

Memorandum



CITY OF DALLAS

DATE: September 12, 2008

TO: Members of the Public Safety Committee

SUBJECT: Proposed Agreement with the Internal Revenue Service for Equitable Sharing from Asset Seizure and Forfeiture for the North Texas Asset Forfeiture Task Force

The Dallas Police Department (DPD) and the Internal Revenue Service (IRS), Criminal Investigation are seeking approval from the Public Safety Committee to place the proposed agreement on the agenda for City Council action. This Agreement is an attachment to a Memorandum of Understanding (MOU). It is an agreement for Equitable Sharing from Asset Seizure and Forfeiture for the North Texas Asset Forfeiture Task Force. The current MOU has two (2) Agreement attachments which have been submitted for the upcoming fiscal year. The City Attorney's Office has notified us that this specific Agreement attachment for Equitable Sharing from Asset Seizure and Forfeiture for the North Texas Asset Forfeiture Task Force requires City Council action.

Agreement Attachment/Equitable Assets Seized

This specific Agreement attachment to the current MOU requires City Council action. Assets seized in connection with the task force will be forfeited under Federal and/or State laws. An agreement on equitable sharing has been set out for each participating agency and is established as an Agreement attachment to the current MOU. The agreement is for equitable sharing from asset seizure and forfeiture pursuant to the Department of Treasury Guide to Equitable Sharing for Foreign Countries and Federal, State, or Local Law Enforcement Agencies. The agreement effective date will be October 1, 2008, to September 30, 2009. The emphasis of the task force is to pursue investigations on individuals and organizations that will result in criminal prosecutions and large asset forfeitures. Assets seized in connection with the task force will be forfeited under Federal and/or State laws. All sharing is within the discretionary authority of the Department of the Treasury, 18 U.S.C. 981(e) (2), and the Secretary of the Treasury's Guidelines on Seized and Forfeited Property. The agreement will authorize equitable sharing percentage for participating agencies for all assets seized during the course of task force investigations. This agreement will authorize a 20/80 percent split of equitable sharing. The Treasury Forfeiture Fund to retain at least 20 percent of the net proceeds in all seizure-related investigations, the remaining 80 percent or less will be allocated between DPD, the other participating departments, and IRS.

MOU Background

The current MOU has been effective since 2002. The MOU specifies DPD shall provide IRS, Criminal Investigation, with the name, title, badge or ID numbers of the officer(s) assigned to the joint task force. There is one (1) DPD officer currently assigned to this task force. The purpose of this MOU is to memorialize the agreement and set forth terms and conditions between the below listed agencies. The mission of the task force will be to develop and assist with criminal investigations and asset forfeitures of illegal activities in the North Texas area. The emphasis of the task force is to pursue investigations on individuals and organizations that will result from combined investigative efforts into criminal prosecutions and large asset forfeitures in the Dallas-Fort Worth Metroplex area.

Participating Agencies

Internal Revenue Service, Criminal Investigation
Flower Mound Police Department
Dallas Police Department
Plano Police Department
Arlington Police Department
Smith County District Attorney's Office
Jefferson County District Attorney's Office

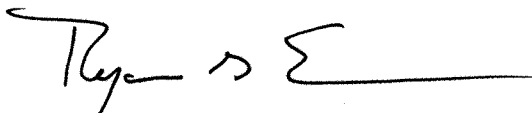
Agreement Attachment/Reimbursement Overtime and Travel

Participating Agencies will be reimbursed for overtime and related travel from the Treasury Forfeiture Fund, upon submission of Department of Treasury form 9972, Request for Reimbursement of Joint Operation Expenses. This is another Agreement attachment to the MOU between Treasury Law Enforcement Agencies and Local, County and State Law Enforcement Agencies for the reimbursement expenses. It specifies DPD is limited to a maximum reimbursement for all overtime expenses in connection with this operation of \$15,000 per year under this agreement. Travel and related expenses should not exceed a maximum of \$1,000 for this task force joint operation for the Fiscal Year period.

Duration

The term of this MOU shall be from October 1, 2008 through September 30, 2009, and is renewable at the end of each fiscal year. There are no changes for this fiscal year.

