

# **Attachment A**

Agreement for Collection of Special Taxes and Special  
Assessments with CSCDA

AGREEMENT FOR COLLECTION OF  
SPECIAL TAXES and SPECIAL ASSESSMENTS

THIS AGREEMENT is entered into this 9th day of January, 2018, by and between the COUNTY OF SANTA BARBARA, (hereinafter referred to as "COUNTY"), and California Statewide Communities Development Authority (CSCDA), a public agency, located in the State of California (hereinafter referred to as "PUBLIC AGENCY").

RECITALS

WHEREAS, California Government Code Section 29304 provides for the COUNTY to collect special taxes and special assessments (collectively referred to as "special assessments") on the COUNTY tax rolls for a city, county, district, or other public corporation, officer, or body who have the legal power and authority to levy special assessments within the County of Santa Barbara and there shall be added to the amount of the special assessment an amount fixed by agreement between the County and PUBLIC AGENCY for each special assessment collected; and

WHEREAS, PUBLIC AGENCY has been authorized to provide special assessments on properties participating in PUBLIC AGENCY's Property Assessed Clean Energy Program pursuant to California Streets and Highways Code Section 5898.10 *et seq.*; and

WHEREAS, PUBLIC AGENCY desires that the COUNTY collect and distribute its special assessments for real property located within the incorporated territory of the City of Lompoc; and

WHEREAS, California Streets and Highways Code Section 5898.30 provides that the Improvement Bond Act of 1915 (California Streets and Highways Code Section 8500 *et seq.*) applies to these special assessments, including but not limited to the collection of assessment provisions in Section 8680 *et seq.*; and

WHEREAS, Proposition 218 passed in 1996 added Articles XIII C and XIII D to the California Constitution introducing new requirements and constraints on local governments' ability to impose taxes, property-related fees and charges, and assessments for the financing of public facilities and services; and

WHEREAS, Section 5898.31 of the California Streets and Highways Code declares that voluntary contractual assessments are not assessments for the purposes of Articles XIII C and XIII D of the California Constitution and Article 4.6 (commencing with Section 53750) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code; and

WHEREAS, PUBLIC AGENCY certifies that it complies with Sections 5895.10-5899.3 of the California Streets and Highways Code which provide an alternative procedure for authorizing assessments; 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 to a specific lot or parcel in a prescribed area; and

WHEREAS, PUBLIC AGENCY may determine that it is in the public interest to utilize the assistance of a third-party consultant/contractor at the sole cost of the PUBLIC AGENCY to prepare and submit special assessments to the COUNTY on PUBLIC AGENCY's behalf; and

WHEREAS, PUBLIC AGENCY certifies that it is authorized by law to levy special assessments upon land or real property within the County of Santa Barbara; and

WHEREAS, the parties to this Agreement desire to provide for the imposition of a collection fee for fixed charge special assessments, a charge for each special assessment removal from the tax roll due to delinquency, a charge for correction of errors, and other charges as appropriate.

NOW, THEREFORE, in consideration of the foregoing, COUNTY and PUBLIC AGENCY hereby agree as follows:

1. That the recitals set forth hereinabove are true and correct.
2. This Agreement is only applicable to those special assessments by PUBLIC AGENCY through the CSCDA Open PACE Program- located within the incorporated territory of the City of Lompoc.
3. Any notice or consent required or permitted to be given under this Agreement shall be given to the respective parties in writing, by personal delivery or facsimile, or with postage prepaid by first class mail, registered or certified mail, or express courier service, as follows:
  - To COUNTY: Auditor Controller, 105 E Anapamu St, Room 303, Santa Barbara, CA 93101
  - To PUBLIC AGENCY: California Statewide Communities Development Authority, 1100 K Street, Sacramento, CA 95814. Fax: (925) 391-3590 Business: (800) 531-7476or at such other address or to such other person that the parties may from time to time designate in accordance with this Section. If sent by first class mail, notices and consents under this section shall be deemed to be received five (5) days following their depositing in the US mail.

