

RESOLUTION NO. RA 01-08

A RESOLUTION OF THE REDEVELOPMENT AGENCY OF THE CITY OF PASO ROBLES  
APPROVING AND AUTHORIZING THE EXECUTION OF A CONTRACT TO  
PROVIDE PROPERTY TAX INCREMENT AUDITING AND  
REPORTING SERVICES

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WHEREAS, the Redevelopment Agency's major source of income is property tax increment revenues; and

WHEREAS, this source of revenue has never been audited; and

WHEREAS, data and statistics relative to this major revenue source is virtually unknown and unavailable without assistance; and

WHEREAS, HdL Coren & Cone has the ability and experience to provide said services.

THEREFORE BE IT HEREBY RESOLVED by the Redevelopment Agency of the City of El Paso de Robles that the contract for property tax increment auditing and reporting services attached herewith as Exhibit "A" is hereby approved and the Director of Administrative Services is authorized to execute said agreement on behalf of the City.

PASSED, APPROVED, AND ADOPTED by the Redevelopment Agency of the City of Paso Robles this 7<sup>th</sup> day of August 2001 by the following vote:

AYES: Heggarty, Nemeth, Picanco, Mecham and Finigan  
NOES: None  
ABSENT: None  
ABSTAIN: None

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George P. Finigan, Chairman

ATTEST:

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Sharilyn M. Ryan, Deputy City Clerk

## CONSULTANT'S SERVICES AGREEMENT

THIS AGREEMENT, made this \_\_\_\_ day of \_\_\_\_\_, 2001, by and between the PASO ROBLES REDEVELOPMENT AGENCY, a political subdivision and municipal corporation (hereinafter referred to as "AGENCY"), and HdL Coren & Cone, California Corporation having a corporate office at 1340 Valley Vista Way, Diamond Bar, California, (hereinafter referred to as "CONSULTANT").

### RECITALS

WHEREAS, AGENCY desires to retain a qualified individual, firm or business entity to provide professional services for property tax reporting and auditing; and

WHEREAS, AGENCY desires to engage CONSULTANT to provide services by reason of its qualifications and experience for performing such services, and CONSULTANT has offered to provide the required services on the terms and in the manner set forth herein.

NOW, THEREFORE, in consideration of their mutual covenants contained herein, the parties hereto agree as follows:

#### 1. CONTRACT COORDINATION

- a. AGENCY. The Director of Administrative Services shall be the representative of AGENCY for all purposes under this Agreement. The Director, or his designated representative, hereby is designated as the Contract Manager for the AGENCY. He shall supervise the progress and execution of this Agreement.
- b. CONSULTANT. CONSULTANT shall assign a single Contract Manager to have overall responsibility for the progress and execution of this Agreement for CONSULTANT. Andrew Nickerson is hereby designated as the Contract Manager for CONSULTANT. Should circumstances or conditions subsequent to the execution of this Agreement require a substitute Contract Manager for any reason, the Contract Manager designee shall be subject to the prior written acceptance and approval of the AGENCY's Contract Manager.

#### 2. NOTICES

Any notice or consent required or permitted to be given under this agreement to be given under this Agreement shall be given to the respective parties in writing, by first-class mail, postage prepaid, by facsimile or otherwise delivered as follows:

AGENCY:	Michael J. Compton City of Paso Robles Department of Administrative Services 1000 Spring Street Paso Robles, CA 93446 FAX (805) 237-6565
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CONSULTANT: Andrew Nickerson  
HdL Coren & Cone  
1340 Valley Vista Drive  
Diamond Bar, California 91765  
FAX (909) 861-4335

or at such other address or to such other person that the parties may from time to time designate. Notices and consents under this section, which are sent by mail, shall be deemed to be received five (5) days following their deposit in the U.S. mail.

### 3. TERM

The term of this Agreement shall be for one (1) year period beginning July 1, 2001 unless otherwise terminated and/or suspended in accordance with Sections 7 or 8 of this Agreement. This agreement may be extended by up to four (4) one year time extensions at the discretion of the AGENCY.

