

STAFF REPORT*CITY OF OCEANSIDE*

DATE: August 20, 2014

TO: Honorable Mayor and City Councilmembers

FROM: Financial Services Department

SUBJECT: **APPROVAL OF AMENDMENT 1 TO THE AGREEMENT WITH HDL COREN & CONE FOR PROPERTY TAX MANAGEMENT SERVICES**

SYNOPSIS

Staff recommends that the City Council approve Amendment 1 in an amount of \$62,500 for a three year period plus a Consumer Price Index increase in years two and three to the Professional Services Agreement with HdL Coren & Cone for property tax management services; and authorize the City Manager to execute the amendment.

BACKGROUND

More than 40 percent of the City's General Fund is funded from property taxes, necessitating the need for an effective property tax management program to assure full accountability and receipt of these revenues. The City had contracted annually with HdL Coren & Cone, for property tax management services in 2007 and 2008. In 2009 the Finance Department issued a request for proposals for these services. City staff selected and recommended to the City Council that a five-year contract be entered with HdL Coren & Cone. In August 2009 City Council approved the five-year agreement for property tax management services.

The City of San Diego entered into a competitive bid process for property tax and sales tax management services. The bid process allowed for other public agencies to use the final contract subject to the contractor's acceptance. On April 14, 2014, the San Diego City Council approved a contract with The HdL Companies, R-2014-655 Cor. Copy 2, for these services. Approval of Amendment 1 will enable the utilization of the City of San Diego's procurement process to contract with HdL Coren & Cone.

ANALYSIS

The Financial Services Department has been authorizing an annual professional services agreement with HdL Coren & Cone for property tax management services since 2007. These are very specialized services, with a limited number of firms providing this service. HdL Coren & Cone is a state-wide expert in property tax data analysis, and has assisted the City in monitoring, identifying and reconciling local property taxes to the County records. Their expertise has been extremely helpful in

preparation of the City's annual budget, especially when the County Assessor was making significant assessed valuation reductions. The company has not increased the annual fixed price of \$19,500 established in 2007.

HdL Coren & Cone will provide a database on the City's network of all parcels, assessed values, sales and transfer data, owner and situs information, and City revenue. In addition, they will provide annual written reports and analyses, calculations of estimated property tax revenue, development of historical trending reports, listing of filed property tax appeals, along with serving as the City's resource on questions relating to property taxes.

FISCAL IMPACT

The annual cost of the services is for a fixed price with an increase included in years two and three. For year one, the fixed price is \$19,500 and is included in the Financial Services Department FY14/15 operating budget in account number 211010101.5305. For year two, the fixed price will be \$21,500 plus an increase based on the consumer price index (CPI) published in the previous February. For year three, the fixed price will be the year two price plus CPI published in the previous February. The Financial Service Department will include these amounts in the respective proposed budgets for year two and three. The funding source for this agreement is the General Fund.

COMMISSION/COMMITTEE REPORT

Does not apply.

CITY ATTORNEY'S ANALYSIS

The referenced documents have been reviewed by the City Attorney and approved as to form.

RECOMMENDATION

Staff recommends that the City Council approve Amendment 1 in an amount of \$62,500 for a three year period plus a Consumer Price Index increase in years two and three to the Professional Services Agreement with HdL Coren & Cone for property tax management services; and authorize the City Manager to execute the amendment.

PREPARED BY:



Sheri Brown
Financial Services Division Manager

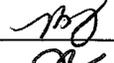
SUBMITTED BY



Steven R. Jepsen
City Manager

REVIEWED BY:

Michelle Skaggs-Lawrence, Deputy City Manager
James R. Riley, Financial Services Director





Attachments: Amendment 1
Professional Services Agreement

CITY OF OCEANSIDE
AMENDMENT 1 TO
PROFESSIONAL SERVICES AGREEMENT

PROJECT: Property Tax Management Services

THIS AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT (hereinafter "Amendment"), dated August 20, 2014 for identification purposes, is made and entered into by and between the CITY OF OCEANSIDE, a municipal corporation, hereinafter designated as "CITY", and HdL Coren & Cone, hereinafter designated as "CONSULTANT."

