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## AGREEMENT FOR CONSULTING SERVICES

SAN MATEO-FOSTER CITY SCHOOL DISTRICT

PARCEL TAX ADMINISTRATION

March 12, 2021

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside  
Dallas / Houston / Raleigh / Tampa*

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## **I PROFESSIONAL QUALIFICATIONS**

DTA, formerly David Taussig & Associates, is a California public finance consulting firm with a national practice focusing on public-private partnerships and the establishment and implementation of infrastructure and public services financing programs for local municipalities in California and 10 other states. The firm has offices in Newport Beach, San Francisco, San Jose, and Riverside, California, as well as Dallas and Houston, Texas, Raleigh, North Carolina, and Tampa, Florida. Since its formation in 1985, the firm has assisted over 3,000 public and private sector clients in meeting their infrastructure and public services goals. DTA is registered as a Municipal Advisor with the U.S. Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board ("MSRB"). Additional information on DTA is available on our website ([www.FinanceDTA.com](http://www.FinanceDTA.com)).

Since its establishment in 1985, DTA has completed consulting assignments for more than 3,000 clients in 10 states. During this period, the firm has been involved in the formation of more than 2,000 public finance districts, with total authorized bonded indebtedness in excess of \$60 billion. Our financing programs have utilized a variety of public financing mechanisms, such as ADs, CFDs, Certificates of Participation, Tax Allocation Bonds, Sewer and Water Revenue Bonds, Marks-Roos Bond Pools, Landscaping and Lighting Districts ("LLDs"), Integrated Financing Districts, and various types of fee programs. **DTA has served as the Special Tax Consultant and/or Assessment Engineer for numerous cities, counties, water districts, and school districts. For your reference, DTA levied special taxes, assessments, and other charges on more than 3,010,000 Assessor parcels in over 400 districts in fiscal year 2019-20.** In addition, we prepared and/or disseminated over 300 Continuing Disclosure Reports in the last 12 months.

DTA's consulting services include:

- Annual administration of special districts;
- Special tax and assessment engineering;
- Public infrastructure and public services financing strategies;
- Property Assessed Clean Energy ("PACE") financing;
- Fiscal and economic impact analyses;
- Proposition ("Prop") 218 and Assembly Bill ("AB") 1600 compliance studies;
- Federal and state grant and loan applications;
- Economic development and revitalization studies; and
- Public improvement construction management services.

DTA is the State of California's leading financial consultant for Community Facilities Districts ("CFDs"). Our level of experience with the formation and issuance of bonds for CFDs is unequalled as our firm has been involved in the establishment of over 1,200 CFDs to date. Since its establishment in 1985, DTA has structured and participated in the formation of over 2,000 public finance districts and bond issuance programs, with total authorized bonded indebtedness over \$60 billion. Our financing programs have utilized

a variety of public financing mechanisms, such as CFDs, Assessment Districts ("ADs"), 1972 Act Landscaping and Lighting Districts ("LLDs"), Certificates of Participation, Tax Allocation Bonds, Sewer and Water Revenue Bonds, Marks-Roos Bond Pools, Integrated Financing Districts, New Markets Tax Credits ("NMTCs"), state and Federal grants and loans, and various types of fee programs.

DTA utilizes PACEAnalytics, a proprietary software developed in-house as the most advanced cloud-based software available, for its special tax/assessment administration. This software allows DTA to easily automate the management of district data, including parcels and property ownership, and calculation of special tax/assessment rates.

While DTA is primarily known for its specialized expertise in the design and administration of CFDs and various types of 1913/1915 Act ADs, as well as the issuance of a variety of types of municipal debt, the firm also provides fiscal and economic impact and development impact fee consulting services, and is experienced in grant writing for federal and State grant and tax credit programs. All of these capabilities are frequently combined with our infrastructure finance consulting services to develop public infrastructure and services financing strategies and plans.

On a national basis, DTA has planned and implemented Public Facilities Financing Plans ("PFFPs") that have ranged from the quantitative analysis of a single financing mechanism for an individual facility to the preparation of a comprehensive public financing plan covering multiple facilities and public services through a series of financing mechanisms. We at DTA feel strongly that our financial analyses provide public officials, landowners, and other interested parties with the level of information needed to make fully informed decisions regarding land use, infrastructure, and public services financing issues. DTA staff has extensive experience working with various stakeholder groups, including public agencies, residents and businesses, property owner associations, land developers, public finance professionals, local Chambers of Commerce, and other interested parties.