### 4. DUTIES OF AGENCY

AGENCY agrees to cooperate with CONSULTANT in the performance of CONSULTANT's work.

### 5. COMPENSATION

- a. The CONSULTANT will be paid for services rendered in accordance with the fee schedule set forth in Exhibit "A".
- b. Payment of undisputed amounts is due within 30 days of receipt of invoices. Out-of-pocket expenses may include overnight delivery expense, pre-approved travel, and any other work provided within of the scope of services contained within this Agreement.
- c. The AGENCY's failure to discover or object to any unsatisfactory work or billing prior to payment will not constitute a waiver of AGENCY's right to:
  - (1) Require CONSULTANT to correct such work or billings; or
  - (2) Seek any other legal remedy.

### 6. INDEPENDENT CONTRACTOR

CONSULTANT, its agents and contractors, are independent contractors, responsible for all methods and means used in performing the CONSULTANT'S services under this agreement, and are not employees, agents, or partners of the AGENCY.

### 7. SCOPE OF SERVICES

- a. Subject to such policy direction and approvals as the AGENCY, through its staff, may determine from time to time, CONSULTANT shall perform the services set forth

in the "Scope of Services" attached hereto as Exhibit "B" and incorporated herein by reference.

b. Services by CONSULTANT shall be commenced and performed in accordance with the schedule set forth in Exhibit "C".

## 8. ADDITIONAL SERVICES

CONSULTANT shall not commence any work exceeding the Scope of Services without prior written authorization from AGENCY. CONSULTANT agrees to perform such work only if requested in writing by AGENCY and shall bill for such to perform such work only, if requested in writing by AGENCY and shall bill for such services in a separate agreement.

## 9. PERFORMANCE STANDARDS

- a. CONSULTANT shall (and shall cause its agents and employees), at its sole cost and expense, comply with all the AGENCY, County, State and Federal ordinances, regulations and statutes now in force or which may hereafter be in force with regard to the services provided under this Agreement. Should these requirements change during the term of this Agreement, CONSULTANT shall be responsible for notifying the AGENCY of such change in requirements. Any corrections to CONSULTANT'S instruments of professional service that become necessary as a result of the CONSULTANT'S failure to comply with these requirements shall be made at the CONSULTANT'S expense.
- b. Should these requirements change during the engagement, CONSULTANT shall be responsible for notifying the AGENCY of such change in requirements.
- c. CONSULTANT represents that it has the skills, expertise, and licenses/permits necessary to perform the services required under this Agreement. Accordingly, CONSULTANT shall perform all such services in the manner and according to the standards observed by a competent person or firm of the same profession in which the CONSULTANT is engaged. All products of whatsoever nature that CONSULTANT delivers to the AGENCY pursuant to this Agreement shall conform to the standards of quality normally observed by a person practicing in CONSULTANT'S profession. Permits and/or licenses shall be obtained and maintained by CONSULTANT without additional compensation throughout the term of this Agreement.

## 10. TAXES

CONSULTANT shall pay all taxes, assessments and premiums under the federal Social Security Act, any applicable unemployment insurance contributions, workers' compensation insurance premiums, sales taxes, use taxes, personal property taxes or other taxes or assessments now or hereafter in effect and payable by reason of or in connection with the services to be performed by CONSULTANT.

## 11. CONFLICT OF INTEREST

CONSULTANT covenants that it presently has no interest, and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONSULTANT further covenants that, in the performance of this Agreement, no sub-contractor or person having such an interest shall be employed. CONSULTANT certifies that no one who has or will have any financial interest under this Agreement is an officer or employee of AGENCY. It is expressly agreed that, in the performance of the services hereunder, CONSULTANT shall at all times be deemed an independent contractor and not an agent or employee of AGENCY.

