred by the City in completing the work, and all damages sustained, or which may be sustained, by the City.

- E. Termination of this Agreement by any means provided herein shall not excuse any Party's performance of its obligations hereunder through the effective date of termination, except that the City shall not be obligated to pay for services that have not been performed or deliverables that have not been provided.
- F. If the termination results from acts or omissions of the Contractor, including but not limited to misappropriation of funds provided hereunder, nonperformance of required services, and/or fiscal mismanagement, Contractor shall return to the City immediately any funds, misappropriated or unexpended, which have been paid to the Contractor by the City, together with applicable interest calculated at twelve percent (12%) per annum.
- G. The provisions in this Section shall not prevent the City from seeking any legal remedies it may otherwise have for the violation or nonperformance of any provisions of this Agreement.

13. Force Majeure.

Notwithstanding anything to the contrary in this Agreement, any prevention, delay or stoppage due to strikes, lockouts, labor disputes, acts of God, acts of war, terrorist acts, inability to obtain services, labor, or materials or reasonable substitutes therefor, governmental actions, governmental laws, regulations or restrictions, civil commotions, casualty, actual or threatened public health emergency (including, without limitation, epidemic, pandemic, famine, disease, plague, quarantine, and other significant public health risk), governmental edicts, actions, declarations or quarantines by a governmental entity or health organization, breaches in cybersecurity, and other causes beyond the reasonable control of the Party obligated to perform, regardless of whether such other causes are (i) foreseeable or unforeseeable or (ii) related to the specifically enumerated events in this paragraph (collectively, a "**Force Majeure**"), shall excuse the performance of such Party for a period equal to any such prevention, delay or stoppage. To the extent this Agreement specifies a time period for performance of an obligation of either Party, that time period shall be extended by the period of any delay in such Party's performance caused by a Force Majeure.

14. Discrimination Prohibited.

The Contractor shall not discriminate against any employee, applicant for employment, or any person seeking the services of the Contractor under this Agreement, on the basis of race, color, religion, creed, sex, sexual orientation, age, national origin, marital status, presence of any sensory, mental or physical disability, or other circumstance prohibited by federal, state or local law or ordinance, except for a bona fide occupational qualification.

15. Assignment and Subcontract.

The Contractor shall not assign or subcontract any portion of the Services contemplated by this Agreement without the prior written consent of the City. Any assignment made without the prior approval of the City is void.

16. Conflict of Interest.

The Contractor represents to the City that it has no conflict of interest in performing any of the Services set forth in Exhibit A. In the event that the Contractor is asked to perform Services for a project with which it may have a conflict, Contractor will immediately disclose such conflict to the City.

17. Confidentiality.

All information regarding the City obtained by the Contractor in performance of this Agreement shall be considered confidential. Any breach of confidentiality by the Contractor shall constitute a material breach of this Agreement and shall be grounds for immediate termination by the City.

18. Non-Appropriation of Funds.

If sufficient funds are not appropriated or allocated for payment under this Agreement for any future fiscal period, the City will so notify the Contractor and shall not be obligated to make payments for Services or amounts incurred after the end of the current fiscal period. This Agreement will terminate upon the completion of all remaining Services for which funds are allocated. No penalty or expense shall accrue to the City in the event that the terms of the provision are effectuated.

19. Entire Agreement.

This Agreement, with its exhibits, contains the entire agreement between the Parties, and no other agreements, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or bind either of the Parties. If there is a conflict between the terms and conditions of this Agreement and the attached exhibits, then the terms and conditions of this Agreement shall prevail over the exhibits. Either Party may request changes to the Agreement. Changes which are mutually agreed upon shall be incorporated by written amendments to this Agreement.

20. Waiver.

The waiver of any default or breach of this Agreement, or the failure of a party to enforce any provision hereof, or to exercise any right or privilege hereunder, shall not be deemed to waive any prior or subsequent default or breach, the enforcement of any provision hereof, or the exercise of any right or privilege hereunder, unless otherwise state in writing, signed by the Parties hereto.

21. Notices.

All notices or other communications required or permitted under this Agreement shall be in writing and shall be (a) personally delivered, in which case the notice or communication shall be deemed given on the date of receipt at the office of the addressee; (b) sent by registered or certified mail, postage prepaid, return receipt requested, in which case the notice or communication shall be deemed given three (3) business days after the date of deposit in the United States mail; or (c) sent by overnight delivery using a nationally recognized overnight courier service, in which case the notice or communication shall be deemed given one business day after the date of deposit with such courier. In addition, all notices shall also be emailed, however, email does not substitute for an official notice. Notices shall be sent to the following addresses:

Notices to the City of Cle Elum shall be sent to the following address:

City of Cle Elum
Attn: [CONTACT]
119 W 1st Street
Cle Elum, Washington 98922

Email: [CONTACT EMAIL]
Phone: 509-674-2262

Notices to the Contractor shall be sent to the following address:

Click and type - First Line Address
Click and type - Second Line Address
Email:
Phone:

22. Prevailing Wages.

Where labor to be performed under this Agreement is considered “public work” as defined in RCW 39.04.010, the Contractor shall pay the prevailing rate of wages to all workers, laborers, or mechanics employed in the performance of work under this Agreement in accordance with Chapter 39.12 RCW and the rules and regulations of the Washington State Department of Labor and Industries. Contractor shall be responsible for verifying the applicable prevailing wage rate. It is understood that Contractor is responsible for obtaining and completing all required government forms relating to prevailing wage and submitting the same to the proper authorities.

23. Applicable Law; Venue; Attorneys’ Fees.

This Agreement shall be governed by and construed in accordance with the laws of the State of Washington. In the event any suit, arbitration, or other proceeding is instituted to enforce any term of this Agreement, the Parties specifically understand and agree that venue shall lie exclusively in Kittitas County, Washington. The prevailing party in any such action shall be entitled to its attorneys’ fees and costs of suit, which shall be fixed by the judge hearing the case and such fee shall be included in the judgment.

24. Compliance with Laws.

The Contractor agrees to comply with all federal, state, and municipal laws, rules, and regulations that are now effective or in the future become applicable to Contractor’s business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of those operations.

25. Counterparts.

This Agreement may be executed in any number of counterparts, each of which shall constitute an original, and all of which will together constitute this one Agreement.

26. Severability.

Any provision or part of this Agreement held to be void or unenforceable under any law or regulation shall be deemed stricken and all remaining provisions shall continue to be valid and binding upon the Parties, who agree that the Agreement shall be reformed to replace such stricken provision or part with a valid and enforceable provision that comes as close as reasonably possible to expressing the intent of the stricken provision.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates listed below.

Contractor

City of Cle Elum

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

APPROVED AS TO FORM

Cle Elum City Attorney's Office

EXHIBIT A

Scope of Services to be Provided by Contractor. The Contractor shall furnish services including, but not limited to, the following outlined here or attached separately.



**2025 LODGING TAX SERVICES AGREEMENT
BETWEEN KITTITAS COUNTY AND THE CITY OF CLE ELUM
FOR THE UPPER KITTITAS COUNTY COMMUNITY RECREATION CENTER
LSC-2025-005**

This Agreement for Services (hereinafter "Agreement") is entered into by and between **Kittitas County** (hereinafter "County"), a political subdivision of the State of Washington, and **The City of Cle Elum** (hereinafter "Contractor").

The purpose of this Agreement is as follows: is to provide for Tourism-Related, Large-Scale Municipality Owned Capital Projects relating to activities and expenditures designed to increase tourism.

The term of this Agreement shall be from November 4, 2025, through December 31, 2030, unless the Agreement is terminated early or its term is extended as provided herein.