In addition to the planning and implementation of public financing mechanisms, DTA is involved in fiscal and economic analyses of land development impacts, project feasibility studies, retail market analyses, and economic development studies. DTA's ability to thoroughly analyze the revenues and costs to a local jurisdiction resulting from new development relates specifically to DTA's extensive experience in FIAs of land development projects. DTA staff has prepared over 700 Fiscal Impact Reports ("FIRs") estimating the revenue and cost impacts of various land use decisions on cities, counties, and special districts. Our firm has prepared FIRs in conjunction with Specific Plans, Environmental Impact Reports, incorporations and annexations, reuse studies, General Plan amendments, Development Agreements, and individual project proposals covering different types of residential, commercial/industrial, and mixed-use projects.

In terms of economic impact analyses, DTA has prepared over 200 of these studies for public agencies and land development firms that identify the general economic impacts of a future or existing development or plan on a municipality in terms of economic output

gains or losses and job and wage creation opportunities. DTA is also highly experienced in grant writing for Federal and state grant and tax credit programs. These capabilities are frequently combined with our infrastructure finance consulting services to develop public infrastructure and services financing strategies and plans.

## **II AGREEMENT FOR CONSULTING SERVICES**

THIS AGREEMENT is made and entered into this \_\_\_\_ day of \_\_\_\_\_ 2021, by and between the San Mateo-Foster City School District at 1170 Chess Drive, Foster City, CA 94404, herein called "Client," and DTA at 99 Almaden Boulevard, Suite 875, San Jose, CA 95113, herein after called "Consultant." The Client and the Consultant in consideration of the mutual promises and conditions herein contained agree as follows.

### **ARTICLE I** **TERM OF CONTRACT**

**Section 1.1** This agreement shall become effective on the date stated above and will continue in effect until the earlier of (i) \_\_\_\_\_, 2022 or (ii) until terminated as provided in Article 6 below.

### **ARTICLE II** **SERVICES TO BE PERFORMED BY CONSULTANT**

**Section 2.1** Consultant agrees to perform the professional services for the Client in accordance with the applicable professional standard of care and to deliver the work products to the Client as described in the Scope of Work statement attached as Exhibit "A" hereto. Such professional services and work products, as from time to time modified in accordance with Section 2.3 hereof, are collectively referred to as the "Consulting Services."

**Section 2.2** Instruments of Service. All computer software (including without limitation financial models, compilations of formulas and spreadsheet models), inventions, designs, programs, improvements, processes, and methods (collectively, the "Proprietary Models"), reports, drawings, specifications, computer files, field data, notes and other documents and instruments prepared by Consultant are Instruments of Service of Consultant and shall remain the property of Consultant. Consultant shall likewise retain all common law, statutory and other reserved rights, including the copyright thereto. Client acknowledges and agrees that the consideration paid by Client herein only entitles Client to a license to use the hard copy or electronically transmitted reports generated pursuant to the Consulting Services and that any Proprietary Model that Consultant uses to generate such reports is owned by or is duly licensed from a third party to Consultant and is not being provided to Client hereunder. The reports and models used to generate such reports are for use on this Project only. The Client shall not reuse or make any modification to the hard copy or electronically transmitted reports generated pursuant to the Consulting Services without the prior written authorization of the Consultant. The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its shareholders, officers, directors, employees and subconsultants (collectively, Consultants) against any damages, liabilities or costs, including reasonable attorneys' par fees and defense costs, arising from or allegedly arising from or in any way connected with the unauthorized use, reuse or modification of the hard copy or electronically transmitted reports generated pursuant to the Consulting Services or any of Consultant's Instruments of Service, including

models, by the Client or any person or entity that acquires or obtains the reports from or through the Client without the written authorization of the Consultant. Client acknowledges that Consultant may have used reports and analyses that Consultant authored for other clients as base works or templates for the reports and analyses prepared for Client pursuant to this Agreement, and Client acknowledges and agrees that Consultant has the right to use the reports and analyses that it authors pursuant to this Agreement as base works or templates for reports and analyses that Consultant authors for Consultant's other clients, provided, however, that Consultant shall not use any confidential information provided by Client in such future reports and analyses. Client further acknowledges and agrees that Consultant has spent substantial time and effort in collection and compiling data and information (the "Data Compilations") in connection with the Consulting Services and that such Data Compilations may be used by Consultant for its own purposes, including, without limitation, sale or distribution to third parties; provided, however, that Consultant will not sell or distribute any of Client's confidential information that may be contained in such Data Compilations, unless such confidential information is used only on an aggregated and anonymous basis.

