

Attachment B

Agreement No. 15-001TS Between David Taussig & Associates, Inc. and the County of Orange for Special Tax Setting and Assessment Levy Services

This Agreement for Special Tax Settings and Assessment Levy Services hereinafter referred to as (“Agreement”) is effective October 1, 2015 by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County” on behalf of Assessment District Numbers 88-1 (Irvine Coast), 92-1 (Newport Ridge), 01-1 (Newport Coast); and Reassessment District Numbers 94-1 (Golden Lantern), 99-1R, and 01-1R (collectively referred to as “ADs”), Community Facilities District Numbers 86-1, 86-2 and 87-5A through 87-5E (Rancho Santa Margarita), 87-1 (Dimensions Business Park), 87-2 (Portola Hills), 87-3 (Mission Viejo), 87-4 (Foothill Ranch), 87-6 (Baker Ranch), 87-7 (Los Alisos), 87-8 (Coto de Caza), 87-9 (Santa Teresita), 88-1 (Aliso Viejo), 88-2 (Lomas Laguna), and 1999-1, 2000-1, 2001-1, 2002-1, 2003-1, and 2004-1 (Ladera Ranch) (collectively referred to as “CFDs”) and David Taussig & Associates, Inc., with a place of business at 5000 Birch Street, Suite 6000 Newport Beach, CA 92660, hereinafter referred to as “DTA”, which are sometimes individually referred to as “Party,” or collectively referred to as “Parties.”

RECITALS

WHEREAS, the County, CFDs and ADs each require professional services for annual special tax setting and assessment levy, as well as special tax analysis for new community facilities districts; and

WHEREAS, the County, CFDs and ADs each desire to retain DTA to perform the duties described in Attachment A; and

WHEREAS, DTA is an independent contractor and is willing and able to perform the special tax setting and assessment levy services described herein to the County, CFDs and ADs.

NOW, THEREFORE, the Parties mutually agree as follows:

ARTICLES

- 1. Scope of Work:** The Scope of Work for this Agreement is attached hereto as Attachment A.
- 2. Compensation:** The Agreement, as specified in Attachment B hereto, includes full compensation for providing all services to be provided under this Agreement.
- 3. Invoicing/Payment:** All invoicing and payment for services performed under this Agreement shall be as specified in Attachment B, hereto.
- 4. Agreement Term:** The Agreement shall be effective on October 1, 2015 and shall continue in full force and effect until September 30, 2020. Notwithstanding the foregoing, either party may terminate this Agreement at any time either in whole or in part upon 30 days’ written notice to the other party regarding such termination.
- 5. Entire Agreement:** This Agreement, including its Attachments, contains the entire agreement between the Parties with respect to the matters herein and there are no exceptions, alternatives, substitutions, revisions, understandings, agreements, restrictions, promises, warranties or undertakings, whether oral or written, other than those set forth herein or referred to herein.
- 6. Amendments:** No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the Parties.

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- 7. Governing Law and Venue:** This Agreement has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Agreement, the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California, and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure section 394. Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for trial to another county.
- 8. Appropriation/Contingency of Funds:** This Agreement is subject to and contingent upon applicable budgetary appropriations being approved by the County of Orange Board of Supervisors for each fiscal year during the Term of this Agreement. If such appropriations are not approved, this Agreement will be terminated without penalty to the County.
- 9. Taxes:** Unless otherwise provided herein or by law, price quoted does not include California state sales or use tax.
- 10. Delivery:** Time of delivery of services is of the essence in this Agreement. County reserves the right to refuse any services and to cancel all or any part of the services that do not conform to the prescribed Scope of Work.
- 11. Independent Contractor:** DTA shall be considered an independent contractor and neither DTA, its employees, nor anyone working under DTA shall be considered an agent or an employee of County. Neither DTA, its employees nor anyone working under DTA, shall qualify for workers' compensation or other fringe benefits of any kind through County.
- 12. Assignment or Sub-contracting:** The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the Parties. Furthermore, neither the performance of this Agreement nor any portion thereof may be assigned or sub-contracted by DTA without the express written consent of County. Any attempt by DTA to assign or sub-contract the performance or any portion thereof of this Agreement without the express written consent of County shall be invalid and shall constitute a breach of this Agreement.
- 13. Non-Discrimination:** In the performance of this Agreement, DTA agrees that it will comply with the requirements of Section 1735 of the California Labor Code and not engage nor permit any sub-contractors to engage in discrimination in employment of persons because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, or sex of such persons. DTA acknowledges that a violation of this provision shall subject DTA to all the penalties imposed for a violation of anti-discrimination laws or regulations including but not limited to Section 1720 *et seq.*, of the California Labor Code.
- 14. Performance:** DTA shall perform all work under this Agreement, taking necessary steps and precautions to perform the work to County's satisfaction. DTA shall be responsible for the professional quality, technical assurance, timely completion and coordination of all documentation and other services performed by DTA under this Agreement. DTA shall perform all work diligently, carefully, and in a good and workman-like manner; shall furnish all labor, supervision, machinery, equipment, materials, and supplies necessary therefore; shall at its sole expense obtain and maintain all permits and licenses required by public authorities, including those of County required in its governmental capacity, in connection with performance of the services; and, if permitted to sub-contract, shall be fully responsible for all work performed by sub-contractors.
- 15. Errors and Omissions:** All reports, files and other documents prepared and submitted by DTA shall be complete and shall be carefully checked by the professional(s) identified by DTA as Project Manager and key personnel, prior to submission to the County. DTA agrees that County review is discretionary and DTA shall not assume that the County will discover errors and/or omissions. If the County discovers any errors or omissions prior to approving DTA's reports, files and other written documents, the reports, files or documents will be returned to DTA for correction. Should the County or others discover errors or omissions in the reports, files or other written documents submitted by DTA after County approval thereof, County approval of DTA's reports, files or documents shall not be used as a defense by DTA in any action between the County and DTA, and the reports, files or documents will be returned to DTA for correction at no charge to County.

