



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors

FROM: Peter Kampa, General Manager

DATE: August 20, 2024

SUBJECT: Item 7c) Adoption of a Resolution Approving a Professional Services Agreement for Parcel Tax Administrative Services with NBS

RECOMMENDED ACTION:

I move to Adopt a Resolution Approving a Professional Services Agreement for Parcel Tax Administrative Services with NBS

BACKGROUND:

The district has engaged NBS for a variety of tasks related to special tax administration, since that tax was approved by the voters. There are several tasks that occur annually, and we have Called NBS individually to assign them to do the work. These tasks include preparation of the annual special tax cost of living index, providing estimates for development of the annual budget, preparing the annual special tax report and updating the special tax rolls to levy the tax each year.

Due to the critical importance and schedule of each of these tasks, it is recommended that we enter into agreement with NBS to establish a firm scope of work and schedule for the work required annually. Attached to this document is the scope of work that we have developed with NBS and of which we seek your board's approval.

RESOLUTION NO. 2024-004

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH NBS FOR PARCEL TAX ADMINISTRATION SERVICES

WHEREAS, the Copper Valley Community Services District (District) has implemented a special tax to fund the cost of providing public services to the community; and

WHEREAS, California law contains a number of requirements related to the ongoing implementation and administration of special taxes; and

WHEREAS, the district desires to contract with a firm that provides professional services in the administration of special taxes, to provide consistency and ensure compliance with administrative requirements; and

WHEREAS, NBS assisted the district in preparing the special tax measure for voter approval, and has assisted in the administration of this special tax each year since it was approved; and

WHEREAS, the district and NBS have developed a scope of work and now wishes to memorialize an agreement with NBS to ensure that the tasks related to special tax administration are conducted consistently in accordance with a schedule, going forward.

NOW, THEREFORE, BE IT RESOLVED that: the board of directors of the Copper Valley Community Services District does hereby approve entering into a professional services agreement with NBS and authorizes the general manager to sign.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on August 20, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED

BOARD PRESIDENT, COPPER VALLEY CSD

ATTESTED:

SECRETARY

CERTIFICATE OF SECRETARY I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2024-004 was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District duly called and held on August 20, 2024
SIGNED: _____ DATED: _____



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July 22, 2024

Peter Kampa
General Manager
Copper Valley Community Services District
1000 Saddle Creek Drive
Copperopolis, CA 95228

Subject: Parcel Tax Administration Services

Dear Mr. Kampa,

NBS would like to thank you for the opportunity to continue to provide Parcel Tax Administration Services for the Copper Valley Community Services District ("District"). We look forward to continuing our professional relationship.

Please review and upon signing, email one copy to contracts@nbsgov.com.

Scope of Services

Parcel Tax Calculation and Tax Roll Billing

KICK-OFF MEETING: MEET WITH DISTRICT STAFF TO DISCUSS:

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

DATA COLLECTION

Gather and review data pertinent to the calculation and billing of the Parcel Tax. Data will be obtained from various sources such as Assessor's parcel maps and County Assessor information as determined to be necessary based on the requirements of the formula.

ANNUAL MEMO

Prepare an annual memo for the Board of Directors outlining the updating maximum rates and anticipated levy amounts for the upcoming fiscal year, delivered by April 30th each year.

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 for all parcels and relevant parcel information within the service area.

LEVY CALCULATION

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

LEVY SUBMITTAL

Submit the levy to the County Auditor Controller in the required electronic format by the deadline set forth by the County each year. Levies rejected by the County Auditor Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not accepted by the County for collection will be invoiced with payment to be directed to the District.

REPORTING

Provide an annual Levy Report by December 1st each year. The report will include a parcel listing with levy amounts, and the Local Agency Special Tax and Bond Accountability Act requirements per sections 50075.1 and 50075.3 of the California Government Code. Parcel and levy data can be provided electronically if desired.

CONSULTING SUPPORT

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

Fees

Parcel Tax Calculation and Tax Roll Billing

Consulting Fee \$4,675

ANNUAL FEE INCREASES

Cost of living increases may be applied to the Tax Roll Billing Services listed above on October 1 each year, beginning with the invoices issued on October 1, 2025. The COLA would be the actual cost of living increase based on the 12-month change from May to May in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all urban consumers for the applicable region for the District’s location.

EXPENSES

Customary out-of-pocket expenses will be billed to the District 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 District but not included in the scope of services will be billed at this rate or the then applicable hourly rate.

| Title | Hourly Rate |
|-------------------------------|-------------|
| Director | \$250 |
| Associate Director / Engineer | \$225 |

| Title | Hourly Rate |
|-----------------------------|-------------|
| Senior Consultant / Manager | \$200 |
| Consultant | \$175 |
| Financial Analyst | \$150 |
| Clerical / Support | \$110 |

TERMS

Tax Roll Billing 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 this contract with 30 days’ written notice.

DISTRICT’S RESPONSIBILITIES

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

INDEMNIFICATION

NBS shall defend, indemnify and hold harmless District, its officers, employees, officials and agents from and against all claims, demands, losses, liabilities, costs and expenses, including reasonable attorneys’ fees, (collectively “Liabilities”) arising out of or resulting from the negligence or willful misconduct of NBS or a breach by NBS of its obligations under this Agreement, except to the extent such Liabilities are caused by the negligence or willful misconduct of District. NBS will not be liable to the District or anyone who may claim any right due to a relationship with District, for any acts or omissions in the performance of Services under this Agreement, unless those acts or omissions are due to the negligence or willful misconduct of NBS. Except in the case of NBS’ negligence, willful misconduct or breach of its obligations under this Agreement, District shall defend, indemnify and hold harmless NBS, its officers, directors, shareholders, employees and agents from and against all Liabilities to the extent that such Liabilities arise out of NBS performing Services pursuant to the terms of this Agreement, including, without limitation, any Liabilities arising as a result of District or any of its agents or contractors supplying incorrect Information or documentation to NBS. The provisions of this Section shall survive termination of this Agreement.

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

Best regards,

**NBS GOVERNMENT FINANCE GROUP,
DBA NBS**

COPPER VALLEY COMMUNITY SERVICES DISTRICT



Michael Rentner

Name

President and CEO
Title

July 22, 2024
Date

Title

Date