

**AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS**

THIS AGREEMENT is made and entered into this \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between the COUNTY OF MONTEREY, a political subdivision of the State of California, hereinafter referred to as "County" and the \_\_\_\_\_, a municipal corporation of the State of California, hereinafter referred to as "District".

**WITNESSETH:**

WHEREAS, Government Code Sections 29304 and 51800 authorize 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 that the County collect on the County tax rolls the special taxes, fees, and assessments for District.

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 of District, and of each zone or improvement District thereof.
2. When County is to collect Districts special taxes, fees, and assessments, District agrees to notify the Auditor-Controller of the County on or before the 1<sup>st</sup> day of August of each fiscal year of the Assessors parcel numbers and the amount of each special tax, fee, or assessment to the County, and including, but not limited to, any act of omission or assessment to be so collected. Provided, however, to be effective, the notice must be received by the Auditor-Controller by said date.
3. County may charge the sum of 0.25% of the Original Charge for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District.
4. District warrants that the taxes, fees, or assessments 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). District has requested, on County's behalf, an opinion from their legal advisor stating that the tax, fee, or assessment complies with state law, and specifically analyzing compliance with Proposition 218 and any other applicable law. Said opinion is attached hereto as "Exhibit A" and incorporated by reference into this Agreement. District also agrees to reaffirm the validity of the tax, fee or assessment each time it requests the County to collect such tax, fee or assessment pursuant to this Agreement.

5. District hereby releases and forever discharges 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 responsibility under this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this Agreement.
6. District agrees to and shall defend, indemnify and save harmless 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 District's responsibility under this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this Agreement. If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, District agrees that County may, in its sole discretion, offset the amount of any costs, expenses or judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessment. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph. District also agrees that the County may require that some or all of any costs, expenses or judgments required to be paid by the County because of any judgment relating to the assessment or collection of special taxes, fees or assessments contemplated by this Agreement be paid directly by the District and not by way of offset.
7. District agrees that its officers, agents and employees will cooperate with County by answering inquires made to District by any person concerning Districts special tax, fee, or assessment, and District agrees that its officers, agents and employees will not refer such individuals making inquiries to County officers or employees for response.
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 20 \_\_\_ 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 1<sup>st</sup> 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: \_\_\_\_\_

Approved as to form:

\_\_\_\_\_  
District Counsel

COUNTY OF MONTEREY

By: \_\_\_\_\_

Approved as to form:

\_\_\_\_\_  
Sr. Deputy County Counsel



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AWATTORNEYS.COM

July 5, 2017

Marina Coast Water District  
11 Reservation Road  
Marina, CA 93933

Re: Proposition 218 Opinion- Water Rates

Ladies and Gentlemen:

I have been engaged as special counsel to Marina Coast Water District (the "District") in connection with the delivery of an opinion related to the District's compliance with Article XIID of the California Constitution, more commonly known as Proposition 218. The County of Monterey ("County") has requested the opinion in connection with Agreement for Collection of Special Rates, Fees and Assignment ("Agreement") to be entered into between the District and the County. In connection with the providing this opinion, I have (a) conferred with general counsel and/or staff of the District related to the process and substance of the water rates, including contracts with parties whose facilities have not been accepted by the District; (b) reviewed copies and/or drafts of Resolution Nos. 2014-19, adopted May 19, 2014, related to the proposed process, notice and protest hearing on the water rates; (c) reviewed Resolution No. 2014-20, adopted May 19, 2014, related to institution of the rates in the Ord Community, based on the District's Financial Plan, Rate and Fee Study, dated September 2013, by Carrillo Engineers (the "Study"); (d) reviewed Ordinance No. 56, adopted May 19, 2014 related to the water rates for the Marina area. including findings related to compliance with Proposition 218; and (e) reviewed the Study, including Resolution No. 2013-53, adopted August 26, 2013 approving of the Study.

In connection with our review, I have accepted and assumed the findings of fact and conclusions listed in the Study, including but not limited to the findings, conclusions and calculations related to revenue, cost and proportionality of service costs on property owners.

Under Proposition 218, the District must follow certain procedures in enacting the water rates, including those outlined in Article XIID, Section 6(a). In addition, the District's fees are required to meet certain substantive requirements as outlined in Article XIID, Section 6(b), many of which are justified in the Study and have been approved by the District.

Based on my review of the documents described above, the assumptions, conclusions and other matters or limitations described herein, I am of the opinion that the District has complied with Proposition 218 in enacting its water rates. In addition, please note that certain properties which have not been accepted by the District for connection to its system may have contractual

Marina Coast Water District  
July 5, 2017  
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relationships with the District which are not subject to Proposition 218. I also reiterate under Section 6 of the Agreement, the County is indemnified by the District from claims arising out of the Agreement, thereby providing protection for the County from any suits, claims or other proceedings against the County in connection with the District's rates.

