

AGREEMENT FOR THE COLLECTION OF SPECIAL ASSESSMENTS

This agreement, dated March 6th, 2018, is between the California Enterprise Development Authority, a joint exercise of powers authority (CEDA), and the County of Fresno, a political subdivision of the State of California (County).

Recitals

CEDA, as part of its Property Assessed Clean Energy, or "PACE," program known as the Figtree PACE Program, intends to levy voluntary contractual assessments on properties within the County of Fresno, under Chapter 29 of Part 3 of Division 7 of the Streets and Highways Code.

CEDA has obtained a final judgment, entered on September 4, 2013, in Sacramento County Superior Court Case No. 34-2012-00134736, a validation action filed by CEDA pursuant to Code of Civil Procedure section 860, establishing that the voluntary contractual assessments levied by CEDA are valid assessments under California law, including, without limitation, under Article XIII D of the California Constitution. CEDA has also obtained a final judgement, entered on July 16, 2013 in Sacramento County Superior Court Case No. 34-2012-00131602, a validation action filed by CEDA pursuant to Code of Civil Procedure section 53511, establishing that the voluntary contractual assessments levied by CEDA are valid assessments under California law, including, without limitation, under Article XIII D of the California Constitution.

The County desires to recover from CEDA the County's costs for incorporating voluntary contractual assessments into the assessments of the general taxes of the County on property.

Streets and Highways Code section 5898.20, Government Code section 29304, and Government Code section 51800 authorize CEDA to contract with the County for such a fee.

The parties therefore agree as follows:

Section 1. Employment of County

1 CEDA engages County to perform professional, technical, and staff services and
2 provide assistance as described in this agreement.

3 **Section 2. Scope of Services**

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

6 **Section 3. County's Personnel and Working Relationship with CEDA**

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

11 **B.** Except as provided in Exhibit 1, none of the work or services covered by this
12 agreement shall be subcontracted by the County unless approved in writing in advance
13 by CEDA.

14 **Section 4. Compensation**

15 CEDA shall pay, and the County shall receive, payment as provided in Exhibit 1,
16 including allowable costs of the County, as provided below, for the services rendered
17 under this agreement; provided, however, no such costs shall be payable for services
18 customarily included in the placement or correction of an assessment on the tax roll, or
19 the collection thereof, so long as the fees described in Exhibit 1 under the categories
20 "Assessment enrollment to Property Tax System", "Collection fee" and "Roll Correction"
21 as applicable have been paid by CEDA. These allowable costs include the following:

22 **A. Direct Costs**

23 **1. Personnel**

24 The County shall be compensated for the services of personnel
25 assigned under this agreement. Compensation shall be on the basis of actual
26 salary and benefits paid to said personnel, or based on the hourly charge
27 shown in the County's Master Schedule of Fees, Charges and Costs
28 Recovered, if applicable, for actual time spent on the work necessary to fulfill
the terms of this agreement. Time shall be recorded on the time sheets

1 regularly used by the County in carrying out its ordinary work apart from this
2 agreement. No additional or special forms for recording hours spent on the
3 tasks specified in this agreement are required.

4 **2. Travel Expenses and Subsistence**

5 The County shall be paid actual costs due upon documentation of
6 travel expenses and subsistence where such expenses are directly related to
7 the performance of this agreement. Mileage for trips within the Fresno-Clovis
8 Metropolitan area may be reimbursed, but are subsumed under Section 4.B.
9 of this agreement, "Indirect Costs (Overhead)." The County shall be
10 reimbursed for out-of-area transportation costs not to exceed the cost of
11 travel by the most direct and economical mode. Transportation by private
12 automobile shall be reimbursed at the rate ordinarily charged by the County
13 in lieu of actual costs. Reimbursement for lodging and meals shall be based
14 on the actual cost incurred by the County's personnel, to not exceed the
15 limitations applied by the County.

16 **3. Other Direct Costs**

17 The cost of other material and services as may be required hereunder
18 but which are not normally provided as part of the overhead of COUNTY at
19 cost. Such other materials and services shall include, but shall not be limited
20 to, the following: report reproduction, purchase of maps and charts,
21 telephone expense, and specialized educational needs.

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

23 In addition to the payment provided above, CEDA shall compensate the
24 County for indirect costs to be calculated on the basis of Federal OMB Circular
25 A-87.