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- 16. Warranty:** DTA expressly warrants that the services covered by this Agreement are: 1) free of liens or encumbrances, 2) merchantable and good for the ordinary purposes for which they are used, and 3) fit for the particular purpose for which they are intended. Acceptance of this Agreement shall constitute an agreement upon DTA's part to indemnify, defend and hold County and its indemnitees, as identified in paragraph 19 below and as more fully described in paragraph 19, harmless from liability, loss, damage and expense, including reasonable counsel fees, incurred or sustained by County by reason of the failure of the services to conform to such warranties, faulty work performance, negligent or unlawful acts, and non-compliance with any applicable state or federal codes, regulations, ordinances, orders, or statutes, including the Occupational Safety and Health Act (OSHA) and the California Industrial Safety Act. Such remedies shall be in addition to any other remedies provided by law.
- 17. Patent/Copyright Materials/Proprietary Infringement:** Unless otherwise expressly provided in this Agreement, DTA shall be solely responsible for clearing the right to use any patented or copyrighted materials in the performance of this Agreement. DTA warrants that any software as modified through services provided hereunder will not infringe upon or violate any patent, proprietary right or trade secret right of any third party. DTA agrees that, in accordance with the more specific requirement contained in paragraph 19 below, it shall indemnify, defend and hold County and County Indemnitees harmless from any and all such claims and be responsible for payment of all costs, damages, penalties and expenses related to or arising from such claim(s), including, but not limited to, attorney's fees, costs and expenses.
- 18. Compliance with Laws:** DTA represents and warrants that services to be provided under this Agreement shall fully comply, at DTA's expense, with all standards, laws, statutes, restrictions, ordinances, requirements, and regulations (collectively "laws"), including, but not limited to those issued by County in its governmental capacity and all other laws applicable to the services at the time services are provided to and accepted by County. DTA acknowledges that County is relying on DTA to ensure such compliance, and pursuant to the requirements of paragraph 19 below, DTA agrees that it shall defend, indemnify and hold County and County Indemnitees harmless from all liability, damages, costs and expenses arising from or related to a violation of such laws.
- 19. Indemnification:** DTA agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees, agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board ("County Indemnitees") harmless from any claims, demands or liability of any kind or nature, including but not limited to personal injury or property damage, arising from or related to the services, products or other performance provided by DTA pursuant to this Agreement. If judgment is entered against DTA and County by a court of competent jurisdiction because of the concurrent active negligence of County or County Indemnitees, DTA and County agree that liability will be apportioned as determined by the court. Neither Party shall request a jury apportionment.
- 20. Insurance:** Prior to the provision of services under this Agreement, DTA agrees to purchase all required insurance at DTA's expense, including all endorsements required herein, necessary to satisfy the County that the insurance provisions of this Agreement have been complied with. DTA agrees to keep such insurance coverage, Certificates of Insurance, and endorsements on deposit with the County during the entire term of this Agreement. In addition, all sub-contractors performing work on behalf of DTA pursuant to this Agreement shall obtain insurance subject to the same terms and conditions as set forth herein for DTA.

All self-insured retentions (SIRs) and deductibles shall be clearly stated on the Certificate of Insurance. If no SIRs or deductibles apply, indicate this on the Certificate of Insurance with a zero (0) by the appropriate line of coverage. Any self-insured retention (SIR) or deductible in an amount in excess of \$25,000 (\$5,000 for automobile liability), shall specifically be approved by the County Executive Office (CEO)/Office of Risk Management upon review of DTA's current audited financial report.

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If DTA fails to maintain insurance acceptable to the County for the full term of this Agreement, the County may terminate this Agreement.

Qualified Insurer

The policy or policies of insurance must be issued by an insurer with a minimum rating of A- (Secure A.M. Best's Rating) and VIII (Financial Size Category) as determined by the most current edition of the **Best's Key Rating Guide/Property-Casualty/United States or ambest.com**. It is preferred, but not mandatory, that the insurer be licensed to do business in the state of California (California Admitted Carrier).

