

**Michaelene J. Houston**  
**Starke County Auditor**

53 E. Mound Street  
Knox, Indiana, 46534  
Phone: 574-772-9105  
Fax: 574-772-9119  
auditor75@co.starke.in.us

October 15, 2007

Charlie Bell, Director of Operations  
Indiana Department of Local Government Finance  
100 N. Senate Ave., Room N1058

Dear Mr. Bell,

Here is a technical agreement we have with Low Associates that they faxed me Friday per your request for information. Since I had already sent everything I had, this is being sent separate.

Please let me know if you have everything you need for Starke County.

THANK YOU!

Sincerely,

A handwritten signature in cursive script that reads "Michaelene J. Houston". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Michaelene J. Houston  
Starke County Auditor

MJH/mjh

**Kevin Low**

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**From:** Kevin Low  
**Sent:** Friday, October 12, 2007 2:02 PM  
**To:** 'Michaelene Houston'  
**Cc:** Kevin Low; Shawn Low; Kelly Low  
**Subject:** RE: Bulletin - Information Request and Data Compliance

Michaelene,

I found a copy of our original Technical Services Agreement with Starke County signed in late 2003. I will fax a copy to you along with some other copies I believe you need to address the DLGF's Request for Information (at least for the TAX stuff). This will include:

- Schedule A of the Technical Services Agreement is estimated first year Software Maintenance for TAX which should have been 2004. However as you know because of all of the issues trying to get data do a successful conversion, that did not happen until late 2006 and you were not billed for this until 2007. Copies of these (invoice #16236 for the first half of the year and #16534 for the second half of the year) are included. Note that this second invoice contained some add-ons that you wanted to print the OCR on the tax bill, the new ASCII bill extract for 3<sup>rd</sup> party bill payments and the ditch reconstruction system.
- Schedule B was for the first year Technical Services which included data conversion and training for TAX as well as other needs as requested and detailed on this schedule. I have also included a copy of this invoice from when it was actually billed (#14793).
- Schedule C was for the one-time TAX software purchase. A copy of this invoice (#14792) is included. Note that this was discounted further from this schedule for an early payment discount!

You had some other invoices from us for Technical Services for the funding for us to do the actual tax bill printing, mortgage company processing, lock box processing etc. All processes normally done by county personnel, but we agreed to do because the Treasurer had contracted to have this done previously and wanted to do so again this year. Then much of this had to be funded again (and done a second time) because of the missing credit info from when the DLGF gave you your rates. I do not believe this should be included in this data submission as this is for services much like folding and stuffing, forms costs and postage associated with billing that you would not be submitting. Let us know if you have any questions.

THANKS

Kevin Low  
Low Associates  
[kevinlow@lllow.com](mailto:kevinlow@lllow.com)

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**From:** Michaelene Houston [mailto:[auditor75@sugardog.com](mailto:auditor75@sugardog.com)]  
**Sent:** Thursday, October 11, 2007 2:07 PM  
**To:** Kevin Low  
**Subject:** RE: Bulletin - Information Request and Data Compliance

Please send me a copy as I didn't see one in my folder. THANKS!!

HAVE A GREAT DAY!

Michaelene J. Houston  
Starke County Auditor  
53 E. Mound St.  
Knox, IN 46534  
phone 574-772-9105 Fax 574-772-9119  
e-mail [auditor75@sugardog.com](mailto:auditor75@sugardog.com)

10/12/2007

-----Original Message-----

**From:** Kevin Low [mailto:KevinLow@llow.com]

**Sent:** Wednesday, October 10, 2007 8:32 AM

**To:** Tax-Auditors

**Cc:** Tax-Treasurers; Support staff list; Kelly Low; George Zeltner

**Subject:** Bulletin - Information Request and Data Compliance

I assume you have all received your letter from the DLGF requesting copies of contracts and/or agreements that you have for your tax system as well as tax assessment and any other tax-related systems and services. We do have such a document in place with many of you. Please let us know if you are unable to find your copy and we can make you one and send it to you. Most of these documents contained the initial one-time cost for the software as well as the software maintenance and support and technical services. The technical services the first year would normally be much larger than the subsequent years because of the initial start-up needs such as conversion, training, possibly hardware acquisitions etc. After that first year the on-going costs would be for annual software maintenance and support and a lesser technical services funding that were based on your needs. It may be appropriate to attempt to explain the documents you are sending so they are not misinterpreted and actual costs possibly over-inflated. Let us know if we can be of assistance.