26 If CEDA requests services listed in Sections 4.A. or 4.B. hereof, then prior
27 to the provision of those services the County shall provide CEDA a written cost
28 estimate for the provision of those services, and CEDA shall have the right to
withdraw its request for those services.

1 **Section 5. Method of Payment**

2 Beginning fiscal year 2017-18, CEDA will reimburse the County for all costs
3 incurred in performing the services described in Exhibit 1. The County's Auditor-
4 Controller/Treasurer-Tax Collector is authorized to deduct those costs from
5 apportionments to CEDA and retain them as compensation for services rendered under
6 this agreement. The County will itemize all costs incurred, deducted, and retained and
7 will provide that itemization to CEDA with the remittance advice for the apportionment.

8 **Section 6. Records**

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

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

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

22 **Section 8. Term**

23 This agreement is effective on the date first written above through June 30, 2018,
24 and renews automatically for each fiscal year (July 1 through June 30) after unless
25 either party gives written notice of nonrenewal no later than June 1.

26 **Section 9. Termination**

27 Either party may terminate this agreement without cause at any time by giving
28 written notice of such termination to the other party and specifying an effective date of
termination that is not less than 30 days after the notice is given. If the agreement is

1 terminated as provided in this Section 9, the County shall be reimbursed its allowable
2 costs in accordance with Section 4 of this agreement through the date of termination.

3 **Section 10. Representations and Warranties**

4 CEDA represents and warrants that the taxes, fees, or assessments that it levies,
5 and that the County collects under this agreement, comply with all requirements of state
6 law, including but not limited to Articles XIII C and XIII D of the California Constitution
7 (Proposition 218). CEDA also agrees to reaffirm the validity of the taxes, fees, or
8 assessments each time it requests services under Section 2 of this agreement.

9 CEDA represents and warrants that, as of January 1, 2018, its PACE program
10 complies with all applicable requirements of Chapter 29.1 of Part 3 of Division 7 of the
11 Streets and Highways Code (also known as "SB 242").

12 **Section 10.5. Compliance with SB 242**

13 No tax, fee, or assessment shall be levied by CEDA unless CEDA and its program
14 administrator have first complied with all applicable requirements of SB 242. CEDA and
15 its program administrator shall require all contractors and third parties involved with
16 CEDA's PACE program to comply with all applicable requirements of SB 242.

17 **Section 11. Release**

18 CEDA hereby releases and forever discharges the County and its officers, agents,
19 and employees from any and all claims, demands, liabilities, costs and expenses,
20 damages, causes of action, and judgments, in any manner arising from CEDA's
21 responsibility under this agreement, or other action taken by CEDA in establishing any
22 tax, fee, or assessment, and implementing the collection of such taxes, fees, or
23 assessments as contemplated in this agreement.

24 **Section 11.5. Insurance**

25 Without limiting the COUNTY's right to obtain indemnification from
26 CEDA or any third parties, CEDA, at its sole expense, shall maintain in full force and effect,
27 the following insurance policies or a program of self-insurance, including but not limited to,
28 an insurance pooling arrangement or Joint Powers Agreement (JPA) throughout the term of
the Agreement:

1 b. Commercial General Liability

2 Commercial General Liability Insurance with limits of not less than
3 One Million Dollars (\$1,000,000) per occurrence and an annual aggregate of Two Million
4 Dollars (\$2,000,000). This policy shall be issued on a per occurrence basis. COUNTY
5 may require specific coverages including completed operations, products liability,
6 contractual liability, Explosion-Collapse-Underground, fire legal liability or any other liability
7 insurance deemed necessary because of the nature of this contract.

8 c. Automobile Liability

9 Comprehensive Automobile Liability Insurance with limits for bodily
10 injury of not less than Two Hundred Fifty Thousand Dollars (\$250,000.00) per person, Five
11 Hundred Thousand Dollars (\$500,000.00) per accident and for property damages of not
12 less than Fifty Thousand Dollars (\$50,000.00), or such coverage with a combined single
13 limit of Five Hundred Thousand Dollars (\$500,000.00). Coverage should include owned
14 and non-owned vehicles used in connection with this Agreement.

15 d. Professional Liability

16 If CEDA employs licensed professional staff, (e.g., Ph.D., R.N.,
17 L.C.S.W., M.F.C.C.) in providing services, Professional Liability Insurance with limits of not
18 less than One Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars
19 (\$3,000,000.00) annual aggregate.