I am delivering this opinion by and as of the date hereof and disclaim any obligation to update this opinion. My opinion is an expression of my professional judgment and not a guarantee of a result. My opinion is limited by law in effect as of the date of enactment of the rates.

Respectfully Submitted,

ALESHIRE & WYNDER, LLP

Anita Luck  
Special Counsel

AL:cd

# MONTEREY COUNTY

## AUDITOR - CONTROLLER

(831) 755-5040 • FAX (831) 755-5098 • P.O. BOX 390 • SALINAS, CALIFORNIA 93902

**MICHAEL J. MILLER, CPA, CISA**  
AUDITOR-CONTROLLER



April 03, 2017

To All Cities and Agencies with  
Assessment Bonds and/or User Fees

The time is quickly approaching for the processing of the 2017-2018 secured roll tax bills, which includes taxes, assessments, fees and charges. Files must be submitted **directly from the City or Agency** for placement on the tax bills. Administration costs of .25% will be taken off the total amount collected.

Each agency is responsible for placing its charges on the secured tax roll annually, by providing the Auditor-Controller's Office with the following:

- A. CD or EXCEL file to include:
  1. 12-Digit Assessor's parcel number, dashes omitted.
  2. Total dollar amount for each parcel – divisible by two.
  3. Tax Code.
  4. Description – unique to each tax code – optional.
- B. Completed attached Information Sheet.
- C. Complete name and address for each assessment or fee assigned to a public property, i.e. federal, state, county, city, or school.
- D. Certification Resolution - To ensure that Proposition 218's provisions are being addressed by each agency using the county tax rolls for collection of taxes, assessments, fees, and charges other than the 1% ad valorem tax, the Auditor/Controller requires a certification resolution. The resolution certifies compliance with Proposition 218 and includes a hold harmless and indemnification provision for administrative expenses of the County associated with collection of each agency's taxes, assessments, fees and charges other than the 1% ad valorem tax. Enclosed is a copy of the required certification resolution including Exhibit "A". Without certification, the County will not place charges on the tax roll.

As a reminder, the county is relying upon your Agency to correctly assess and calculate the amounts placed on the secured roll tax bills.

Submissions must come directly from the agency no later than August 1, 2017 to the following address:

Monterey County Auditor-Controller  
Attn: Rogelio Martinez-Pio  
P O Box 390  
Salinas CA 93902  
Martinezr1@co.monterey.ca.us

Because of systems requirements, there can be no exceptions. We are not responsible for information not received directly by this office or information received after the deadline.

Please feel free to contact Rogelio Martinez-Pio, the coordinator for bonds and user fees, by phone at (831) 755-5097 or by e-mail at Martinezr1@co.monterey.ca.us should you have any questions regarding this matter. Your cooperation is greatly appreciated.

Sincerely,



Michael J. Miller, CPA, CISA  
Auditor-Controller  
County of Monterey

Encl. 3

rm

cc: Mary A. Zeeb, Tax Collector

RESOLUTION NO. \_\_\_\_\_

RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT  
TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND  
PROPERTY-RELATED FEES AND CHARGES

WHEREAS, \_\_\_\_\_ (“Public Agency”) requests that the Monterey County Auditor-Controller enter those general or special taxes, assessments, or property-related Fees or charges identified in Exhibit “A” on the tax roll for collection and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2017-18

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation, complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California.

2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the Cd or electronic file identified as Exhibit “A”, the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_, and carried by the following vote, to wit:

AYES:

NOES:

ABSENT:



**EXHIBIT "A"**  
**TO**  
**RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT**  
**TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND**  
**PROPERTY-RELATED FEES AND CHARGES**

**FISCAL YEAR 2017-18**

**GENERAL TAXES:**

**SPECIAL TAXES:**

**ASSESSMENTS:**

**PROPERTY-RELATED FEES AND CHARGES:**

MONTEREY COUNTY AUDITOR-CONTROLLER  
PROPERTY TAX DIVISION

INFORMATION SHEET FOR ASSESSMENT BONDS AND/OR USER FEES

Please complete following information:

CONTACT INFORMATION

CONTACT PERSON: \_\_\_\_\_

AGENCY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

FAX NUMBER: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

ASSESSMENT BOND AND/OR USER FEE INFORMATION

FILE NAME: \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_

TAX CODE: \_\_\_\_\_

PARCEL COUNT: \_\_\_\_\_

TOTAL DOLLAR AMOUNT: \$ \_\_\_\_\_

*Note: If you have more than one charge please repeat the process for each tax code.*

Submitted By:

\_\_\_\_\_  
Signature

For Office Use: Date Received \_\_\_\_\_ Initials: \_\_\_\_\_