



TO: North County Library Authority Commission

FROM: Marcie Scott, NCLA Liaison

SUBJECT: Consideration of Extension of Agreement for Tax Roll Billing Services with NBS

DATE: January 28, 2019

RECOMMENDATION:

Receive presentation from NBS and direct NCLA Liaison/City Staff accordingly.

BACKGROUND

NBS serves a variety of government agencies throughout 45 counties in California by administering assessment districts for water and sewer systems, tax roll billing and assist in the formation of community facilities districts (CFDs), among other services. The current NBS contract for tax roll audit and related services has been in place for NCLA since 2011.

DISCUSSION

The scope of NBS's current work for NCLA is to audit the County's tax roll records to ensure the Library Parcel Tax 889 approved by voters in 2010 is administered accurately. This is done by reviewing the County Assessor's records, comparing those records to real estate data, building permit data, and tracking parcels with approved senior waivers. NBS also ensures new parcels resulting from subdivision or other actions are on the parcel tax roll. NBS also responds to questions from participants in the parcel tax.

The City's agreement with NBS for tax roll billing for the library parcel tax was signed in 2011. At that time the contract cost was \$5,000 annually plus \$1,500 to process Senior Exemptions. Cost of Living adjustments were provided for in the contract. In FY 15/16 the actual cost for NBS services was \$5,769. In FY 16/17 the cost was \$5,923 and last fiscal year (FY 17/18) the cost was \$6,114.

FISCAL IMPACT

The proposed annual cost for services from NBS is not-to-exceed \$7,723.50, including an estimate of \$1,500 for expenses. Effective October 1, 2019 a cost of living increase may be applied based on the Consumer Price Index-U for Northern California. NCLA currently has funds to cover these costs.

Attachments:

1. NBS Scope and Fees dated 8/31/18
2. NBS Scope and Fees dated 1/3/11



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Temecula, CA 92592
Toll free: 800.676.7516

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EXHIBIT A

August 31, 2018

Sarina Revillar
Financial Services Manager
City of Los Altos
One North San Antonio Road
Los Altos, CA 94022

Subject: Scope and Fees to Provide Tax Roll Billing for the North County Library Authority Parcel Tax

Dear Sarina,

Below are our Scope of Services and Fees related to Tax Roll Billing services for the North County Library Authority ("NCLA") as referenced above. We look forward to continuing our professional relationship.

Scope of Services

PARCEL LEVY TAX ROLL BILLING

Kick-off Meeting

Meet with agency staff to discuss:

- Tax roll billing steps and appropriate timeline
- Method of application of the charge and the data required to establish the proper procedure for levying the charge
- Process for any appeals or disputes

Data Gathering

Gather and review data pertinent to the calculation and billing of the levy. Data will be obtained from various sources such as the County Assessor's Secured Roll, assessor's parcel maps and agency's database as determined to be necessary based on the requirements of the formula.

Quality Control

Perform cross-reference tests looking at the various data sources, land use codes, and other pertinent information to improve accuracy of application of the charges.

Database Maintenance

Maintain and periodically update a database of all parcels within the service area and relevant parcel information.

Levy Calculation

Calculate the annual levy for each parcel within the service area following the guidelines established in the formula.

County Submittal

Submit the levy to the County Auditor Controller in the required electronic format. Levies rejected by the County Auditor Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not submitted to the County for collection will be invoiced with payment to be directed to the agency.

Reporting

Provide an annual Levy Report. The report will include a parcel listing with levy amounts and rate category identifiers. Parcel and levy data can be provided via a CD ROM, diskette or emailed electronic file, if desired.

Toll-Free Phone Number

NBS will provide a toll-free phone number for use by the agency, other interested parties and all property owners. Our staff will be available to answer questions regarding the levy. Bilingual staff is available for Spanish-speaking property owners.

Fees

Tax Roll Billing Services.....	\$6,223.50
Estimated Expenses.....	\$1,500.00
Total Not to Exceed	\$7,723.50

ANNUAL FEE INCREASES

Cost of living increases may be applied to the services listed above on October 1 each year, beginning with October 1, 2019. The COLA would be the actual cost of living increase based on the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all urban consumers for the Northern California counties.

EXPENSES

Customary out-of-pocket expenses will be billed to the NCLA at actual cost to NBS. These expenses may include, but not be limited to, mailing fulfillment, postage, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

ADDITIONAL SERVICES

The following table shows our current hourly rates. Additional services authorized by the NCLA but not included in the scope of services will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$205
Associate Director	\$190
Senior Consultant / Engineer / Manager	\$ 160
Consultant	\$140
Analyst	\$120
Clerical/Support	\$ 95

TERMS

Administration services will be invoiced at the beginning of each quarter. Expenses will be itemized and included in the next regular invoice. Fees for all other services will be invoiced upon completion of the task. If the project is prematurely terminated by either party, NBS shall receive payment for work completed. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month. Either party can cancel administration contracts with 30 days written notice.