Please let me know if you have any questions or concerns.



Ryan S. Evans
First Assistant City Manager

**AGREEMENT BETWEEN TREASURY LAW ENFORCEMENT AGENCIES
and
LOCAL, COUNTY AND STATE LAW ENFORCEMENT AGENCIES
FOR THE REIMBURSEMENT OF EXPENSES**

This agreement is entered into by the Dallas Police Department and Internal Revenue Service, Criminal Investigation, for the purpose of receiving reimbursable costs incurred by the Dallas Police Department in providing resources to joint operations/task forces.

Payments may be made to the extent they are included in the Treasury law enforcement agency's Fiscal Year Plan, and the monies are available within the Treasury Forfeiture Fund to satisfy the request(s) for reimbursable overtime expenses.

I. LIFE OF THIS AGREEMENT

This agreement is effective on the date it is signed by both parties and terminates on the last day of the current Fiscal Year. Agreements are required on a Fiscal Year basis and must be renewed, if appropriate, by September 30th of each Fiscal Year for the following Fiscal Year.

II. AUTHORITY

This agreement is established pursuant to the provisions of 31 U.S.C. 9703, the Treasury Forfeiture Fund Act of 1992, which provides for the reimbursement of certain expenses of local, county, and state law enforcement agencies incurred as participants in joint operations/task forces with a Department of the Treasury law enforcement agency.

III. PURPOSE OF THIS AGREEMENT

This agreement establishes the procedures and responsibilities of both the Dallas Police Department and the Criminal Investigation, Internal Revenue Service, for the reimbursement of certain overtime and other expenses pursuant to 31 U.S.C. 9703.

IV. NAME OF TASK FORCE/JOINT OPERATION (If Applicable)

The Name of this Task Force is North Texas Asset Forfeiture Task Force .

Projected Dates of Remaining Operation: 10/01/2008 to 09/30/2009.

V. CONDITIONS AND PROCEDURES

A. Assignment of Dallas Police Department Officers

To the maximum extent possible, Dallas Police Department shall assign dedicated officer(s) to the Task Force/Joint Operations.

The Dallas Police Department shall provide the Criminal Investigation, Internal Revenue Service, with the names, titles, badge or ID numbers of the officer(s) assigned to the Task Force/joint Operation in an attachment to this agreement.

B. Requests for Reimbursement of Overtime Expenses

1. The Dallas Police Department may request reimbursement for payment of overtime expenses directly related to work performed by its officer(s) assigned as members of a Joint Task Force/Operation with the Criminal Investigation, Internal Revenue Service, for the purpose of conducting official Treasury investigations.
2. The Dallas Police Department shall provide the Criminal Investigation, Internal Revenue Service, within 10 days of the signing of this agreement, a mandatory ACH Vendor Payment Enrollment Form for Electronic Funds Transfer.
3. Invoices submitted for the payment of overtime to Dallas Police Department officer(s) shall be submitted on the agency's letterhead. The invoice shall be signed by an authorized representative of that agency.
4. The Dallas Police Department will submit all requests for reimbursable payments together with appropriate documentation to the Criminal Investigation, Internal Revenue Service, , ATTN: Supervisory Special Agent Tamera Cantu, 8404 Esters Blvd., Suite 100, Irving, TX 75063, 972-915-9635.

The Dallas Police Department shall certify that the request is for overtime expenses incurred by the Dallas Police Department for Participation with a joint operation conducted with the Criminal Investigation, Internal Revenue Service. The Dallas Police Department shall also certify that requests for reimbursement of overtime expenses have not been made to other Federal law enforcement agencies who may also be participating with the task force/joint operation.

The Dallas Police Department acknowledges that they remain fully responsible for their obligations as the employer of the officer(s) assigned to the task force/joint operation and are responsible for the payment of overtime earnings, withholdings, insurance coverage and all other requirements by law, regulation, ordinance or contract regardless of the reimbursable overtime charges incurred.