## 12. OWNERSHIP OF DOCUMENTS

All original drawings, videotapes and other materials prepared by or in possession of CONSULTANT pursuant to this Agreement shall become the permanent property of AGENCY, and shall be delivered to the AGENCY upon demand.

## 13. RECORD KEEPING

CONSULTANT shall keep such business records pursuant to this Agreement as would be kept by a reasonably prudent practitioner of CONSULTANT'S profession and shall maintain such records for at least four (4) years following the termination of this Agreement. All accounting records shall be kept in accordance with generally accepted accounting practices. The AGENCY shall have the right to audit and review all such documents and records at any time during CONSULTANT'S regular business hours or upon reasonable notice.

## 14. INDEMNIFICATION

CONSULTANT hereby agrees to indemnify and save harmless AGENCY, its officers, designated agents, employees, and volunteers of and from:

- a. Any and all claims and demands which may be made against AGENCY, its officers, designated agents, or employees by reason of any injury or death of or damage to any person or corporation caused by any negligent act or omission of CONSULTANT under this Agreement or of CONSULTANT's employees or agents;
- b. Any and all damage to or destruction of the property of AGENCY, its officers, designated agents or employees occupied or used by or in the care custody, or control of CONSULTANT, or in proximity to the site of CONSULTANT's work, caused by any negligent act or omission of CONSULTANT under this Agreement or of CONSULTANT's employees or agents;
- c. Any and all claims and demands which may be made against AGENCY, its officers, designated agents, or employees by reason of any injury to or death of or damage suffered or sustained by any employee or agent of CONSULTANT under this Agreement, however caused, excepting, however, any such claims and demands which are the result of the active negligence or willful misconduct of AGENCY, its officers, agents, or employees;
- d. Any and all claims and demands which may be made against AGENCY, its officers, designated agents, or employees by reason of any infringement or

alleged infringement of any patent rights or copyrights or claims caused by the use of apparatus, appliance, or materials produced or furnished by CONSULTANT under this Agreement; and

- e. Any and all penalties imposed or damages sought on account of the violation of any law or regulation or if any term or condition of any permit, when said violation of any law or regulation or of any term or condition of any permit is due to negligence on the part of the CONSULTANT.

#### 15. WORKERS COMPENSATION

CONSULTANT certifies that it is aware of the provisions of the Labor Code of the State of California, which require every employer to be insured against liability for workers compensation or to undertake self-insurance in accordance with the provisions of that code, and it certified that it will comply with such provisions before commencing the performance of the work of this Agreement.

#### 16. INSURANCE

- a. CONSULTANT shall provide proof of comprehensive general liability insurance with limits of not less than one million (\$1,000,000) per occurrence satisfactory to the AGENCY. The AGENCY shall be named as an "additional insured" with respects to said insurance.
- b. CONSULTANT shall provide proof of automobile liability insurance with limits of not less than one million (\$1,000,000) per occurrence satisfactory to the AGENCY. The AGENCY shall be named as an "additional insured" with respects to said insurance.
- c. Each insurance policy required by this section shall be endorsed to state that coverage shall not be canceled except after thirty (30) days prior to written notice by mail has been given to the AGENCY.
- d. All insurance required by this section shall be placed with insurers with a current A.M. Best's rating of not less than A:VII, unless otherwise acceptable to the AGENCY.
- e. Termination of this Agreement shall not release CONSULTANT from its obligations referenced in Section 14, above, as to any claims, so long as the event upon which such claim is predicated shall have occurred prior to the effective dates of any such termination and arose out of or was in any way connected with performance or operations under this Agreement by CONSULTANT, its employees, agents or contractors, or the employee, agent or contractor of any one of them.
- f. Submission of insurance certificates or submission of other proof of compliance with the insurance requirements in the Agreement does not relieve CONSULTANT from liability referenced in subsection a, above. The obligations of this article shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

#### 17. PERSONNEL

The CONSULTANT represents that it has, or will secure at its own expense, all personnel required in performing the services under this Agreement. All of the services required hereunder will be performed by the CONSULTANT or under CONSULTANT'S supervision, and all personnel engaged in the work shall be qualified to perform such services.