The parties' addresses and points of contact for the administration of this Agreement are as follows:

COUNTY

Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Suite 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us
509-962-7552

CONTRACTOR

Matthew Lundh
City of Cle Elum
119 W First Street
Cle Elum, WA 98922
mlundh@cleelum.gov
509-304-4576

This Agreement includes the following, which are attached hereto and hereby incorporated by this reference:

- Attachment "A": Scope of Work
- Attachment "B": Compensation
- Attachment "C": Insurance Requirements
- Attachment "D": General Terms and Conditions
- Attachment "E": W-9 (Contractor must complete and return to the County for payment)

IN WITNESS WHEREOF, this Agreement has been executed by and on behalf of the parties through their authorized representatives, effective as of the latest date written below.

KITTITAS COUNTY BOARD OF COUNTY COMMISSIONERS  _____ Chair  _____ Vice-Chair  _____ Commissioner Date: <u>11/04/25</u> Attest:  _____ Clerk of the Board	CONTRACTOR  _____ Signature <u>Matthew Lundh</u> _____ Printed Name <u>Mayor</u> _____ Title Date: <u>12/10/25</u>
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ATTACHMENT "A"

SCOPE OF WORK

Contractor is eligible to claim reimbursement for the following items only:

- **Building and construction costs for the Upper Kittitas County Community Recreation Center**

Project Timeline:

- **July 2025 Finalize Governance Strategy**
- **July-October 2025 Form Public Facilities District (in coordination with County**
- **July-November 2025 Conduct campaign to form Metropolitan Parks District (MPD) in Upper County**
- **July-December 2025 Launch fundraising campaign to secure approximately \$101 million from public and private sources**
- **October 2025-February 2026 Conduct campaign to pass:
0.2% county-wide sales tax to fund operations
MPD bond measure to fund a portion of construction**
- **February-April 2026 Solicit construction bids and select contractor**
- **April 2026-March 2028 Construct facility**

Written Annual Project Reports from Contractor are required by the County to be received by November of each year while the contract is in effect.

They can be sent to:

**Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Suite 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us**

ATTACHMENT "B"

COMPENSATION

THE COUNTY WILL NOT PROCESS PAYMENT FOR SERVICES RENDERED UNDER THIS AGREEMENT UNTIL CONTRACTOR SUBMITS A COMPLETED W-9 (SEE ATTACHMENT "E").

- a. As full compensation for satisfactory performance of the Contractor's Services, the County agrees to pay Contractor the sum of Three Million Two Hundred Eighty-Eight Thousand Dollars (\$3,288,000) to be used for capital project City of Cle Elum Upper Kittitas County Community Recreation Center, based upon the awarded project.

All funds must be spent by December 31, 3030, no extension of the funding period will be granted.

- b. Additional payment terms: The County will make quarterly payments to the Contractor only on a reimbursement basis, as detailed receipts with the completed Blank Form Lodging Tax Reimbursement for any items that are submitted to the County, not to exceed the sum of Three Million Two Hundred Eighty-Eight Thousand Dollars (\$3,288,000) to be used for capital project—City of Cle Elum Upper Kittitas County Community Recreation Center.
- c. Final date to submit reimbursement is **December 31, 3030** after this date the funds lapse.
- d. Submit reimbursements to:

Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Ste 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us

ATTACHMENT "C"

INSURANCE REQUIREMENTS

Contractor shall secure and maintain in effect at all times during performance of work under this Agreement such insurance as will protect Contractor, its employees, and agents from all claims, losses, harm, costs, liabilities, damages and expenses arising out of Contractor's performance under this Agreement, including but not limited to personal injury (including death) or property damage.

All insurance shall be issued by companies admitted to do business in the State of Washington and have a rating of A-, Class VII or better in the most recently published edition of Best's Reports unless otherwise approved by the County. If an insurer is not admitted, all insurance policies and procedures for issuing the insurance policies must comply with Chapter 48.15 RCW and 284-15 WAC.

At a minimum, Contractor shall maintain and provide proof of the following selected options:

- Commercial General Liability Insurance
 - Coverage limits not less than:
 - \$1,000,000 per occurrence, for all covered losses
 - \$2,000,000 general aggregate
 - \$1,000,000 products & completed operations aggregate
 - \$1,000,000 personal and advertising injury, each offense
 - The policy must be endorsed to include the County and its officials, employees and agents as additional insureds.

- Commercial Automobile Liability Insurance
 - Automobile Liability for owned, non-owned, hired, and leased vehicles, with an MCS 90 endorsement and a CA 9948 endorsement attached if 'pollutants' are to be transported.
 - Coverage limits not less than:
 - \$1,000,000 combined single limit

- Excess or Umbrella Liability
 - Contractor shall provide Excess or Umbrella Liability coverage of \$5,000,000. This Excess or Umbrella Liability coverage shall apply, at a minimum, to both the Commercial General and Automobile Insurance policy coverages. If used to meet limit requirements, coverage must be at least as broad as specified for underlying coverages, and must cover those insured in the underlying policies.
 - This requirement may alternatively be satisfied through Contractor's primary Commercial General and Automobile Liability coverage, or any combination thereof.
 - The policy must be endorsed to include the County and its officials, employees and agents as additional insureds.
 - Coverage shall be "pay on behalf", with defense costs payable in addition to policy limits.
 - There shall be no cross liability exclusion precluding coverage for claims or suits by one insured against another.

- Workers' Compensation & Employer's Liability
 - Contractor shall provide Workers Compensation and Employer's Liability insurance on a state-approved policy form providing benefits as required by law with employer's liability limits no less than \$1,000,000 per accident or disease.

- Professional Liability / Errors and Omissions Liability
 - Coverage limits not less than:
 - \$1,000,000 each claim
 - Contractor must provide evidence of this coverage on a policy form appropriate to Contractor's profession.

Other insurance coverage as deemed appropriate by either the County Risk Manager or the assigned Deputy Prosecuting Attorney. Additional insurance types which the County may need to require (non-exhaustive list): Cyber, Pollution, Aircraft, Watercraft, Liquor, Crime/Fidelity, Sexual Abuse & Molestation, Jones Act, Longshoremen/Harborworkers, Marine.

Contractor shall furnish to the County a Certificate of Insurance, with endorsement where required above, as evidence that policies providing insurance required by this Agreement are in full force and effect. Contractor's insurance policies required above must apply on a primary non-contributing basis in relation to any other insurance or self-insurance available to the County.

Contractor agrees to provide notice to the County at least thirty (30) days prior to cancellation, or any material alteration or non-renewal, of any of the above-required insurance coverages.

Contractor shall assume full responsibility for all loss or damage from any cause whatsoever to any tools, machinery, equipment, or motor vehicles owned or utilized by Contractor, or Contractor's agents, employees, suppliers or contractors, as well as to any temporary structures, scaffolding and/or protective fences.

Contractor shall have sole responsibility for ensuring the insurance coverage and limits required herein are also obtained by any subcontractors.

NOTE: Notwithstanding any other provision(s) of this Agreement, no contract shall form under this Agreement until and unless the following are provided to the County: (1) a copy of the Certificate(s) of Insurance with all required endorsements, properly completed and in the amounts required, and (2) where requested by the County, a copy of the required insurance policies, including all required endorsements.

ATTACHMENT "D"

GENERAL TERMS AND CONDITIONS

1. **Scope of Contractor's Services:** Contractor agrees to provide to the County services as set forth in their grant application submitted to the Lodging Tax Advisory Committee, attached to and incorporated herein by reference, and included as Attachment "A" to this Agreement. No materials, labor, or facilities will be furnished by the County, unless otherwise provided herein. All work performed under this Agreement shall comply with applicable laws and regulations.

