

MEMORANDUM OF AGREEMENT
NO. CFOPD-27-A-003A
BETWEEN
THE GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
AND
NEUMO TAX AND LICENSING, LLC.
FOR
ELECTRONIC RECORDING SERVICES

1. PURPOSE

- 1.1 This Agreement is entered into between Government of the District of Columbia, Office of the Chief Financial Officer (“the District”) and Neumo Tax and Licensing, LLC (“the Contractor”), (collectively referred to herein as the “Parties”).
- 1.2 The Agreement sets forth the terms and conditions under which the Contractor will provide a safe and secure Electronic Recording relationship. Contractor will be delivering documents to the District (“Receiver”) from Contractor’s customers herein known as Submitter.

2. AUTHORITY

- 2.1 The authority for the District to enter into this Agreement is D.C. Code § 2-354.07.

3. SERVICES TO BE PROVIDED

- 3.1 Electronic Recording means the electronically based submittal of documents by or through the Contractor to Receiver and electronically-based confirmation of recording from Receiver to Contractor. Such transactions are categorized by levels of automation, described as follows:
 - 3.1.1 Level 1. Contractor transmits scanned images of executed original documents to Receiver.
 - 3.1.2 Level 2. Contractor transmits scanned images of original documents along with any required electronic indexing information to Receiver.
- 3.2 Within all these levels, the document shall be delivered as a PDF or TIFF based on the Receiver’s requirements. Upon receipt, Receiver performs an examination of the electronically recorded document, then either completes the recording process or rejects the documents and returns them to Contractor as rejected. After recording, the electronic document is returned to the Contractor as recorded, with the original recording information contained thereon.
- 3.3 Basic E-Recording Document Standards

3.3.1 Electronic recording permits documents to be prepared, signed and transmitted in electronic format, electronically recorded documents shall be considered the 'original' record of the transaction with the same intended legal effect as paper documents and, if any such document bears a digital or electronic signature, it shall be considered the same as paper documents bearing ink signatures. Electronic documents, compliant with state and federal e-sign legislation are acceptable for electronic recording. Contractor and Receiver accept these electronic document protocols as standards for e-recording:

3.3.1.1 Property Records Industry Association (PRIA) standards will be used;

3.3.1.2 Images will be in TIFF or PDF format, at Receiver's request;

3.3.1.3 Encryption will be 128-bit file and image encryption;

3.3.1.4 Receiver may provide requirements for indexing data;

3.3.1.5 Documents that do not conform to Receiver's recording requirements shall be rejected;

3.3.1.6 Rejected documents will be returned to Contractor in electronic format with the reason(s) for rejection; and

3.3.1.7 The rules for accepting, reviewing, and processing documents for recording are the same for electronic documents as with paper submissions.

3.4 Contractor's Duties: Electronic recordings by or through Contractor shall conform to the requirements of Receiver's program. Further,

3.4.1 Technical Coordination. Contractor shall be responsible for resolving all technical problems and issues between Receiver and Contractor and its Submitter customer. There is no cost to the Receiver, from Contractor, for any service provided by Contractor for e-recording.

3.4.2 Reporting. Contractor shall provide detailed data of each recording sufficient to reconcile fees associated with any/all documents submitted by Contractor for electronic recording.

3.4.3 Payment of Recording Fees. Recording fees are determined by the Receiver and shall be paid electronically via ACH, unless other arrangements have been made. Recording fees will be deposited into the Receiver's account after business hours on the day of the recording, or as agreed prior to implementation.

3.4.4 Electronic Audit. Contractor shall maintain an electronic audit trail of all transactions submitted to Receiver through Contractor. At Receiver's request, Contractor shall email transaction reports ("EPay Report") detailing the

documents recorded and the associated recording fees and taxes owed by Submitters. Contractor shall reconcile with Receiver any discrepancies between the EPay Report and Receiver's bank statements.

3.5 Receiver's Duties: Electronic recordings by or through Contractor will be processed by Receiver under the terms noted herein. Further,

3.5.1 Availability. Receiver shall process electronically submitted documents during normal business hours. Receiver shall notify Contractor of the daily cut-off time. Receiver will attempt to notify Contractor of service disruptions.

