



RESOLUTION No. 21-351

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE AUDITOR-CONTROLLER TO EXECUTE THE STANDARD FORM TAX COLLECTION SERVICES CONTRACT WITH AUTHORIZED TAXING JURISDICTIONS

WHEREAS, the governing bodies of the various taxing jurisdictions within the County of Nevada may wish to execute an agreement so that the Nevada County Auditor and the Nevada County Tax Collector may levy and collect special taxes, assessments and/or various delinquent charges, as set forth in an agreement with a said taxing jurisdiction; and

WHEREAS, when a taxing jurisdiction has authorized the execution of an agreement with the County to so collect, and the Board of Supervisors agrees to so collect on their behalf, the special taxes, assessments, and delinquent charges.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors of the County of Nevada, State of California authorizes the Auditor-Controller to execute, on behalf of the County of Nevada, the Standard Form Tax Collection Services Contract, substantially in form, between said County and the authorized taxing jurisdiction, attached hereto as Exhibit A, pertaining to collection of special taxes and assessments.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 10th day of August, 2021, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Susan K. Hoek and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Dan Miller, Chair

Exhibit A

**STANDARD FORM TAX BILLING/COLLECTION SERVICES CONTRACT
COUNTY OF NEVADA**

THIS CONTRACT is made and entered into this _____ day of ____ 20__ by and between _____ hereinafter referred to as "Taxing Jurisdiction" and COUNTY OF NEVADA, hereinafter referred to as "County".

RECITALS

WHEREAS, the parties desire to enter into a contract whereby special taxes, non-ad valorem bonds, special assessments, special assessment taxes, and/or parcel charges (collectively referred to as "direct charges") will be collected by the County at the same time and in the same manner as County secured real property taxes are collected; and

WHEREAS, Government Code section 29142 permits the Board of Supervisors to establish a collection fee for such services which fee, when collected, shall belong to the County and shall be deposited in the County's general fund to cover the expense and compensation of such officials of the County in the collection of such taxes and of the interest or penalties thereon; and

WHEREAS, Government Code section 29304 provides that whenever any special assessment or special assessment taxes are levied upon land or real property by any taxing jurisdiction and the same are to be collected by the County, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the County and the Taxing Jurisdiction for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the County officer collecting the tax and by that officer be paid into the general fund of the County; and

WHEREAS, Taxing Jurisdiction desires to retain County to provide the following services:

PLACEMENT OF DIRECT CHARGES ON THE COUNTY SECURED TAX ROLLS TO ENABLE THE AUDITOR TO BILL AND THE TAX COLLECTOR TO COLLECT THE CHARGES AND THE AUDITOR TO DISTRIBUTE THE CHARGES; a n d

WHEREAS, County is agreeable to render the aforesaid services.

NOW, THEREFORE, in consideration of the Contract, and the payments to be made by Taxing Jurisdiction, the parties agree to the following:

1. SCOPE OF SERVICES: County agrees to provide the following services:

- A. At Taxing Jurisdiction's specific request and as provided by the Taxing Jurisdiction, add all eligible Direct Charges, to the secured property tax rolls and include them on the tax bills;

- B. Collect all Direct Charges, in the same manner as the secured real property taxes are collected;
- C. Apportion all Direct Charges, according to law and County policy;
- D. Not collect such Direct Charges, on property which is not otherwise appearing on the County's assessment roll, including, but not limited to property considered low-level (less than \$2,000), common area, non-assessable parcels, and exempt parcels (held by a public agency);
- E. Not collect such Direct Charges, when a total annual tax bill combined with Direct Charges is less than \$20.00.
- E. If specifically requested by Taxing Jurisdiction within the current fiscal year, provide a report of Direct Charges being added to the roll by parcel number and tax area code;
- F. If specifically requested by Taxing Jurisdiction within the current fiscal year, provide a levy and collection report following first installment and second installment billings by parcels within Direct Charge/payment code to determine payment status especially for un-teetered Direct Charges.