Except as otherwise specifically provided in this Agreement, Contractor shall furnish the following as required to perform the services, described above, in accordance with this Agreement: Personnel, labor and supervision; technical, professional and other services. All such services, property and other items furnished or required to be furnished, together with all other obligations performed, or required to be performed, by Contractor under this Agreement are collectively referred to herein as "Services."

Contractor warrants that the lodging tax funds shall be used only as allowed for in RCW 67.28.1816 as currently existing or subsequently amended.

Contractor shall commence, perform and complete such Services in accordance with any and all attachments to this Agreement.

Lodging Tax funds provided hereunder shall be used only for the activities, operations, and expenditures expressly authorized by this Agreement. In the event Contractor: (i) fails to expend the Lodging Tax funds as required by this Agreement, and/or (ii) utilizes such funds for any other purpose, then any funds received by Contractor hereunder and not properly accounted for shall, without prejudice to any other applicable remedy or penalty, be repaid to the County together with applicable interest calculated at the rate of twelve percent (12%) per annum.

The Contractor shall not pledge, mortgage, assign, or otherwise encumber any grant funds, or any property acquired or improved with grant funds. Any attempt to do so shall be null and void and of no effect against Kittitas County.

2. **Accounting and Payment:** Compensation to Contractor for services rendered under this Agreement shall be as set forth in Attachment "B". Where Attachment "B" requires payment(s) by the County, payment shall be based upon billings, supported unless provided otherwise in Attachment "B", by documentation of units of work performed and amounts earned, including, where appropriate, the total number of hours for the month and the total dollar payment requested. Unless specifically stated in Attachment "B", the County will not reimburse Contractor for any costs or expenses incurred by Contractor in performance of this Agreement. Where required, the County shall, upon receipt of appropriate documentation, compensate Contractor, no more often than monthly, through the County voucher system, for Contractor's services pursuant to the fee schedule set forth in Attachment "B". In the event Contractor fails to perform any of its obligations under this Agreement within the time specified herein, then the County may withhold all monies due and payable to Contractor until such failure to perform is cured or otherwise adjudicated. The County will not process payment for services rendered under this Agreement until Contractor submits a completed W-9 (See Attachment "E").

3. **Taxes:** Contractor understands and acknowledges that the County will not withhold Federal or State income taxes from payments made to Contractor. Where required by State or Federal law, Contractor authorizes the County to make withholding for any taxes other than income taxes (e.g., Medicare). All

Kittitas County Agreement for Services (rev. 9/19/25)

Page 7 of 19

compensation received by Contractor will be reported to the Internal Revenue Service at the end of the calendar year in accordance with applicable IRS regulations. It is the responsibility of Contractor to make its necessary estimated tax payments throughout the year, if any, and Contractor is solely liable for any tax obligation arising from Contractor's performance of this Agreement.

The County will pay sales and use taxes imposed on goods or services acquired hereunder as required by law. Contractor must pay all other taxes, including but not limited to: business and occupation tax; or taxes based on (1) Contractor's gross or net income, or (2) personal property to which the County does not hold title. The County is exempt from federal excise tax.

4. **Independent Contractor**: Contractor's services shall be furnished by Contractor as an independent contractor, and nothing stated herein shall be construed to create a relationship of employer-employee or a guarantee of future employment. Contractor acknowledges that its entire compensation under this Agreement is specified in Attachment "B", and that Contractor is not entitled to any County benefits, including but not limited to: vacation pay, holiday pay, sick leave pay, medical, dental, or other insurance benefits, or any other rights or privileges afforded to Kittitas County employees.

5. **Assignment and Subcontracting**: This Agreement may not be assigned or subcontracted in whole or in part without the express prior written approval of the County.

6. **Right to Review; Maintenance of Records**: This Agreement is subject to review by any Federal or State auditor. The County or its designee shall have the right to review and monitor the financial and service components of the work performed under this Agreement by whatever means are deemed expedient by the County. Such review may occur with or without notice, and may include, without limitation, on-site inspection, inspection of all records or other materials which the County deems pertinent, and any and all communications with or evaluation by service recipients under this Agreement. Contractor shall preserve and maintain all records relating to this Agreement for six (6) years after termination or expiration of the Agreement, and upon request shall make them available for review by any Federal or State auditor, the County, and/or any persons authorized by the County.

7. **Modification**

7.1. This Agreement may be amended by mutual agreement of the parties. Any such amendment shall be in writing and signed by both parties.

7.2 The County may unilaterally amend this Agreement at any time by written notice ("Change Notice") to Contractor, to modify the work to be performed under this Agreement, within the general scope of the Agreement. Such changes may include, but are not limited to, changes in the exact scope of work to be performed (including modification, substitution, addition, or deletion of required tasks) and changes to the schedule of performance. If any such Change Notice causes an increase or decrease to Contractor's cost of, or the time required for, performance of the work, an equitable adjustment in the compensation to Contractor and/or in the schedule for the performance of the work shall be made by the County to reflect such an increase or decrease. Notwithstanding any dispute or delay in arriving at a mutually acceptable equitable adjustment, Contractor shall proceed in accordance with all Change Notices. Within thirty (30) days after receipt of any Change Notice which, in Contractor's opinion, lacks an adequate adjustment, Contractor must submit to the County a written statement requesting a modified adjustment; otherwise, Contractor will forfeit its right to any such modified adjustment. The County retains the final right to determine adjustments hereunder.

8. Termination

8.1 This Agreement may be terminated at any time by mutual written agreement of the parties.

8.2 The County, by giving written notice, may terminate this Agreement at any time without cause and without further obligation to Contractor except for payment due for deliverables provided and/or services performed prior to the effective date of termination. An equitable adjustment in the contracted price for partially completed tasks will be made by the County, but such adjustment shall not include compensation for loss of anticipated profit on uncompleted work.

8.3 If Contractor defaults by failing to perform any of its obligations under this Agreement, or becomes insolvent, is declared bankrupt or commits any act of bankruptcy or insolvency, or makes an assignment for the benefit of creditors, the County may, by written notice to Contractor, terminate the Agreement, and at the County's option, obtain performance of the work elsewhere. If the Agreement is terminated under this paragraph, Contractor shall not be entitled to receive any further payments under this Agreement until all of its obligations hereunder have been fully performed, and any extra cost or damage to the County shall be deducted from any money due or coming due to Contractor. Furthermore, in the event of termination under this paragraph, Contractor shall bear the costs of any extra expenses incurred by the County in completing the work, and all damages sustained, or which may be sustained, by the County.

8.4 Termination of this Agreement by any means provided herein shall not excuse any party's performance of its obligations hereunder through the effective date of termination, except that the County shall not be obligated to pay for services that have not been performed or deliverables that have not been provided.

8.5 If the termination results from acts or omissions of Contractor, including but not limited to misappropriation of funds provided hereunder, nonperformance of required services, and/or fiscal mismanagement, Contractor shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Contractor by the County, together with applicable interest calculated at the rate of twelve percent (12%) per annum.