3.5.2 General Provisions. The following provisions, to be incorporated into electronic recording processes by Receiver will ensure success of electronic recording.

3.5.2.1 Receiver will not reject documents due to incorrect indexing data provided by Submitter unless it affects the Receiver's ability to accurately calculate recording charges or verify the image.

3.5.2.2 Receiver will make every effort to not void documents after they have been recorded and returned. If a document must be voided, Receiver will immediately notify Contractor.

3.5.2.3 Receiver will notify Contractor if there are changes in recording fees or recording requirements that might affect Contractor or its Submitter customers.

3.5.2.4 Receiver shall apply the same level of diligence and recording standards in handling electronic documents as apply to paper documents.

3.6 Implementation. During the implementation process, Receiver will provide Contractor information pertinent to the implementation of electronic recording, and will update said information as it may change from time to time. This Agreement shall cover any additional information that supports the implementation of e-recording between Receiver and Contractor. Such information may include, but not be limited to:

3.6.1 Document Types to be accepted for Electronic Recording;

3.6.2 Recording of Indexing Requirements, if any;

3.6.3 Receiver's Recording Hours of Operations; and

3.6.4 ACH account information and/or payment requirements.

4. GENERAL DISCLAIMERS

Neither Receiver nor Contractor shall be liable to the other for any damages arising from any delay, omission or error in any recording submitted by or through the Contractor. Both Parties

understand that there are no warranties, expressed or implied, in connection with e-recording except as written therein. Receiver disclaims any liability for information electronically transmitted to Receiver or any breach of security, fraud or deceit as a result of any electronic

5. NO WAIVER OF GOVERNMENTAL IMMUNITY

Nothing contained herein waives any protections that may be applicable to Receiver or any of its elected or appointed officials, employees, or agents under any applicable statutes or regulations providing governmental immunity, protections, defenses or limitation on liability of Receiver or such related parties that are provided by law.

6. NO THIRD PARTY BENEFICIARIES

The enforcement of the terms of this agreement and all rights of action relating to such enforcement shall be reserved to the parties of this Agreement.

7. DOCUMENT CONFORMITY

Receiver shall be held harmless in any dispute concerning the accuracy, completeness and conformity to the paper originals of any documents electronically recorded.

8. NO INFRINGEMENT

Neither party shall attempt to hack, reverse engineer, inspect, copy, or use for any other purpose, any hardware, software or digital data belonging to the other party or used in the electronic recording process.

9. DISPUTES

The parties shall attempt in good faith to resolve any controversy of claim arising out of or relating to electronic recording with Receiver through negotiation, followed by non-binding mediation, before resulting in litigation. Parties agree that this document shall be governed and enforced by the laws of the District of Columbia.

10. ADMINISTRATION

10.1 The District's points of contact and the Contracting Officer for this Agreement is:

Drakus Wiggins, CPPO, CPPB
District of Columbia Office of the Chief Financial Officer
1100 4th Street, SW, Suite E610
Washington, DC 20024
Telephone: 202-442-7121
Fax: 202-442-6454
Email: drakus.wiggins@dc.gov

10.1.1 The Contracting Officer is the only official authorized to legally bind the OCFO and make changes to the requirements, terms and conditions of this Agreement. Only the Contracting Officer can increase, decrease, extend or terminate this Agreement. All other changes are unauthorized.

10.1.2 The Contractor will not comply with any order, directive or request that changes

or modifies the requirements of this Agreement, unless issued in writing and signed by the Contracting Officer.

10.2 The Contracting Officer Technical Representative for this Agreement is:

Daniel Altomare
Deputy Recorder of Deeds
Office of the Recorder of Deeds
Real Property Tax
Administration Office of Tax and
Revenue
1101 4th St Suite W500
Washington D.C.
20024
Direct phone: (202) 442-6263
Daniel.Altomare@dc.gov

10.3 The District point of contact for financial issues is:

Office of Management and Administration
Financial Operations/Accounts Payable
Attention: Comptroller
1100 4th Street, SW Suite E600
Washington, DC 20024
OMA.Invoicing@dc.gov

11. PERIOD OF PERFORMANCE

This Agreement shall be effective for one (1) year from October 1, 2026.