#### 18. INSPECTION

CONSULTANT shall furnish AGENCY with every reasonable opportunity for AGENCY to ascertain that the services of CONSULTANT are being performed in accordance with the requirements and intentions of this Agreement. All work done and all materials furnished, if any, shall be subject to the AGENCY's Contract Manager's inspection and approval. The inspection of such work shall not relieve CONSULTANT of any of its obligations to fulfill its Agreement as prescribed.

#### 19. ASSIGNMENT

This Agreement is for the performance of planning services of the CONSULTANT and is not assignable by the CONSULTANT without prior consent of the AGENCY in writing. The CONSULTANT may employ other specialists to perform services as required with prior approval by the AGENCY.

#### 20. DISCRIMINATION

No discrimination shall be made in the employment of persons under this Agreement because of the race, color, national origin, ancestry, religion or sex of such person.

If CONSULTANT is found in violation of the nondiscrimination provisions of the State of California Fair Employment Practices Act or similar provisions of federal law or executive order in the performance of this Agreement, it shall thereby be found in material breach of this Agreement. Thereupon, AGENCY shall have the power to cancel or suspend payable to CONSULTANT the sum of Twenty-five Dollars (\$25) for each person for each calendar day during which such person was discriminated against, as damages for said breach of contract, or both. Only a finding of the State of California Fair Employment Practices Commission or the equivalent federal agency or officer shall constitute evidence of a violation of contract under this paragraph.

If CONSULTANT is found in violation of the nondiscriminatory provisions of this Agreement or the applicable affirmative action guidelines pertaining to this Agreement, CONSULTANT shall be found in material breach of the Agreement. Thereupon, AGENCY shall have the power to cancel or suspend this Agreement, in whole or in part, or to deduct from the amount payable to CONSULTANT the sum of Two Hundred fifty Dollars (\$250) for each calendar day during which CONSULTANT is found to have been in such noncompliance as damages for said breach or contract, or both.

#### 21. TEMPORARY SUSPENSION

The AGENCY's Contract Manager shall have the authority to suspend this Agreement wholly or in part, for such period as he deems necessary due to unfavorable conditions or to the failure on the part of the CONSULTANT to perform any provision of this Agreement. CONSULTANT will be paid the compensation due and payable to the date of temporary suspension.

## 22. SUSPENSION: TERMINATION

- a. Right to suspend or terminate. The AGENCY reserves the right to terminate this Agreement for any reason by notifying CONSULTANT in writing seven (7) days prior to termination and by paying the compensation due and payable to the date of termination; provided, however, if this Agreement is terminated for fault of CONSULTANT, AGENCY shall be obligated to compensate CONSULTANT only for that portion of CONSULTANT services which are of benefit to AGENCY. Said compensation is to be arrived at by mutual Agreement of the AGENCY and CONSULTANT and should they fail to agree, then an independent arbitrator is to be appointed and his decision shall be binding upon the parties.
- b. Return of materials. Upon such termination, CONSULTANT shall turn over to the AGENCY immediately any and all copies of videotapes, studies, sketches, drawings, computations, and other data, whether or not completed, prepared by CONSULTANT, and for which CONSULTANT has received reasonable compensation, or given to CONSULTANT in connection with this Agreement. Such materials shall become the permanent property of AGENCY. CONSULTANT, however, shall not be liable for AGENCY's use of incomplete materials nor for AGENCY's use of complete documents if used for other than the project or scope of services contemplated by this Agreement

## 23. AGREEMENT BINDING

The terms, covenants, and conditions of this Agreement shall apply to, and shall bind, the heirs, successors, executors, administrators, assigns, and subcontractors of both parties.