9. Indemnification

9.1 To the fullest extent permitted by law, Contractor agrees to indemnify, defend and hold the County and its departments, elected and appointed officials, employees, agents and volunteers, harmless from and against any and all claims, damages, losses and expenses, including but not limited to court costs, attorney's fees and alternative dispute resolution costs, for any personal or bodily injury, sickness, disease or death, for any damage to or destruction of any property (including the loss of use resulting therefrom), and for any other claims, damages, losses, and expenses sustained by the County, which (1) are caused in whole or in part by any act or omission, negligent or otherwise, of Contractor, its employees, agents or volunteers, or Contractor's subcontractors, their employees, agents or volunteers; or (2) are directly or indirectly arising out of, resulting from, or otherwise connected with the performance of this Agreement; or (3) are based upon Contractor's or its subcontractors' use of, presence upon or proximity to the property of the County. This indemnification obligation of Contractor shall not apply in the limited circumstance where the claim, damage, loss or expense is caused by the sole negligence of the County. This indemnification obligation of Contractor shall not be limited in any way by the Washington State Industrial Insurance Act, RCW Title 51, or by application of any other workmen's compensation act, disability benefit act or other employee benefit act, and Contractor hereby expressly waives any immunity afforded by such acts. **The foregoing indemnification obligations of Contractor are a material inducement to the County to enter into this Agreement, are reflected in Contractor's compensation, and have been mutually negotiated by the parties.**

9.2 The County reserves the right, but not the obligation, to participate in the defense of any claim for damages, losses or expenses, and such participation shall not constitute a waiver of Contractor's indemnity obligations contained in any section of this Agreement.

9.3 In the event Contractor enters into subcontracts to the extent allowed under this Agreement, each such subcontractor shall indemnify the County on a basis equal to or exceeding Contractor's indemnity obligations to the County.

10. Venue and Choice of Law: In the event that any litigation should arise concerning this Agreement, the venue for such action shall be in the Superior Court of the State of Washington in and for the County of Kittitas. This Agreement shall be governed by the laws of the State of Washington.

11. Non-Appropriation of Funds: If the County does not appropriate sufficient funding for this Agreement for any future fiscal period, the County will not be obligated to make payments for services performed after the end of the last fiscal period for which sufficient funding was appropriated. No penalty or expense shall accrue to the County in the event this provision applies.

12. Contractor Commitments, Warranties, and Representations: Contractor represents and warrants as follows:

12.1 Contractor is duly incorporated, validly existing and in good standing under the laws of the State of Washington, and has all requisite corporate power and authority to enter into and to perform its obligations under this Agreement.

12.2 Contractor has the authority to execute this Agreement, to make the representations and warranties set forth herein, and to perform its obligations hereunder.

12.3 This Agreement has been validly executed by an authorized representative of Contractor and constitutes a valid and legally binding and enforceable obligation of Contractor.

12.4 Contractor holds, or will obtain prior to commencing work under this Agreement, such licenses, permits and other authorizations from federal, state and local governmental authorities, or from any applicable industrial or professional certification or licensing bodies, as are necessary for the lawful performance of its obligations under this Agreement, and will maintain such throughout the term of this Agreement.

12.5 Contractor is not in violation of any applicable law, ordinance or regulation the consequence of which will or may materially affect Contractor's ability to perform its obligations under this Agreement. Contractor is not subject to any order or judgment of any court, tribunal or governmental agency which materially and adversely affects its operations or assets in the State of Washington, or its ability to perform its obligations under this Agreement.

12.6 Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or agency.

12.7 None of the representations or warranties in this Agreement, and none of the documents, statements, certificates or schedules furnished by Contractor in connection with the performance of the obligations contemplated under this Agreement, contains or will contain any untrue statement of a material fact or omits or will omit a material fact necessary to make the statements of fact contained therein not misleading.

13 Ownership of Items Produced: All writings, programs, data, reports, films, recordings, or other materials prepared by Contractor and/or its consultants or subcontractors, in connection with the performance of this Agreement, shall be the sole and absolute property of the County. The County will have all rights of ownership therein, including but not limited to the right to use, copyright, trademark, and/or patent, and the ability to transfer any or all ownership rights.

14 Intellectual Property Infringement: Contractor will defend and indemnify the County from any claimed action, cause or demand brought against the County, to the extent such action is based on the claim that information and/or materials supplied by Contractor infringe any intellectual property rights of any third party(ies). Contractor will pay all costs and damages attributable to any such claims finally awarded against the County in any action. Such defense and payments are conditioned upon the following: (1) Contractor shall be notified promptly in writing by the County of any notice of such claim; and (2) Contractor shall have the right hereunder, at its option and expense, to obtain for the County the right to continue using the information and/or materials that are the subject of such claim, provided no reduction in performance or loss results to the County.

15 Disputes: Any dispute between the parties arising under or relating to this Agreement shall be resolved informally if possible. However, in the event such a dispute cannot be so resolved, it shall be adjudicated by a dispute board ("Dispute Board") in the following manner: Each party shall appoint one member to the Dispute Board, the members so appointed shall jointly appoint an additional member to the Dispute Board, and the Dispute Board will evaluate the facts, Agreement terms, and all applicable statutes and rules, and make a determination as to the proper resolution of the dispute. Such determination shall be final and binding on both parties. The cost of resolution will be borne as allocated by the Dispute Board. Alternatively, if agreed to in writing by both parties, the parties may forego the option of establishing a Dispute Board to adjudicate the dispute, and instead pursue arbitration, jointly selecting an arbitrator acceptable to both parties. In the event the parties choose to pursue arbitration, the parties agree that: (1) the fees and expenses of the arbitrator shall be shared equally by both parties to this Agreement, (2) each party shall bear its own costs and attorney fees, (3) arbitration shall be conducted according to the commercial arbitration procedures of the American Arbitration Association, and (4) the arbitrator's decision or award shall be final and binding on both parties.

16. Confidentiality: Contractor, its employees, agents and volunteers, and any of Contractor's subcontractors and their employees, agents and volunteers, shall maintain the confidentiality of all information provided by the County or acquired by Contractor in performance of this Agreement, except upon the prior written consent of the Kittitas County Prosecuting Attorney or an order entered by a court after having acquired jurisdiction over the County. Contractor shall immediately provide the County notice of any judicial proceedings seeking disclosure of such information. Contractor agrees to indemnify, defend and hold harmless the County and its departments, elected and appointed officials, employees, agents and volunteers from all loss or expense, including but not limited to settlements, judgments, setoffs, attorneys' fees and costs resulting from Contractor's breach of this provision. Notwithstanding the foregoing, and to the extent that any information obtained by the Contractor hereunder is required to be shared with others by the explicit terms of the Scope of Work, this provision shall not be construed as prohibiting such sharing, provided there are no applicable laws or regulations prohibiting same.

17. Notices: Written notices required or permitted to be provided by one party to the other party under this Agreement may be provided by personal delivery, legal courier service, or certified mail, postage prepaid and return receipt requested. Notice may be provided by regular first-class mail if simultaneous notice is provided by email. Notices given by Contractor shall be provided to the County's point of contact listed on page 1 of this Agreement, at the address there listed, and to the department head of the county department for which services under this Agreement are rendered. Notices given by the County shall be provided to Contractor at Contractor's address listed on page 1 of this Agreement.

18. Prevailing Wage: Where labor to be performed under this Agreement is considered “public work” as defined in RCW 39.04.010, Contractor shall pay the prevailing rate of wages to all workers, laborers, or mechanics employed in the performance of work under this Agreement in accordance with RCW 39.12 and the rules and regulations of the Washington State Department of Labor and Industries. The schedule of prevailing wage rates for the applicable locality or localities is determined by the Industrial Statistician of the Department of Labor and Industries. It is Contractor's responsibility to verify the applicable prevailing wage rate. It is understood that Contractor is responsible for obtaining and completing all required government forms relating to prevailing wage and submitting same to the proper authorities. Disputes regarding prevailing wage rates shall be referred for arbitration to the Director of the Department of Labor and Industries. The arbitration decision shall be final and conclusive and binding on all parties involved in the dispute as provided for in RCW 39.12.060.

19. Standard of Care: Contractor shall perform its duties hereunder in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession or industry as Contractor currently practicing or working under similar circumstances. Contractor shall, without additional compensation, correct any of its services not meeting such a standard.