4. This Agreement shall be governed by the laws of the State of California. Any litigation regarding this Agreement or its contents shall be filed in the County of Santa Barbara, if in state court, or in the federal district court nearest to Santa Barbara County, if in federal court.
5. Provided that PUBLIC AGENCY first notifies COUNTY on or before the 10th day of August of the fiscal year for which PUBLIC AGENCY desires that COUNTY collect PUBLIC AGENCY's special assessments on the COUNTY tax rolls of the Assessor's parcel numbers and the amount of each special assessment to be collected, COUNTY shall collect on the tax rolls such listed special assessments for PUBLIC AGENCY. In no case will any special assessments be accepted by the COUNTY after August 10<sup>th</sup> for collection on the current year tax rolls. Any special assessments received after that date will need to be resubmitted by PUBLIC AGENCY by August 10<sup>th</sup> of the following year for inclusion on the next year's tax roll.

In cases where PUBLIC AGENCY levies a fixed charges special assessment which is to be collected in installments over a period of years, PUBLIC AGENCY shall compute and inform the Auditor-Controller each year, by August 10<sup>th</sup>, the amount to be collected for that tax year being prepared. In cases where PUBLIC AGENCY levies multiple assessments for a parcel, PUBLIC AGENCY shall submit one total assessment per parcel by August 10<sup>th</sup>.

Auditor-Controller requires and PUBLIC AGENCY shall submit annually data, in a format acceptable to the Auditor-Controller that contains for each parcel, the parcel number and the total amount to be assessed for the tax year.

6. PUBLIC AGENCY agrees to comply with applicable law authorizing such special assessments, including but not limited to Division 7, Part 3, Chapter 29 of the Streets and Highways Code, and with the provisions of Proposition 218. In doing such, PUBLIC AGENCY agrees to annually provide Auditor-Controller a copy of the PUBLIC AGENCY Board's certified Resolution or Ordinance authorizing the fixed charges to be collected on the secured tax bill. Such Resolution or Ordinance will reference the underlying code or legal parameters allowing the special assessment levy, the underlying code or legal parameters to place the special assessment on the tax bill, and the "order" to the Auditor-Controller to place the special assessment on the tax bill for the current tax year. PUBLIC AGENCY will also certify that the special assessments comply with all applicable laws, including, but not limited to, Division 7, Part 3, Chapter 29 of the Streets and Highways Code and the requirements of Proposition 218. PUBLIC AGENCY further agrees to provide any other documentation, such as a certified ballot measure, supporting the authority to levy the special assessment as requested by COUNTY and that without this documentation it is the Auditor-Controller's discretion whether to place the special assessment on the secured tax roll.

7. PUBLIC AGENCY agrees to release and forever discharge the COUNTY and its officers, officials, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of efforts to collect special taxes and special assessments within the terms and conditions of this Agreement including the PUBLIC AGENCY's responsibility for special assessments. PUBLIC AGENCY further agrees to defend, indemnify and hold harmless the COUNTY and its officers, officials, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of efforts to collect special taxes and special assessments within the terms and conditions of this Agreement including claims demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of any of the PUBLIC AGENCY's responsibility for special assessments. If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement by the COUNTY for the benefit of the PUBLIC AGENCY, the Auditor-Controller may offset the amount of any judgment paid by COUNTY or by any indemnified party from any monies collected by COUNTY on the PUBLIC AGENCY's behalf, including property taxes, special taxes, fees, or assessments. The COUNTY may, but is not required to, notify the PUBLIC AGENCY of its intent to implement any offset.
  
8. In order to promote and maintain efficient property tax administration PUBLIC AGENCY agrees:
  - a) To respond to taxpayers' inquiries in a timely manner and not refer taxpayers to COUNTY regarding the amounts levied, how the levied amounts were calculated, and the removal or correction of special assessments.
  - b) To follow all administrative procedures as established by the COUNTY, including, submitting all documents including, but not limited to, annual certifications and data in the required formats to COUNTY by established deadlines, and providing all requests for removal or correction of special assessments in writing.
  - c) That the PUBLIC AGENCY is responsible for the validity and accuracy of the amount of the special assessment as well as the assessor parcel number to which it is being charged regardless if such data is submitted by the PUBLIC AGENCY itself or by a third-party consultant/contractor on its behalf.
  - d) That PUBLIC AGENCY must notify the Auditor-Controller no later than February 1<sup>st</sup> of any changes or corrections to the special assessments levied on the current year tax bills. PUBLIC AGENCY also agrees that after this date, corrections submitted that would result in the reduction of an existing levied special assessment may be processed by the COUNTY solely at the Auditor-Controller's discretion. PUBLIC AGENCY further agrees not to submit after this date corrections that would result in an increase to an existing levied special assessment and that COUNTY will not be required to process and collect any such corrections if any are received. Rather, PUBLIC AGENCY agrees it will include and

incorporate such corrections that would result in increases to existing special assessments in the next tax year's special assessment submission.

