## AGREEMENT FOR THE COLLECTION BY THE COUNTY OF MENDOCINO OF THE SPECIAL TAX FOR FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES BY THE BROOKTRAILS FIRE DEPARTMENT LEVIED BY BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT

This Agreement is entered into by and between the COUNTY OF MENDOCINO (hereinafter referred to as "COUNTY"), a political subdivision of the State of California and BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT (hereinafter referred to as "DISTRICT"), a community services district and special district of the State of California located in the County of Mendocino.

WHEREAS, Government Code sections 29304 and 51800 authorize the COUNTY to recoup its collection costs when the County collects taxes, fees, or assessments for any special district, school district, zone, or improvement district; and

WHEREAS, the Board of Supervisors of the COUNTY of MENDOCINO, after a noticed public hearing on June 11, 2012, directed the discontinuance of Teeter Plan privileges for the Brooktrails Township Community Services District and opted to discontinue distribution of special and direct assessments of the DISTRICT through the Teeter Plan; and

WHEREAS, the Board of Directors of the Brooktrails Township Community Services District established a special assessment known as the Fire Protection and Emergency Response Services Assessment for the purposes of financing the costs of improved fire protection and emergency response in the Brooktrails Fire Department service area, pursuant to California Government Code section 50078, et seq.; and

WHEREAS, said special assessment was approved by a two-thirds (2/3) vote of the property owners of assessable real property within the proposed boundaries of service area after written mailed notice and opportunity for protest afforded pursuant to Article XIII D of the California Constitution; and

WHEREAS, on or about June 28, 2023, the Board of Directors of the Brooktrails Township Community Services District filed a certified copy of the Diagram and Assessment and the Resolution of the Board of Directors of Brooktrails Township Community Services District Confirming Diagram and Assessment, Approving Engineer's Report, and Ordering Levy of the Brooktrails Fire Department Fire Protection and Emergency Response Services Assessment for Fiscal Year 2023-24; and

WHEREAS, the DISTRICT and COUNTY have determined that it is in the public interest that the COUNTY, when requested by DISTRICT, collect on the County tax rolls the special taxes, fees, and assessments for the DISTRICT, including, but not limited to the Fire Protection and Emergency Response Services Assessment.; and

WHEREAS, pursuant to California Government Code section 50078.16, the COUNTY may deduct its reasonable costs incurred for that service before remittal of the balance to the DISTRICT's treasury.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. COUNTY agrees, when requested by DISTRICT as hereinafter provided to collect on the County tax rolls the special taxes, fees, and assessments of the DISTRICT except that

- special taxes, fees, or assessments will not be placed on parcels which are low value exempt, public utilities, government-owned, or do not receive tax bills for some other reason.
- 2. When COUNTY is to collect DISTRICT's special taxes, fees, and assessments, DISTRICT agrees to notify in writing the COUNTY Auditor on or before the 10<sup>th</sup> day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to be so collected. Any such notice, in order to be effective, must be received by the COUNTY Auditor by said date.
- Unless otherwise set by law, COUNTY may charge DISTRICT a sum equal to two percent (2%) of the amount levied by the COUNTY for the reasonable costs incurred by COUNTY for collection of assessments, and to remit to COUNTY said sum established herein in two installments in January and July.
- 4. DISTRICT warrants that the taxes, fees, or assessments imposed by DISTRICT and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIIIC and XIIID of the California Constitution (i.e., Proposition 218).
- 5. DISTRICT hereby releases and forever discharges COUNTY and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of DISTRICT's responsibility under this Agreement, or other action taken by DISTRICT in establishing a special tax, fee or assessment and implementing collection of special taxes, fees, or assessments as contemplated by this Agreement.
- 6. The COUNTY and its Auditor-Controller/Treasurer-Tax Collector has not determined the validity of the taxes or assessments to be collected pursuant to this Agreement, and the undersigned DISTRICT hereby assumes any and all responsibility for making such determination. The undersigned DISTRICT agrees to indemnify, defend and hold harmless the COUNTY and its authorized officers, employees, and agents from any and all claims, actions, losses, damages, and/or liability arising out of this Agreement or the imposition of taxes or assessments collected pursuant to this Agreement, and for any costs or expenses incurred by the COUNTY on account of any claim therefore, except when such indemnification is prohibited by law.
- 7. DISTRICT shall not assign or delegate any portion or interest of this Agreement and any such assignment or delegation shall be null and void.
- 8. This Agreement may be terminated by either party for any reason upon thirty (30) days written notice to the other party.

IN WITNESS WHEREOF, pursuant to the authorization of the respective governing bodies of the parties hereto, COUNTY and DISTRICT have caused this Agreement to be executed from the date this Agreement becomes fully executed by all parties.

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## IN WITNESS WHEREOF

Chamix Culdring 8/9/2023	BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT, A Special District of
DEPARTMENT HEAD DATE	the State of California:
Budgeted: ☐ Yes ☐ No	By: Jamara Clann
Budget Unit: 1110/AC	NAME, TITLE, ADDRESS:
Line Item: 82-6115	Tamara Alaniz, General Manager
Grant: ☐ Yes ☐ No	24860 Birch Street
Grant No.:	Willits, CA 95490
By: McGOURTY, Chair BOARD OF SUPERVISORS  Date: 08/29/2023  ATTEST: DARCIE ANTLE, Clerk of said Board  By: Deputy 08/29/2023  I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.  DARCIE ANTLE, Clerk of said Board  By: Deputy 08/29/2023	By signing above, signatory warrants and represents that he/she executed this Agreement in his/her authorized capacity and that by his/her signature on this Agreement, he/she or the entity upon behalf of which he/she acted, executed this Agreement  COUNTY COUNSEL REVIEW:  APPROVED AS TO FORM:  CHRISTIAN M. CURTIS, County Counsel  By:  Deputy  Deputy  Date:  Date:
INSURANCE REVIEW:	EXECUTIVE OFFICE/FISCAL REVIEW:
By: Dancie antle Risk Management	By: Deputy CEO or Designee
Date:	08/09/2023 Date:
Signatory Authority: \$0-25,000 Department; \$25,001-50,000 Purchasing Agent; \$50,001+ Board of Supervisors  Exception to Bid Process Required/Completed  Mendocino County Business License: Valid  Exempt Pursuant to MCC Section:	