**Section 2.3** Any proposed changes in the Consulting Services hereunder shall be submitted to the other party hereto, and any such changes agreed to by the parties shall be reflected in an amendment to Exhibit "A" in accordance with Section 7.2 hereto.

**Section 2.4** Nothing in this Agreement shall give the Consultant possession of authority with respect to any Client decision beyond the rendition of information, advice, recommendation, or counsel.

### **ARTICLE III** **COMPENSATION**

**Section 3.1** Client agrees to pay Consultant for its Consulting Services in accordance with this Agreement, a professional fee computed according to the Professional Fee Schedule attached as Exhibit "B" hereto and incorporated herein by reference (the "Fee Schedule"). Client acknowledges and agrees that portions of Consultant's professional fees and expenses may have been incurred by Consultant prior to the execution of this Agreement (the "Pre-Agreement Fees") and Client agrees to pay such Pre-Agreement Fees in accordance with this Agreement.

**Section 3.2** The Client shall reimburse the Consultant for Consultant's out-of-pocket expenses plus a 15% administrative charge. Expenses shall include all actual expenditures made by Consultant in the performance of any Consulting Services undertaken pursuant to the Agreement, including, without limitation, the following expenditures:

- (a) Cost of clerical assistance at a rate of \$75 per hour, including typing, collation, printing and copying, plus copier and photography costs, including photographic reproduction of drawings and documents.



- (b) Transportation costs, including mileage for the use of personal automobiles at the prevailing IRS standard rate, rental vehicles, lodging and regularly scheduled commercial airline ticket costs.
- (c) Courier services, facsimile, and telephone expenses.

**Section 3.3** On or about the first two weeks of each month during which Consulting Services are rendered hereunder, Consultant shall present to Client an invoice covering the current Consulting Services performed and the reimbursable expenses incurred pursuant to this Agreement and exhibits thereto. Such invoices shall be paid by Client within thirty (30) days of the date of each invoice. A 1.2% charge may be imposed against accounts which are not paid within thirty (30) days of the date of each invoice.

**Section 3.4** The maximum total fee amount set forth in Exhibit "B" may be increased as a result of any expansion of the Consulting Services to be rendered hereunder pursuant to Section 2.3 or as provided in Exhibit "A" hereto.

**Section 3.5** Records of the Consultant's costs relating to (i) Consulting Services performed under this Agreement and (ii) reimbursable expenses shall be kept and be available to the Client or to Client's authorized representative at reasonable intervals during normal business hours.

#### **ARTICLE IV**

#### **OTHER OBLIGATIONS OF CONSULTANT**

**Section 4.1** Consultant agrees to perform the Consulting Services in accordance with Exhibit "A" and the applicable standard of care. Should any errors caused by Consultant's negligence be found in such services or products, Consultant will correct them at no additional charge by revising the work products called for in Exhibit "A" to eliminate the errors.

**Section 4.2** Consultant will supply all tools and instrumentalities required to perform the Consulting Services under the Agreement.

**Section 4.3** Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Consultant without the prior written consent of Client. However, Consultant may subcontract portions of the work to be performed hereunder to other persons or concerns provided Consultant notifies Client of the name and address of said proposed subcontractor and Client either consents or fails to respond to notification with respect to the use of any particular proposed subcontractor.

**Section 4.4** In the performance of its Consulting Service hereunder, Consultant is, and shall be deemed to be for all purposes, an independent contractor (and not an agent, officer, employee, or representative of Client) under any and all laws, whether existing or future. Consultant is not authorized to make any representation, contract, or commitment on behalf of Client.