RECITALS

WHEREAS, City and Consultant are the parties to that certain Professional Services Agreement dated August 12, 2009, hereinafter referred to as the "Agreement", wherein Consultant agreed to provide certain services to the City as set forth therein; and

WHEREAS, the parties desire to amend the Agreement to provide for changes and/or modifications to the Agreement consistent with and pursuant to Section I.46 of City of San Diego RFP No. 10038642-14-W.

AMENDMENT

NOW, THEREFORE, as set forth herein, the parties hereto do mutually agree that the Agreement shall be amended as follows:

1. SECTION 1, SCOPE OF WORK.

Section 1. A. d is hereby removed.

Section 1. E. b is amended to substitute the words "Redevelopment Financial Services" with "Successor Agency Financial Services".

- 2. SECTION 7, COMPENSATION,** is hereby amended to read as follows:
Base Fixed Fee Services - CONSULTANT shall provide the Base Services described in Section 1, for a fixed annual fee (invoiced quarterly). In year 2 and 3 an inflation factor will be applied to the fixed rate. The inflation factor will be the California Consumer Price Index (CCPI) for all urban consumers as determined by the California Department of Industrial Relations as published annually in February.

The fixed annual fee will be as follows:

Year 1 - \$19,500

Year 2 - \$21, 500 + CCPI published previous February

Property Tax Management Services

Year 3 – Year 2 fee + CCPI published in previous February

Base Contingent Fee Services – CONSULTANT shall receive a one-time 25 percent of net general fund or tax increment property tax revenue or revenues attributable to CITY departments, districts, or funds recovered or reallocated which are directly or indirectly the result of an audit, analysis or consultation performed by CONSULTANT (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation reviews). CONSULTANT shall separate and support said reallocation and provide CITY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. CITY shall pay audit fees after CONSULTANT's submittal of evidence that corrections have been made by the appropriate agency. Payment to CONSULTANT shall be made within thirty (30) days after CITY receives its first remittance advice during the fiscal year for which the correction applies.

Optional Services – fees for optional services shall be billed at the following hourly rates:

Partner	\$225 per hour
Principal	\$195 per hour
Programmer	\$150 per hour
Associate	\$150 per hour
Senior Analyst	\$100 per hour
Analyst	\$ 65 per hour
Administrative	\$ 45 per hour

Hourly rates are exclusive of expenses and are subject to adjustment annually by CONSULTANT with CITY approval. On July 1st of each year, CONSULTANT shall provide CITY with an updated schedule of hourly rates. The rates will not be increased by more than five percent (5%) per year. In addition, expenses for Optional Services shall be billed at actual incurred costs.

No work shall be performed by CONSULTANT in excess of the total contract price without prior written approval of the Financial Services Director.

- SECTION 9, TERM**, is hereby amended to read as follows: This Agreement shall continue in full force and effect for three (3) years with the option of two one-year extensions. The Parties reserve the right to terminate this Agreement at any time, with or without cause, upon thirty (30) days' written notice to the non-terminating party.
- Except as expressly set forth in this Amendment, the Agreement shall remain in full

Property Tax Management Services

force and effect and is hereby ratified and reaffirmed.

SIGNATURES. The individuals executing this Amendment represent and warrant that they have the right, power, legal capacity and authority to enter into and to execute this Amendment on behalf of the respective legal entities of the CONSULTANT and the CITY.

IN WITNESS WHEREOF the parties hereto being duly authorized on behalf of their respective entities to execute this Amendment, do hereby agree to the covenants contained in the Agreement, including this Amendment, and have caused this Amendment to be executed by setting hereunto their signatures on the dates set forth below.