5. All requests for reimbursement of costs incurred by the Dallas Police Department must be approved and certified by the Criminal Investigation, Internal Revenue Service. The Treasury law enforcement agency shall countersign the invoices for payment.
6. All requests for reimbursement of costs are to be received by Criminal Investigation, Internal Revenue Service no later than 15 days after the previous month end. These requests for reimbursement are to be for a full month time period, from the first day to the last day of the month. *There should not be invoices covering only part of the month, as in 1/10/04 – 1/25/04.*
7. The Dallas Police Department is limited to a maximum reimbursement for all overtime expenses in connection with this operation of \$15,000 per year under this agreement. By statute, no single officer may earn more than \$15,000.00 per fiscal year in overtime regardless of the number of agreements he/she is authorized on. Travel and related expenses should not exceed a maximum of \$1,000 for this task force/joint operation for the Fiscal Year period.
8. The total dollar value of this agreement may be adjusted at anytime by Criminal Investigation, Internal Revenue Service based upon the following:
 - A) The Criminal Investigation, Internal Revenue Service may modify the total dollar obligation, resulting in an increase or decrease, if they determine that the original obligated amount is not commensurate with the rate of reimbursable requests, based on their analysis of submitted reimbursement requests.
 - B) The adjustments to the total dollar value of this agreement may result in a partial and/or total reduction of reimbursement funds requested. Any modification made to an authorized agreement will be documented in writing and immediately provided to the impacted state and local agency.

C. PROGRAM AUDIT

This agreement and its procedures are subject to audit by the Criminal Investigation, Internal Revenue Service, Department of the Treasury, Office of Inspector General, the General Accounting Office, and other government designated auditors. The Dallas Police Department agrees to permit such audits and agrees to maintain all records relating to these transactions for a period of not less than three years; and in the event of an on-going audit, until the audit is completed.

These audits may include reviews of any and all records, documents, reports, accounts, invoices, receipts or expenditures relating to this agreement; as well as the interview of any and all personnel involved in these transactions.

D. REVISIONS

The terms of this agreement may be amended upon the written approval of both the Dallas Police Department and the Criminal Investigation, Internal Revenue Service. The revision becomes effective upon the date of approval.

E. NO PRIVATE RIGHT CREATED

This is an internal government agreement between a Treasury Law Enforcement Agency and the Dallas Police Department, a Local/County/State Law Enforcement Agency, and is not intended to confer any right or benefit to any private person or party.

Signature

Printed Name Title
Dallas Police Department

Date:

Signature

Printed Name Title
Chief Financial Officer
Dallas Police Department

Date:

Signature

Special Agent in Charge
Printed Name Title
Criminal Investigation
Dallas Field Office
Internal Revenue Service

Date:

Signature

Printed Name Title
Criminal Investigation
Internal Revenue Service
Washington, DC

Date:

**AGREEMENT BETWEEN THE INTERNAL REVENUE SERVICE,
CRIMINAL INVESTIGATION
and
THE DALLAS POLICE DEPARTMENT
FOR EQUITABLE SHARING FROM ASSET SEIZURE AND FORFEITURE**

This agreement is entered into by the Dallas Police Department and the Internal Revenue Service, Criminal Investigation, for the purpose of equitable sharing from asset seizure and forfeiture by the Dallas Police Department pursuant to a joint operation/task force.

I. LIFE OF THIS AGREEMENT

This agreement is effective on the date it is signed by both parties and terminates on the last day of the current Fiscal Year. Agreements are required on a Fiscal Year basis and must be renewed, if appropriate, by September 30th of each Fiscal Year for the following Fiscal Year.

II. AUTHORITY

This agreement is established pursuant to the provisions of Department of Treasury Guide to Equitable Sharing for Foreign Countries and Federal, State, or Local Law Enforcement Agencies which provides for that equitable sharing can only occur after the federal forfeiture has been completed, the United States has taken clear title to the property, and a final sharing decision has been made by the appropriate Treasury official.

III. PURPOSE OF THIS AGREEMENT

This agreement establishes the procedures and responsibilities of both the Dallas Police Department and the Internal Revenue Service, Criminal Investigation, for equitable sharing from asset seizure and forfeiture pursuant to the Department of Treasury Guide to Equitable Sharing for Foreign Countries and Federal, State, or Local Law Enforcement Agencies.