20 Nondiscrimination

20.1 In the performance of this Agreement, Contractor will not discriminate against any employee or applicant for employment on the grounds of age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability; provided that the prohibition against discrimination because of such disability shall not apply if the particular disability prevents the proper performance of the particular worker involved. Contractor shall ensure that applicants are employed, and that employees are treated during employment, without discrimination because of their age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability. Such requirements apply, without limitation, to the following: employment, promotion, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and programs for training, including apprenticeships. Contractor shall take such action with respect to this Agreement as may be required to ensure full compliance with local, state and federal laws prohibiting discrimination in employment.

20.2 Contractor will not discriminate against any recipient of any services or benefits provided for under this Agreement on the grounds of age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability.

20.3 If any assignment and/or subcontracting has been authorized by the County, said assignment or subcontract shall include appropriate safeguards against discrimination.

21. Waiver The waiver of any default or breach of this Agreement, or the failure of a party to enforce any provision hereof or to exercise any right or privilege hereunder, shall not be deemed to waive any prior or subsequent default or breach, the enforcement of any provision hereof, or the exercise of any right or privilege hereunder, unless otherwise stated in a writing, signed by the parties hereto.

22. Headings: The headings of sections and paragraphs of this Agreement are for convenience of reference only and are not intended to restrict, affect, or be of any weight in the interpretation or construction of the provisions of such sections or paragraphs.

23 **Survival:** The provisions of paragraphs 2, 3, 4, 6, 8, 9, 10, 13, 14, 15, 16, 17, 19, 20, 22, 24, and 28 of these General Terms and Conditions shall survive the completion, expiration, termination or cancellation of this Agreement for any reason.

24. **Complete Agreement:** This Agreement constitutes the entire agreement between the parties and supersedes any and all other agreements, understandings, negotiations and discussions, oral or written, express or implied, regarding the work to be performed hereunder. The parties agree that no other representations, inducements, promises, agreements, or warranties relating to this Agreement, oral or otherwise, have been made between the parties. Except as provided elsewhere in this Agreement, no modification or waiver of this Agreement shall be valid or binding unless in writing and signed by the parties.

25. **Severability:** If any term or condition of this Agreement or the application thereof to any person(s) or circumstances is held invalid, such invalidity shall not affect other terms, conditions or applications which can be given effect without the invalid term, condition or application. To this end, the terms and conditions of this Agreement are declared to be severable.

26. **Time:** Time is of the essence in the performance of this Agreement unless otherwise agreed between the parties in a signed writing.

27. **Construction:** This Agreement has been mutually reviewed and negotiated by the parties, and should not be construed against the drafter.

28. **Agreement Not for Benefit of Third Parties:** This Agreement is entered into solely for the benefit of the parties hereto and vests no rights in, nor is it enforceable by, any third parties.

ATTACHMENT "E"

Form W-9
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) City of Cle Elum
	2	Business name/disregarded entity name, if different from above.
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) municipality
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>
	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	5	Address (number, street, and apt. or suite no.) See instructions. 119 W. First Street
	6	City, state, and ZIP code. Cle Elum WA 98922
7	List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number																					
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Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 12-10-25
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) ^{**}	The grantor [*]

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 9832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(E)) ^{**}	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

^{*} Note: The grantor must also provide a Form W-9 to the trustee of the trust.

^{**} For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.



**2025 LODGING TAX SERVICES AGREEMENT
BETWEEN KITTITAS COUNTY AND THE CITY OF CLE ELUM
FOR THE WA STATE HORSE PARK FACILITIES EXPANSION
LSC-2025-004**

This Agreement for Services (hereinafter "Agreement") is entered into by and between **Kittitas County** (hereinafter "County"), a political subdivision of the State of Washington, and **The City of Cle Elum** (hereinafter "Contractor").

The purpose of this Agreement is as follows: is to provide for Tourism-Related, Large-Scale Municipality Owned Capital Projects relating to activities and expenditures designed to increase tourism.

The term of this Agreement shall be from November 4, 2025, through December 31, 2030, unless the Agreement is terminated early or its term is extended as provided herein.

The parties' addresses and points of contact for the administration of this Agreement are as follows:

COUNTY

Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Suite 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us
509-962-7552





CONTRACTOR

Matthew Lundh
City of Cle Elum
119 W First Street
Cle Elum, WA 98922
mlundh@cleelum.gov
509-304-4576

This Agreement includes the following, which are attached hereto and hereby incorporated by this reference:

- Attachment "A": Scope of Work
- Attachment "B": Compensation
- Attachment "C": Insurance Requirements
- Attachment "D": General Terms and Conditions
- Attachment "E": W-9 (Contractor must complete and return to the County for payment)

IN WITNESS WHEREOF, this Agreement has been executed by and on behalf of the parties through their authorized representatives, effective as of the latest date written below.

<p>KITTITAS COUNTY</p> <p>BOARD OF COUNTY COMMISSIONERS</p> <p> Chair</p> <p> Vice-Chair</p> <p> Commissioner</p> <p>Date: <u>11/04/25</u></p> <p>Attest:</p> <p> Clerk of the Board</p>	<p>CONTRACTOR</p> <p> Signature</p> <p><u>Matthew Lundh</u> Printed Name</p> <p><u>Mayor</u> Title</p> <p>Date: <u>12/10/25</u></p>
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ATTACHMENT "A"

SCOPE OF WORK

Contractor is eligible to claim reimbursement for the following items only

- **Security fencing**
- **Additional RV sites**
- **Permanent barn pads for stalls**
- **New parking spaces**
- **Portable bleachers**

Project Timeline:

- **2025-2026 Planning and Permits**
- **Spring 2026 Construction Start**
- **Fall 2027 Project Completion**
- **The facility will be open to the public during construction**

Written Annual Project Reports from Contractor are required by the County to be received by November of each year while the contract is in effect.

They can be sent to:

Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Suite 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us

ATTACHMENT "B"

COMPENSATION

THE COUNTY WILL NOT PROCESS PAYMENT FOR SERVICES RENDERED UNDER THIS AGREEMENT UNTIL CONTRACTOR SUBMITS A COMPLETED W-9 (SEE ATTACHMENT "E").

- a. As full compensation for satisfactory performance of the Contractor's Services, the County agrees to pay Contractor the sum of Three Million Two Hundred Seventy-Five Thousand Dollars (\$3,275,000) to be used for capital project City of Cle Elum WA State Horse Park Facilities Expansion, based upon the awarded project.

All funds must be spent by December 31, 3030, no extension of the funding period will be granted.

- b. Additional payment terms: The County will make quarterly payments to the Contractor only on a reimbursement basis, as detailed receipts with the completed Blank Form Lodging Tax Reimbursement for any items that are submitted to the County, not to exceed the sum of Three Million Two Hundred Seventy-Five Thousand Dollars (\$3,275,000) to be used for capital project—City of Cle Elum WA State Horse Park Facilities Expansion.
- c. Final date to submit reimbursement is **December 31, 3030** after this date the funds lapse.
- d. Submit reimbursements to:

Lisa Bugni
Kittitas County Auditor's Office
205 West 5th Ave, Ste 105
Ellensburg, WA 98926
auditorsaccounting@co.kittitas.wa.us

ATTACHMENT "C"

INSURANCE REQUIREMENTS

Contractor shall secure and maintain in effect at all times during performance of work under this Agreement such insurance as will protect Contractor, its employees, and agents from all claims, losses, harm, costs, liabilities, damages and expenses arising out of Contractor's performance under this Agreement, including but not limited to personal injury (including death) or property damage.