Also, when we were at the AIC Conference last week, DLGF Commissioner Musgrave spoke at several of the Affiliate Meetings including the Auditors Meeting that I attended. I heard that at another one of these meetings she came out and more or less said they were going to be pushing for the one state-wide system solution again. I thought that this battle had already been fought, but this comment just confirmed what I had already heard through the grapevine was behind the request for information discussed above. If you feel like we do that such an approach is a mistake, we would strongly encourage you to make your feelings known now. If they are successful in re-visiting this issue and sell it this time, it surely will be too late to complain about it after-the-fact. Obviously this can be done through not only your Associations, but also by you individually and collectively as a county. The more voices of opposition they hear to this, the better.

We do not believe that "state-wide" model has a good track record in Indiana. JTAC's state-wide court/clerk system is just the latest example. They spent millions and are years behind schedule and had to throw out what they had done and start the project all over. We also happen to think that competition in the marketplace is good and leads to better solutions, better service and better pricing. We don't understand how a one-vendor-only monopoly on the other hand would provide such benefits. Establishing rules that all have to follow is the right approach. However as a vendor, we are all too often forced to spend our time and resources on things like helping our customers with 2003-A compliancy, dealing with yet another "challenging" tax billing cycle year along with legislative changes such as providing a software solution to help you process the homestead credit refunds!

As a vendor we should be working on the changes we need to make to meet the requirements of 50 IAC 23. I understand that the state is concerned that no vendor has contacted them about certification. The reality is however, that our continued commitments to meet legislative changes and their ramifications to our customers when we should be working on changes to meet certification and not the lack of desire to do so, are most responsible for not making the progress we would like. We strongly believe however that the certification process is the best solution for the counties and the state and should be given the time necessary for it to succeed.

THANKS

Kevin Low  
Low Associates  
[kevinlow@llow.com](mailto:kevinlow@llow.com)

10/12/2007



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**To:** Michaelene Huston  
**Fax number:** 915747729119

**From:** Low Associates, Inc.  
**Fax number:** 5742334706  
**Business phone:**  
**Home phone:**

**Date & Time:** 10/12/2007 2:40:33 PM  
**Pages:** 25  
**Re:**

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Computer Software and Systems Design Specialists

210 N. Ironwood Drive, South Bend, IN 46615

Phone Number (574) 234-7240 Fax Number (574) 233-4706

*Facsimile Transmission Cover Sheet*

Date: 10-12-07 Fax Number: 574-772-9119

Pages to follow excluding cover sheet: 23

Please Deliver to: Michaelene Huston

Company: \_\_\_\_\_

Message: \_\_\_\_\_

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\_\_\_\_\_

From: \_\_\_\_\_

If this fax is unreadable or there are pages missing, please call us 574-234-7240. Thank you.

**TECHNICAL SERVICE  
AGREEMENT**

DUP

**This agreement is entered into by and between**

**Low Associates, Inc  
4612 S. Main St.  
South Bend, IN 46614  
(Herein after "Company")**

**And**

**Starke County  
53 East Mound Street  
Knox, IN 46534  
(Herein after "Customer")**

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## **GENERAL TERMS AND CONDITIONS**

### **I. DEFINITIONS**

"Documentation" shall mean the user manual and other similar information about the features and use of the program products. Such documentation shall be provided, at Company's option, in either hard copy or in electronic form.

"Database Management Software" shall mean a third party software product that supports the program product in transaction processing application in a distributed environment.

"Database" shall mean a large collection of data organized especially for rapid search and retrieval by a computer.

"Designated Holiday" means each of the following days: New Year's Eve, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the immediately succeeding Friday, Christmas Eve and Christmas Day.

"Software Release" means the original of or a successor to a specified program product and which is generally offered and expressly designated by the Company in its sole discretion as a Version.

"Software Error/Defect" Software Error/Defects means any failure of the program product to perform correct calculations.

"Program Products" means Company authored proprietary application software used by the Customer.

### **II. COMPENSATION**

In consideration of the performance of such services as set forth in this Agreement, the Company will receive fees in the amounts set forth in the schedules attached. These fees are subject to change annually or as service changes. Notice of such adjustment charges shall be invoiced to customer not later than thirty (30) days prior to billing date.

### **III. PAYMENT**

Service shall be invoiced as specified on attached schedules. Customer agrees to pay the Company within thirty (30) days of an invoice. Company may at its discretion charge customer interest on any late payment at the rate of 1.5% per month, or the maximum rate allowed by law including, but not limited to, legal fees and court costs.

