



BOARD OF SUPERVISORS      **Agenda Number:**  
AGENDA LETTER

**Clerk of the Board of Supervisors**  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

Submitted on:  
(COB Stamp)

<b>Department</b>	County Counsel
<b>Name:</b>	
<b>Department No.:</b>	013
<b>Agenda Date:</b>	January 27, 2026
<b>Placement:</b>	Administrative Agenda
<b>Estimated Time:</b>	
<b>Continued Item:</b>	No
<b>If Yes, date from:</b>	
<b>Vote Required:</b>	Majority

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**TO:** Board of Supervisors  
**FROM:** Department Director(s): Rachel Van Mullem, County Counsel  
Contact: Adriana de Bruin  
**SUBJECT:** Amendment No. 4 to Agreement with Outside Tax Counsel – Ice Miller LLP

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Other Concurrence:** Risk Management

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- a) Approve, ratify, and authorize the Chair to execute Amendment No. 4 to the Agreement for Professional Legal Services with Ice Miller LLP, extending the term to August 31, 2027, increasing the not-to-exceed amount by \$40,000 for a total not-to-exceed amount of \$115,000, and updating the hourly rates; and
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b)(5) because they are administrative activities of government that will not result in direct or indirect physical changes in the environment.

**Summary Text:**

This Amendment No. 4 extends the term of the County's agreement with Ice Miller LLP to August 31, 2027, increases the hourly rates, as well as increases the not-to-exceed amount from \$75,000 to \$115,000. Ice Miller provides federal tax law advice and legal services, including related to employee benefits, payroll, and the County Employees' Retirement Plan and 401(h) Retiree Health Plan. Ice Miller has served as the County's employee benefits outside tax counsel since 2006.

**Fiscal Analysis:**

Budgeted: Yes

**Special Instructions:**

Please send a copy of the Minute Order and signed amendment to Adriana de Bruin in County Counsel.

**Attachments:**

**Attachment A** – Amendment No. 4

**Attachment B** – Agreement for Professional Legal Services, Amendment No. 1, Amendment No. 2, and Amendment No. 3

**Contact Information:**

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