

AGREEMENT FOR COLLECTION OF SPECIAL
TAXES, FEES, AND ASSESSMENTS

THIS AGREEMENT is made and entered into this 21st day of August 2023, by and between the COUNTY OF SONOMA, a political subdivision of the State of California, hereinafter referred to as "County" and the GRATON COMMUNITY SERVICES DISTRICT, a special district and public entity of the State of California, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, state law authorizes the County to recoup its collection costs when the County collects taxes, fees, or assessments for any School District, Special District, zone or improvement District thereof; and

WHEREAS, when requested by District, it is in the public interest and efficient that the County collect for District the special taxes, fees, and assessments imposed on parcels subject to real property tax.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided, or as required by law, to collect on the County tax rolls the special taxes, fees, and assessments (hereinafter collectively referred to as "Charges") of District, and of each zone or improvement district thereof, except as follows: (1) Tax bills will not be generated for Charges imposed on parcels exempt from real property taxation because of low value when the total amount of the tax bill is \$10 or less. Charges on all parcels exempt from real property taxation because of low value that are unpaid at the end of the fiscal year will be removed from the tax roll and referred to the District for further collection efforts. (2) Tax bills will not be generated for Charges imposed on parcels that are immune or otherwise exempt from real property taxation when the total amount of the tax bill is \$10 or less. Charges on all parcels that are immune or otherwise exempt from real property taxation that are unpaid at the end of the fiscal year will be removed from the tax roll and referred to the District for further collection efforts.

2. When County is to collect District's Charges, District agrees to notify the Auditor-Controller of the County on or before the 10th day of August of each fiscal year of the

Assessor's parcel numbers and the amount of each Charge to County. To be effective, the notice must be received by the Auditor-Controller by said date.

3. County may charge a cost recovery fee for each Charge that is to be collected on the County tax roll in an amount sufficient to recover the costs incurred by the County to collect the Charge on behalf of District. This cost recovery fee will not exceed 0.0085 of the annual levy.

4. District warrants that the Charges imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

5. District agrees to re-certify each year that the Charges imposed by the District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218). District further agrees to provide any other documentation, such as a certified copy of the District Board's Resolution or Ordinance authorizing the Charges to be collected on the secured tax bill or a certified ballot measure, supporting the authority to levy the Charges as requested by County and that, without this documentation, it is the Auditor-Controller's discretion whether to place the Charges on the tax roll.

6. Indemnification. Without limiting the County's obligations under California law to collect the Charges, the District 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 performance of this Agreement. District shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. District further releases and forever discharges the County and its officers, 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 District's responsibilities under this Agreement or other action taken by District in establishing the Charges and implementing collection of the Charges as contemplated in this Agreement. Without limiting the generality of the foregoing, District shall hold harmless, defend, and indemnify County and its elected and appointed officers, officials, employees, and agents, from and against any claim or suit to determine the legality of the Charges or arising from or related to the accuracy of the information provided by District, or any procedures employed by the County or its officers or employees in the collection of the Charges.

If any judgment is entered against any of the County Parties as a result of action taken to implement this Agreement, District agrees that County may offset the amount of any judgment paid by County or by County Parties from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

7. To promote and maintain efficient property tax administration, District agrees:
 - a. That its officers, agents and employees will cooperate with County by timely answering inquiries made to District by any person concerning District's Charges, and that its officers, agents and employees will not refer such individuals making inquiries to County officers or employees for response.
 - b. To follow all administrative procedures as established by the County, including submitting all documents and data in the required formats to County by established deadlines, and providing all requests for removal or correction of charges in writing.
 - c. District is responsible for the validity and accuracy of the amount of the Charges as well as the assessor parcel number to which it is being charged regardless if such data is submitted by the District itself or by a third-party consultant/contractor on its behalf.
 - d. That administrative citations and fines and other charges of this nature will not be placed on the secured roll.
 - e. That District gives the Auditor-Controller the authority to process and handle at his or her discretion special situations and unusual circumstances not addressed elsewhere in this Agreement. Such actions may include the removal of Charges from the tax bill and relieving County from any further responsibility for collection making District solely responsible for its collection. Should this situation occur the Auditor-Controller will promptly notify District.

8. District shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this agreement.

9. This agreement shall be effective for the 2022-2023 fiscal year and shall be automatically renewed for each fiscal year thereafter unless terminated as hereinafter provided.

10. Either party may terminate this agreement for any reason for any ensuing fiscal year by giving written notice thereof to the other party prior to May 1st of the preceding fiscal year.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

District: _____

By: _____
David Upchurch, GCSD Board President

SONOMA COUNTY AUDITOR-CONTROLLER