**IV. TERM OF SUPPORT AGREEMENT**

The initial Agreement shall commence upon the acceptance and signature of Agreement by both the Company and Customer and shall expire on December 31<sup>st</sup> of the calendar year following the initial Agreement. This Agreement shall renew automatically for an additional term of twelve (12) months unless either party provides the other written notice of termination one hundred and fifty (150) days prior to the expiration date of the initial term or any subsequent twelve-month term.

**V. AGREEMENT**

This Agreement includes the schedules attached hereto and, by this reference, made an integral part hereof and constitute the complete and entire Agreement between the parties with respect to the subject matter hereof and supercedes all previous proposals, oral or written, express or implied, and all negotiations, conversations or discussions heretofore had between the parties related to the subject matter of this Agreement. The attached schedules are subject to change annually. It is intended that while the schedule(s) would change periodically, the base agreement will remain in effect until terminated or amended.

Proposed schedule changes will be submitted by July 1<sup>st</sup> for the subsequent Agreement term. The Customer agrees to make every effort to agree upon proposed schedule changes by July 31<sup>st</sup> following their submission, else written notice of termination should be provided per VI. Term of Support Agreement.

**VI. CONFLICT**

In case of conflict between the terms of this Agreement and terms of the attached schedule(s), the terms of the attached schedule(s) will control.

**VII. SEVERABILITY/GOVERNING LAW**

If any provision of this Agreement is declared invalid or unenforceable, such invalidity or unenforceability will not affect the balance of this Agreement, but the balance of this Agreement will be construed as if not containing the provision, and the rights and obligation of the parties will be construed and enforced accordingly, provided that same is not of a material nature and does not substantially affect the work or the cost associated. This Agreement will be interpreted under the laws of the State of Indiana.

**VIII. DEFAULT**

The Company may declare this Agreement in default (a) if the company has not received any payments due hereunder within thirty (30) days after their due date, or (b) the Customer fails to fulfill its obligation or violates any other term of this Agreement and fails to correct such violation within

thirty (30) days after written notice from the Company, or (c) the Customer violates the terms of any license or agreement for the software provided under this Agreement. Company may pursue any alternative or additional and cumulative remedies provided by law and may assess against Customer all costs and attorney fees incurred in enforcing its right herein, to the extent permitted my law.

**IX. LIFE EXPECTANCY**

Customer understands, acknowledges and agrees that the technology upon which computer equipment and software is based changes very rapidly. Company makes no representations that the software products identified in the Agreement will be functional for the Customer indefinitely. Future resources may be necessary which include, but are not limited to, additional disk storage and memory, as well as workstations/servers and third party software upgrades. The product provided the Customer hereunder will continue to be functional throughout the term of the then current agreement.

**X. AMENDMENT**

This Agreement shall not be deemed or construed to be modified, amended, rescinded, cancelled or waived, in whole or in part, except in writing signed by both parties.

**XI. INDEPENDENT CONTRACTOR**

The relationship of the Company to the Customer will be that of an independent contractor, and no principal-agent or employee relationship is created by this Agreement.

**XII. LIABILITY**

During the term of this Agreement, Company shall maintain insurance coverage covering its operations as follows:

- A. Worker's compensation
- B. Employer's liability

Upon request by Customer, Company shall provide Customer with Certificate (s) of Insurance.

Company shall not be liable for:

Damages (regardless of their nature) for any delay or failure by Company to perform its obligations under this Agreement due to any cause beyond its reasonable control.

Company shall not be liable for any loss, damage or claim resulting from any of the products or services provided, except for loss or damage caused solely by the negligence of Company.

Notwithstanding any other provision of this Agreement, Company's liabilities under this Agreement, whether under contract law, tort law or otherwise shall in no event exceed Company's insurance coverage. To the extent that a claim is not within Company's insurance coverage, Company's liability shall in no event exceed the amount actually received by the Company.

**XIII. WAIVER**

No failure by either party hereto to take any action or assert any right hereunder shall be deemed to be a waiver of such right in the event of the continuation or repetition of the circumstance giving rise to such right.

**XIV. REPRESENTATIONS OF CUSTOMER**

The Customer is authorized to enter into and to carry out its obligations under this Agreement. This Agreement has been authorized, executed and delivered by the Customer in accordance with all applicable laws, rules, ordinances and regulations. This Agreement is valid, legal, binding and enforceable in accordance with its terms. The person signing this Agreement has the authority to do so, and is acting with the full authorization of the Customer's governing body.