**Section 4.5** Neither this Agreement, any duties, or obligations under this Agreement, nor the intentions or expectations of Client will cause the Consultant to be a "public official" as that term is used in Section 87100 of Title 9 of the California Government Code. Client and Consultant agree that Consultant is not a "public official" or "participating in governmental decision" as those terms are used in Section 87100. The Client and Consultant also agree that no actions and opinions necessary for the performance of duties under the Contract will cause the Consultant to be a "public official" or "participating in a governmental decision" as those terms are used in Section 87100.

**ARTICLE V**  
**OTHER OBLIGATIONS OF CLIENT**

**Section 5.1** The Client shall provide full information in a timely manner regarding requirements for and limitations on the Project. Client agrees to comply with all reasonable requests of Consultant and provide access to all documents reasonably necessary to the performance of Consultant's duties under this Agreement with the exception of those documents which Exhibit "A" calls upon the Consultant to prepare.

**Section 5.2** Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Client without the prior written consent of Consultant.

**Section 5.3** Consultant frequently is retained by developers, landowners, and other persons and concerns interested in development projects which often eventually lead to the preparation on a contract basis by Consultant of preliminary tax spread models for government agencies to determine tax rates and other matters necessary to accomplish various improvements to realty for financing under a Mello-Roos or other financing programs. In light of the foregoing, Client will determine whether or not it is appropriate to conduct a "significant substantive review" or a "significant intervening substantive review" of Consultant's activities conducted pursuant to this Agreement as such terms are defined in Section 18700(c)h of Title 2 of the California Administrative Code. Should Client elect to conduct such a substantive review, then Client shall determine whether it has sufficient expertise on staff to conduct such a review, and, if not, will retain an independent expert consultant to review Consultant's work. Thereafter, Client shall conduct such review, or cause such independent review to be conducted, prior to the making of any governmental decision relating to the matters contained within the Scope of Work described in Exhibit "A". The parties do not intend and nothing in this Section 5.3 is meant to imply that Consultant is a "public official," "participating in a governmental decision," or has a "financial interest" in the services provided as such terms are used in Section 87100 of Title 9 of the California Governmental Code.

**Section 5.4** The Client shall provide prompt written notice to the Consultant if the Client becomes aware of any fault or defect in the Project, including any errors, omissions, or inconsistencies in the Consultant's Instruments of Service.

**Section 5.5** Client, public agencies, landowners, consultants and other parties

dealing with Client or involved in the subject development project referred to in Exhibit "A" will be furnishing to Consultant various data, reports, studies, computer printouts and other information and representations as to the facts involved in the project which Client understands Consultant will be using and relying upon in preparing the reports, studies, computer printouts and other work products called for by Exhibit "A." Consultant shall not be obligated to establish or verify the accuracy of the information furnished by or on behalf of Client, nor shall Consultant be responsible for the impact or effect on its work products of the information furnished by or on behalf of Client, in the event that such information is in error and therefore introduces error into Consultant's work products.

**Section 5.6 Indemnity by Client.** Client agrees to defend, indemnify and hold Consultant harmless from and against all obligations, losses, liabilities, damages, claims, attachments, executions, demands, actions and/or proceedings (collectively, "Claims") and all costs and expenses in connection therewith, including reasonable attorneys' fees, arising out of or connected with the performance of Consultant's Consulting Services under this Agreement, except as may arise from Consultant's willful misconduct or gross negligence. In that regard, Client will indemnify and hold Consultant harmless from any Claims arising from, growing out of, or in any way resulting from, errors contained in data or information furnished by Client or Client's designee to Consultant for use in carrying out the Consulting Services called for by this agreement. If for any reason the indemnification under this Section 5.6 is unavailable to Consultant or insufficient to hold it harmless, then the Client shall contribute to the amount paid or payable by Consultant as a result of such loss, liability, damage, claim, demand, action or proceeding in such proportion as is appropriate to reflect not only the relative benefits received by the Client on the one hand and Consultant on the other hand but also the relative fault of the Client and Consultant as well as any relevant equitable considerations; provided that Consultant's contribution obligations hereunder shall in no event exceed the amounts received by Consultant under this Agreement.

**Section 5.7** In the event that court appearances, testimony, or depositions are required of Consultant by Client in connection with the services rendered hereunder, Client shall compensate Consultant at a rate of \$400 per hour and shall reimburse Consultant for out-of-pocket expenses on a cost basis.

