

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE  
COUNTY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the County of Mendocino, hereinafter called *County*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the County and whose ordinance has been adopted by the County.

2. County agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the County's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the County.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. County shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by County for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration  
P.O. Box 942879  
Sacramento, California 94279-0027

Attention: Supervisor  
Local Revenue Branch

Communications and notices to be sent to County shall be addressed to:

County of Mendocino  
501 Low Gap Road  
Ukiah, CA 95470

Attn: Chief Executive Officer

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer County's transactions and use tax ordinance has been completed and the Department has received all payments due from County under the terms of this agreement.

COUNTY OF MENDOCINO

CALIFORNIA DEPARTMENT OF TAX  
AND FEE ADMINISTRATION

By \_\_\_\_\_  
(Signature)

By \_\_\_\_\_  
Administrator  
Local Revenue Branch

\_\_\_\_\_  
Carmel J. Angelo

\_\_\_\_\_  
Chief Executive Officer

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

**DEPARTMENT FISCAL REVIEW:**

DEPARTMENT HEAD \_\_\_\_\_ DATE \_\_\_\_\_  
Budgeted: ☐ Yes ☐ No  
Budget Unit: \_\_\_\_\_  
Line Item: \_\_\_\_\_  
Grant: ☐ Yes ☐ No  
Grant No.: \_\_\_\_\_

**COUNTY OF MENDOCINO**

By: \_\_\_\_\_  
JOHN MCCOWEN, Chair  
BOARD OF SUPERVISORS

**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

**INSURANCE REVIEW:**

By: \_\_\_\_\_  
Risk Management

**EXECUTIVE OFFICE/FISCAL REVIEW:**

APPROVAL RECOMMENDED

By: \_\_\_\_\_  
Deputy CEO

**CONTRACTOR/COMPANY NAME**

By: \_\_\_\_\_

NAME AND ADDRESS OF CONTRACTOR:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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:

KATHARINE L. ELLIOTT,  
County Counsel

By: \_\_\_\_\_  
Deputy

**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:** \_\_\_\_\_