12. EXTENSIONS

The Parties may extend the term of this Agreement for a period of four (4), one-year option periods, before the expiration of the Agreement by written modification to the Agreement.

13. FUNDING OBLIGATIONS

There will be no added fees or costs of any kind charged by the District or the Contractor for electronic recording services under this Agreement.

14. INSURANCE

- A. **GENERAL REQUIREMENTS.** The Contractor at its sole expense shall procure and maintain, during the entire period of performance under this contract, the types of insurance specified below. The Contractor shall have its insurance broker or insurance company submit a Certificate of Insurance to the CO giving evidence of the required coverage prior to commencing performance under this contract. In no event shall any work be performed until the required Certificates of Insurance signed by an authorized representative of the insurer(s) have been provided to, and accepted by, the CO. All insurance shall be written with financially responsible companies authorized to do business in the District of Columbia or in the jurisdiction where the work is to be

performed and have an A.M. Best Company rating of A- / VII or higher. The Contractor shall require all of its subcontractors to carry the same insurance required herein.

All required policies shall contain a waiver of subrogation provision in favor of the Government of the District of Columbia.

The Government of the District of Columbia shall be included in all policies required hereunder to be maintained by the Contractor and its subcontractors (except for workers' compensation, professional liability and crime) as an additional insureds for claims against The Government of the District of Columbia relating to this contract, with the understanding that any affirmative obligation imposed upon the insured Contractor or its subcontractors (including without limitation the liability to pay premiums) shall be the sole obligation of the Contractor or its subcontractors, and not the additional insured. The additional insured status under the Contractor's and its subcontractors' Commercial General Liability insurance policies shall be effected using the ISO Additional Insured Endorsement form CG 20 10 11 85 (or CG 20 10 07 04 **and** CG 20 37 07 04) or such other endorsement or combination of endorsements providing coverage at least as broad and approved by the CO in writing. The Contractor and its subcontractors' liability policies (except for workers' compensation, professional liability, and crime) shall be endorsed using ISO form CG 20 01 04 13 or its equivalent so as to indicate that such policies provide primary coverage (without any right of contribution by any other insurance, reinsurance or self-insurance, including any deductible or retention, maintained by an Additional Insured) for all claims against the additional insured arising out of the performance of this Statement of Work by the Contractor or its subcontractors, or anyone for whom the Contractor or its subcontractors may be liable. These policies shall include a separation of insureds clause applicable to the additional insured.

If the Contractor and/or its subcontractors maintain broader coverage and/or higher limits than the minimums shown below, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Grantee and subcontractors.

1. Commercial General Liability Insurance ("CGL") - The Contractor shall provide evidence satisfactory to the CO with respect to the services performed that it carries a CGL policy, written on an occurrence (not claims-made) basis, on Insurance Services Office, Inc. ("ISO") form CG 00 01 04 13 (or another occurrence-based form with coverage at least as broad and approved by the CO in writing), covering liability for all ongoing and completed operations of the Contractor, including ongoing and completed operations under all subcontracts, and covering claims for bodily injury, including without limitation sickness, disease or death of any persons, injury to or destruction of property, including loss of use resulting therefrom, personal and advertising injury, and including coverage for liability arising out of an Insured Contract (including the tort liability of another assumed in a contract) and acts of terrorism (whether caused by a foreign or domestic source). Such coverage shall have limits of liability of not less than \$1,000,000 each occurrence, a \$2,000,000 general aggregate (including a per location or per project aggregate limit endorsement, if applicable) limit, a \$1,000,000 personal and advertising injury limit, and a \$2,000,000

products-completed operations aggregate limit.

