

AGREEMENT FOR THE COLLECTION OF SPECIAL ASSESSMENTS

This agreement, dated June 27, 2018, is between the North Fork Kings Groundwater Sustainability Agency ("Agency") and the County of Fresno, a political subdivision of the State of California ("County").

Recitals

The Agency has levied or expects to levy assessments on properties within Fresno County. In this agreement, the word "assessment" has the meaning given in Article XIII D, Section 2, of the California Constitution.

The County desires to recover from the Agency the County's costs for collecting those assessments by incorporating them into the collection of the general taxes of the County on property. For assessments collected by the County for any special district, excluding school districts, Government Code section 29142 authorizes the Board of Supervisors to establish a collection fee to cover those costs. For assessments collected by the County for a city, Government Code section 51800 authorizes an agreement to cover those costs.

The parties therefore agree as follows:

Section 1. Employment of County

The Agency engages County to collect assessments as provided in this agreement, which includes performing professional, technical, and staff services and providing assistance as described in this agreement.

Section 2. Scope of Services

Upon the request of the Agency as provided in Exhibit 1 to this agreement, the County shall perform the services described in that Exhibit 1.

Section 3. County's Personnel and Working Relationship with the Agency

A. Except as provided in Exhibit 1, all of the services to be performed by the County under this agreement shall be performed by County personnel, and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform his or her part of those services.

B. Except as provided in Exhibit 1, none of the work or services covered by this

1 agreement shall be subcontracted by the County unless approved in writing in advance by the
2 Agency.

3 **Section 4. Compensation**

4 The Agency shall pay, and the County shall receive, payment as provided in Exhibit 1,
5 including allowable costs of the County, as provided in Exhibit 3, for the services rendered
6 under this agreement, except that in any case the total amount paid by the Agency for the
7 collection of any assessment shall not exceed one-fourth of one percent (0.25%) of all money
8 collected.

9 If the Agency is a special district, the compensation under this section is a collection fee
10 under Government Code section 29142.

11 **Section 5. Method of Payment**

12 Beginning fiscal year 2018–2019, the Agency will reimburse the County for all costs
13 incurred in performing the services described in Exhibit 1. The County's Auditor-
14 Controller/Treasurer-Tax Collector is authorized to deduct those costs from apportionments to
15 the Agency and retain them as compensation for services rendered under this agreement. The
16 County will itemize all costs incurred, deducted, and retained and will provide that itemization to
17 the Agency with the remittance advice for the apportionment.

18 **Section 6. Records**

19 The County shall maintain complete and accurate records with respect to costs incurred
20 under this agreement. All such records shall be maintained on a generally-accepted accounting
21 basis and shall be clearly identified and readily accessible. The County shall provide to the
22 authorized representatives of the Agency free access to such books and records at all proper
23 times, and the right to audit the same, and to make transcripts therefrom as necessary, and to
24 allow inspection of all work, data, documents, proceedings, and activities related to the
25 performance of this agreement for a period of three (3) years from the date of final payment for
26 work performed under this agreement. In addition to the above accounting records, the County
27 shall maintain records to show actual time and allowable costs submitted for reimbursement
28 with respect to the scope of services set forth herein.

1 **Section 7. Changes to the Agreement**

2 This agreement may not be modified except in writing signed by both parties.

3 **Section 8. Term**

4 This agreement is effective on the date first written above through June 30, 2019, and
5 renews automatically for each fiscal year (July 1 through June 30) after unless either party
6 gives written notice of nonrenewal no later than June 1.

7 **Section 9. Termination**

8 Either party may terminate this agreement without cause at any time by giving written
9 notice of such termination to the other party and specifying an effective date of termination that
10 is not less than 30 days after the notice is given. If the agreement is terminated as provided in
11 this Section 9, the County shall be reimbursed its allowable costs in accordance with Section 4
12 of this agreement through the date of termination.

13 **Section 10. Representations and Warranties**

14 The Agency represents and warrants that it has the authority to levy the taxes, fees, or
15 assessments that it levies, and that the County collects under this agreement, and the
16 Agency's levy of those taxes, fees, or assessments complies with all requirements of state law,
17 including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition
18 218) and Division 6, Part 2.74, of the Water Code (Sustainable Groundwater Management
19 Act). The Agency also agrees to reaffirm in writing the validity of the taxes, fees, or
20 assessments each time it requests services under Section 2 of this agreement.

21 **Section 11. Release**

22 The Agency hereby releases and forever discharges the County and its officers, agents,
23 and employees from any and all claims, demands, liabilities, costs and expenses, damages,
24 causes of action, and judgments, in any manner arising from the Agency's responsibility under
25 this agreement, or other action taken by the Agency in establishing any assessment, and
26 implementing the collection of such assessments as contemplated in this agreement.

27 **Section 12. Hold Harmless**

28 The Agency shall defend the County and hold the County harmless from all liability,

1 claims, or damages incurred as a result of any action taken by the Agency in establishing any
2 tax, fee, or assessment, and implementing the collection of such taxes, fees, or assessments
3 as contemplated in this agreement.

