

AGREEMENT FOR COLLECTION OF TAXES  
AND SPECIAL CONTRACTUAL ASSESSMENTS

THIS AGREEMENT made and entered into this 2 day of August, 2016, by and between the COUNTY OF Mendocino, a political subdivision of the State of California, hereinafter referred to as the "County", and the Golden State Finance Authority, a joint powers authority, hereinafter referred to as the "Authority."

WHEREAS, the parties desire to enter into an agreement whereby special taxes or special assessments for the Authority will be collected by the County at the same time and in the same manner as County taxes are collected, and the Authority will pay to the County the fees for collection hereinafter set forth; and

WHEREAS, Section 29142 of the Government Code provides that when taxes or assessments are collected by a county for any special district, or zone, or improvement district thereof, excluding a school district, the board of supervisors may provide for a collection fee for such services; and

WHEREAS, Section 29304 of the Government Code provides that whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, and the same are to be collected by a County, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected; and

WHEREAS, special assessments are not taxes under the California State Constitution, but are levies upon the real property (land or land and improvements) in a district for the purpose of paying for improvements or special services, the amount of the levy being based upon the benefits accruing to the property as a result of the improvements or services; whether a particular charge is a tax or a special assessment is not governed by the designation thereof in the statute providing therefor, but is governed by the nature of the imposition; and

WHEREAS, the parties to this Agreement desire to provide for the imposition of a collection fee for fixed charge special taxes and assessments and for correction of errors; and

WHEREAS, the Authority has requested, and it is in the public interest that the County collect on the County tax rolls the special taxes, fees, and assessments for the Authority;

WHEREAS, except as agreed to by separate contract, the County will not be responsible for the conduct of any assessment proceedings, or the levy and collection of assessments or any

required remedial action in the case of delinquencies in the payment of any assessments, other than collection on the secured roll in accordance with Division 1 of the Revenue and Taxation Code, or the issuance, sale or administration of any bonds issued in connection with any Authority program.

NOW THEREFORE, the parties agree as follows:

1. Collection Services. The County will collect for the Authority all Authority special taxes and fixed charge special assessments entered on the County's assessment roll and levied by or on behalf of the Authority, said taxes and assessments to be collected at the same time and in the same manner as County taxes are collected and all laws applicable to the levy, collection and enforcement of County taxes shall be and are hereby made applicable to such taxes and assessments. Notwithstanding the foregoing, County will not collect for the Authority any special taxes, special assessments, and/or property-related fees levied upon any real property, including publicly-owned real property, not appearing on County's secured tax roll. Authority will adhere to the policies and procedures established by the County Auditor-Controller.

2. Collection Fee. Unless otherwise provided by law, the standard collection fee(s) may be imposed for each special tax, fee or assessment that is to be collected for the Authority on the County tax rolls. County's current standard fee schedule is attached hereto as Exhibit A – Fee Schedule, and incorporated herein by this reference. Authority understands that County may revise the standard fee schedule from time to time, in which case it shall notify Authority of any such changes in accordance with Section 9 of this Agreement. If Authority levies multiple special taxes, special assessments, and/or property-related fees upon the same parcel(s), a separate charge shall be paid for each special tax, special assessment, or property-related fee. This charge shall be included within the amounts certified to County pursuant to Section 4 of this Agreement. Authority is responsible to ensure that this charge is included in the amount of the special tax, special assessment, or property-related fee approved in accordance with applicable law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218), as applicable. Unless paid in advance by the Authority, the total charges to be paid to the County hereunder will be deducted by the Auditor-Controller from the total amount of money collected for Authority before remittal of the balance to Authority. Authority hereby waives any right it may have under Government Code section 907 to protest the deduction of the amounts specified in this Section. So long as it has not paid collection charges to the County in advance, Authority acknowledges and agrees that County will not be required to notify Authority of its intent to deduct such amounts except by execution of this Agreement.