All insurance shall be issued by companies admitted to do business in the State of Washington and have a rating of A-, Class VII or better in the most recently published edition of Best's Reports unless otherwise approved by the County. If an insurer is not admitted, all insurance policies and procedures for issuing the insurance policies must comply with Chapter 48.15 RCW and 284-15 WAC.

At a minimum, Contractor shall maintain and provide proof of the following selected options:

- Commercial General Liability Insurance
 - Coverage limits not less than:
 - \$1,000,000 per occurrence, for all covered losses
 - \$2,000,000 general aggregate
 - \$1,000,000 products & completed operations aggregate
 - \$1,000,000 personal and advertising injury, each offense
 - The policy must be endorsed to include the County and its officials, employees and agents as additional insureds.

- Commercial Automobile Liability Insurance
 - Automobile Liability for owned, non-owned, hired, and leased vehicles, with an MCS 90 endorsement and a CA 9948 endorsement attached if 'pollutants' are to be transported.
 - Coverage limits not less than:
 - \$1,000,000 combined single limit

- Excess or Umbrella Liability
 - Contractor shall provide Excess or Umbrella Liability coverage of \$5,000,000. This Excess or Umbrella Liability coverage shall apply, at a minimum, to both the Commercial General and Automobile Insurance policy coverages. If used to meet limit requirements, coverage must be at least as broad as specified for underlying coverages, and must cover those insured in the underlying policies.
 - This requirement may alternatively be satisfied through Contractor's primary Commercial General and Automobile Liability coverage, or any combination thereof.
 - The policy must be endorsed to include the County and its officials, employees and agents as additional insureds.
 - Coverage shall be "pay on behalf", with defense costs payable in addition to policy limits.
 - There shall be no cross liability exclusion precluding coverage for claims or suits by one insured against another.

- Workers' Compensation & Employer's Liability
 - Contractor shall provide Workers Compensation and Employer's Liability insurance on a state-approved policy form providing benefits as required by law with employer's liability limits no less than \$1,000,000 per accident or disease.

- Professional Liability / Errors and Omissions Liability
 - Coverage limits not less than:
 - \$1,000,000 each claim
 - Contractor must provide evidence of this coverage on a policy form appropriate to Contractor's profession.

Other insurance coverage as deemed appropriate by either the County Risk Manager or the assigned Deputy Prosecuting Attorney. Additional insurance types which the County may need to require (non-exhaustive list): Cyber, Pollution, Aircraft, Watercraft, Liquor, Crime/Fidelity, Sexual Abuse & Molestation, Jones Act, Longshoremen/Harborworkers, Marine.

Contractor shall furnish to the County a Certificate of Insurance, with endorsement where required above, as evidence that policies providing insurance required by this Agreement are in full force and effect. Contractor's insurance policies required above must apply on a primary non-contributing basis in relation to any other insurance or self-insurance available to the County.

Contractor agrees to provide notice to the County at least thirty (30) days prior to cancellation, or any material alteration or non-renewal, of any of the above-required insurance coverages.

Contractor shall assume full responsibility for all loss or damage from any cause whatsoever to any tools, machinery, equipment, or motor vehicles owned or utilized by Contractor, or Contractor's agents, employees, suppliers or contractors, as well as to any temporary structures, scaffolding and/or protective fences.

Contractor shall have sole responsibility for ensuring the insurance coverage and limits required herein are also obtained by any subcontractors.

NOTE: Notwithstanding any other provision(s) of this Agreement, no contract shall form under this Agreement until and unless the following are provided to the County: (1) a copy of the Certificate(s) of Insurance with all required endorsements, properly completed and in the amounts required, and (2) where requested by the County, a copy of the required insurance policies, including all required endorsements.

ATTACHMENT "D"

GENERAL TERMS AND CONDITIONS

1. **Scope of Contractor's Services:** Contractor agrees to provide to the County services as set forth in their grant application submitted to the Lodging Tax Advisory Committee, attached to and incorporated herein by reference, and included as Attachment "A" to this Agreement. No materials, labor, or facilities will be furnished by the County, unless otherwise provided herein. All work performed under this Agreement shall comply with applicable laws and regulations.

Except as otherwise specifically provided in this Agreement, Contractor shall furnish the following as required to perform the services, described above, in accordance with this Agreement: Personnel, labor and supervision; technical, professional and other services. All such services, property and other items furnished or required to be furnished, together with all other obligations performed, or required to be performed, by Contractor under this Agreement are collectively referred to herein as "Services."

Contractor warrants that the lodging tax funds shall be used only as allowed for in RCW 67.28.1816 as currently existing or subsequently amended.

Contractor shall commence, perform and complete such Services in accordance with any and all attachments to this Agreement.

Lodging Tax funds provided hereunder shall be used only for the activities, operations, and expenditures expressly authorized by this Agreement. In the event Contractor: (i) fails to expend the Lodging Tax funds as required by this Agreement, and/or (ii) utilizes such funds for any other purpose, then any funds received by Contractor hereunder and not properly accounted for shall, without prejudice to any other applicable remedy or penalty, be repaid to the County together with applicable interest calculated at the rate of twelve percent (12%) per annum.

The Contractor shall not pledge, mortgage, assign, or otherwise encumber any grant funds, or any property acquired or improved with grant funds. Any attempt to do so shall be null and void and of no effect against Kittitas County.

2. **Accounting and Payment:** Compensation to Contractor for services rendered under this Agreement shall be as set forth in Attachment "B". Where Attachment "B" requires payment(s) by the County, payment shall be based upon billings, supported unless provided otherwise in Attachment "B", by documentation of units of work performed and amounts earned, including, where appropriate, the total number of hours for the month and the total dollar payment requested. Unless specifically stated in Attachment "B", the County will not reimburse Contractor for any costs or expenses incurred by Contractor in performance of this Agreement. Where required, the County shall, upon receipt of appropriate documentation, compensate Contractor, no more often than monthly, through the County voucher system, for Contractor's services pursuant to the fee schedule set forth in Attachment "B". In the event Contractor fails to perform any of its obligations under this Agreement within the time specified herein, then the County may withhold all monies due and payable to Contractor until such failure to perform is cured or otherwise adjudicated. The County will not process payment for services rendered under this Agreement until Contractor submits a completed W-9 (See Attachment "E").

3. **Taxes:** Contractor understands and acknowledges that the County will not withhold Federal or State income taxes from payments made to Contractor. Where required by State or Federal law, Contractor authorizes the County to make withholding for any taxes other than income taxes (e.g., Medicare). All

Kittitas County Agreement for Services (rev. 9/19/25)

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compensation received by Contractor will be reported to the Internal Revenue Service at the end of the calendar year in accordance with applicable IRS regulations. It is the responsibility of Contractor to make its necessary estimated tax payments throughout the year, if any, and Contractor is solely liable for any tax obligation arising from Contractor's performance of this Agreement.

The County will pay sales and use taxes imposed on goods or services acquired hereunder as required by law. Contractor must pay all other taxes, including but not limited to: business and occupation tax; or taxes based on (1) Contractor's gross or net income, or (2) personal property to which the County does not hold title. The County is exempt from federal excise tax.

4. Independent Contractor: Contractor's services shall be furnished by Contractor as an independent contractor, and nothing stated herein shall be construed to create a relationship of employer-employee or a guarantee of future employment. Contractor acknowledges that its entire compensation under this Agreement is specified in Attachment "B", and that Contractor is not entitled to any County benefits, including but not limited to: vacation pay, holiday pay, sick leave pay, medical, dental, or other insurance benefits, or any other rights or privileges afforded to Kittitas County employees.

5. Assignment and Subcontracting: This Agreement may not be assigned or subcontracted in whole or in part without the express prior written approval of the County.