## **ARTICLE VI**

### **TERMINATION OF AGREEMENT**

**Section 6.1** Either party may terminate or suspend this Agreement upon thirty (30) days' written notice. Unless terminated as provided herein, this Agreement shall continue in force until the Consulting Services set forth in Exhibit "A" have been fully and completely performed and all proper invoices have been rendered and paid.

**Section 6.2** Should either party default in the performance of this Agreement or materially breach any of its provisions, the other party at its option may terminate this Agreement by giving written notification to the defaulting party. Such termination shall be effective upon receipt by the defaulting party, provided that the defaulting party shall be

allowed ten (10) days in which to cure any default following receipt of notice of same.

**Section 6.3** In the event of any termination that is not the fault of the Consultant, the Client shall pay the Consultant, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by the Consultant in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination, plus an amount for the Consultant's anticipated profit on the value of the services not performed by the Consultant.

**Section 6.4** Suspension and Termination for Non-Payment. (i) In addition to any other provisions in this Agreement regarding breach of the Agreement, if the Client fails to make payments when due, the Consultant may suspend performance of services upon ten (10) calendar days' notice to the Client. The Consultant shall have no liability whatsoever to the Client for any costs or damages as a result of such suspension caused by any breach of this Agreement by the Client. Upon payment in full by the Client, the Consultant shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the Consultant to resume performance. (ii) If the Client fails to make payment to the Consultant in accordance with the payment terms herein, and/or Client has failed to cure its breach or default following a suspension of services as set forth above, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by the Consultant upon seven (7) days' written notice to the Client. (iii) Payment of invoices shall not be subject to any discounts or set-offs by the Client, unless agreed to in writing by the Consultant. Payment to the Consultant for services rendered and expenses incurred shall be due and payable regardless of any subsequent suspension or termination of this Agreement by either party.

**Section 6.5** The covenants contained in Sections 3.1, 3.2, 4.4, 5.3, 5.4, 5.5, 5.6 and all of Article VII shall survive the termination of this Agreement.

## **ARTICLE VII**

### **GENERAL PROVISIONS**

**Section 7.1** Any notices to be given hereunder by either party to the other may be effected either by personal delivery in writing or by mail. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph of this Agreement, but each party may change the address by written notice in accordance with the first sentence of this Section 7.1. Notices delivered personally will be deemed communicated as of actual receipt. Mailed notices will be deemed communicated as of two (2) days after mailing.

**Section 7.2** This Agreement and exhibits hereto supersede any and all agreements, either oral or written, between the parties hereto with respect to the rendering of service by Consultant for Client and contains all of the covenants and agreements between the

parties with respect to the rendering of such services. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise not contained in this Agreement shall be valid or binding. Any modification of this Agreement (including any exhibit hereto) will be effective if it is in writing and signed by the party against whom it is sought to be enforced.

**Section 7.3** If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

**Section 7.4** Disputes. The parties agree to first try in good faith to settle the dispute by mediation pursuant to the Mediation Rules of the American Arbitration Association. If the claim or controversy is not settled by mediation, the claim or controversy may be resolved by final and binding arbitration. On the written request of one party served on the other, the dispute shall be submitted to binding arbitration in accordance with the commercial rules and regulations of the American Arbitration Association and the provisions of the California Arbitration Act (Sections 1280 through 1294.2 of the California Code of Civil Procedure). The arbitration shall take place in Newport Beach, California, or such other location mutually agreed to by the parties.

The arbitrator(s) shall be selected as follows: In the event that Consultant and Client agree on one arbitrator, the arbitration shall be conducted by such arbitrator. In the event Consultant and Client do not so agree, Consultant and Client shall each select an arbitrator and the two arbitrators so selected shall select the third arbitrator. If there is more than one arbitrator, the arbitrators shall act by majority vote. The parties may propose arbitrators from JAMS, ADR, ARC or any independent arbitrator/neutral for dispute resolution. The parties are not required to hire an AAA arbitrator for resolution of a dispute hereunder.

No arbitration shall include by way of consolidation or joinder any parties or entities nor a party to this Agreement without the express written consent of the Client, the Consultant and any party or entity sought to be joined with an express reference to this provision. Any party or entity joined in the arbitration, after mutual consent, shall be bound by this provision.