20 A. Worker's Compensation

21 A policy of Worker's Compensation insurance as may be required by
22 the California Labor Code.

23 CEDA shall obtain endorsements to the Commercial General Liability
24 insurance naming the County of Fresno, its officers, agents, and employees, individually
25 and collectively, as additional insured, but only insofar as the operations under this
26 Agreement are concerned. Such coverage for additional insured shall apply as primary
27 insurance and any other insurance, or self-insurance, maintained by COUNTY, its officers,
28 agents and employees shall be excess only and not contributing with insurance provided
under CEDA's policies herein. This insurance shall not be cancelled or changed without a
minimum of thirty (30) days advance written notice given to COUNTY.

 Within Thirty (30) days from the date CEDA signs and executes this

1 Agreement, CEDA shall provide certificates of insurance and endorsement as stated above
2 for all of the foregoing policies, as required herein, to the County of Fresno, (Name and
3 Address of the official who will administer this contract), stating that such insurance
4 coverage have been obtained and are in full force; that the County of Fresno, its officers,
5 agents and employees will not be responsible for any premiums on the policies; that such
6 Commercial General Liability insurance names the County of Fresno, its officers, agents
7 and employees, individually and collectively, as additional insured, but only insofar as the
8 operations under this Agreement are concerned; that such coverage for additional insured
9 shall apply as primary insurance and any other insurance, or self-insurance, maintained by
10 COUNTY, its officers, agents and employees, shall be excess only and not contributing
11 with insurance provided under CEDA's policies herein; and that this insurance shall not be
12 cancelled or changed without a minimum of thirty (30) days advance, written notice given to
COUNTY.

13 In the event CEDA fails to keep in effect at all times insurance coverage
14 as herein provided, the COUNTY may, in addition to other remedies it may have, suspend
15 or terminate this Agreement upon the occurrence of such event. All policies shall be issued
16 by admitted insurers licensed to do business in the State of California, and such insurance
17 shall be purchased from companies possessing a current A.M. Best, Inc. rating of A FSC
VII or better.

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20 **Section 12. Hold Harmless**

21 CEDA shall defend the County and hold the County harmless from all liability,
22 claims, or damages incurred as a result of any action taken by CEDA in establishing any
23 tax, fee, or assessment, and implementing the collection of such taxes, fees, or
24 assessments as contemplated in this agreement.

25 *[SIGNATURE PAGE FOLLOWS]*
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IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of
the day and year first hereinabove written.

CALIFORNIA ENTERPRISE
DEVELOPMENT AUTHORITY

COUNTY OF FRESNO

[Handwritten signature]

Gurbax Sabota, Chair
Print Name and Title

[Handwritten signature]
Sal Quintero, Chairman of the Board of
Supervisors of the County of Fresno

550 Barcut Drive, Suite G

Sacramento, CA 95811
Mailing Address

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

By: *Susan Bishop*
Deputy

FOR ACCOUNTING USE ONLY:

Fund: 0001
Subclass: 10000
Org No. 04100600
Account No. 5060

1 **EXHIBIT 1**

2 **GENERAL SCOPE OF SERVICES**

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

- 5 1. Enrolling the assessment by parcel on the property tax bills, billing the taxpayers,
6 the collection process, roll changes as needed by parcel, apportionment of the
7 collected assessment to CEDA and reporting and maintaining records of all
8 financial transactions for the assessment process by parcel.
- 9 2. Separately accounting for CEDA funds and maintaining records of expenditures,
10 revenues and investments in accordance with administrative code requirements
11 and state and federal regulations.

12 The Auditor-Controller/Treasurer-Tax Collector will be reimbursed for costs incurred for services
13 provided including but not limited to the following:

14	Assessment enrollment to Property Tax System	\$0.16 per parcel
15	Collection fee	0.25% of assessment per 16 parcel
17	Roll Changes as needed and approved by CEDA	\$18.60 per parcel
18	Accounting/Apportionment/Administration	Actual Staff hourly rates on 19 MSF

20 Accounting, Legal and Administration costs are based on the current Master Schedule of Fees
21 (MSF) approved by County of Fresno Board of Supervisors. Relevant portions of the current
22 MSF are shown on Exhibit 2 for the Auditor-Controller/Treasurer-Tax-Collector and County
23 Counsel. Billing for Accounting/Apportionment/Administration items would only be applicable for
24 additional work that is requested by CEDA in addition to the normal assessment enrollment,
25 collection fee and roll change duties.