**XV. REPRESENTATIONS OF COMPANY**

The Company is authorized to enter into and to carry out its obligations under this Agreement. This Agreement has been authorized, executed and delivered by the Company in accordance with all applicable laws, rules, ordinances and regulations. This Agreement is valid, legal, binding and enforceable in accordance with its terms. The person signing this Agreement has the authority to do so, and is acting with the full authorization of the Company's governing body.

**XVI. NON-SOLICITATION CUSTOMER**

For the duration of this Agreement and for the period of two (2) years following termination hereof, Customer shall not directly or indirectly recruit or attempt to recruit any employee or agent of Company or otherwise initiate any offer or promise of employment with any employee or agent of Company without the prior written consent of Company. If permission is granted by Company to Customer and an employee or agent of Company is employed by Customer any time prior to the termination of this Agreement or the two (2) year period thereafter, then Customer shall pay a fee to Company in the amount of two (2) times the annual salary of

such employee or agent for the period in which such employee or agent is employed by Customer.

**XVII. NON-SOLICITATION COMPANY**

For the duration of this Agreement and for the period of two (2) years following termination hereof, Company shall not directly or indirectly recruit or attempt to recruit any employee or agent of Customer or otherwise initiate any offer or promise of employment with any employee or agent of Customer without the prior written consent of Customer. If permission is granted by Customer to Company and an employee or agent of Customer is employed by Company any time prior to the termination of this Agreement or the two (2) year period thereafter, then Company shall pay a fee to Customer in the amount of two (2) times the annual salary of such employee or agent for the period in which such employee or agent is employed by Company. Company has Employee Agreement prohibiting such activities without prior written consent.

**XVIII. CUSTOMER RESPONSIBILITIES**

Customer shall provide the Company with access to customer's facilities and use of Customer's office space, office equipment, computers and other equipment or records that may be required to perform the tasks described herein, including access after normal working hours and on weekends if required. The customer shall provide the necessary personnel to maintain security of the facility, as deemed appropriate by the Customer.

Customer shall create and maintain timely, accurate and readable electronic backups of all data, program and system files. Company shall not be responsible for data lost due to Customer's failure to maintain proper backups. Company shall not be responsible for data, which cannot be retrieved due to damage or faulty backup media or other circumstance beyond reasonable control.

Customer shall provide and maintain an outside connection to facilitate remote support services. This connection shall be installed prior to equipment/software installation.

**XIX. COMPANY RESPONSIBILITIES**

Company shall provide support services for the licensed software identified on Schedule hereto. Such services shall include troubleshooting, technical analysis, problem diagnosis and procedural assistance. Company shall provide all such services via telephone or on-site contact with Customer and/or remote access into customer's computer system.

Company shall be responsible for using due diligence to attempt to correct or cure any verifiable and reproducible defect in a program product by issuing corrected instructions, a restriction, a bypass or procedural work around or a new release. Company shall not be responsible for correcting any Defect in any version of the program product other than the most recent version/release of the program product.

Company shall issue a new release of the program products from time to time to its contracted support customers. Such releases may include functionality enhancements, error corrections and modifications required by legislation and/or administrative rule.

From time to time, Company may develop a completely new version of a program product. Said version would typically incorporate the use of new technologies as well as the addition of significant functional enhancements. This may also include substantial modifications that become necessary because of changes in legislation and/or administrative rule. New versions may require the Customer to pay additional license fees as determined by Company. In such event, Company shall continue to support the current version of the program product for a reasonable period.

The company shall maintain a trained staff capable of rendering the services set forth herein and will perform its services under this Agreement in a professional manner consistent with standard industry practices.

The Company will safeguard any materials, equipment and information provided by the Customer including 3<sup>rd</sup> party software products, during the term of this Agreement in a manner prescribed by the Customer. In lieu of specific guidance from the Customer, the Company will comply with applicable state laws, rules, ordinances and regulations to prevent unauthorized disclosure of Customer information.

## **XX. INTERNET ACCESS**

Company shall not be liable except for loss or damage caused solely by the negligence of the Company. Customer hereby assumes the risk of and shall indemnify and hold harmless the Company from and against any claim, loss, damage or expense, either direct or indirect, incurred, made or suffered by Customer in connection with or in any way arising out of Customer's use of the Internet, including, but not limited to, any occurrences of (a) unauthorized access by any party (hacking) into any of Customer's equipment, software or databases and (b) computer viruses downloaded to or found to exist on Customer's equipment, software or databases.