- e) That administrative citations and fines and other charges of this nature will not be placed on the secured roll.
  - f) That special assessments will not be permitted to be placed on the secured tax bills of government owned parcels, other parcels without sufficient assessed values and parcels not appearing on the tax roll. If such special assessments are discovered by COUNTY to be levied by PUBLIC AGENCY, PUBLIC AGENCY gives the Auditor-Controller the authority to remove the special assessment and relieve COUNTY from any further responsibility of collection making PUBLIC AGENCY solely responsible for its collection. Should this situation occur the Auditor-Controller will promptly notify the PUBLIC AGENCY.
  - g) That PUBLIC AGENCY gives the Auditor-Controller the authority to process and handle at his/her discretion special situations and unusual items not addressed elsewhere in this Agreement. Such actions may include removal of the special assessment from the tax bill and relieving COUNTY from any further responsibility of collection making PUBLIC AGENCY solely responsible for its collection. Should this situation occur, the Auditor-Controller will promptly notify the PUBLIC AGENCY.
  - h) That all distributions by COUNTY of collected assessment amounts to PUBLIC AGENCY be done via Automatic Clearing House (ACH) transactions and further agrees to provide all information and documentation to COUNTY to do so.
9. In order to promote and maintain efficient property tax administration COUNTY agrees:
- a) To timely address questions and issues brought forward by PUBLIC AGENCY.
  - b) To timely process all changes, removal and corrections to special assessments provided such requests are received in writing within stipulated timeframes and follow established procedures.
  - c) To apportion and distribute collected special assessments at the same time as other secured taxes. Accordingly, unless otherwise required by law, Auditor-Controller is not required to separate or bifurcate any tax bill based on PUBLIC AGENCY's special assessment.
  - d) To notify PUBLIC AGENCY of any special situations or unusual items as they arise and to work with PUBLIC AGENCY for timely resolution.
  - e) To provide upon request periodic reports detailing collections and delinquencies of special assessments by parcel after 1<sup>st</sup> installment (December 10<sup>th</sup>), 2<sup>nd</sup> installment (April 10<sup>th</sup>), and at year-end.
10. PUBLIC AGENCY agrees that all special assessments levied under this Agreement are not eligible for participation in the Alternative Method of Distribution of Tax Levies and Collections and of Tax

Sale Proceeds, Chapter 3 of Part 8 of Division 1 of the Revenue and Taxation Code (commencing with Section 4701) also referred to as the TEETER plan.

11. In the event one or more installments of a tax bill that includes a special assessment levied under this Agreement are unpaid, delinquent and or defaulted on or after April 15<sup>th</sup> of the tax year in which originally levied and the PUBLIC AGENCY wishes to or is required to proceed with judicial foreclosure for satisfaction of the unpaid special assessment:

- a) PUBLIC AGENCY must promptly inform COUNTY that it has initiated judicial foreclosure by delivering to both the Auditor-Controller and the Tax Collector a copy of the publicly recorded "Notice of Intent to Remove Delinquent Special Tax Installment from the Tax Roll" or a copy of the publicly recorded "Notice of Pendency of Action" pursuant to Streets and Highways Code Section 8833.

By delivering a copy of the recorded notice the PUBLIC AGENCY requests that the unpaid special assessment levied under this Agreement be removed by the Auditor-Controller from the unpaid delinquent/defaulted secured tax bill, in accordance with the Improvement Bond Act of 1915 or any other applicable law, and the PUBLIC AGENCY will relieve the COUNTY of any further responsibility for the collection of the identified special assessments.

- b) PUBLIC AGENCY further agrees that any charges or special assessments removed from a tax bill under this Section are not eligible to be placed back on the tax bill from which it was removed or on any future year tax bills.