2. TAXING JURISDICTION FURNISHED INFORMATION: The Taxing Jurisdiction agrees to:

- A. Comply with applicable laws and regulations authorizing such direct charges;
- B. Provide Taxing Jurisdiction resolution on annual basis requesting County to place Direct Charges on the County tax rolls; and reference the applicable code that provides authority for placement;
- C. Unless otherwise determined by law, comply with the Auditor-Controller's annual instructions and deadlines for placing Direct Charges on the County tax roll which can be found on the Nevada County website on the Auditor-Controller's webpage. Provide Direct Charge data in a format acceptable to the County and the County's computer system. Correct any errors in Direct Charge data not acceptable to County's computer system & submit error-free data by August 10th of each year.

3. REMOVAL FROM TAX ROLL

At Taxing Jurisdiction's request, Direct Charges placed on the tax rolls may be removed from the delinquent roll at any time. Once they are removed from the roll, the same Direct Charges may not be reinstated to the tax rolls.

If the Direct Charge requires a foreclosure action, the Taxing Jurisdiction shall follow the foreclosure proceedings mandated by Streets and Highways Code section 8833 (The Improvement Bond Act of 1915) and other applicable laws.

4. FEES:

The fees for furnishing services under this Contract shall be based on resolutions of the Nevada County Board of Supervisors establishing the current fees which are adopted from time to time. The fees in place at the time the Board of Supervisors adopts its resolution authorizing the collection of the Direct Charges shall be the applicable fees for that fiscal year. A public hearing shall be held prior to increasing the fees.

5. PAYMENT:

The fees for services under this Contract shall be deducted from the Taxing Jurisdiction's fund via journal.

6. CONTRACT PERFORMANCE TIME:

All the Direct Charges shall be placed on the tax roll in time for inclusion on the next fiscal year's tax bills so long as the proper documents are provided by Taxing Jurisdiction on or before August 10th of the current year.

7. TIME OF AGREEMENT:

This Agreement shall commence on _____ and shall continue in effect until terminated by either party pursuant to paragraph 8 below.

8. TERMINATION:

A. If the Taxing Jurisdiction fails to provide in any manner the information or documentation required under this Contract or otherwise fails to comply with the terms of this Contract or violates any ordinance, regulation or other law which applies to its performance herein, the County may terminate this Contract by giving five (5) calendar days written notice to the Taxing Jurisdiction.

B. Until Direct Charges are placed on the tax rolls, either party hereto may terminate this Contract for any reason by giving thirty (30) calendar days notice. Notice of termination shall be by written notice to the other party.

9. RELATIONSHIP BETWEEN THE PARTIES:

It is expressly understood that in the performances of the services herein, both parties shall act in an independent capacity and as independent contractors and not as officers, employees, or agents of the other party.

10. AMENDMENT:

This Contract may be amended or modified only by written agreement of all parties.

11. JURISDICTION AND VENUE:

This Contract shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in Nevada County,

California.

12. INDEMNIFICATION:

Taxing Jurisdiction agrees to indemnify, defend, and hold County harmless from any and all liabilities which it may incur as a consequence of this Contract and from any and all claims and/or losses to anyone who may be injured or damaged by reason of County's performance of this Contract. This indemnification shall apply, at a minimum, to any claim or suit to determine the legality of the Direct Charges, to the accuracy of information provided by the Taxing Jurisdiction, and any legal procedures employed by the Tax Collector in collection of the Direct Charges.

13. NOTICES:

Notices shall be given to County at the following location:

Auditor-Controller
County of Nevada
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, California 95959-7902

Notices shall be given to Taxing Jurisdiction at the following address:

IN WITNESS WHEREOF, the parties hereunto have executed this Contract on the date first above written.

COUNTY OF NEVADA

AUTHORITY

By: _____
Marcia L Salter, Auditor-Controller

By: _____
Name:
Title:

APPROVED AS TO FORM AND
LEGAL EFFECT:

By: _____
County Counsel