2. Automobile Liability Insurance - The Contractor shall provide evidence satisfactory to the CO of commercial (business) automobile liability insurance written on ISO form CA 00 01 10 13 (or another form with coverage at least as broad and approved by the CO in writing) including coverage for all owned, hired, borrowed and non-owned vehicles and equipment used by the Contractor, with minimum per accident limits equal to the greater of (i) the limits set forth in the Contractor's commercial automobile liability policy or (ii) \$1,000,000 per occurrence combined single limit for bodily injury and property damage.
3. i) Workers' Compensation Insurance - The Contractor shall provide evidence satisfactory to the CO of Workers' Compensation insurance in accordance with the statutory mandates of the District of Columbia or the jurisdiction in which the contract is performed.

ii) Employer's Liability Insurance - The Contractor shall provide evidence satisfactory to the CO of employer's liability insurance as follows: \$500,000 per accident for injury; \$500,000 per employee for disease; and \$500,000 for policy disease limit.

iii) All insurance required by this paragraph 3 shall include a waiver of subrogation endorsement for the benefit of Government of the District of Columbia.
4. Crime Insurance (3rd Party Indemnity) - The Contractor shall provide a Crime policy including 3rd party fidelity to cover the dishonest acts of Contractor, its employees and/or volunteers which result in a loss to the District. The policy shall provide a limit of \$100,000 per occurrence.
5. Cyber Liability Insurance - The Contractor shall provide evidence satisfactory to the Contracting Officer of Cyber Liability Insurance, with limits not less than \$5,000,000 per occurrence or claim, \$5,000,000 aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Contractor in this agreement and shall include, but not limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations. This insurance requirement will be considered met if the general liability insurance includes an affirmative cyber endorsement for the required amounts and coverages. Shared limits with the Professional Liability coverage will be acceptable.
6. Employment Practices Liability - The Contractor shall provide evidence satisfactory to the Contracting Officer with respect to the operations performed to cover the defense of claims arising from employment related wrongful acts including but not limited to: Discrimination, Sexual Harassment, Wrongful Termination, or Workplace Torts, whether between employees of contractor or against third parties. Employment

Practices Liability coverage must specifically state Third Party Liability coverage is included. Contractor will indemnify and defend the District of Columbia should it be named co-defendant or be subject to or party of any claim. Coverage shall also extend to Temporary Help Firms and Independent Contractors hired by Contractor. The policy shall provide limits of not less than \$1,000,000 for each wrongful act and \$2,000,000 annual aggregate for each wrongful act.

7. Installation Floater Insurance - For projects involving District property being installed, fabricated or erected by a contractor, the contractor shall provide an installation floater policy with a limit equal to the full contract value. The policy shall cover property while located at the project site, at temporary locations, or in transit; deductibles will be the sole responsibility of the contractor.
8. Professional Liability Insurance (Errors & Omissions) - The Contractor shall provide Professional Liability Insurance (Errors and Omissions) to cover liability resulting from any error or omission in the performance of professional services under this Contract. The policy shall provide limits of \$5,000,000 per claim or per occurrence for each wrongful act and \$5,000,000 annual aggregate. The Contractor warrants that any applicable retroactive date precedes the date the Contractor first performed any professional services for the Government of the District of Columbia and that continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least ten years after the completion of the professional services. Shared limits with the Cyber Liability coverage will be acceptable.
9. Commercial Umbrella or Excess Liability - The Contractor shall provide evidence satisfactory to the CO of commercial umbrella or excess liability insurance with minimum limits equal to the greater of (i) the limits set forth in the Contractor's umbrella or excess liability policy or (ii) \$5,000,000 per occurrence and \$5,000,000 in the annual aggregate, following the form and in excess of all liability policies. All liability coverages must be scheduled under the umbrella and/or excess policy. The insurance required under this paragraph shall be written in a form that annually reinstates all required limits. Coverage shall be primary to any insurance, self-insurance or reinsurance maintained by the District and the "other insurance" provision must be amended in accordance with this requirement and principles of vertical exhaustion.

B. PRIMARY AND NONCONTRIBUTORY INSURANCE.

The insurance required herein shall be primary to and will not seek contribution from any other insurance, reinsurance or self-insurance including any deductible or retention, maintained by the Government of the District of Columbia.

C. DURATION. The Contractor shall carry all required insurance until all contract work is accepted by the District of Columbia and shall carry listed coverages for ten years for construction projects following final acceptance of the work performed under this contract and two years for non-construction related contracts.