3. Transmission of Information. On or before August 10th of each year (unless an earlier date is specified by law) the Authority shall certify and deliver to the County Auditor Controller an assessment roll showing the amount of the special tax or assessment against each parcel of

land (which shall be designated by tax-rate area and assessment number, i.e., parcel number appearing on the County secured assessment roll) to be collected by the County for the Authority. In cases where the Authority levies a fixed charge special tax or assessment which is to be collected in installments over a period of years, the Authority shall compute annually the amount due as to each parcel shown on the County secured assessment roll for the year in which it is to be collected and shall deliver to the County Auditor Controller annually on or before August 10th (unless an earlier date is specified by law) the assessment roll showing the installment against each such parcel of land to be collected by the County for the Authority.

4. Certification to County. The Authority shall certify to the County Auditor Controller the fixed charge special taxes, fees, or assessments in a dollar amount to be applied on each parcel of real property, which parcel shall be designated by the assessment (i.e., parcel) number shown on the County secured assessment roll for the year in which the special tax, fee or assessment is to be collected. The amounts certified shall include the charges payable to the County pursuant to Section 2 of this Agreement, unless paid in advance by the Authority. Authority warrants and represents that the special taxes, special assessment and/or property-related fees imposed by Authority and collected pursuant to this Agreement comply with all requirements of state and federal law, including but not limited to Articles XIII A, XIII C and XIII D of the California Constitution, as applicable, and shall include such warranty, executed by an authorized representative of Authority, with each annual certification made to County hereunder.

5. Verification by Authority. Authority is responsible for the validity and accuracy of the amount of the special tax, special assessment, or property-related fee, as well as the assessor parcel number to which it is being charged. It shall be the obligation of the Authority prior to the time of delivery to the County of the fixed charge special tax or assessment roll to check the County secured assessment roll after it is filed by the County Assessor with the County Auditor Controller to verify that the parcel numbers on the assessment roll for fixed charge special taxes or assessments certified by the Authority correspond with the assessment (i.e., parcel) numbers shown on the County Secured Assessment Roll; any changes in special tax or assessment data previously certified to the County Auditor Controller by the Authority, which changes occur as a result of such verification, shall be certified by the Authority to the County Auditor Controller no later than August 10.

6. Submission of Data in Machine Readable Form. The performance by the County of the collection function for a charge as provided for in paragraph 2 above is conditioned upon the delivery by the Authority to the County Auditor Controller of the required data and information for the collection of fixed charge special taxes or assessments in such "machine readable form" as may be acceptable to the County Auditor Controller for use in the County's electronic data processing equipment. In the event the information is not submitted in such machine-readable

form, the County Auditor Controller will reject the data and notify the Authority to submit in the acceptable machine-readable form. Annually, prior to July 1, the County Auditor Controller will furnish the Authority with the format of the machine readable information necessary to process the special tax and/or assessment.

7. Incorrect Information. The County will not be obligated to enter on the County's assessment roll or to collect fixed charge special taxes or assessments where the Authority has furnished incorrect assessment numbers, i.e., assessment or parcel numbers which do not correspond with assessment or parcel numbers shown on the County secured roll to which such assessments are to be added, or where the Authority has not furnished the information at the time or in the form specified. In such cases the County may return the assessment to the Authority. If the Authority determines that the assessment is to be placed on the County secured assessment roll for an ensuing year, the Authority may certify the information to the County between July 1st and August 10th of the ensuing year.

8. Charge for Sale and Deed to Authority. The Authority will pay to the County any expense incurred by the County in the event the County Tax Collector is required to sell or deed lands to the Authority, rather than to the State, for nonpayment of special taxes or assessments.

9. Modification of Collection Fees and Charges. The County reserves the right to increase or decrease any charges herein provided in proportion to any changes in costs incurred by the County in providing the services described herein, provided that written notice of any increase or decrease in charges shall be given by the County to the Authority on or before May 15 of any year during the term of the Agreement.

10. Term of Agreement. All existing agreements between the County and Authority pertaining to collection of special taxes and assessments by the County for the Authority shall be terminated upon the execution of this Agreement. This Agreement shall continue from year to year and shall be subject to cancellation by either party by giving written notice to the other party of cancellation on or before July 1 of any year during the term of this Agreement.