6. Right to Review; Maintenance of Records: This Agreement is subject to review by any Federal or State auditor. The County or its designee shall have the right to review and monitor the financial and service components of the work performed under this Agreement by whatever means are deemed expedient by the County. Such review may occur with or without notice, and may include, without limitation, on-site inspection, inspection of all records or other materials which the County deems pertinent, and any and all communications with or evaluation by service recipients under this Agreement. Contractor shall preserve and maintain all records relating to this Agreement for six (6) years after termination or expiration of the Agreement, and upon request shall make them available for review by any Federal or State auditor, the County, and/or any persons authorized by the County.

7. Modification

7.1. This Agreement may be amended by mutual agreement of the parties. Any such amendment shall be in writing and signed by both parties.

7.2 The County may unilaterally amend this Agreement at any time by written notice ("Change Notice") to Contractor, to modify the work to be performed under this Agreement, within the general scope of the Agreement. Such changes may include, but are not limited to, changes in the exact scope of work to be performed (including modification, substitution, addition, or deletion of required tasks) and changes to the schedule of performance. If any such Change Notice causes an increase or decrease to Contractor's cost of, or the time required for, performance of the work, an equitable adjustment in the compensation to Contractor and/or in the schedule for the performance of the work shall be made by the County to reflect such an increase or decrease. Notwithstanding any dispute or delay in arriving at a mutually acceptable equitable adjustment, Contractor shall proceed in accordance with all Change Notices. Within thirty (30) days after receipt of any Change Notice which, in Contractor's opinion, lacks an adequate adjustment, Contractor must submit to the County a written statement requesting a modified adjustment; otherwise, Contractor will forfeit its right to any such modified adjustment. The County retains the final right to determine adjustments hereunder.

8. Termination

8.1 This Agreement may be terminated at any time by mutual written agreement of the parties.

8.2 The County, by giving written notice, may terminate this Agreement at any time without cause and without further obligation to Contractor except for payment due for deliverables provided and/or services performed prior to the effective date of termination. An equitable adjustment in the contracted price for partially completed tasks will be made by the County, but such adjustment shall not include compensation for loss of anticipated profit on uncompleted work.

8.3 If Contractor defaults by failing to perform any of its obligations under this Agreement, or becomes insolvent, is declared bankrupt or commits any act of bankruptcy or insolvency, or makes an assignment for the benefit of creditors, the County may, by written notice to Contractor, terminate the Agreement, and at the County's option, obtain performance of the work elsewhere. If the Agreement is terminated under this paragraph, Contractor shall not be entitled to receive any further payments under this Agreement until all of its obligations hereunder have been fully performed, and any extra cost or damage to the County shall be deducted from any money due or coming due to Contractor. Furthermore, in the event of termination under this paragraph, Contractor shall bear the costs of any extra expenses incurred by the County in completing the work, and all damages sustained, or which may be sustained, by the County.

8.4 Termination of this Agreement by any means provided herein shall not excuse any party's performance of its obligations hereunder through the effective date of termination, except that the County shall not be obligated to pay for services that have not been performed or deliverables that have not been provided.

8.5 If the termination results from acts or omissions of Contractor, including but not limited to misappropriation of funds provided hereunder, nonperformance of required services, and/or fiscal mismanagement, Contractor shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Contractor by the County, together with applicable interest calculated at the rate of twelve percent (12%) per annum.

9. Indemnification

9.1 To the fullest extent permitted by law, Contractor agrees to indemnify, defend and hold the County and its departments, elected and appointed officials, employees, agents and volunteers, harmless from and against any and all claims, damages, losses and expenses, including but not limited to court costs, attorney's fees and alternative dispute resolution costs, for any personal or bodily injury, sickness, disease or death, for any damage to or destruction of any property (including the loss of use resulting therefrom), and for any other claims, damages, losses, and expenses sustained by the County, which (1) are caused in whole or in part by any act or omission, negligent or otherwise, of Contractor, its employees, agents or volunteers, or Contractor's subcontractors, their employees, agents or volunteers; or (2) are directly or indirectly arising out of, resulting from, or otherwise connected with the performance of this Agreement; or (3) are based upon Contractor's or its subcontractors' use of, presence upon or proximity to the property of the County. This indemnification obligation of Contractor shall not apply in the limited circumstance where the claim, damage, loss or expense is caused by the sole negligence of the County. This indemnification obligation of Contractor shall not be limited in any way by the Washington State Industrial Insurance Act, RCW Title 51, or by application of any other workmen's compensation act, disability benefit act or other employee benefit act, and Contractor hereby expressly waives any immunity afforded by such acts. **The foregoing indemnification obligations of Contractor are a material inducement to the County to enter into this Agreement, are reflected in Contractor's compensation, and have been mutually negotiated by the parties.**

9.2 The County reserves the right, but not the obligation, to participate in the defense of any claim for damages, losses or expenses, and such participation shall not constitute a waiver of Contractor's indemnity obligations contained in any section of this Agreement.

9.3 In the event Contractor enters into subcontracts to the extent allowed under this Agreement, each such subcontractor shall indemnify the County on a basis equal to or exceeding Contractor's indemnity obligations to the County.

10. Venue and Choice of Law: In the event that any litigation should arise concerning this Agreement, the venue for such action shall be in the Superior Court of the State of Washington in and for the County of Kittitas. This Agreement shall be governed by the laws of the State of Washington.

11. Non-Appropriation of Funds: If the County does not appropriate sufficient funding for this Agreement for any future fiscal period, the County will not be obligated to make payments for services performed after the end of the last fiscal period for which sufficient funding was appropriated. No penalty or expense shall accrue to the County in the event this provision applies.

12. Contractor Commitments, Warranties, and Representations: Contractor represents and warrants as follows:

12.1 Contractor is duly incorporated, validly existing and in good standing under the laws of the State of Washington, and has all requisite corporate power and authority to enter into and to perform its obligations under this Agreement.

12.2 Contractor has the authority to execute this Agreement, to make the representations and warranties set forth herein, and to perform its obligations hereunder.

12.3 This Agreement has been validly executed by an authorized representative of Contractor and constitutes a valid and legally binding and enforceable obligation of Contractor.

12.4 Contractor holds, or will obtain prior to commencing work under this Agreement, such licenses, permits and other authorizations from federal, state and local governmental authorities, or from any applicable industrial or professional certification or licensing bodies, as are necessary for the lawful performance of its obligations under this Agreement, and will maintain such throughout the term of this Agreement.

12.5 Contractor is not in violation of any applicable law, ordinance or regulation the consequence of which will or may materially affect Contractor's ability to perform its obligations under this Agreement. Contractor is not subject to any order or judgment of any court, tribunal or governmental agency which materially and adversely affects its operations or assets in the State of Washington, or its ability to perform its obligations under this Agreement.

12.6 Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or agency.

12.7 None of the representations or warranties in this Agreement, and none of the documents, statements, certificates or schedules furnished by Contractor in connection with the performance of the obligations contemplated under this Agreement, contains or will contain any untrue statement of a material fact or omits or will omit a material fact necessary to make the statements of fact contained therein not misleading.

13 Ownership of Items Produced: All writings, programs, data, reports, films, recordings, or other materials prepared by Contractor and/or its consultants or subcontractors, in connection with the performance of this Agreement, shall be the sole and absolute property of the County. The County will have all rights of ownership therein, including but not limited to the right to use, copyright, trademark, and/or patent, and the ability to transfer any or all ownership rights.