NCLA'S RESPONSIBILITIES

The NCLA shall furnish Consultant with any pertinent information that is available to NCLA and applicable to the Services. The NCLA shall designate a person to act with authority on its behalf in respect to the Services. The NCLA shall promptly respond to Consultant's requests for reviews and approvals of its work, and to its requests for decisions related to the Services. NCLA understands and agrees that Consultant is entitled to rely on all information, data and documents (collectively, "Information") supplied to Consultant by NCLA or any of its agents, contractors or proxies or obtained by Consultant from other usual and customary sources including other government sources or proxies as being accurate and correct and Consultant will have no obligation to confirm that such Information is correct and that Consultant will have no liability to NCLA or any third party if such Information is not correct.



January 3, 2011

North County Library Authority
c/o Mr. Russell Morreale
Finance Director
City of Los Altos
One North San Antonio Road
Los Altos, CA 94022

Subject: Agreement to Provide Tax Roll Billing Services for the North County Library Authority Parcel Tax

Dear Mr. Morreale:

NBS would like to thank you for the opportunity to provide Tax Roll Billing Services for the North County Library Authority ("NCLA") as referenced above. We look forward to our professional relationship.

Please find enclosed two (2) copies of our Executed Agreement. Upon signing, please return one copy to the undersigned and keep one copy for your records.

Scope of Services

[Tax Roll Billing Services]

Expert Resource: First and foremost, **NBS** will act as the NCLA's "expert resource," and is available to answer questions and offer advice on particular issues involving the parcel levy and commensurate rates.

Kick-off Meeting: **NBS** will meet with NCLA staff to discuss:

- Tax roll billing steps and appropriate timeline
- Method of application of the charge and the data required to establish the proper procedure for levying the charge
- Process for any appeals or disputes

Data Gathering: **NBS** will gather and review data pertinent to the calculation and billing of the levy. Data will be obtained from various sources such as the County Assessor's Secured Roll, assessor's parcel maps and NCLA's database as determined to be necessary based on the requirements of the formula.

Quality Control: **NBS** will perform cross-reference tests looking at the various data sources, land use codes, and other pertinent information to ensure the best and most accurate levy application.

Database Maintenance: **NBS** will maintain and periodically update a database of all parcels within the service area and relevant parcel information.

Levy Calculation: **NBS** will calculate the annual levy for each parcel within the service area following the guidelines established in the formula.

County Submittal: **NBS** will submit the levy to the County Auditor Controller in the required electronic format. Levies rejected by the County Auditor Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not submitted to the County for collection will be invoiced with payment to be directed to the NCLA.

Reporting: NBS will provide an annual Levy Report. The report will include a parcel listing with levy amounts and rate category identifiers. Parcel and levy data can be provided via a CD ROM, diskette or emailed electronic file, if desired.

Toll-Free Phone Number: NBS will provide a toll-free phone number for use by the NCLA, other interested parties and all property owners. Staff will be available to answer questions regarding the levy. Bilingual staff is available for Spanish-speaking property owners.

Senior Exemptions: NBS will review all applications for senior exemption and maintain a list of such exemptions.

Fees

|North County Library Authority Parcel Tax|

Tax Roll Billing Services.....	\$5,000
Senior Exemption Program.....	\$1,500

|Expenses|

Customary out-of-pocket expenses will be billed to the NCLA at actual cost to NBS. These expenses may include, but not be limited to, mailing fulfillment, postage, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

|Annual Fee Increases|

Cost of living increases may be applied to the services listed above on October 1 each year, beginning with October 1, 2011. The COLA would be the actual cost of living increased based on the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all urban consumers for the Northern California counties.

|Additional Services|

The following table shows our current hourly rates. Additional services authorized by the NCLA will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$ 190
Senior Consultant/Programmer	150
Engineer	140
Consultant	130
Analyst	100
Clerical/Support	55

[Terms]

Administration services will be invoiced at the beginning of each quarter. Expenses will be itemized and included in the next regular invoice. Fees for all other services will be invoiced upon completion of the task. If the project is prematurely terminated by either party, **NBS** shall receive payment for work completed. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month. Either party can cancel administration contracts with 30 days written notice.

Please feel free to contact me if you have any questions or need further information.

Best regards,

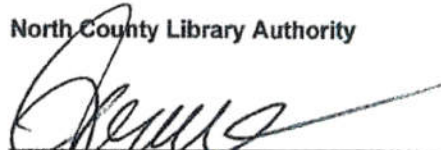
**NBS Government Finance Group,
DBA NBS**



Mike Rentner


President and CEO 1/3/2011
Title Date

North County Library Authority



Russell Morreale

Treasurer
Title Date



Jean Mordo

President
Title Date