

AGREEMENT FOR THE COLLECTION OF SPECIAL ASSESSMENTS

This agreement, dated August 23rd, 2016, is between the California Municipal Finance Authority, a joint exercise of powers authority (CMFA), and the County of Fresno, a political subdivision of the State of California (County).

Recitals

CMFA, as part of its Property Assessed Clean Energy, or "PACE," program known as the CMFA, 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.

CMFA has obtained a final judgment, entered on June 2, 2015, in San Diego County Superior Court Case No. 37-2015-00002615-CU-MC-NC, a validation action filed by CMFA pursuant to Code of Civil Procedure section 860, establishing that the voluntary contractual assessments levied by CMFA are valid assessments under California law, including, without limitation, under Article XIII D of the California Constitution.

The County desires to recover from CMFA 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 CMFA to contract with the County for such a fee.

The parties therefore agree as follows:

Section 1. Employment of County

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

Section 2. Scope of Services

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

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

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

8 **B.** Except as provided in Exhibit 1, none of the work or services covered by this
9 agreement shall be subcontracted by the County unless approved in writing in advance
10 by CMFA.

11 **Section 4. Compensation**

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

19 **A. Direct Costs**

20 **1. Personnel**

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

1 agreement. No additional or special forms for recording hours spent on the
2 tasks specified in this agreement are required.

3 **2. Travel Expenses and Subsistence**

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

15 **3. Other Direct Costs**

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

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

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

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

1 **Section 5. Method of Payment**

2 Beginning fiscal year 2016-17, CMFA 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 CMFA 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 CMFA 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 CMFA 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, 2017,
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 the immediately preceding
26 June 1.

27 **Section 9. Termination**

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

6 **Section 10. Representations and Warranties**

7 CMFA represents and warrants that the taxes, fees, or assessments that it levies,
8 and that the County collects under this agreement, comply with all requirements of state
9 law, including but not limited to Articles XIII C and XIII D of the California Constitution
10 (Proposition 218).

11 **Section 11. Release**

12 CMFA hereby releases and forever discharges the County and its officers, agents,
13 and employees from any and all claims, demands, liabilities, costs and expenses,
14 damages, causes of action, and judgments, in any manner arising from CMFA's
15 responsibility under this agreement, or other action taken by CMFA in establishing any
16 tax, fee, or assessment, and implementing the collection of such taxes, fees, or
17 assessments as contemplated in this agreement.

18 **Section 11.5. Insurance**

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

23 b. Commercial General Liability

24 Commercial General Liability Insurance with limits of not less than
25 One Million Dollars (\$1,000,000) per occurrence and an annual aggregate of Two Million
26 Dollars (\$2,000,000). This policy shall be issued on a per occurrence basis. COUNTY
27 may require specific coverages including completed operations, products liability,
28 contractual liability, Explosion-Collapse-Underground, fire legal liability or any other liability

1 insurance deemed necessary because of the nature of this contract.

2 c. Automobile Liability

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

8 d. Professional Liability

9 If CMFA employs licensed professional staff, (e.g., Ph.D., R.N.,
10 L.C.S.W., M.F.C.C.) in providing services, Professional Liability Insurance with limits of not
11 less than One Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars
12 (\$3,000,000.00) annual aggregate.

13 A. Worker's Compensation

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

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

24 Within Thirty (30) days from the date CMFA signs and executes this
25 Agreement, CMFA shall provide certificates of insurance and endorsement as stated above
26 for all of the foregoing policies, as required herein, to the County of Fresno, (Name and
27 Address of the official who will administer this contract), stating that such insurance
28 coverage have been obtained and are in full force; that the County of Fresno, its officers,
agents and employees will not be responsible for any premiums on the policies; that such

1 Commercial General Liability insurance names the County of Fresno, its officers, agents
2 and employees, individually and collectively, as additional insured, but only insofar as the
3 operations under this Agreement are concerned; that such coverage for additional insured
4 shall apply as primary insurance and any other insurance, or self-insurance, maintained by
5 COUNTY, its officers, agents and employees, shall be excess only and not contributing
6 with insurance provided under CMFA's policies herein; and that this insurance shall not be
7 cancelled or changed without a minimum of thirty (30) days advance, written notice given to
8 COUNTY.

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

15 **Section 12. Hold Harmless**

16 CMFA shall defend the County and hold the County harmless from all liability,
17 claims, or damages incurred as a result of any action taken by CMFA in establishing any
18 tax, fee, or assessment, and implementing the collection of such taxes, fees, or
19 assessments as contemplated in this agreement.