The decree or judgment of an award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

**Section 7.5** The prevailing party in any arbitration or legal action brought by one party against the other and arising out of this Agreement shall be entitled, in addition to any other rights and remedies it may have, to reimbursement for its expenses, including court costs and reasonable attorneys' fees. The non-prevailing party shall be liable, to the extent allowable under law, for all fees and expenses of the arbitrator(s) and all costs of the arbitration.

**Section 7.6** This Agreement will be governed by and construed in accordance with the laws of the State of California.

**Section 7.7** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder.

**Section 7.8** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Consultant nor the Client, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other for, or shall make, any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty.

**Section 7.9** It is intended by the parties to this Agreement that the Consultant's services in connection with the Project shall not subject the Consultant's individual shareholders, officers, directors, members, managers, or employees to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, Client agrees that as Client's sole and exclusive remedy, any claim, demand, or suit shall be directed and/or asserted only against Client and not against any of the individual shareholders, officers, directors, members, managers, or employees.

**Section 7.10** Limitation of Liability – for available insurance: In recognition of the relative risks and benefits of the Project to both the Client and the Consultant, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of the Consultant to the Client for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorneys' fees and costs and expert-witness fees and costs, so that the total aggregate liability of the Consultant to the Client shall not exceed the sum of insurance coverage available at the time of settlement or judgment. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, except for Consultant's willful misconduct or unless otherwise prohibited by law.



**SECTION II**  
**AGREEMENT FOR CONSULTING**  
**SERVICES**

IN WITNESS WHEREOF, this Agreement has been executed on the date and year first above written.

CONSULTANT:  
David Taussig and Associates, Inc.  
d/b/a DTA

CLIENT:  
San Mateo-Foster City School District

By: \_\_\_\_\_  
Nathan Perez, Managing Director

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

Date: \_\_\_\_\_

Date: \_\_\_\_\_



### **III SCOPE OF WORK**

DTA ("Consultant") shall provide financial consulting services to assist the San Mateo-Foster City School District ("Client") in the administration of Client's parcel tax, special tax, or special assessment. The focus of these services shall be to determine the parcel tax, special tax, or special assessment charges and to facilitate the collection of the charges for one (1) fiscal year, 2021-2022, by the County of San Mateo.

The specific activities and tasks to be performed under this Scope of Work include the following:

#### **Task 1 Parcel Database**

This task involves organizing the land use data required to apportion and collect parcel tax, special tax, or special assessment charges, and includes the following subtasks:

- 1.1 **Database Management:** Create automated parcel database to include all parcels. Data items will include Assessor Parcel Number, acreage, and owner of record, as necessary and applicable.
- 1.2 **Parcel Research:** Review Assessor Parcel Maps to determine which parcel numbers will be valid for each fiscal year.

#### **Task 2 Parcel Tax, Special Tax, or Special Assessment Budget**

This task involves working with the Client to determine the parcel tax, special tax, or special assessment budget for each fiscal year and calculating the charge for each parcel in the parcel tax, special tax, or special assessment, and includes the following subtasks:

- 2.1 **Determine Parcel Tax, Special Tax, or Special Assessment Charge Requirement:** Determine parcel tax, special tax, or special assessment budget based on information provided by the Client.
- 2.2 **Parcel Tax, Special Tax, or Special Assessment Charge:** Based on the parcel tax, special tax, or special assessment budget, compute the parcel tax, special tax, or special assessment charges for all parcels for a given fiscal year.

#### **Task 3 Summary Memo**

This task includes the preparation of a summary memo. Included in the memo is a list of parcel tax, special tax, or special assessment charges by Assessor's Parcel.



#### **Task 4 Submittal of Parcel Tax, Special Tax, or Special Assessment Charges to County of San Mateo**

This task involves submitting the parcel tax, special tax, or special assessment charges on or before July 31 of each year, or such other date specified by the County of San Mateo to the Auditor-Controller for inclusion on each fiscal year's consolidated property tax bills. The parcel tax, special tax, or special assessment levy will be submitted via email or other media as specified by the County.