4 **Section 13. Construction**

5 The final form of this agreement is the result of the parties' combined efforts. If anything
6 in this agreement is found by a court of competent jurisdiction to be ambiguous, that ambiguity
7 is to be resolved by construing the terms of this agreement according to their generally
8 accepted meaning, and not by construing the terms of this agreement for or against either
9 party.

10 **Section 14. Headings**

11 The headings and section titles in this agreement are for convenience only and are not
12 part of this agreement.

13 **Section 15. Severability**

14 If anything in this agreement is found by a court of competent jurisdiction to be unlawful
15 or otherwise unenforceable, the balance of this agreement remains in effect.

16 **Section 16. No Waiver**

17 Payment, change, waiver, or discharge of any liability or obligation of the Contractor
18 under this agreement on any one or more occasions is not a waiver of performance of any
19 continuing or other obligation and does not prohibit enforcement by the SJVIA of any obligation
20 on any other occasion.

21 **Section 17. Entire Agreement**

22 This agreement is the entire agreement between the Contractor and the SJVIA with
23 respect to the subject matter of this agreement, and it supersedes all previous negotiations,
24 proposals, commitments, writings, advertisements, publications, and understandings of any
25 nature unless those things are expressly included in this agreement.

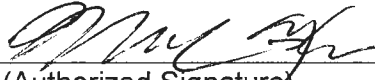
26 **Section 18. Counterparts**

27 This agreement may be signed in counterparts, each of which is an original, and all of
28 which together constitute this agreement.

[SIGNATURE PAGE FOLLOWS]

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

AGENCY


(Authorized Signature)

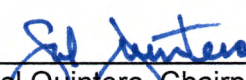
Mark McKean, Chair
Print Name & Title

4886 E. Jensen Ave

Fresno, CA 93725

Mailing Address

COUNTY OF FRESNO


Sal Quintero, Chairperson of the Board
of Supervisors of the County of Fresno

Attest:

Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

By: Susan Bishop
Deputy

FOR ACCOUNTING USE ONLY:

ORG No.:

Account No.:

Requisition No.:

1 **Exhibit 1**

2 **General Scope of Services**

3 The Auditor-Controller/Treasurer-Tax Collector's duties include fiscal functions, which
4 services include, but are not limited to:

5 1. Enrolling the assessment by parcel on the property tax bills, billing the
6 taxpayers, the collection process, roll changes as needed by parcel, apportionment of the
7 collected assessment to the Agency and reporting and maintaining records of all financial
8 transactions for the assessment process by parcel.

9 2. Separately accounting for the Agency funds and maintaining records of
10 expenditures, revenues and investments in accordance with administrative code requirements
11 and state and federal regulations.

12 The Agency shall reimburse the Auditor-Controller/Treasurer-Tax Collector for costs
13 incurred for services provided including but not limited to the following:

- 14 • Assessment enrollment to Property Tax System: \$0.17 per parcel
15 • Roll Changes as needed and approved by the Agency: \$18.60 per parcel
16 • Accounting/Apportionment/Administration: Actual Staff hourly rates on MSF (as that
17 term is defined below), and as provided in Exhibit 3

18 Accounting, Legal and Administration costs are based on the current Master Schedule
19 of Fees, Charges, and Recovered Costs ("MSF") approved by County of Fresno Board of
20 Supervisors. Relevant portions of the MSF as of the date this agreement is signed are shown
21 on Exhibit 2 for the Auditor-Controller/ Treasurer-Tax-Collector and County Counsel. The MSF
22 is revised annually and the revised rates apply to this agreement. Billing for
23 Accounting/Apportionment/Administration items would only be applicable for additional work
24 that is requested by the Agency in addition to the normal assessment enrollment, collection fee
25 and roll change duties.

26 **Duties of Agency**

27 The Agency by August 10th or other agreed upon date each year shall provide:

- 28 • The statutory and any other legal authority for the assessment; and

- A resolution passed by the Agency's governing board specifying parcels and rate(s) or amount to be charged and a list of authorized personnel that may make changes/corrections to assessments during or after fiscal year of enrollment. The Agency needs to record the resolution in the Fresno County Recorder's office before submitting it to the County Auditor.

The Agency shall comply with all other administrative instructions provided by the County Auditor each year.