In the event Customer experiences problems associated with or caused by instances of hacking and/or computer viruses and requests Company's technical assistance, Company shall provide such assistance at its then standard rates, plus travel expenses, except as covered by technical agreements already in place.

## **XXI. GENERAL**

Customer shall maintain a telephone support line to report problems to support staff associated with the covered products listed on Attached Schedules. Telephone support is not intended to serve as a training facility.

Service coverage is 7:30 a.m. to 4:30 p.m. local time, Monday through Friday, excluding Designated Holidays. Special Support if necessary, can be scheduled. Emergency or unscheduled support will be billed at the then current Level 1 Technical Services/Support Agreement rate plus expenses with a four (4) hour minimum.

The company shall activate an escalation plan to involve the necessary technical resources in the event of extraordinary circumstances. In certain situations a problem may require special effort to return the system, to normal operation, i.e., reloading of system and/or application software, restoration of data files, etc. In such cases it may be necessary to secure the onsite services of a Company technician. These services will be provided per the Advanced Technical or Additional Support Schedule attached. Expenses incurred by the company to resolve software error/defects in the program product will be paid for by the Company.

Company shall have no responsibility or liability with respect to any problems associated in any way with Customer's installation and/or use of any equipment, system or application software purchased by Customer from another vendor. Customer acknowledges that its use of such products may adversely affect the operation of those products supplied by Company. In such event Company will provide it best efforts to identify and if practical to resolve the problem. These services will be provided per the Advanced Technical or Additional Support Schedule attached.

## **APPLICATION SOFTWARE**

### **I. DELIVERABLES**

The Company does hereby grant and Customer accepts personal, nontransferable and nonexclusive right and license to use the application software identified on the attached Schedule during the term of Agreement.

### **II. OWNERSHIP/CONFIDENTIALITY**

Customer acknowledges that the program products, including all underlying intellectual property rights, are and shall remain the exclusive property of Company and that Company holds the copyright interests therein, the program products being treated as unpublished works. Customer further acknowledges that the program products incorporate trade secrets and confidential information of Company, and Customer shall hold the trade secrets and confidential information in trust and shall not disclose, publish, release, transfer or otherwise make available any program products, in any form, to any person other than an employee of Customer or Company without the prior written consent of Company, except during the period any such person is on Customer's premises for purposes specifically related to Customer's use of the program products. Customer shall take all reasonable steps to insure that its employees comply with the terms of the provision. Customer shall not allow the Company's program products to enter the public domain.

The program products shall be used only for the processing of Customer's own transactions and maintaining its own records. Customer shall not: (a) permit any third party to use the program products or the related documentation, or (b) permit access thereto except by its employees and/or associated government agencies as required to carry out duties the ordinary and normal course of business.

Customer shall have the right to copy the program products for backup and archival purposes only. Customer shall not remove any copyright, trademark, proprietary legends, or legal or warning notices included on or embedded in any program products. All copies made by Customer shall be the property of Company.

### **III. DATABASE MANAGEMENT SOFTWARE**

Customer will purchase the third party's Database Management Software that the program product uses and will abide by agreement contract of the third party's Database Management Software.

**IV. WARRANTY**

Each program product is warranted to conform to the specifications as provided in writing by the Company. Customer agrees that its sole and exclusive remedy and Company's sole obligation, if a program product warranted hereunder fails to conform to the applicable specifications, and Customer has advised Company of such failure in writing during the term of the warranty, is for Company to provide programming services to attempt to correct any defect in a timely manner. For purposes of this provision, non-conformance to specification and the term "error/defect" shall mean only significant deviations from the specifications for such current release of the program product.

THE ABOVE IS THE ONLY WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED, THAT IS MADE BY THE COMPANY WITH RESPECT TO PROGRAM PRODUCTS. THE COMPANY MAKES NO OTHER SUCH WARRANTY, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, WHICH IS HEREBY DISCLAIMED. NO ORAL OR WRITTEN REPRESENTATIONS, INFORMATION OR ADVICE GIVEN BY THE COMPANY, ITS AGENTS OR ITS EMPLOYEES SHALL CREATE A WARRANTY, AND CUSTOMER MAY NOT RELY ON ANY SUCH INFORMATION OR ADVICE FOR THAT PURPOSE.

**V. INTELLECTUAL PROPERTY INDEMNITY**

Company agrees to indemnify and defend Customer from any and all suits, judgments, damages, claims, demands, actions, causes of action, proceedings, expenses or liabilities of any nature, which are threatened or brought against or are incurred by Customer arising from a claim that the licensed application program product constitutes an infringement of any United States patent or copyright, or is a trade secret of another, provided, however, that Company is notified thereof promptly in writing. Company shall have the sole control of the defense of any such suit, proceeding or action. Company, in its sole discretion, shall have the right to settle any suit, proceeding or action.

