



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

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

2014 NOV 24 AM 9:38

COUNTY OF SANTA BARBARA  
CLERK OF THE  
BOARD OF SUPERVISORS

Department Name: County Counsel  
Department No.: 013  
For Agenda Of: December 9, 2014  
Placement: Administrative  
Estimated Time:  
Continued Item: No  
If Yes, date from:  
Vote Required: 4/5

**TO:** Board of Supervisors

**FROM:** Department Michael C. Ghizzoni, County Counsel (568-2950) *mg*  
Director(s)  
Contact Info: Anne Rierson, Senior Deputy County Counsel (568-2950)

**SUBJECT:** Extension of Term of Agreement with Outside Tax Legal Counsel

**County Counsel Concurrence**

As to form: Yes

**Other Concurrence:** Select\_Other

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

- a. Approve and authorize the Chair to execute the attached Amendment No. 5 to the Agreement for Professional Legal Services with outside tax legal counsel, Ice Miller LLP, extending the term of the Agreement to December 31, 2016, but not increasing the previously approved contract amount; and
- b. Determine that the above action is not a project under the California Environmental Quality Act (CEQA) pursuant to Sections 15378(b)(4) and 15378(b)(5) because it consists of government administrative or fiscal activities that will not result in direct or indirect physical changes in the environment.

**Summary Text:**

This Amendment No. 5 extends the term of the Agreement for Professional Legal Services with the law firm Ice Miller LLP to December 31, 2016. Ice Miller has provided the County with federal tax law advice and assistance related to the County's retirement plan and 401(h) retiree health plan, including, among other services, submitting retirement plan determination letter and Voluntary Compliance Program filings to the Internal Revenue Service (IRS) and receiving favorable determinations for the County.

On December 10, 2013, your Board authorized staff to work with SBCERS and file a determination letter request with the IRS for the SBCERS Plan and the 401(h) Plan in Cycle E for governmental plans, which runs from February 1, 2015 to January 31, 2016. Following approval of this Amendment by your

Board, staff intends to work with Ice Miller to submit these IRS filings. The Agreement with Ice Miller was set to expire on December 31, 2014.

**Performance Measure:**

Not applicable.

**Fiscal and Facilities Impacts:**

Budgeted: Yes

**Fiscal Analysis:**

The extension of the current Agreement does not have any new fiscal impacts. The previously approved contract amount is \$331,000. There is approximately \$69,700 left on the contract. The expenditures are being paid out of County Counsel, Dept. 13, line item 7650, Special Department Expenditures.

**Key Contract Risks:**

County Counsel views this Agreement as low risk due to the expertise of this firm in federal tax law and the favorable results that the firm has achieved for the County on past federal tax matters.

**Special Instructions:**

Please send a signed copy of Amendment No. 5 and a copy of the Minute Order to Anne Rierson in County Counsel.

**Attachments:**

Amendment No. 5 to Agreement for Professional Legal Services, Contract Summary Sheet.

**Authored by:**

Anne Rierson, Senior Deputy County Counsel