IV. NAME OF JOINT OPERATION/TASK FORCE

The name of this task force is the **North Texas Asset Forfeiture Task Force**.

Project dates of remaining operation: October 1, 2008 to September 30, 2009.

V. CONDITIONS AND PROCEDURES

A. Assignment of Dallas Police Department Officers

To the maximum extent possible, the Dallas Police Department shall assign dedicated officers to the joint operations/task forces.

The Dallas Police Department shall provide the Internal Revenue Service, Criminal Investigation, with the names, titles, badge or ID numbers of the officers to the joint operation/task force in an attachment to this agreement.

B. Request for Equitable Sharing

1. The Dallas Police Department may request an equitable share of forfeited property, or the net proceeds of forfeited property from the direct or indirect participation of an investigation or prosecution resulting in a Federal forfeiture by the Internal Revenue Service, Criminal Investigation.
2. Equitable sharing is based upon net proceeds of the forfeiture. Net proceeds are defined as the gross receipts from forfeiture or sale of the forfeited property less:
 - A. Payments to third-party interest.
 - B. Payments for CI case-related expenses.
 - C. Payments to informants as they relate to the seizure/forfeiture.
 - D. Treasury property management expenses and/or any payments for reimbursement from the Treasury Forfeiture Fund to the Dallas Police Department relating to the seizure/forfeiture.
3. Treasury policy directs that sharing reflect the degree of direct or indirect participation of the agency in the law enforcement effort that resulted in the forfeiture. Normally the criterion in this determination involves the number of hours expended by the Dallas Police Department and the Internal Revenue Service, expressed as a percentage of the total.

All sharing is within the discretionary authority of the Department of the Treasury, 18 U.S.C. 981(e) (2), and the Secretary of the Treasury's Guidelines on Seized and Forfeited Property.

4. There may be times, where hours expended on the investigation by the Dallas Police Department do not fully reflect its assistance in the seizure/forfeiture. Additional factors may be considered to justify sharing percentages. Additional justification should be in writing and in sufficient narrative form as an attachment to Treasury Form TDF 92-22.46 (Request for the Equitable Sharing of Federally Forfeited Property).
5. The Treasury Forfeiture Fund will retain at least 20 percent of the net proceeds in all seizure-related investigation, the remaining 80 percent or

less will be allocated between the Dallas Police Department, the other participating departments, and the Internal Revenue Service based upon the criteria outlined in paragraph 3 and 4 of this section.

6. If a seizure consists of a single asset, which is requested by the Dallas Police Department, the Internal Revenue Service shall recover its cost and its equitable share. If the Dallas Police Department is unable to pay the Internal Revenue Service's cost and equitable share, the property shall be sold and the proceeds equitably distributed.
7. The Dallas Police Department will request a share of the forfeiture property by submitting a Treasury Form TDF 92-22.46 (Request for the Equitable Sharing of Federally Forfeited Property) to the Dallas Field Office Asset Forfeiture Coordinator (AFC). Treasury Form TDF 92-22.46 must be submitted within 60 calendar days of the effective seizure date. The 60 day rule may be waived based upon a written request to the Dallas Field Office Asset Forfeiture Coordinator (AFC) stating the reasons for the late submission of the equitable sharing request and provide specific justification for the waiver. The waiver should be accompanying the Treasury Form TDF 92-22.46.
8. The Dallas Police Department must be aware of specific limitations imposed upon the use of equitable shared property as set forth in Section X of the Treasury Guide to Equitable Sharing.

C. AUDIT

If the Dallas Police Department receives more than \$100,000.00 in shared cash, proceeds, or tangible property from the Internal Revenue Service, Criminal Investigation in a single fiscal year, the Dallas Police Department must ensure that a standard financial audit is performed annually, consistent with the guidelines in Appendix D and E of the Treasury Equitable Sharing Guide. An independent accounting firm may be engaged to perform the required audit and may be paid from shared cash or proceeds. The audit report must be sent to the Director, Executive Office for Asset Forfeiture, Department of the Treasury, Suite 700, 740 15th Street NW, Washington, DC 20220.