14 Intellectual Property Infringement: Contractor will defend and indemnify the County from any claimed action, cause or demand brought against the County, to the extent such action is based on the claim that information and/or materials supplied by Contractor infringe any intellectual property rights of any third party(ies). Contractor will pay all costs and damages attributable to any such claims finally awarded against the County in any action. Such defense and payments are conditioned upon the following: (1) Contractor shall be notified promptly in writing by the County of any notice of such claim; and (2) Contractor shall have the right hereunder, at its option and expense, to obtain for the County the right to continue using the information and/or materials that are the subject of such claim, provided no reduction in performance or loss results to the County.

15 Disputes: Any dispute between the parties arising under or relating to this Agreement shall be resolved informally if possible. However, in the event such a dispute cannot be so resolved, it shall be adjudicated by a dispute board ("Dispute Board") in the following manner: Each party shall appoint one member to the Dispute Board, the members so appointed shall jointly appoint an additional member to the Dispute Board, and the Dispute Board will evaluate the facts, Agreement terms, and all applicable statutes and rules, and make a determination as to the proper resolution of the dispute. Such determination shall be final and binding on both parties. The cost of resolution will be borne as allocated by the Dispute Board. Alternatively, if agreed to in writing by both parties, the parties may forego the option of establishing a Dispute Board to adjudicate the dispute, and instead pursue arbitration, jointly selecting an arbitrator acceptable to both parties. In the event the parties choose to pursue arbitration, the parties agree that: (1) the fees and expenses of the arbitrator shall be shared equally by both parties to this Agreement, (2) each party shall bear its own costs and attorney fees, (3) arbitration shall be conducted according to the commercial arbitration procedures of the American Arbitration Association, and (4) the arbitrator's decision or award shall be final and binding on both parties.

16. Confidentiality: Contractor, its employees, agents and volunteers, and any of Contractor's subcontractors and their employees, agents and volunteers, shall maintain the confidentiality of all information provided by the County or acquired by Contractor in performance of this Agreement, except upon the prior written consent of the Kittitas County Prosecuting Attorney or an order entered by a court after having acquired jurisdiction over the County. Contractor shall immediately provide the County notice of any judicial proceedings seeking disclosure of such information. Contractor agrees to indemnify, defend and hold harmless the County and its departments, elected and appointed officials, employees, agents and volunteers from all loss or expense, including but not limited to settlements, judgments, setoffs, attorneys' fees and costs resulting from Contractor's breach of this provision. Notwithstanding the foregoing, and to the extent that any information obtained by the Contractor hereunder is required to be shared with others by the explicit terms of the Scope of Work, this provision shall not be construed as prohibiting such sharing, provided there are no applicable laws or regulations prohibiting same.

17. Notices: Written notices required or permitted to be provided by one party to the other party under this Agreement may be provided by personal delivery, legal courier service, or certified mail, postage prepaid and return receipt requested. Notice may be provided by regular first-class mail if simultaneous notice is provided by email. Notices given by Contractor shall be provided to the County's point of contact listed on page 1 of this Agreement, at the address there listed, and to the department head of the county department for which services under this Agreement are rendered. Notices given by the County shall be provided to Contractor at Contractor's address listed on page 1 of this Agreement.

18. Prevailing Wage: Where labor to be performed under this Agreement is considered “public work” as defined in RCW 39.04.010, Contractor shall pay the prevailing rate of wages to all workers, laborers, or mechanics employed in the performance of work under this Agreement in accordance with RCW 39.12 and the rules and regulations of the Washington State Department of Labor and Industries. The schedule of prevailing wage rates for the applicable locality or localities is determined by the Industrial Statistician of the Department of Labor and Industries. It is Contractor's responsibility to verify the applicable prevailing wage rate. It is understood that Contractor is responsible for obtaining and completing all required government forms relating to prevailing wage and submitting same to the proper authorities. Disputes regarding prevailing wage rates shall be referred for arbitration to the Director of the Department of Labor and Industries. The arbitration decision shall be final and conclusive and binding on all parties involved in the dispute as provided for in RCW 39.12.060.

19. Standard of Care: Contractor shall perform its duties hereunder in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession or industry as Contractor currently practicing or working under similar circumstances. Contractor shall, without additional compensation, correct any of its services not meeting such a standard.

20 Nondiscrimination

20.1 In the performance of this Agreement, Contractor will not discriminate against any employee or applicant for employment on the grounds of age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability; provided that the prohibition against discrimination because of such disability shall not apply if the particular disability prevents the proper performance of the particular worker involved. Contractor shall ensure that applicants are employed, and that employees are treated during employment, without discrimination because of their age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability. Such requirements apply, without limitation, to the following: employment, promotion, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and programs for training, including apprenticeships. Contractor shall take such action with respect to this Agreement as may be required to ensure full compliance with local, state and federal laws prohibiting discrimination in employment.

20.2 Contractor will not discriminate against any recipient of any services or benefits provided for under this Agreement on the grounds of age, race, creed, color, national origin, citizenship or immigration status, sex, sexual orientation, marital status, honorably discharged veteran or military status, or the presence of any sensory, mental or physical disability or the use of a trained dog guide or service animal by a person with a disability.

20.3 If any assignment and/or subcontracting has been authorized by the County, said assignment or subcontract shall include appropriate safeguards against discrimination.

21. Waiver The waiver of any default or breach of this Agreement, or the failure of a party to enforce any provision hereof or to exercise any right or privilege hereunder, shall not be deemed to waive any prior or subsequent default or breach, the enforcement of any provision hereof, or the exercise of any right or privilege hereunder, unless otherwise stated in a writing, signed by the parties hereto.

22. Headings: The headings of sections and paragraphs of this Agreement are for convenience of reference only and are not intended to restrict, affect, or be of any weight in the interpretation or construction of the provisions of such sections or paragraphs.

23. Survival: The provisions of paragraphs 2, 3, 4, 6, 8, 9, 10, 13, 14, 15, 16, 17, 19, 20, 22, 24, and 28 of these General Terms and Conditions shall survive the completion, expiration, termination or cancellation of this Agreement for any reason.

24. Complete Agreement: This Agreement constitutes the entire agreement between the parties and supersedes any and all other agreements, understandings, negotiations and discussions, oral or written, express or implied, regarding the work to be performed hereunder. The parties agree that no other representations, inducements, promises, agreements, or warranties relating to this Agreement, oral or otherwise, have been made between the parties. Except as provided elsewhere in this Agreement, no modification or waiver of this Agreement shall be valid or binding unless in writing and signed by the parties.

25. Severability: If any term or condition of this Agreement or the application thereof to any person(s) or circumstances is held invalid, such invalidity shall not affect other terms, conditions or applications which can be given effect without the invalid term, condition or application. To this end, the terms and conditions of this Agreement are declared to be severable.

26. Time: Time is of the essence in the performance of this Agreement unless otherwise agreed between the parties in a signed writing.

27. Construction: This Agreement has been mutually reviewed and negotiated by the parties, and should not be construed against the drafter.

28. Agreement Not for Benefit of Third Parties: This Agreement is entered into solely for the benefit of the parties hereto and vests no rights in, nor is it enforceable by, any third parties.

ATTACHMENT "E"

Form W-9
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) City of Cle Elum
	2	Business name/disregarded entity name, if different from above.
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) municipality
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>
	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3). Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	5	Address number, street, and apt. or suite no. See instructions. 119 W. First Street
	6	City, state, and ZIP code. Cle Elum WA 98922
7	List account number(s) here (optional).	
		Requester's name and address (optional):

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number	
[] [] [] - [] [] - [] [] []	
OR	
Employer identification number	
91-6001239	

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 12-10-25
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.

- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-9.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) ^{**}	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B)) ^{**}	The trust

¹List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

^{*}Note: The grantor must also provide a Form W-9 to the trustee of the trust.

^{**}For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.