

AGREEMENT FOR COLLECTION OF TAXES
AND SPECIAL CONTRACTUAL ASSESSMENTS

THIS AGREEMENT made and entered into this _____ day of June, 2016, by and between the COUNTY OF CALAVERAS, hereinafter referred to as the "County", and the Golden State Finance Authority (formerly California Home 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 Tax Collector 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, it is recognized that special assessments may be levied on a fixed charge or dollar amount basis, determined by applying a special assessment rate to a specific lot or parcel in a prescribed area; 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, when requested by the Authority, it is in the public interest that the County Tax Collector collect on the County tax rolls the special taxes, fees, and assessments for the Authority.

NOW THEREFORE, the parties agree as follows:

1. Collection Services. The County Tax Collector 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.

2. Collection Fee. Unless otherwise provided by law, the County Auditor-Controller and/or Tax Collector may impose a collection fee of one-percent (1%) of the annual amount levied per parcel for each special tax, fee or assessment that is to be collected for the Authority on the County tax rolls. For new accounts, the County Auditor-Controller may impose a one-time set-up fee of One-Hundred Dollars (\$100) per account.

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 Tax Collector for the Authority. In cases where the Authority levies a fixed charge special tax or assessment that 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 Tax Collector 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.

5. Verification by Authority. It shall be the obligation of the Authority prior to the time of delivery to the County Auditor Controller 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 (July 1; Revenue and Taxation Code, Section 617) 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 Tax Collector 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 may 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 Auditor Controller will not be obligated to enter on the County's assessment roll, nor with the County Tax Collector be obligated to collect, fixed charge special taxes or assessments where the Authority has furnished incorrect assessment numbers, i.e., assessment or parcel numbers that do not correspond with assessment or parcel

numbers shown on the County Secured Assessment 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 Auditor Controller 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 Auditor Controller between July 1st and August 10th of the ensuing year.

8. Charge for Correction of Errors. After the roll has been delivered by the County Auditor to the County Tax Collector (on or before the fourth Monday in September; Revenue and Taxation Code, Section 2601) a charge will be made by the County Auditor Controller to the Authority for each fixed charge special assessment corrected or deleted. Said charge shall be \$25.00 for each account (assessment or parcel number) on the County Secured Assessment Roll for which there is a deletion or correction resulting from errors in information or data furnished by the Authority, such as the furnishing by the Authority to the County Auditor Controller of incorrect amounts or incorrect parcel numbers. The amount of the charges for such corrections will be deducted by the County Auditor Controller from the total special taxes or assessments collected by the County Tax Collector for the Authority or the Authority may pay such charges directly to the County.

9. 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 property for nonpayment of special taxes or assessments, along with other taxes and/or assessments.

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

11. Term of 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.

12. Indemnification. 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 the County's performance under this Agreement. However, the Authority shall have no obligation to defend or indemnify the County from any claims 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.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the first day above written.

COUNTY OF CALAVERAS

By: _____

By: _____

Attest:

Approved as to Form

County Counsel

Clerk of the Board of Supervisors

GOLDEN STATE FINANCE AUTHORITY
(formerly California Home Finance Authority)

By: _____
Print Name _____
Title _____