At the conclusion of the fiscal year for the Dallas Police Department, the agency must also prepare the Annual Certification Report contained in the Department of the Treasury Guide to Equitable Sharing, Appendix D. The Annual Certification Report must also be sent to the Director, Executive Office for Asset Forfeiture.

D. REVISIONS

The terms of this agreement may be amended upon the written approval of both the Dallas Police Department and the Internal Revenue Service,

Criminal Investigation. The revisions become effective upon the date of approval.

E. NO PRIVATE RIGHT CREATED

This is an internal government agreement between the Internal Revenue Service, Criminal Investigation, a Treasury law enforcement agency, and the Dallas Police Department, a local law enforcement agency, and is not intended to confer any right or benefit to any private individual or party.

APPROVED AS TO FORM:
City Attorney

CITY OF DALLAS
City Manager

David M. Kunkle
Chief of Police
Dallas Police Department

Michael P. Lahey
Special Agent in Charge
Criminal Investigation
Dallas Field Office
Internal Revenue Service

Date:

Date:

Stephanie D. McHenry
Assistant Director of Police
Dallas Police Department

Date:

Memorandum



CITY OF DALLAS

DATE: September 12, 2008

TO: Members of the Public Safety Committee

SUBJECT: Tobacco Compliance Grant (State of Texas, Comptroller of Public Accounts)

The Dallas Police Department has been awarded a Tobacco Compliance grant from the State of Texas, Comptroller of Public Accounts, to provide the police department's Vice Unit additional resources for the period of September 1, 2008 through August 31, 2009. The grant amount is \$59,000 and no local match is required.

This grant was created to enforce Subchapter H, Chapter 161, Texas Health and Safety Code, to reduce the extent to which cigarettes and tobacco products are sold and distributed to persons younger than 18 years of age. The grant will provide funding for the overtime salaries of Vice personnel who will be conducting compliance education of tobacco retailers, compliance inspections, controlled buys and stings, and enforcement of minor in possession. Additionally, the grant will fund the payment of confidential informants used in controlled buys and for purchases of tobacco products by these informants.

The State of Texas, Comptroller of Public Accounts, specifically requires governing body approval for the execution of this grant. Approval by the City Council for execution of the grant agreement is requested. The Tobacco Compliance Grant is scheduled for formal Council action on September 24, 2008.

Please let me know if you have any questions or concerns.

A handwritten signature in black ink, appearing to read 'Ryan S. Evans', with a long horizontal line extending to the right.

Ryan S. Evans
First Assistant City Manager

Memorandum



CITY OF DALLAS

DATE: September 12, 2008

TO: Members of the Public Safety Committee

SUBJECT: Police Department Victims of Crime Act (VOCA) Grant 2008-2009

The Crimes Against Persons Division – Victim Services has been providing assistance to victims of crime since April 1996. In 2000, the Victim Services Coordinator applied for a Victims of Crime Act (VOCA) grant that is administered by the Governor's Office Criminal Justice Division (CJD) to increase the staff. It is mandated by Texas Code of Criminal Procedure 56.01 that victims have rights to receive information and assistance and that law enforcement must have a liaison. As the services were provided and the referrals increased, the need to increase the staff became necessary. The VOCA grant has afforded the Police Department the opportunity to hire a full-time Victim Advocate and a part-time Victim Advocate to work with the Victim Services Coordinator.

In June 2001, Crimes Against Persons Division – Victim Services was granted the first VOCA grant. It paid 80% of the Victim Advocate salary and 20% was a cash match by the city of Dallas.

The Victim Services staff is housed in the Crimes Against Persons Division. Information and Assistance is primarily offered to victims of homicide survivors, sexual assault, aggravated assault and robbery victims as well as traffic crime victims. Domestic Violence victims and child victims are assisted from Youth and Family Support Division.

The VOCA Grant was awarded from the Governor's Office Criminal Justice Division on August 21, 2008. The grant period is from July 1, 2008 to June 30, 2009. The Victims of Crime Act Grant is scheduled for formal Council action on September 24, 2008.

Please let me know if you have any questions or concerns.

A handwritten signature in black ink, appearing to read 'Ryan S. Evans'.

Ryan S. Evans
First Assistant City Manager