## 24. AGENCY NOT OBLIGATED TO THIRD PARTIES

The AGENCY shall not be obligated or liable for payment hereunder to any party other than the CONSULTANT.

## 25. COSTS AND ATTORNEY'S FEES

The prevailing party in any action between the parties to this Agreement brought to enforce the terms of this Agreement or arising out of this Agreement may recover its reasonable costs and attorney's fees expended in connection with such an action from the other party.

## 26. SECTION HEADINGS

The headings of the sections, and any table of contents appended hereto, shall be solely for convenience of reference and shall not affect the meaning, construction or effect hereof.

#### 27. SEVERABILITY

If any one or more of the provisions contained herein shall for any reason be held 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 not been contained herein.

#### 28. REMEDIES NOT EXCLUSIVE

No remedy herein conferred upon or reserved to the AGENCY is intended to be exclusive of any other remedy or remedies, and each and every such remedy, to the extent permitted by law, shall be cumulative and in addition to any other remedy given hereunder or now or hereafter existing at law or in equity or otherwise.

#### 29. TIME IS OF THE ESSENCE

Time is of the essence in this Agreement and each covenant and term is a condition herein.

#### 30. WAIVERS

The waiver by either party of any breach or violation of any term, covenant, or condition of this Agreement or of any provision, ordinance, or law shall not be deemed to be a waiver of any subsequent breach or violation of the same or of any other term, covenant, condition, ordinance, or law. The subsequent acceptance by either party of any fee or other money, which may become due hereunder shall not be deemed to be a waiver of any term, covenant, or condition of this Agreement or of any applicable law or ordinance.

#### 31. AGREEMENT CONTAINS ALL UNDERSTANDINGS

This document (including all exhibits referred to above and attached hereto) represents the entire and integrated Agreement between AGENCY and CONSULTANT and supersedes all prior negotiations, representations, or Agreements, either written or oral. This document may be amended only by written instrument, signed by both AGENCY and CONSULTANT. All provisions of this Agreement are expressly made conditions. This Agreement shall be governed by the laws of the State of California.

#### 32. SUCCESSORS AND ASSIGNS

All representations, covenants and warranties set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

33. CALIFORNIA LAW

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 San Luis Obispo, if in state court, or in the federal court nearest to San Luis Obispo County, if in federal court.

34. EXECUTION OF COUNTERPARTS

This Agreement may be executed in any number of counterparts and each of such counterparts shall for all purposes be deemed to be an original; and all such counterparts, or as many of them as the parties shall preserve undestroyed, shall together constitute one and the same instrument.

35. AUTHORITY

All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles, and capacities herein stated and on behalf of any entities, persons, or firms represented or purported to be represented by such entity(ies), person(s), or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement have been fully complied with. Furthermore, by entering into this Agreement, Contractor hereby warrants that it shall not have breached the terms or conditions of any other contract or agreement to which Contractor is obligated, which breach would have a material effect hereon.

36. FORCE MAJEURE

Neither party shall hold the other responsible for damages or delays in performance caused by force majeure (acts of nature) or other events beyond the reasonable control of either party.

IN WITNESS WHEREOF, AGENCY and CONSULTANT have executed this Agreement the day and year first above written.