26 Total amount of costs to be reimbursed will not exceed 3% of the assessment per parcel. CEDA
27 errors or omissions costs will not be considered to be included in the 3% cap and will be the
28 obligation of CEDA.

29 **DUTIES OF CEDA**

30 CEDA shall request services by providing the following to the County Auditor by August 10th or
31 other agreed upon date each year:

- 32 1. The statutory authority for the assessment; and

33 A resolution passed by the CEDA Board specifying parcels and rate(s) or amount to be
34 charged and a list of authorized personnel that may make changes/corrections to
35 assessments during or after fiscal year of enrollment. CEDA needs to record the
36 resolution in the Fresno County Recorder's office before submitting it to the County
37 Auditor.

1 CEDA shall comply with all other administrative instructions provided by the County Auditor each
year.

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Exhibit 2

MASTER SCHEDULE OF FEES, CHARGES, AND RECOVERED COSTS

SECTION 88 - ASSESSOR-CONTROLLER/TREASURER

FEES DESCRIPTION	FEES AMOUNT	FEES BY/TYPE AUTHORITY	YEAR ADOPTED	EFFECTIVE DATE	% OF COST	REFERENCE
881. Assessing Services		Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNT CLERK I	42.48hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNT CLERK II	31.16hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNT CLERK III - COMF	39.54hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNTANT	61.18hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNTANT II	74.65hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNTING INFO FINANCIAL DIVISION CHIEF	92.48hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNTING INFO FINANCIAL DIVISION MANAGER	91.88hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
EXECUTIVE SECRETARY - COMF	59.94hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
COLLECTION REP I	58.65hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
COLLECTION REP II	54.83hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
COLLECTION REP III	52.63hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
COLLECTION REP SUPERVISOR	54.76hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
TAX COLLECTIONS SUPERVISOR	75.65hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
DEPUTY AUDITOR CONTROLLER	107.76hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
DEPUTY TREASURER TAX COLLECTOR	107.76hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
INFORMATION TECH ANALYST I	61.75hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
INFORMATION TECH ANALYST IV	94.36hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
RETIEMENT OFFICER	88.26hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
PAYROLL TECH I - COMF	57.76hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
SENIOR ACCOUNTANT	79.94hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
SUPERVISING ACCOUNT CLERK I	68.65hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
SUPVISING ACCOUNTANT	86.54hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
SYSTEMS & PROCEDURES ANALYST II	65.76hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
SYSTEMS & PROCEDURES ANALYST III	81.16hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
PROGRAMS TECHNICIAN I	68.65hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
ACCOUNTING INTERN	34.75hr	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
882. Increased Delinquent Tax Fee	\$174.00 each	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
883. 1/4 Replacement Capita	\$11.00 each	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
884. Payment Book Replacement Capita	\$11.00 each	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
885. 1/80 Replacement Capita	\$14.00 each	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
886. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$2.17 each	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
887. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll	\$5.35 each	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
888. Special Assessment Collection Fee Component: Change to Non-County Special Assessment on Tax Roll	\$18.00 each	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
889. Hand Copy of Tax Rate Book	\$25.01 each	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
890. 1/81 Act Based Debt Refinance	\$7.50 per APN	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
891. San Francisco Administrative Fee Per Resolution Plan		Board of Supervisors	2007-08	08/08/08	100%	Ord #07-022
891. Request Via Aerial	\$42.00 per request	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
891. Request Via Aerial	\$28.50 per request	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
892. Request-Via Treasury Tax	\$18.00 per Treasury request	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
893. Naval AP Voucher	\$16.00 per naval voucher	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
893. Naval AP Voucher	\$5.00 per naval voucher	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
894. Contract AP Voucher	\$7.25 per contract voucher	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
894. Contract AP Voucher	\$5.00 per contract voucher	Board of Supervisors	2016-17	10/27/16	100%	Ord #16-014
895. Other Pay & PO AP Voucher	\$5.00 per other AP voucher	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
896. Possible Tax Based Development Fee	\$1.00 Per Development Deduction	Board of Supervisors	2016-17	07/01/16		Ord #15-009
897. Child Support Development Fee	\$1.50 Per Development Deduction	Board of Supervisors	2016-17	07/01/16		Ord #15-009
898. Child Development Fee	\$1.50 Per Development Deduction	Board of Supervisors	2016-17	07/01/16		Ord #15-009