D. LIABILITY. These are the required minimum insurance requirements established by the District of Columbia. NEITHER PARTY SHALL HAVE ANY LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT OR ANY SOW EXECUTED

HEREUNDER FOR ANY LOSS OF USE, LOST DATA, LOST PROFITS, FAILURE OF SECURITY MECHANISMS, INTERRUPTION OF BUSINESS, LOSS CAUSED BY THE INTERRUPTION, TERMINATION OR DELAYED OPERATION OF THE INTERNET, THIRD-PARTY TELECOMMUNICATION SERVICES OR THIRD-PARTY SECURITY FEATURES OR SYSTEMS, EXCEPT AS REQUIRED BY LAW. NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, EXEMPLARY, PUNITIVE, RELIANCE, OR CONSEQUENTIAL DAMAGES OF ANY KIND, EVEN IF INFORMED OF THE POSSIBILITY IN ADVANCE. EACH PARTY'S ENTIRE CUMULATIVE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT SHALL NOT EXCEED THE AMOUNTS ACTUALLY PAID TO CONTRACTOR FROM USAGE OF THE SERVICES DURING THE TWELVE (12) MONTH PERIOD PRECEDING THE FIRST EVENT GIVING RISE TO LIABILITY.

- E. CONTRACTOR'S PROPERTY. Contractor and subcontractors are solely responsible for any loss or damage to their personal property, including but not limited to tools and equipment, scaffolding and temporary structures, rented machinery, or owned and leased equipment. A waiver of subrogation shall apply in favor of the District of Columbia.
- F. MEASURE OF PAYMENT. The District shall not make any separate measure or payment for the cost of insurance and bonds. The Contractor shall include all of the costs of insurance and bonds in the contract price.
- G. NOTIFICATION. The Contractor shall ensure that all policies provide that the CO shall be given thirty (30) days prior written notice in the event of coverage and / or limit changes or if the policy is canceled prior to the expiration date shown on the certificate. The Contractor shall provide the CO with ten (10) days prior written notice in the event of non-payment of premium. The Contractor will also provide the CO with an updated Certificate of Insurance should its insurance coverages renew during the contract.
- H. CERTIFICATES OF INSURANCE. The Contractor shall submit certificates of insurance giving evidence of the required coverage as specified in this section prior to commencing work. Certificates of insurance must reference the corresponding contract number. Evidence of insurance shall be submitted to:

The Government of the District of Columbia

And mailed to the attention of:

(Name of Contracting Officer/Agency)

(Address)

(Phone Number)

(E-mail Address)

The CO may request and the Contractor shall promptly deliver updated certificates of insurance, endorsements indicating the required coverages, and/or other evidence of the insurance policies. If the insurance initially obtained by the Contractor expires prior to completion of the contract, renewal certificates of insurance and additional insured and other endorsements shall be furnished to the CO prior to the date of expiration of all such

initial insurance. For all coverage required to be maintained after completion, an additional certificate of insurance evidencing such coverage shall be submitted to the CO on an annual basis as the coverage is renewed (or replaced).

- I. **DISCLOSURE OF INFORMATION.** The Contractor agrees that the District may disclose the name and contact information of its insurers to any third party which presents a claim against the District for any damages or claims resulting from or arising out of work performed by the Contractor, its agents, employees, servants or subcontractors in the performance of this contract.
- J. **CARRIER RATINGS.** All Contractor's and its subcontractors' insurance required in connection with this contract shall be written by insurance companies with an A.M. Best Insurance Guide rating of at least A- VII (or the equivalent by any other rating agency) and licensed in the in the District.

15. AMENDMENTS AND MODIFICATIONS

This Agreement may be amended or modified upon written agreement of the Parties.

16. DISTRICT OF COLUMBIA STANDARD CONTRACT PROVISIONS

Government of the District of Columbia Standard Contract Provisions for use with the District of Columbia Government Supply And Services Contracts (July 2010) are hereby incorporated by reference (<http://ocp.dc.gov/publication/standard-contract-provisions-2010>).

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as follows:

Neumo Tax and Licensing, LLC
Matt Coury – CEO
5860 Trinity Pkwy, STE 120
Centreville, VA 20120-1999
(240) 515-7867
matt.coury@neumo.com



Matt Coury

CEO

9/1/2026

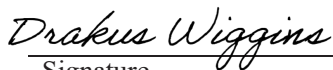
Signature

Print Name

Title

Date

GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER



Drakus Wiggins

Contracting Officer

09/29/2026

Signature

Print Name

Title

Date