#### **Task 5 Exemption Database Management**

This task involves maintaining the District's exemption database and includes the following subtasks:

- 5.1 **Maintaining Exemption Database:** This task involves maintenance of the exemption file, including the tracking of exemptions over time, revocation of parcels that no longer qualify for exemption, and addition of any new exempt parcels. This task also includes tracking parcel changes year over year and ensuring exemptions apply to the correct parcels.
- 5.2 **Interfacing with Residents:** This task involves communication with property owners currently on the exemption list or those requesting an exemption, including the review and validation of application and proof of qualification. Where there is a lack of clarity, DTA will request that the District make the final decision on the validity of an exemption application. This task further assumes that all outreach will be handled virtually, and all information/files will be uploaded and emailed to a dedicated email address, such as [SMFCParcelTax@financedta.com](mailto:SMFCParcelTax@financedta.com).
- 5.3 **Ownership/Exempt Parcel Research:** This task involves researching and monitoring any changes in ownership and offers of dedication of property to public agencies and other entities exempt from the special tax.

#### **A Optional Services**

##### **Task 6 Provide Information to Interested Parties**

This task involves the provision of information to individuals and other interested parties regarding the amount and calculation of the special tax. DTA's "800" phone number will be placed on the property tax bills mailed by the County. This task includes brief written responses to property owners, as necessary. Formal meetings with property owners to resolve disputes will be classified as "Additional Work" and billed at the hourly rates listed in Exhibit B.

##### **Task 7 Roll Monitoring and Adjusted Property Tax Bills**

This task involves monitoring any changes to the secured tax roll which necessitate new or adjusted property tax bills. This task includes the calculation of new or adjusted bills and the preparation of requests to the County to prepare such bills.

### **Task 8 Delinquent Property Owner Research**

This task involves the review and research of County records to determine which parcels are delinquent in the payment of property and special taxes, and includes the following subtasks:

- 8.1 **Static Delinquent Special Tax Report:** Request the First, Second, and Final Installment Paid/Unpaid Status Reports from the San Mateo County Auditor-Controller to determine which parcels are delinquent and the corresponding amount of delinquent special taxes. Prepare report summarizing the amount of delinquent special taxes.
- 8.2 **Dynamic Delinquent Special Tax Report:** As necessary, conduct a review of online records to provide an up-to-the-minute status report for any given number of delinquent parcels. Please note that our research for this task is dependent upon the rate at which the County updates their online payment records.

#### **IV FEE SCHEDULE**

Consultant shall charge the following hourly fees for services related to Tasks 1-5:

**Table 1: DTA's Hourly Rates**

<b>Labor Category</b>	<b>Labor Rate</b>
President/Managing Director	\$290/Hour
Senior Vice President	\$260/Hour
Vice President	\$240/Hour
Senior Manager	\$205/Hour
Manager	\$195/Hour
Senior Associate	\$185/Hour
Associate III	\$175/Hour
Associate II	\$165/Hour
Associate I	\$150/Hour
Research Associate II	\$140/Hour
Research Associate I	\$125/Hour

Subject to the limitations below, fees related to Tasks 1-5 for the upcoming fiscal year shall not exceed the fees listed below.

**Table 2: Budget/Fees for the Upcoming Fiscal Year**

<b>Task(s)</b>	<b>Charge</b>
Administration for Measure B (See Tasks 1-4)	\$3,750
Administration for Measure V (See Tasks 1-4)	\$3,750
Exemption Management (See Task 5)	\$25 per New Application per Measure

Monthly progress payments will be made by Client upon presentation of invoice by Consultant providing details of services rendered and expenses incurred. At Client's request services in addition to those identified in the Scope of Work may be provided if the total fee required to complete Tasks 1-5 is less than the amounts shown above. Alternatively, if the Scope of Work can be completed for less than the maximum amount, only the hours expended will be billed.

In addition to fees for services, Client shall reimburse Consultant for travel, copying, courier, facsimile, telephone expenses, data services, maps, clerical charges, administrative charges, and other out-of-pocket expenses, in an amount not to exceed \$500 for each fiscal year. Monthly progress payments shall be made by Client upon presentation of invoices by Consultant providing details of services rendered and expenses incurred.

**A Limitations**

The preceding hourly rates apply for a 12-month period from execution of the Agreement and are subject to a cost-of-living and/or other appropriate increase every 12 months thereafter. Consultant generally reviews its hourly rates annually and, if appropriate, adjusts them to reflect increases in seniority, experience, cost-of-living, and other relevant factors. Consultant shall notify Client in advance of any such increase.

Additional services other than those necessary to amend errors on the part of Consultant in Tasks 1-5 are not covered by the maximum fee listed above.



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