12. PUBLIC AGENCY and COUNTY hereby agree that COUNTY will charge Sixteen Dollars (\$16.00), subject to adjustment by the COUNTY via resolution by the Board of Supervisors, per Assessor's parcel number for each parcel for which such a special assessment is to be collected on the COUNTY tax rolls by COUNTY for PUBLIC AGENCY, all pursuant to said Government Code Section 29304, and that COUNTY may collect such charge by adding it to the special assessment on the COUNTY tax rolls to be collected for each parcel.

13. PUBLIC AGENCY and COUNTY hereby agree that the total annual charge in this Agreement to be paid to the COUNTY will be deducted in two equal parts from the total amounts collected for the special assessments prior to the distribution of the assessments to the PUBLIC AGENCY.

14. PUBLIC AGENCY and COUNTY hereby agree that COUNTY may charge One Hundred Dollars (\$100) for each correction to special assessments requested by PUBLIC AGENCY after extension of the tax roll.

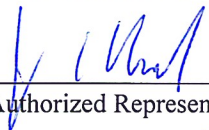
15. PUBLIC AGENCY and COUNTY hereby agree that COUNTY may charge One Hundred Dollars (\$100) for each special assessments removal from the tax roll due to delinquency.
16. PUBLIC AGENCY and COUNTY hereby agree that COUNTY will charge a setup fee of Two Hundred Dollars (\$200) per fund on which special assessments are to be collected for accounting services related to the processing of the special assessments.
17. PUBLIC AGENCY and COUNTY hereby agree that COUNTY will charge PUBLIC AGENCY a fee of Fifty Dollars (\$50) per call from taxpayer that requires assistance related to the special assessment.
18. PUBLIC AGENCY and COUNTY hereby agree that for any other extended services requested by PUBLIC AGENCY, COUNTY may charge a fee sufficient to recover actual costs.
19. PUBLIC AGENCY shall provide and update the COUNTY with the current customer service contact information including at a minimum, but not limited to, phone, email, and website link.
20. PUBLIC AGENCY agrees to waive any right it may have under Government Code section 907 and any right to protest the deduction of the amounts in Sections 12, 14, 15, 16, 17, and 18 of this Agreement. PUBLIC AGENCY acknowledges and agrees that COUNTY will not be required to notify PUBLIC AGENCY of its intent to deduct such amounts except by execution of this Agreement.
21. PUBLIC AGENCY shall not assign or transfer this Agreement or any interest without the written consent of COUNTY, and any such assignment or transfer or attempted assignment or attempted transfer of this Agreement or any interest herein by PUBLIC AGENCY shall immediately and automatically terminate this Agreement and this Agreement shall thereupon be of no further legal force or effect; and, subject to the above provisions of this paragraph, this Agreement shall be binding upon the assigns, transferees, successors and trustees of the parties hereto.
22. All existing agreements between the COUNTY and PUBLIC AGENCY pertaining to the collection of special assessments for the CSCDA Open PACE Program located within the incorporated territory of the City of Lompoc shall be terminated upon the execution of this Agreement. Either party hereto may terminate this Agreement at any time for any reason whatsoever by giving the other party at least ninety (90) days' written notice thereof.
23. If any one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality or unenforceability shall not affect any



other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

IN WITNESS WHEREOF, COUNTY and PUBLIC AGENCY have executed this Agreement effective on the day and year first hereinabove set forth.

**CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT AUTHORITY:**

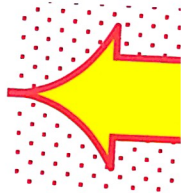
By:   
Authorized Representative  
Name: James Hamill  
Title: Managing Director

**COUNTY OF SANTA BARBARA:**

**ATTEST:**  
Mona Miyasato  
County Executive Officer  
Clerk of the Board


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

By: \_\_\_\_\_  
Chair, Board of Supervisors



**RECOMMENDED FOR APPROVAL:**  
Theodore A. Fallati, CPA  
Auditor-Controller

**APPROVED AS TO ACCOUNTING FORM:**  
Theodore A. Fallati, CPA  
Auditor-Controller

By:   
Department Head

By:   
Auditor-Controller

**APPROVED AS TO FORM:**  
Michael C. Ghizzoni  
County Counsel

**APPROVED AS TO FORM:**  
Risk Management

By:   
Deputy County Counsel

By:   
Risk Management