If the use of any element of a program product is enjoined or prohibited or threatened to be enjoined or prohibited as a result of any such claim, suit, action, proceeding or settlement, Company shall have the right to (a) procure for Customer the right to continue to use said element; (b) replace said element with a comparable element which is non-infringing or is not such a trade secret; (c) modify said element so it becomes non-infringing or no longer is such a trade secret; or (d) terminate the license for said

element and credit Customer the amounts Customer has paid to Company for said program product.

**VI. TERMINATION**

Within thirty (30) days after the termination or cancellation for any reason of the license(s) granted hereunder. Customer shall certify, in writing, to Company that it has destroyed all electronic and/or archival copies of the program products. With written authorization from the Company the Customer shall be permitted for a reasonable period thereafter to retain one copy of certain materials for record or conversion purposes. The specific materials and period of time the Customer may retain them shall be determined at the time of termination or cancellation and agreed to in writing by the Customer and the Company.

If Company has ceased its ongoing business operations and is not providing the services per this contract regarding the sale or support of "Company authored proprietary application software"; Company will provide the source code to Customer specifically for the purpose of converting software/data.

This Agreement shall be binding upon the successors and assigns of the parties, provided, however, that no assignment shall be made by either party without the prior consent of the other. Any attempt by either party to assign this Agreement or any of the right or duties hereunder contrary to the foregoing provision shall be void.

Notice permitted or required under this Agreement shall be deemed acceptable when mailed by certified mail, postage prepaid, or when dispatched by facsimile, telex, or cablegram (and followed by a written confirmation mailed by certified mail, postage prepaid, within twenty-four hours after such dispatch).

**VII.****LOW SOFTWARE LICENSE AGREEMENT**

**IMPORTANT:** By loading and using this software, you agree to all of the terms of this Agreement. Do not load this software until you have carefully read and agreed to the following terms and conditions. If you do not agree to the terms of this Agreement, do not install or use this software.

**LICENSE:** Company grants Customer the following non-exclusive, non-transferable, royalty-free, copyright license subject to the terms of this Agreement. Company grants you the right to copy the software and materials ("Materials") onto a computer for your use. You will not use copies in excess of your purchase agreement, and further, you will not copy, modify, see or transfer any part of the materials except as provided in this Agreement. You will not reverse engineer, recompile, or disassemble the software.

**OWNERSHIP AND COPYRIGHT OF MATERIAL:** Title to the Materials and all copies thereof remains with Company or its suppliers. The Materials are copyrighted and are protected by United States copyright laws and international treaty provisions. You will not remove the copyright notice from the Materials. Except as expressly provided herein, Company does not grant any express or implied right to you under Company patents, copyrights, trademarks, or trade secret information.

**LIMITATION OF LIABILITY:** THE MATERIALS ARE PROVIDED "AS IS" WITHOUT ANY EXPRESS OR IMPLIED WARRANTY OF ANY KIND, INCLUDING WARRANTIES OF MERCHANTABILITY, NONINFRINGEMENT OF THIRD-PARTY INTELLECTUAL PROPERTY, OR FITNESS FOR ANY PARTICULAR PURPOSE. IN NO EVENT SHALL COMPANY OR ITS SUPPLIERS BE LIABLE FOR ANY DAMAGES WHATSOEVER (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF PROFITS, BUSINESS INTERRUPTION, LOSS OF INFORMATION) ARISING OUT OF THE USE OF OR INABILITY TO USE THE MATERIALS.

Company and Customer, by signature below, acknowledge that they have read this Agreement, including the schedules, understand it, and agree to all its terms and conditions. This Agreement constitutes the entire Agreement, between the parties and supercedes all prior communications, proposals, or agreements relative to the hardware, software or services outlined herein.

Low Associates, Inc.

Low Associates, Inc.  
4612 S. Main St.  
South Bend, IN 46614

BY: Low Associates, Inc  
NAME: [Signature]  
TITLE: COUNTY COORDINATOR  
DATE: 11-3-03

Customer

Starke County  
53 East Mound Street  
Knox, IN 46534

NAME: [Signature]  
TITLE: Pres. Board of Comm  
DATE: 11-17-03

# SCHEDULE A

## Annual Maintenance/License Fee – Property Tax System

Terms of Agreement: January 1, 2004 through December 31, 2004  
Services will be billed semi-annually

**Software Maintenance For Application**                      **\$21,000.00 annual fee**  
**Software Designed, Authored And Licensed By Low**

Software maintenance/support shall include individual program additions or changes which correct program failure, enhance program performance and/or improve presentation. All Low software products are subject to continued revisions

Property Tax System  
Network Version unlimited users  
Windows Tax History  
Windows Tax Duplicate  
Windows Tax Viewer

License of Software above allows for a single installation except as noted.