HDL COREN & CONE

CITY OF OCEANSIDE

By: *Nubrow C. Cone - Secretary*
Name/Title

By: _____
Steven R. Jepsen

Date: 7/30/2014

Date: _____

By: *Daniel Song vice Pres*
Name/Title

APPROVED AS TO FORM:

Date: 7/30/2014

Robert Paulson, ASST.
City Attorney

3970617
Employer ID No.

NOTARY ACKNOWLEDGMENTS OF CONSULTANT MUST BE ATTACHED.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of Los Angeles }

on July 30, 2014 before me, Yesica Garcia, notary public
Date Here Insert Name and Title of the Officer

personally appeared Nichole E. Cone and David Grant
Name(s) of Signer(s)
Schey

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature [Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

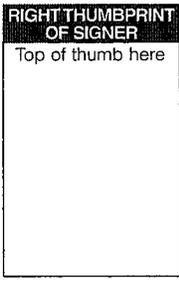
Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

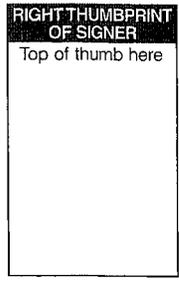
- Individual
- Corporate Officer — Title(s): _____
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

Signer's Name: _____

- Individual
- Corporate Officer — Title(s): _____
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

CITY OF OCEANSIDE

PROFESSIONAL SERVICES AGREEMENT

PROJECT: Property Tax Management Services

THIS AGREEMENT, dated August 12, 2009 for identification purposes, is made and entered into by and between the CITY OF OCEANSIDE, a municipal corporation, hereinafter designated as "CITY", and HdL Coren & Cone, a California corporation, hereinafter designated as "CONSULTANT."

NOW THEREFORE, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. SCOPE OF WORK. The project is more particularly described as follows:

BASE SERVICES (See Exhibit A "Schedule of Performance")

- A. Analysis and Identification of Misallocation Errors (Contingent Fee)
- a. In the first year of this Agreement, and as necessary thereafter but not less than once every five (5) years, CONSULTANT shall conduct an analysis to identify and verify in the CITY parcels on the secured Property Tax Roll which are not properly attributed to the CITY, and will provide the correct TRA designation to the proper County agency. Typical errors include parcels assigned to incorrect TRAs within the CITY or an adjacent city, and TRAs allocated to wrong taxing agencies.
 - b. CONSULTANT shall annually reconcile the annual auditor-controller assessed valuations report to the assessor's lien date rolls and identify discrepancies.
 - c. CONSULTANT shall annually review parcels on the unsecured Property Tax Roll to identify inconsistencies such as value variations, values being reported to a mailing address rather than the situs address, and errors involving TRAs (to the extent records are available).
 - d. CONSULTANT shall quarterly audit documentary transfer tax remittance detail provided by San Diego County and identify misallocations that may be recovered for CITY.
- B. Annual Services (Fixed Fee)
- a. After the Property Tax Roll is available, CONSULTANT shall establish a data base for CITY for installation on personal computers or a network.
 - b. Utilizing the data base, CONSULTANT will provide:
 - i. A listing of the major property owners in the CITY, including the assessed value of their property.

Property Tax Management Services

- ii. A listing of the major property tax payers, including an estimate of the property taxes.
- iii. A listing of property tax transfers which occurred since the prior lien date.
- iv. A listing of parcels that have not changed ownership since the enactment of Proposition XIII A.
- v. A comparison of property within the CITY by county-use code designation.
- vi. A listing by parcel of new construction activity utilizing city building department data, including building permits with assessor parcel numbers and project completion dates, to identify non-residential parcels with new construction activity and to provide reports for use in the CITY's preparation of Gann (Propositions 4 and 111) State Appropriation Limit calculations.
- vii. A listing of multiple owned parcels.
- viii. A listing of absentee owner parcels.
- ix. Calculate an estimate of property tax revenue anticipated to be received for the fiscal year by the CITY. This estimate is based upon the initial information provided by the County and is subject to modifications. This estimate shall not be used to secure the indebtedness of the CITY.
- x. Development of historical trending reports involving taxable assessed values for the CITY and RDA, median and average sales prices, foreclosure activity and related economic trends.
- xi. Upon written request, analyses based on geographic areas designed by the CITY to include assessed valuations and square footage computations for use in community development planning.

C. Quarterly Services (Fixed Fee)

- a. A listing of property tax appeals filed on properties in the CITY.
- b. A listing of property transfers that have occurred since the last report.
- c. An update of computer program parcel transfer data.