Business Name

PASO ROBLES REDEVELOPMENT AGENCY

By \_\_\_\_\_  
Andrew Nickerson  
HdL Coren & Cone

By \_\_\_\_\_  
Michael J. Compton,  
Director of Administrative Services

## EXHIBIT A

### CONSIDERATION

- A. CONTRACTOR shall provide the services described in Exhibit B, for an annual fee of \$6,480 invoiced quarterly.
- B. CONTRACTOR shall be paid 25 percent of misallocated revenue identified in the audit. CONTRACTOR shall separate and support said reallocation and provide AGENCY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. AGENCY shall pay audit fees after Contractor's submittal of evidence that corrections have been made by the appropriate agency. Payment to Contractor shall be made after AGENCY receives its first remittance advice during the fiscal year for which the correction applies.
- C. Fees for Optional Services as outlined in Services - Section E above shall be billed at the following hourly rates:
- |                |                |
|----------------|----------------|
| Principal      | \$135 per hour |
| Associate      | \$100 per hour |
| Senior Analyst | \$ 75 per hour |
| Analyst        | \$ 50 per hour |
- Hourly rates are exclusive of expenses, which are billed at 1.15 times actual incurred costs.
- D. Fees for Bond Services -Section F above will be determined depending upon the complexity of the bond issue and the time available for completion of the task. The following are the ranges of price:
1. Tax Allocation Bonds - \$12,500 - \$25,000
  2. Special Tax Reports - \$7,500 - \$20,000
  3. Independent Consultant Reports - \$2,500 - \$7,500
- E. Except for fees billed under Section C above, all sums billed shall constitute full reimbursement to CONTRACTOR for all direct and indirect expenses incurred by CONTRACTOR in performing analyses and audits including the salaries of CONTRACTOR's employees, and travel expenses connected with contacting appropriate county department representatives.
- F. All fees are due 30 days immediately following billing. All undisputed amounts that are not paid when due shall accrue interest from the due date at the lesser of 18% per annum or the maximum rate allowed by law.

## EXHIBIT B

## SCOPE OF SERVICES

The CONTRACTOR shall perform the following services:

- A. Annually, after the Property Tax Roll is available:
  1. CONTRACTOR shall establish a Data Base for AGENCY and install the Data Base on a personal computer or network
  2. Utilizing the Data Base, CONTRACTOR will provide
    - a. A listing of the major property owners in the AGENCY, and each Project Area, including the assessed value of their property
    - b. A listing of the major property tax payers, including an estimate of the property taxes
    - c. A listing of property tax transfers which occurred since the prior lien date
    - d. A listing of parcels that have not changed ownership since the enactment of Proposition XIII A
    - e. A comparison of property within the by county-use code designation
    - f. A listing of multiple owned parcels
    - g. A listing of absentee owner parcels
    - h. Calculate an estimate of property tax revenue anticipated to be received for the fiscal year by the AGENCY. This estimate is based upon the initial information provided by the County and is subject to modification. This estimate shall not be used to secure the indebtedness of the AGENCY.
    - i. Upon written request, analyses based on geographic areas designated by the AGENCY to include assessed valuations and square footage computations for use in community development planning.
- B. QUARTERLY
  1. A listing of property transfers that have occurred since the last report.
  2. An update of computer program parcel transfer data.
- C. ANALYSIS AND IDENTIFICATION OF MISALLOCATION ERRORS
  1. In the first year of this Agreement, and as necessary thereafter but not less than once every three years, CONTRACTOR shall conduct an analysis to identify and verify in the AGENCY, parcels on the secured Property Tax Roll which are not properly attributed to a AGENCY or a Project Area TRA, and will provide the correct TRA designation to the proper County agency. Typical errors include parcels assigned to incorrect TRAs within the AGENCY or an adjacent agency, and TRAs allocated to wrong taxing agencies and parcels missing from Project Areas.
  2. CONTRACTOR shall reconcile the annual auditor-controller assessed valuations report to the assessor's lien date rolls and identify discrepancies.
  3. CONTRACTOR shall review parcels on the unsecured Property Tax Roll to identify inconsistencies such as value variations, values being reported to a mailing address

rather than the situs address, and errors involving TRAs (to the extent records are available).