Annual Maintenance fees begin the first month following installation.

Annual Maintenance Fee includes support questions regarding the application software via our software support phone number, or application software trouble-shooting and resolution via a modem. If appropriate, application software support may also be provided via the internet, mail, or email. The annual Maintenance Fee also includes software updates necessary to correct software defects or periodic software updates for enhancements to the application software provided by Low. Any services not covered by the Annual Maintenance/License Fee can be provided through the use of the Technical Service/Support Agreement.

Customer *[Signature]* Date 11-17-03

Company *[Signature]* Date 11-3-03

**FEEES ABOVE INCLUDE ALL EMPLOYEE EXPENSES:  
LOCAL, STATE, AND FEDERAL TAXES, INSURANCE, VACATION,  
SICK LEAVE, TRAINING, HOLIDAYS, OVERTIME, RETIREMENT  
ALLOWANCE AND ANY OTHER EMPLOYEE COSTS, DIRECT OR  
INDIRECT.**

## SCHEDULE B

### Technical Service/Support Agreement – Property Tax

Terms of Agreement: January 1, 2004 through December 31, 2004.

Technical Services (Due 30 days after billing)      \$ 40,250.00 annual fee

Technical Service/Support will be used for the following:

All technical service/support not covered in Schedule A

Technical Service/Support to be provided includes but is not limited to:

Data Conversion Property Tax Data

Training on Property Tax and related Software

Staff Development and retraining on any software as requested

Hardware Installation and Setup

Installation of Application Software

Installation of Data Base Software

Installation of other Software as required

Consulting and planning as required and requested by the Auditor or Treasurer

Staff assigned as required.

Technical Services will be reviewed and a new fee established on an annual basis. The fee presented above is a first year fee which includes significant startup expenses (i.e. conversion, initial training on Windows applications, etc.). Year-end balances of annual Technical Services, will be carried forward.

Customer *[Signature]* Date 11-17-03

Company *[Signature]* Date 11-3-03

FEEES ABOVE INCLUDE ALL EMPLOYEE EXPENSES:  
LOCAL, STATE, AND FEDERAL TAXES, INSURANCE, VACATION,  
SICK LEAVE, TRAINING, HOLIDAYS, OVERTIME, RETIREMENT  
ALLOWANCE AND ANY OTHER EMPLOYEE COSTS, DIRECT OR  
INDIRECT.

## SCHEDULE C

### Base Software License: Property Tax System

Terms of Agreement: **One time cost.**  
(Base Software license requires an annual License/Maintenance Fee)

A Pre-Payment discount will be Applied to the Base Software License Fee at the Rate of 1% Per Month for the Payment Made Prior to the Due Date.

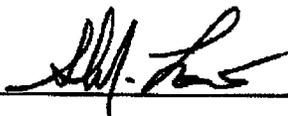
Installation will be prior to Tax Billing in the spring of 2005. If circumstances allow, an installation will be prior to Tax Billing spring of 2004.

Payment Due Date: July 31, 2004	\$69,995
Early Commitment Discount	<u>-\$15,000</u>
	\$54,995

#### Property Tax System

Network version unlimited users  
Windows Tax History  
Windows Tax Duplicate  
Windows Tax Viewer

Customer  Date 11-17-03

Company  Date 11-3-03

The Software proposed requires properly configured Network Hardware. For equipment requirements, see: [www.lllow.com](http://www.lllow.com). Low Associates is a Dell Computer provider and can supply all of the necessary equipment, including preparation and installation needs.