D. On-Going Consultation (Fixed Fee)

During the term of this Agreement, CONSULTANT will serve as the CITY's resource staff on questions relating to property tax and assist in estimating current year property tax revenues. On-going consultation would include, but not be limited to, inquiries resolved through use of the CITY's database.

OPTIONAL SERVICES

E. Optional Services (Available on a Time & Material Basis)

Property Tax Management Services

- a. Specified Data – generation of specialized data-based reports which would require additional programming, the purchase of additional data, costs for county staff research, or similar matters not necessary to carry out services outlined above.
 - b. Redevelopment Financial Services – including but not limited to:
 - i. Tax increment projections
 - ii. Feasibility studies
 - iii. Agency or Project Area cash flows
 - iv. Low and moderate income housing set-aside calculations, findings and consultations
 - v. Fiscal impact studies
 - vi. Legislative analysis
 - vii. Redevelopment plan adoption and amendment financial feasibility studies
2. **INDEPENDENT CONTRACTOR.** CONSULTANT'S relationship to the CITY shall be that of an independent contractor. CONSULTANT shall have no authority, express or implied, to act on behalf of the CITY as an agent, or to bind the CITY to any obligation whatsoever, unless specifically authorized in writing by the Financial Services Director. CONSULTANT shall be solely responsible for the performance of any of its employees, agents, or subcontractors under this Agreement. CONSULTANT shall report to the CITY any and all employees, agents, and consultants performing work in connection with this project, and all shall be subject to the approval of the CITY.
3. **WORKERS' COMPENSATION.** Pursuant to Labor Code section 1861, the CONSULTANT hereby certifies that the CONSULTANT is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and the CONSULTANT will comply with such provisions, and provide certification of such compliance as a part of this Agreement.
4. **LIABILITY INSURANCE.**
- 4.1. CONSULTANT shall, throughout the duration of this Agreement maintain comprehensive general liability and property damage insurance, or commercial general liability insurance, covering all operations of CONSULTANT, its agents and employees, performed in connection with this Agreement including but not limited to premises and automobile.
 - 4.2. CONSULTANT shall maintain liability insurance in the following minimum limits:

Property Tax Management Services

Comprehensive General Liability Insurance (bodily injury and property damage)

Combined Single Limit Per Occurrence	\$ 1,000,000
General Aggregate	\$ 2,000,000*

Commercial General Liability Insurance (bodily injury and property damage)

General limit per occurrence	\$ 1,000,000
General limit project specific aggregate	\$ 2,000,000

<u>Automobile Liability Insurance</u>	\$ 1,000,000
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*General aggregate per year, or part thereof, with respect to losses or other acts or omissions of CONSULTANT under this Agreement.

- 4.3 If coverage is provided through a Commercial General Liability Insurance policy, a minimum of 50% of each of the aggregate limits shall remain available at all times. If over 50% of any aggregate limit has been paid or reserved, the CITY may require additional coverage to be purchased by the CONSULTANT to restore the required limits. The CONSULTANT shall also notify the CITY'S Project Manager promptly of all losses or claims over \$25,000 resulting from work performed under this contract, or any loss or claim against the CONSULTANT resulting from any of the CONSULTANT'S work.
- 4.4 All insurance companies affording coverage to the CONSULTANT for the purposes of this Section shall add the City of Oceanside as "additional insured" under the designated insurance policy for all work performed under this agreement. Insurance coverage provided to the City as additional insured shall be primary insurance and other insurance maintained by the City of Oceanside, its officers, agents, and employees shall be excess only and not contributing with insurance provided pursuant to this Section.
- 4.5 All insurance companies affording coverage to the CONSULTANT pursuant to this agreement shall be insurance organizations admitted by the Insurance Commissioner of the State of California to transact business of insurance in the state or be rated as A-X or higher by A.M. Best.
- 4.6 All insurance companies affording coverage shall provide thirty (30) days written

Property Tax Management Services

notice to the CITY should the policy be cancelled before the expiration date. For the purposes of this notice requirement, any material change in the policy prior to the expiration shall be considered a cancellation.

