

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Terry Vinocur ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 7090 SW 84th Avenue, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the purchase price of residential property of Owner's choosing ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of her household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 185975;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.
4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.
5. If the IRS determines that the Compensation is taxable as income:
 - a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
 - b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.
6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.
7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.
8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.
9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.
10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.
11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

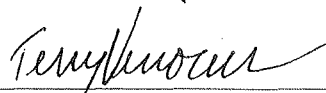
14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this _____ day of _____, 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Terry Vinocur

City Attorney

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Heather Keithly ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 8535 SW Bohmann Parkway, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the costs to retrofit Owner's residence at the Property ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of her household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 186031;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.
4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.
5. If the IRS determines that the Compensation is taxable as income:
 - a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
 - b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.
6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.
7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.
8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.
9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.
10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.
11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

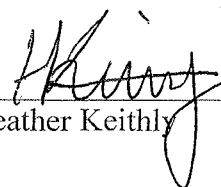
14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this _____ day of _____, 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Heather Keithly

City Attorney

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Kathleen Benafel ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 7060 SW 84th Avenue, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the costs to retrofit Owner's residence at the Property ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of her household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 186047;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.

4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.

5. If the IRS determines that the Compensation is taxable as income:

- a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
- b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.

6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.

7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.

8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.

9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.

10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.

11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this _____ day of _____, 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Kathleen Benafel

City Attorney

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Russell Martin ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 7020 SW 84th Avenue, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the costs to retrofit Owner's residence at the Property ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of his household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 186174;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.
4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.
5. If the IRS determines that the Compensation is taxable as income:
 - a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
 - b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.
6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.
7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.
8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.
9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.
10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.
11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

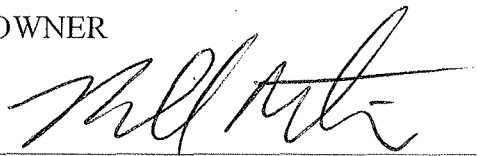
14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this _____ day of _____, 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Russell Martin

City Attorney

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Steve Press ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 7045 SW 84th Avenue, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the costs to retrofit Owner's residence at the Property ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of his household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 186175;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.

4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.

5. If the IRS determines that the Compensation is taxable as income:

- a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
- b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.

6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.

7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.

8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.

9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.

10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.

11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this 25th day of Nov., 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Steve Press

City Attorney

TAX LIABILITY REIMBURSEMENT AGREEMENT

The parties to this agreement are Paul Herman ("Owner") and the City of Portland ("City"), a municipal corporation of the State of Oregon (together, "the Parties").

Recitals

WHEREAS, City has begun construction of the SW 86th Avenue Pump Station and appurtenances ("the Project"), the site of which is located near Owner's residence at 7025 SW 84th Avenue, Portland, Oregon ("the Property").

WHEREAS, the Washington County Hearings Officer, in Condition of Approval I.B.9 in land use case 12-174-SU/D/FP ("the Land Use Decision"), required City to "determine what additional measures are feasible to implement in order to reduce . . . impacts" to "any household [with] particular sensitivities to construction";

WHEREAS, City agreed to pay a portion of the costs to retrofit Owner's residence at the Property ("the Compensation") in order to mitigate the impacts of the Project on Owner or a member of his household;

WHEREAS, the Compensation was authorized by Council in Ordinance No. 186181;

WHEREAS, because the Internal Revenue Service ("the IRS") may consider the Compensation to be taxable as income, City will notify the IRS of the Compensation and provide Owner with a Form 1099;

WHEREAS, City has decided it would be unreasonable to expect Owner to set aside a portion of the Compensation in order to pay taxes thereon;

WHEREAS, City cannot commit public funds to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation until Owner demonstrates that the Compensation is, in fact, taxable as income; and

WHEREAS, City is willing to reimburse Owner for Owner's federal and state tax liability attributable to the Compensation if Owner obtains a formal private letter ruling from the IRS confirming that the Compensation is taxable as income.

NOW, THEREFORE, Owner and City agree as follows:

1. Owner will submit a formal request to the IRS for a private letter ruling to determine whether the Compensation is taxable as income.
2. At Owner's request, City will provide Owner with a letter that Owner may include in Owner's request for a private letter ruling. The letter will describe the Project and the reasons for the Compensation.

3. City will reimburse Owner for the fee for requesting a private letter ruling (currently \$2,000) within thirty days after receiving copies of Owner's private letter ruling request and Owner's check or other method of payment therefor.
4. Owner will timely provide City with copies of Owner's request for a private letter ruling and any responses and determinations, formal or informal, that Owner receives from the IRS.
5. If the IRS determines that the Compensation is taxable as income:
 - a. Owner will provide City with a copy of Owner's 2013 federal and state income tax returns, with unrelated information redacted as desired, and a calculation of the amount by which Owner's federal and state tax liability increased as a result of the Compensation ("the Liability Amount").
 - b. Subject to City's acceptance of the IRS determination and Owner's calculation of the Liability Amount, which acceptance will not be unreasonably withheld, City will pay Owner the Liability Amount within thirty days after receiving said documentation.
6. Owner acknowledges and understands that, if City pays the Liability Amount, City will notify the IRS of that payment and provide Owner with another Form 1099.
7. Owner acknowledges and understands that Owner is solely responsible for the determination and, if applicable, payment of any tax liability for City's payment of the Liability Amount.
8. Owner will not solicit further financial assistance with regard to the actual or potential tax consequences of the Compensation or the payment of the Liability Amount from any elected officials, officers, employees, or agents of City.
9. Owner acknowledges and understands that City cannot, will not, and has not provided Owner with legal or tax advice regarding the Compensation.
10. Owner acknowledges and understands that City's notification to the IRS of the Compensation and the payment of the Liability Amount and City's provision of Forms 1099 to Owner reflect City's efforts to comply with City's understanding of its own reporting obligations under federal and state law and should in no way be construed as reflective of determinations by City that the Compensation and the payment of the Liability Amount are or are not taxable.
11. Owner forever waives all claims against City and its elected officials, officers, employees, or agents related to or arising from Owner's tax liability as determined by the IRS or the State of Oregon.

12. This agreement represents the full and complete agreement between the Parties and supersedes any prior written or oral agreements. The terms of this agreement are contractual and not a mere recital.

13. The Parties, through their respective signatories, represent and warrant that they have carefully read the terms of this agreement and that they are authorized to execute this agreement on behalf of their respective entities.

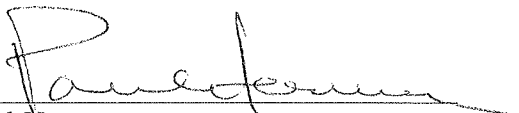
14. This agreement shall be governed by and construed in accordance with the laws of the State of Oregon with the exception of Oregon's choice-of-law rules if such rules would require application of the law of a different state.

DATED this _____ day of _____, 2013.

CITY OF PORTLAND

OWNER

Bureau of Environmental Services
Director or designee



Paul Herman

City Attorney