**FEES ABOVE INCLUDE ALL EMPLOYEE EXPENSES:  
LOCAL, STATE, AND FEDERAL TAXES, INSURANCE, VACATION,  
SICK LEAVE, TRAINING, HOLIDAYS, OVERTIME, RETIREMENT  
ALLOWANCE AND ANY OTHER EMPLOYEE COSTS, DIRECT OR  
INDIRECT.**



# INVOICE

<b>BILL TO</b>
<b>STARKE COUNTY AUDITOR 53 EAST MOUND STREET KNOX, IN 46534</b>

<b>REMIT TO</b>
<b>L.L. LOW ASSOCIATES, INC. 210 N. IRONWOOD DRIVE SOUTH BEND, IN 46615 (574) 234-7240</b>

DATE	INVOICE #	P.O. NO.	CUSTOMER #	OBJECT	TERMS	DUE DATE
11/10/2006	16236		207-01993	055	NET DUE	1/1/2007

DESCRIPTION	AMOUNT
<p><b>STARKE COUNTY FOR: JAN. 1, 2007 THRU JUNE 30, 2007</b></p> <p><b>PROPERTY TAX SYSTEM SOFTWARE SUPPORT AND MAINTENANCE</b></p> <ul style="list-style-type: none"> <li>- PROPERTY TAX SYSTEM</li> <li>- REAL ESTATE ASSESSED VALUE INTERFACE</li> <li>- MOBILE HOME ASSESSED VALUE INTERFACE</li> <li>- 2003A DATA EXPORT</li> <li>- TAX HISTORY RETENTION</li> <li>- LOCK BOX PROCESSING</li> </ul> <p>APPLICATION SOFTWARE SUPPORT INCLUDES:</p> <ul style="list-style-type: none"> <li>-PHONE/INTERNET/MAIL/EMAIL SUPPORT ON SOFTWARE USE</li> <li>-DIAL-IN APPLICATION SUPPORT VIA MODEM</li> </ul> <p>APPLICATION SOFTWARE MAINTENANCE INCLUDES:</p> <ul style="list-style-type: none"> <li>-SOFTWARE MODIFICATION/UPDATES</li> <li>-CORRECTION OF SOFTWARE PROBLEMS</li> <li>-DIAL-IN SUPPORT VIA MODEM</li> </ul> <p>SPECIAL SUPPORT</p> <p>TO BE BILLED OR CHARGED TO TECHNICAL SERVICE ACCOUNT</p> <ul style="list-style-type: none"> <li>-PROGRAM MODIFICATIONS/TRAINING/NETWORKING</li> <li>-3RD PARTY SOFTWARE SUPPORT/DATA RECOVERY</li> <li>-HARDWARE SUPPORT</li> </ul>	<p>5,250.00</p> <p>5,250.00</p>

*Past due accounts will be charged 1.5 % per month.*

**TOTAL**

**\$10,500.00**





# INVOICE

<b>BILL TO</b>
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<b>REMIT TO</b>
<b>L.L. LOW ASSOCIATES, INC. 210 N. IRONWOOD DRIVE SOUTH BEND, IN 46615 (574) 234-7240</b>

DATE	INVOICE #	P.O. NO.	CUSTOMER #	OBJECT	TERMS	DUE DATE
2/6/2004	14793		204-01993	021	NET 30	3/7/2004

DESCRIPTION	AMOUNT
WINDOWS PROPERTY TAX SYSTEM	
TECHNICAL/SERVICES AND SUPPORT	
PROPERTY TAX CONVERSION	19,250.00
PROPERTY TAX TRAINING	14,000.00
CONTINGENCY TIME	7,000.00

*Past due accounts will be charged 1.5 % per month.*

**TOTAL** **\$40,250.00**



# INVOICE

Computer Software and Systems Design Specialists

<b>BILL TO</b>
<b>STARKE COUNTY AUDITOR 53 EAST MOUND STREET KNOX, IN 46534</b>

<b>REMIT TO</b>
<b>L.L. LOW ASSOCIATES, INC. 210 N. IRONWOOD DRIVE SOUTH BEND, IN 46615 (574) 234-7240</b>

DATE	INVOICE #	P.O. NO.	CUSTOMER #	OBJECT	TERMS	DUE DATE
2/6/2004	14792		204-01993	045	DUE	7/31/2004
DESCRIPTION						AMOUNT
APPLICATION SOFTWARE FOR WINDOWS PROPERTY TAX SYSTEM						69,995.00
EARLY COMMITMENT DISCOUNT						-15,000.00
<b>**PRE-PAYMENT DISCOUNTS:</b> IF PAID BY 02/29/04 - PAY \$52,245.25 03/31/04 - PAY \$52,795.20 04/30/04 - PAY \$53,345.15 05/31/04 - PAY \$53,895.10 06/30/04 - PAY \$54,445.05						
PAID 3/3/04 EARLY PAYMENT DISCOUNT						-2,199.80
<b>TOTAL</b>						<b>\$52,795.20</b>

Past due accounts will be charged 1.5 % per month.