- 4.7 CONSULTANT shall provide evidence of compliance with the insurance requirements listed above by providing a Certificate of Insurance and applicable endorsements, in a form satisfactory to the City Attorney, concurrently with the submittal of this Agreement.
- 4.8 CONSULTANT shall provide a substitute Certificate of Insurance no later than thirty (30) days prior to the policy expiration date. Failure by the CONSULTANT to provide such a substitution and extend the policy expiration date shall be considered a default by CONSULTANT and may subject the CONSULTANT to a suspension or termination of work under the Agreement.
- 4.9 Maintenance of insurance by the CONSULTANT as specified in this Agreement shall in no way be interpreted as relieving the CONSULTANT of any responsibility whatsoever and the CONSULTANT may carry, at its own expense, such additional insurance as it deems necessary.
5. **PROFESSIONAL ERRORS AND OMISSIONS INSURANCE.** Throughout the duration of this Agreement and four (4) years thereafter, the CONSULTANT shall maintain professional errors and omissions insurance for work performed in connection with this Agreement in the minimum amount of One Million Dollars (\$1,000,000.00).

CONSULTANT shall provide evidence of compliance with these insurance requirements by providing a Certificate of Insurance.

6. **CONSULTANT'S INDEMNIFICATION OF CITY.** CONSULTANT shall indemnify and hold harmless the CITY and its officers, agents and employees against all claims for damages to persons or property arising out of CONSULTANT'S work, including the negligent acts, errors or omissions or wrongful acts or conduct of the CONSULTANT, or its employees, agents, subcontractors, or others in connection with the execution of the work covered by this Agreement, except for those claims arising from the willful misconduct, sole negligence or active negligence of the CITY, its officers, agents, or employees. CONSULTANT'S indemnification shall include any and all costs, expenses, attorneys' fees, expert fees and liability assessed against or incurred by the CITY, its officers, agents, or employees in defending against such claims or lawsuits, whether the same proceed to judgment or not. Further, CONSULTANT at its own expense shall, upon written request by the CITY, defend any such suit or action brought against the CITY, its officers, agents, or

Property Tax Management Services

employees founded upon, resulting or arising from the conduct, tortious acts or omissions of the CONSULTANT.

CONSULTANT'S indemnification of CITY shall not be limited by any prior or subsequent declaration by the CONSULTANT.

7. COMPENSATION.

Base Fixed Fee Services - CONSULTANT shall provide the Base Services described in Section 1 above, for a fixed annual fee of \$19,500 (invoiced quarterly).

Base Contingent Fee Services – CONSULTANT shall receive a one-time 25 percent of net general fund or tax increment property tax revenue or revenues attributable to CITY departments, districts, or funds recovered or reallocated which are directly or indirectly the result of an audit, analysis or consultation performed by CONSULTANT (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation reviews). CONSULTANT shall separate and support said reallocation and provide CITY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. CITY shall pay audit fees after CONSULTANT's submittal of evidence that corrections have been made by the appropriate agency. Payment to CONSULTANT shall be made within thirty (30) days after CITY receives its first remittance advice during the fiscal year for which the correction applies. The fee for documentary transfer tax audit recovery services will be 25% of documentary transfer tax recovered as a result of CONSULTANT's efforts.

Optional Services – fees for optional services shall be billed at the following hourly rates:

Partner	\$195 per hour
Principal	\$175 per hour
Associate	\$135 per hour
Senior Analyst	\$100 per hour
Analyst	\$ 65 per hour
Administrative	\$ 45 per hour

Hourly rates are exclusive of expenses and are subject to adjustment annually by CONSULTANT with CITY approval. On July 1st of each year, CONSULTANT shall provide CITY with an updated schedule of hourly rates. The rates will not be increased by more than five percent (5%) per year. In addition, expenses for Optional Services shall be billed at actual incurred costs.

Property Tax Management Services

No work shall be performed by CONSULTANT in excess of the total contract price without prior written approval of the Financial Services Director.

