

**EXHIBIT A**  
**SCOPE OF WORK**

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PARCEL TAX ADMINISTRATION**

David Taussig & Associates, Inc. (“Consultant”) shall provide financial consulting services to assist the Milpitas Unified 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, 2018-2019, by the County of Santa Clara.

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 Santa Clara**

This task involves submitting the parcel tax, special tax, or special assessment charges on or before August 10, of each year, or such other date specified by the County of Santa Clara 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.

### **Optional Services**

### **Task 5 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 6 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 7 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:

- 7.1 Static Delinquent Special Tax Report:** Request the First, Second, and Final Installment Paid/Unpaid Status Reports from the Santa Clara 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.
- 7.2 Dynamic Delinquent Special Tax Report:** As necessary, conduct a review of on-line 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 on-line payment records.

## **Task 8 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.

**EXHIBIT B**  
**FEE SCHEDULE**

**MILPITAS UNIFIED SCHOOL DISTRICT**  
**PARCEL TAX ADMINISTRATION**

Consultant shall charge the following hourly fees for services related to Tasks 1 through 4:

<b>David Taussig &amp; Associates, Inc.</b> <b>2018 Fee Schedule</b>	
President/Managing Director	\$325/Hour
Vice President/Engineer	\$250/Hour
Manager	\$185/Hour
Senior Associate	\$170/Hour
Associate II	\$155/Hour
Associate I	\$140/Hour
Research Associate	\$110/Hour

Subject to the limitations below, fees related to Tasks 1 through 4 shall not exceed **\$2,000** for the upcoming fiscal year. Monthly progress payments will be made by Client upon presentation of invoice by Consultant providing details or 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 through 4 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 actually 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 **\$250** 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.

**Limitations**

The preceding hourly rates apply for a twelve (12) month period from execution of the Agreement and are subject to a cost-of-living and/or other appropriate increase every twelve (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 through 4 are not covered by the maximum fee listed above.