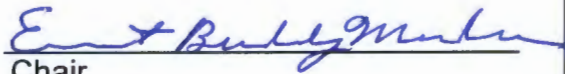
20 *[SIGNATURE PAGE FOLLOWS]*

1 The parties are signing this agreement on the date first written above.

2 CALIFORNIA MUNICIPAL FINANCE
3 AUTHORITY

COUNTY OF FRESNO

4
5 By: 
6 Executive Director

By: 
7 Chair
8 Board of Supervisors

9 ATTEST:
10 BERNICE SEIDEL, CLERK
11 BOARD OF SUPERVISORS

12 By: 
13 Susan Bishop, Deputy

14 REVIEWED & RECOMMENDED FOR
15 APPROVAL:

16 
17 Auditor-Controller/Treasurer-
18 Tax Collector

19 APPROVED AS TO ACCOUNTING
20 FORM:

21 VICKI CROW, C.P.A.
22 AUDITOR-CONTROLLER/
23 TREASURER-TAX COLLECTOR

24 By: 

25 APPROVED AS TO LEGAL FORM

26 DANIEL C. CEDERBORG
27 COUNTY COUNSEL

28 By: 

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 CMFA and reporting and maintaining records of all
8 financial transactions for the assessment process by parcel.
- 9 2. Separately accounting for CMFA 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	\$0.17 per parcel
15	Collection fee	0.25% of assessment per 16 parcel
17	Roll Changes as needed and approved by CMFA	\$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 CMFA 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. CMFA
27 errors or omissions costs will not be considered to be included in the 3% cap and will be the
28 obligation of CMFA.

29 DUTIES OF CMFA

30 CMFA 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 CMFA 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. CMFA needs to record the
36 resolution in the Fresno County Recorder's office before submitting it to the County
37 Auditor.

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- 2 3. For all assessments on properties within the incorporated areas of Fresno County, a copy
- 3 of the resolution passed by the applicable city council authorizing the levy of CMFA
- 4 assessments within that jurisdiction.

5 CMFA shall comply with all other administrative instructions provided by the County Auditor

6 each year.

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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	2016-17	07/07/16	100%	Ord #16-010
ACCOUNT CLERK I	48.46/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNT CLERK II	56.16/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNT CLERK III	59.94/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNT CLERK III - CONF	61.39/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNTANT I	62.78/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNTANT II	74.80/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL DIVISION CHIEF	92.49/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNTING AND FINANCIAL MANAGER	91.80/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
EXECUTIVE SECRETARY - CONF	50.01/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
COLLECTION REP I	50.85/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
COLLECTION REP II	54.92/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
COLLECTION REP III	62.60/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
COLLECTION REP SUPERVISOR	64.76/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
TAX COLLECTIONS SUPERVISOR	75.08/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
DEPUTY AUDITOR CONTROLLER	107.78/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
DEPUTY TREASURER TAX COLLECTOR	107.78/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
INFORMATION TECH. ANALYST I	61.78/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
INFORMATION TECH. ANALYST IV	94.33/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
INVESTMENT OFFICER	96.28/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
PAYROLL TECH I - CONF	57.74/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
PAYROLL TECH II - CONF	70.94/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
SENIOR ACCOUNTANT	87.92/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
SUPERVISING ACCOUNT CLERK II	75.45/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
SUPERVISING ACCOUNTANT	89.54/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
SYSTEMS & PROCEDURES ANALYST III	85.19/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
SYSTEMS & PROCEDURES MANAGER	95.76/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
PROGRAM TECHNICIAN I	56.49/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
ACCOUNTING INTERN	34.78/hr	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
302. Unsecured Delinquent Tax Fee	\$174.00 each	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
303. W-2 Replacement Copies	\$11.00 each	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
304. Paycheck Stub Replacement Copies	\$11.00 each	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
305. 1099 Replacement Copies	\$14.00 each	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
306. Special Assessment Collection Fee Component: Put Non-County Special Assessment On Tax Roll	\$0.17 each	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
307. Special Assessment Collection Fee Component: Change to Non-County Special Assessment On Tax Roll	\$18.60 each	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
308. Hard Copy of Tax Rate Book	\$28.01 each	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
309. 1915 Act Bond Debt Services	\$2.30 per APN	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
310. Ten Percent Administrative Fee For Restitution Fines		Board of Supervisors	2007-08	08/08/08	100%	Ord #07-022
311. Deposit Via Admin	\$40.00 per deposit	Board of Supervisors	2016-17	07/01/16	100%	Ord #16-010
312. Deposit-Via Treasury Tax	\$39.00 per Treasury deposit	Board of Supervisors	2015-16	07/01/15	100%	Ord #15-009
313. Travel AP Voucher	\$10.00 per travel voucher	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
314. Contract AP Voucher	\$7.00 per contract voucher	Board of Supervisors	2016-17	07/07/16	100%	Ord #16-010
315. Other Pay & PO AP Voucher	\$5.00 per other AP voucher	Board of Supervisors	2015-16	07/01/15	100%	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. # <u>15-011</u>

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