8. **TIMING REQUIREMENTS.** Time is of the essence in the performance of work under this Agreement and the timing requirements shall be strictly adhered to unless otherwise modified in writing.
 9. **TERM.** This Agreement shall continue in full force and effect for five (5) years. The Parties reserve the right to terminate this Agreement at any time, with or without cause, upon thirty (30) days' written notice to the non-terminating party.
 10. **ENTIRE AGREEMENT.** This Agreement comprises the entire integrated understanding between CITY and CONSULTANT concerning the work to be performed for this project and supersedes all prior negotiations, representations, or agreements.
 11. **INTERPRETATION OF THE AGREEMENT.** The interpretation, validity and enforcement of the Agreement shall be governed by and construed under the laws of the State of California. The Agreement does not limit any other rights or remedies available to CITY.
- The CONSULTANT shall be responsible for complying with all local, state, and federal laws whether or not said laws are expressly stated or referred to herein.
- Should any provision herein be found or deemed to be invalid, the Agreement shall be construed as not containing such provision, and all other provisions, which are otherwise lawful, shall remain in full force and effect, and to this end the provisions of this Agreement are severable.
12. **AGREEMENT MODIFICATION.** This Agreement may not be modified orally or in any manner other than by an agreement in writing signed by the parties hereto.
 13. **SIGNATURES.** The individuals executing this Agreement represent and warrant that they have the right, power, legal capacity and authority to enter into and to execute this Agreement on behalf of the respective legal entities of the CONSULTANT and the CITY.

IN WITNESS WHEREOF, the parties hereto for themselves, their heirs, executors, administrators, successors, and assigns do hereby agree to the full performance of the covenants herein contained and have caused this Professional Services Agreement to be executed by setting hereunto their signatures on the dates set forth below.

Property Tax Management Services

HdL GOREN & CONE

By: [Signature] V.P.
Name/Title

CITY OF OCEANSIDE

By: [Signature]
City Manager

Date: 7-29-09

Date: 8-17-09

By: [Signature] PRES
Name/Title

APPROVED AS TO FORM:

Date: 7-29-2009

[Signature], ASST.

3970617
Employer ID No.

City Attorney

NOTARY ACKNOWLEDGMENTS OF CONSULTANT MUST BE ATTACHED.

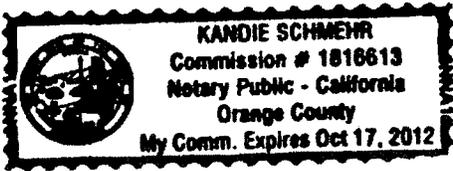
CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of Los Angeles }

On 7-29-09 before me, Kandie Schmehr, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared R. Andrew Nickerson, Paula J. Cone
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that ~~he/she~~ they executed the same in ~~his/her~~ their authorized capacity(ies), and that by ~~his/her~~ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.
Signature [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: City of Oceanside Services Agreement

Document Date: 7-29-09 Number of Pages: _____

Signer(s) Other Than Named Above: none

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

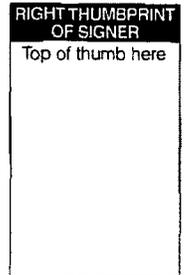
- Individual
- Corporate Officer — Title(s): _____
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

Signer's Name: _____

- Individual
- Corporate Officer — Title(s): _____
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

EXHIBIT "A"

SCHEDULE OF PERFORMANCE

TIMELINE FOR DELIVERABLES

July/August	Data available for purchase from counties
September 30	Dataset and software available for installation on city computers
September-October	Unsecured audits performed and forwarded to county assessor
October-February	Delivery of preliminary property tax reports
December	Quarterly data updates – Database/software Appeals quarterly updates emailed in counties where the data is available
March	Quarterly data updates – Database/software Appeals quarterly updates emailed in counties where the data is available
March/April	General Fund Budget Projections
April/May	Final Books – Addendums emailed to clients
June	Quarterly data updates – Database/software Appeals quarterly updates emailed in counties where the data is available
Ongoing	Secured Audits – City and Redevelopment Project Areas Malakai Audits (Base year reviews for public purchased property after project formation) Property sales reports Redevelopment Project Area base year parcel assembly City and RDA mid-year budget reviews and budget projections Analytical work at the request of clients