11. Unusual Occurrences. Subject to consultation in advance with Authority, Authority gives the County Auditor-Controller the authority to process and handle, at his/her discretion, special situations and unusual items not addressed elsewhere in this Agreement.

12. Indemnification. Without limiting the County's obligations under California law to collect the special assessments and/or special taxes, the Authority agrees to defend and indemnify the County, its agents, officers and employees (the "County Parties") from any demands, liability, losses, damages, expenses, charges or costs of any kind or character, including attorneys' fees and court costs (collectively, Claims) arising from performance of this

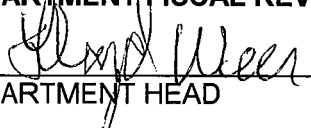
Agreement. Authority shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Authority further releases and forever discharges the County of Mendocino and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of Authority's responsibilities under this Agreement or other action taken by Authority in establishing the special tax, special assessment, or property-related fee and implementing collection of special taxes, special assessment and/or property-related fees as contemplated in this Agreement. Without limiting the generality of the foregoing, Authority shall hold harmless, defend, and indemnify County and its elected and appointed officers, officials, employees, and agents from and against any claim or suit to determine the legality of the special tax, special assessment, or property-related fee, or arising from or related to the accuracy of the information provided by Authority, or any procedures employed by the County or its officers or employees in the collection of the special tax, special assessment, or property related fee. The foregoing indemnification shall not apply to a claim if it is determined by a court of competent jurisdiction that such claim was caused by the gross negligence or willful misconduct of the County or its agents or employees.

13. Law and Venue. This Agreement shall be deemed to be made in, and shall be governed by and construed in accordance with the laws of, the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Mendocino County, California.

14. Taxpayer Inquiries. Authority shall respond to taxpayers' inquiries in a timely manner and not refer taxpayers to County regarding the removal or correction of special taxes, special assessments, or property-related fees.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

**DEPARTMENT FISCAL REVIEW:**

 7-8-16  
DEPARTMENT HEAD DATE

Budgeted: ☐ Yes ☐ No

Budget Unit: 1000

Line Item: \_\_\_\_\_

Grant: ☐ Yes ☐ No

Grant No.: \_\_\_\_\_

**CONTRACTOR/COMPANY NAME**

By: 

Craig Ferguson  
NAME AND ADDRESS OF CONTRACTOR:

GOLDEN STATE FINANCE AUTHORITY

1215 K Street, Suite 1650

Sacramento, CA 95814

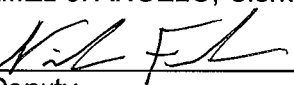
**COUNTY OF MENDOCINO**

By:  AUG 02 2016  
DAN GJERDE, Chair  
BOARD OF SUPERVISORS

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

**ATTEST:**

CARMEL J. ANGELO, Clerk of said Board

By:   
Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

CARMEL J. ANGELO, Clerk of said Board

By:   
Deputy

**COUNTY COUNSEL REVIEW:**

APPROVED AS TO FORM:

KATHARINE L. ELLIOTT,  
County Counsel


By:   
Deputy

**INSURANCE REVIEW:**

RISK MANAGER


By:   
ALAN D. FLORA, Risk Manager

**FISCAL REVIEW:**

By:   
Deputy CEO/Fiscal

**EXECUTIVE OFFICE REVIEW:**

APPROVAL/RECOMMENDED

By:   
CARMEL J. ANGELO, Chief Executive Officer

Signatory Authority: \$0-25,000 Department; \$25,001- 50,000 Purchasing Agent; \$50,001+ Board of Supervisors  
Exception to Bid Process Required/Completed ☐ \_\_\_\_\_



**2003/2004 MENDOCINO COUNTY MASTER FEE SCHEDULE  
EFFECTIVE JULY 1, 2003**

**Exhibit "A"**

## DEPARTMENT: AUDITOR-CONTROLLER

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