Exhibit 2

MASTER SCHEDULE OF FEES, CHARGES, AND RECOVERED COSTS

SECTION 300 – AUDITOR-CONTROLLER/TREASURER

FEE DESCRIPTION	FEE AMOUNT	FEE SETTING AUTHORITY	YEAR ADOPTED	EFFECTIVE DATE	% OF COST	REFERENCE
301. Accounting Services		Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNT CLERK I	48.46/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNT CLERK II	56.16/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNT CLERK III	59.54/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNT CLERK III - CONF	61.39/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNTANT I	62.78/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNTANT II	74.80/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL DIVISION CHIEF	92.49/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL MANAGER	91.80/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
EXECUTIVE SECRETARY - CONF	50.01/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
COLLECTION REP I	50.85/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
COLLECTION REP II	54.92/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
COLLECTION REP III	62.60/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
COLLECTION REP SUPERVISOR	64.76/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
TAX COLLECTIONS SUPERVISOR	75.08/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
DEPUTY AUDITOR CONTROLLER	107.79/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
DEPUTY TREASURER TAX COLLECTOR	107.78/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
INFORMATION TECH. ANALYST I	61.78/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
INFORMATION TECH. ANALYST IV	94.33/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
INVESTMENT OFFICER	96.28/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
PAYROLL TECH I - CONF	57.74/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
PAYROLL TECH II - CONF	70.94/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
SENIOR ACCOUNTANT	80.92/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
SUPERVISING ACCOUNT CLERK II	75.45/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
SUPERVISING ACCOUNTANT	89.54/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
SYSTEMS & PROCEDURES ANALYST III	85.19/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
SYSTEMS & PROCEDURES MANAGER	95.76/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
PROGRAM TECHNICIAN I	56.49/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
ACCOUNTING INTERN	34.78/hr	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
302. Unsecured Delinquent Tax Fee	\$174.00 each	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
303. W-2 Replacement Copies	\$11.00 each	Board of Supervisors	2015-15	07/01/15	100%	Ord #15-009
304. Paycheck Stub Replacement Copies	\$11.00 each	Board of Supervisors	2015-15	07/01/15	100%	Ord #15-009
305. 1099 Replacement Copies	\$14.00 each	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
306. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$0.17 each	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
306. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$0.15 each	Board of Supervisors	2015-17	10/27/16	100%	Ord #16-014
307. Special Assessment Collection Fee Component: Change to Non-County Special Assessment On Tax Roll	\$18.50 each	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
308. Hard Copy of Tax Rate Book	\$28.01 each	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
309. 1916 Aot Bond Debt Services	\$2.30 per APN	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
310. Ten Percent Administrative Fee For Restitution Fines		Board of Supervisors	2007-09	05/09/08	100%	Ord #07-022
311. Deposit Via Admin	\$40.00 per deposit	Board of Supervisors	2016-17	07/05/16	100%	Ord #16-010
311. Deposit Via Admin	\$28.00 per deposit	Board of Supervisors	2015-17	10/27/16	100%	Ord #16-014
312. Deposit-Via Treasury Tax	\$39.00 per Treasury deposit	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
313. Travel AP Voucher	\$10.00 per travel voucher	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
313. Travel AP Voucher	\$9.00 per travel voucher	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
314. Contract AP Voucher	\$7.00 per contract voucher	Board of Supervisors	2015-17	07/05/16	100%	Ord #16-010
314. Contract AP Voucher	\$6.00 per contract voucher	Board of Supervisors	2015-17	10/27/16	100%	Ord #16-014
315. Other Pay & PO AP Voucher	\$5.00 per other AP voucher	Board of Supervisors	2015-15	07/01/15	100%	Ord #15-009
316. Franchise Tax Board Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2015-17	07/05/16		Ord #15-009
317. Child Support Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2015-17	07/05/16		Ord #15-009
318. Civil Garnishment Fee	\$1.50 Per Garnishment Deduction	Board of Supervisors	2015-17	07/05/16		Ord #15-009

SECTION 600 – COUNTY COUNSEL

FEE DESCRIPTION	FEE AMOUNT	FEE SETTING AUTHORITY	YEAR ADOPTED	EFFECTIVE DATE	% OF COST	REFERENCE
601.LEGAL SERVICES	\$122/hour	Board of Supervisors	2015-16	7/6/15	100%	Ord. #15-011

Charged to other public agencies and County departments with third party payer funds.

1 **Exhibit 3**

2 **Allowable Costs for the County**

3 **A. Direct Costs**

4 **1. Personnel**

5 Direct costs for personnel are based on actual salary and benefits paid to personnel, or
6 based on the hourly charge shown in the County's Master Schedule of Fees, Charges and
7 Costs Recovered, if applicable, for actual time spent on the work necessary to fulfill the terms
8 of this agreement. Time shall be recorded on the time sheets regularly used by the County in
9 carrying out its ordinary work apart from this agreement. No additional or special forms for
10 recording hours spent on the tasks specified in this agreement are required.

11 **2. Travel Expenses and Subsistence**

12 Where travel expenses and subsistence are directly related to the performance of this
13 agreement, they are included in direct costs. Mileage for trips within the Fresno-Clovis
14 Metropolitan area may be reimbursed, but are covered under Section 4.B. of this agreement,
15 "Indirect Costs (Overhead)." Out-of-area transportation costs shall not exceed the cost of travel
16 by the most direct and economical mode. Reimbursement for transportation by private
17 automobile shall be at the rate ordinarily charged by the County in lieu of actual costs.
18 Reimbursement for lodging and meals shall be based on the actual cost incurred by the
19 County's personnel, to not exceed the limitations applied by the County.

20 **3. Other Direct Costs**

21 Other direct costs include the costs of other material and services as may be required
22 under this agreement, but which are not normally provided as part of the overhead of County at
23 cost. Such other materials and services may include, but are not limited to, the following: report
24 reproduction, purchase of maps and charts, telephone expense, and specialized educational
25 needs.

26 **B. Indirect Costs (Overhead)**

27 Indirect costs are calculated under Federal OMB Circular A-87.
28