



Santa Barbara SCHOOL DISTRICTS

720 Santa Barbara Street, Santa Barbara, CA 93101
Phone (805) 963-4338, Fax (805) 963-5685

Date: March 31, 2009
To: Dr. J. Brian Sarvis, Superintendent
From: Eric D. Smith, Deputy Superintendent
Subject: Approval of Contracts for Collection of Special Tax Assessments with the Santa Barbara County Auditor Controller for Measure H and Measure I Parcel Taxes

Consent Item

Background

On November 4, 2008, the voters of Santa Barbara County supported the Santa Barbara School Districts by passing special parcel taxes to benefit the high school and elementary districts, Measure H and Measure I. The funds from these measures will offset severe state budget cuts to our schools, protect the quality of education, enhance math, science, and technology education and offer classroom music programs K-12.

Results

In order to assess, collect and distribute Measures H and I parcel taxes to the districts, the assistance of the County Auditor Controller is required. The County Auditor Controller charges a fee for this service of \$1 per parcel.

Fiscal Impact

The approximate cost to the districts will be \$23,000 in the elementary district and \$50,000 in the high school district and will be funded from the respective parcel taxes.

Recommendation

That the board approve the contracts for collection of special tax assessments with the county auditor controller for Measure H and Measure I parcel taxes.

Attachment(s)?	<input checked="" type="checkbox"/> Yes (if so, please attach)	<input type="checkbox"/> No	Powerpoint	Ovrhead	Consultant
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Adams Elementary School	Harding Elementary School	Peabody Charter School	Goleta Valley Junior High School	Dos Pueblos High School
Cesar Chavez Charter School	McKinley Elementary School	Roosevelt Elementary School	La Colina Junior High School	La Cuesta Continuation High School
Cleveland Elementary School	Monroe Elementary School	Santa Barbara Charter School	La Cumbre Junior High School	San Marcos High School
Franklin Elementary School	Open Alternative School	Santa Barbara Community Academy	Santa Barbara Junior High School	Santa Barbara High School
		Washington Elementary School		

CONTRACT FOR COLLECTION OF
SPECIAL TAX ASSESSMENTS

THIS CONTRACT is entered into this _____ day of _____, 20____, by and between the COUNTY OF SANTA BARBARA, (hereinafter referred to as “COUNTY”), and SANTA BARBARA ELEMENTARY SCHOOL DISTRICT, a public agency, located in the County of Santa Barbara, State of California (hereinafter referred to as “PUBLIC AGENCY”).

WHEREAS, California Government Code Sections 50077 and 51800 provide for the COUNTY to collect special tax assessments on the COUNTY tax rolls for cities and/or districts located in the County of Santa Barbara; and

WHEREAS, PUBLIC AGENCY is such a city or district; 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, due to the desire to keep the tax administration as efficient and cost effective as possible it is in the public interest that COUNTY collect on the COUNTY tax rolls the special tax assessments for PUBLIC AGENCY; 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 tax assessments to the COUNTY on PUBLIC AGENCY’s behalf;

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. 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 tax assessments on the COUNTY tax rolls of the Assessor’s parcel numbers, and that the amount of each special tax assessment be so collected, COUNTY shall so collect such listed special tax assessments for PUBLIC AGENCY.

3. PUBLIC AGENCY agrees to comply with applicable law authorizing such special tax assessments and with the provisions of Proposition 218. In doing such, PUBLIC AGENCY agrees to annually provide a copy of the PUBLIC AGENCY Board's certified Resolution or Ordinance authorizing the special tax assessment to be collected on the secured tax bill. Such resolution will reference the underlying code or legal parameters allowing the special tax assessment levy, the underlying code or legal parameters to place the special tax assessment on the tax bill, and the "order" to the Auditor-Controller to place the special tax assessment on the tax bill for the current tax year. PUBLIC AGENCY will also certify that the special tax assessments comply with applicable law 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 tax assessment as requested by COUNTY and that without this documentation it is the Auditor-Controller's discretion whether to place the special tax assessment on the secured tax roll.
4. PUBLIC AGENCY agrees to release and forever discharge 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 the PUBLIC AGENCY's responsibility for special tax assessments. PUBLIC AGENCY further agrees to defend, indemnifies and saves harmless the COUNTY and its officers, 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 any of the PUBLIC AGENCY's responsibility for special tax 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.
5. 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 removal or correction of special tax assessments.
 - 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 special tax assessments in writing.
 - c) PUBLIC AGENCY is responsible for the validity and accuracy of the amount of the special tax 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 administrative citations and fines and other charges of this nature will not be placed on the secured roll.
- e) That special tax assessments will not be permitted to be placed on the secured tax bills of government owned parcels and other parcels without sufficient assessed values. If such special tax assessments are discovered by COUNTY to be levied by PUBLIC AGENCY, PUBLIC AGENCY gives the Auditor-Controller the authority to remove the special tax 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.
- f) 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 Contract. Such actions may include removal of the special tax 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.

6. 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 tax assessments provided such requests are received in writing within stipulated timeframes and follow established procedures.
- c) To apportion and distribute collected special tax assessments at the same time as other secured taxes. Apportionment of uncollected special tax assessments will be governed by PUBLIC AGENCY's participation in the Alternative Tax Distribution Method (TEETER Plan).
- d) To notify PUBLIC AGENCY of any special situations or unusual items as they arise and to work with PUBLIC AGENCY for timely resolution.

7. PUBLIC AGENCY and COUNTY hereby agree that COUNTY may charge up to One Dollar (\$1.00) per Assessor's parcel number for each parcel for which such a special tax assessment is to be collected on the COUNTY tax rolls by COUNTY for PUBLIC AGENCY, all pursuant to said Government Code Sections 50077(b) and 51800, and that COUNTY may deduct such charges before remittal of the balance to the PUBLIC AGENCY.

- 8. PUBLIC AGENCY shall not assign or transfer this Contract or any interest without the written consent of COUNTY, and any such assignment or transfer or attempted assignment or attempted transfer of this Contract or any interest herein by PUBLIC AGENCY shall immediately and automatically terminate this Contract and this Contract shall thereupon be of no further legal force or effect; and, subject to the above provisions of this paragraph, this Contract shall be binding upon the assigns, transferees, successors and trustees of the parties hereto.

- 9. All existing agreements between the COUNTY and PUBLIC AGENCY pertaining to the collection of special tax assessments shall be terminated upon the execution of this Contract. Either party hereto may terminate this Contract at any time for any reason whatsoever by giving the other party at least ninety (90) days' written notice thereof.

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

DATED: _____ SANTA BARBARA ELEMENTARY SCHOOL DISTRICT

BY: _____

TITLE: _____

DATED: _____ COUNTY OF SANTA BARBARA

BY: _____
Auditor-Controller

CONTRACT FOR COLLECTION OF
SPECIAL TAX ASSESSMENTS

THIS CONTRACT is entered into this _____ day of _____, 20____, by and between the COUNTY OF SANTA BARBARA, (hereinafter referred to as “COUNTY”), and SANTA BARBARA HIGH SCHOOL DISTRICT, a public agency, located in the County of Santa Barbara, State of California (hereinafter referred to as “PUBLIC AGENCY”).

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WHEREAS, PUBLIC AGENCY is such a city or district; and

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DATED: _____ SANTA BARBARA HIGH SCHOOL DISTRICT

BY: _____

TITLE: _____

DATED: _____ COUNTY OF SANTA BARBARA

BY: _____
Auditor-Controller