4. Property transfers and new construction completions will be tracked to determine whether reassessment is performed within a reasonable time. The AGENCY will be notified of parcels which have failed to be reassessed.
- D. ON-GOING CONSULTATION - During the term of this Agreement, CONTRACTOR will serve as the AGENCY's resource staff on questions relating to property tax and assist in estimating current year property tax revenues. On-going consultation would include, but not be limited to, inquiries resolved through use of the AGENCY's data base.
- E. OPTIONAL SERVICES - The following services are available on a time and materials basis
1. Generation of specialized data-based reports which would require additional programming or the purchase of additional data not necessary to carry out services outlined in Sections A, B, and C.
  2. Any research with county agencies for which CONTRACTOR does not have a current database.
  3. Redevelopment Financial Services including but not limited to:
    - a. Tax increment projections
    - b. Feasibility studies
    - c. Agency or Project Area cash flows
    - d. Low and moderate income housing set-aside calculations, findings and consultations
    - e. Fiscal impact studies
    - f. Legislative analysis
    - g. Redevelopment plan adoption and amendment financial feasibility studies
- F. BOND SERVICES - Bond services are available for a fixed fee, including
1. Tax Allocation Bonds fiscal consultant reports
  2. Mello-Roos Special Tax studies
  3. Independent redevelopment and financial consultant reports, such as escrow release reports and additional bond tests

## **EXHIBIT C**

### **SCHEDULE**

The methodology that the company follows in identifying, correcting and recovering property tax errors includes the following:

Task I	Establishment of City Data Set
Task II	Identify and Correct Errors
Task III	Prepare Reports
Task IV	Ongoing Analysis

**Task I - Establishment of City Data Set**

Using HdLCC's custom Windows software, a data set of all parcels in the Agency will be established. This data set can be installed on a personal computer or network at the City offices. The parcel database is not confidential in nature and does not have any restrictions on the number of users.

The software program allows the Agency to create mailing lists, assemble property or address data sets with sales, property and business tax data, and display data in ways that have not been available to cities in the past.

The software also provides an export routine so that users may export the entire data set or selected fields of the data to a database (.dbf) or ASCII comma delimited file.

The data set, Windows application and supporting documentation will be delivered to the Agency within 6 weeks of the execution of the contract.

**Task II - Identify and Correct Errors**

Some of the most common types of errors that HdL identifies and corrects include:

- Parcel values and taxes being misallocated to incorrect tax rate areas or taxing agencies within the City.
- Parcels encoded to the wrong city resulting in the tax proceeds being assigned to the wrong jurisdiction.
- Property transfers and new construction completions failing to be reassessed in a timely manner.
- Unsecured values and taxes allocated to the wrong parcel, tax rate area or city performed with counties that make situs addresses available on the unsecured roll.

After reviewing the identified errors with the Agency, the company works with the appropriate county agencies to ensure that errors are corrected and that funds due the Agency are redistributed. The secured and unsecured audits will be completed within 6 weeks of the execution of the contract.

**Task III - Prepare Reports**

The company provides the following reports based on each year's lien date rolls:

- A listing of the major property owners in the Agency, including the assessed value of their property;
- A listing of the major property tax payers, including an estimate of the property taxes;
- A listing of property tax transfers which occurred since the lien date;
- A listing of parcels that have not changed ownership since the enactment of Proposition 13;
- A comparison of property within the Agency by county-use code designation;
- A listing of multiple owned parcels;
- A listing of absentee owner parcels;
- Calculate an estimate of property tax revenue anticipated to be received for the fiscal year by the Agency;
- Upon written request, analyses based on geo areas designated by the Agency to include assessed valuations and square footage computations for use in community development planning.

The property tax analytical reports will be delivered within 4 months of the execution of the contract.

**AGENCY MATERIALS AND SUPPORT**

AGENCY agrees to provide the following information:

- A. Current AGENCY and City maps and zoning map;

- B. A copy of reports received by the AGENCY and City annually from the Auditor-Controller's office detailing assessed values (secured, unsecured and utilities), as well as unitary values for reconciliation analysis;
- C. Parcel listing and maps of City or Agency parcel annexations since the lien date roll;
- D. A listing of completed new construction projects with Assessor's map book, page and parcel numbers (APN) for proper identification and tracking for two years prior to the date of this Agreement. If the data does not include the APN information, CONTRACTOR will research this information at an additional cost.