If the insurance carrier does not have an A.M. Best Rating of A-/VIII, the CEO/Office of Risk Management retains the right to approve or reject a carrier after a review of the company's performance and financial ratings.

The policy or policies of insurance maintained by DTA shall provide the minimum limits and coverage as set forth below:

<u>Coverage</u>	<u>Minimum Limits</u>
Commercial General Liability	\$1,000,000 limit per occurrence \$2,000,000 aggregate
Automobile Liability including coverage for owned, non-owned and hired vehicles	\$1,000,000 combined single limit per occurrence
Workers' Compensation	Statutory
Employers' Liability Insurance	\$1,000,000 per occurrence
Professional Liability	\$1,000,000 per claims made \$1,000,000 aggregate

Required Coverage Forms

The Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

The Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 0012, CA 00 20, or a substitute form providing coverage at least as broad.

Required Endorsements

The Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of insurance:

- 1) An Additional Insured endorsement using ISO form CG 2010 or CG 2033 or a form at least as broad naming the County of Orange, its elected and appointed officials, officers, employees, agents as Additional Insureds.
- 2) A primary non-contributing endorsement evidencing that DTA's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

All insurance policies required by this Agreement shall waive all rights of subrogation against the County of Orange, its elected and appointed officials, officers, agents and employees when acting within the scope of their appointment or employment.

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The Workers' Compensation policy shall contain a waiver of subrogation endorsement waiving all rights of subrogation against the County of Orange, its elected and appointed officials, officers, agents and employees.

DTA shall notify County in writing within thirty (30) days of any policy cancellation and ten (10) days for non-payment of premium and provide a copy of the cancellation notice to County. Failure to provide written notice of cancellation may constitute a material breach of the Agreement, upon which the County may suspend or terminate this Agreement.

If DTA's Professional Liability is a "Claims Made" policy, DTA shall agree to maintain Professional Liability coverage for two years following completion of Contract.

The Commercial General Liability policy shall contain a severability of interests clause also known as a "separation of insureds" clause (standard in the ISO CG 0001 policy).

Insurance certificates should be forwarded to the agency/department address listed on the solicitation.

If DTA fails to provide the insurance certificates and endorsements within seven days of notification by CEO/Purchasing or the agency/department purchasing division, award may be made to the next qualified vendor.

County expressly retains the right to require DTA to increase or decrease insurance of any of the above insurance types throughout the term of this Agreement. Any increase or decrease in insurance will be as deemed by County of Orange Risk Manager as appropriate to adequately protect County.

County shall notify DTA in writing of changes in the insurance requirements. If DTA does not deposit copies of acceptable Certificates of Insurance and endorsements with County incorporating such changes within thirty days of receipt of such notice, this Agreement may be in breach without further notice to DTA, and County shall be entitled to all legal remedies.

The procuring of such required policy or policies of insurance shall not be construed to limit DTA's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement, nor act in any way to reduce the policy coverage and limits available from the insurer.

- 21. Confidentiality:** DTA agrees to maintain the confidentiality of all County and County-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this Agreement. All such records and information shall be considered confidential and kept confidential by DTA and DTA's staff, agents and employees.
- 22. DTA Personnel:** DTA warrants that all DTA personnel engaged in the performance of work under this Agreement shall possess sufficient experience and/or education and the required licenses set forth herein in good standing to perform the services requested by the County. It is understood that Mitch Mosesman, Andrea Roess, Jerry Wen, and Donna Segura shall be the primary personnel responsible for performing the services described herein. Other DTA personnel that will also be involved include Nehal Thumar, Christina Nguyen, Alex Fullenkamp and Rima Massou. County expressly retains the right to have any of DTA's personnel removed from performing services under this Agreement to the County. DTA shall effectuate the removal of the specified DTA personnel from providing any services to the County under this Agreement within one business day of notification by County. County shall submit the request in writing to DTA's Project Manager. The County is not required to provide any reason, rationale or additional factual information if it elects to request any specific DTA personnel be removed from performing services under this Agreement.
- 23. County Contract Administrator and DTA Project Manager:** For the purpose of this Agreement, the County Public Finance Director or designee shall act as the Contract Administrator. The Contract Administrator will act as liaison between the County and DTA's Project Manager during the term of the contract. The Contract Administrator, or his designee, will provide overall coordination and guidance of the services to be performed herein and will address policy issues as necessary and appropriate.

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DTA shall appoint a project manager to direct DTA's efforts in fulfilling DTA's obligations under this Agreement ("DTA's Project Manager"). DTA's Project Manager shall be subject to approval by the County and shall not be changed without the written consent of the Contract Administrator, which consent shall not be unreasonably withheld. The Contract Administrator shall have the right to require the removal and replacement of DTA's Project Manager from providing services to the County under this Agreement. The Contract Administrator shall notify DTA in writing of such action. DTA shall accomplish the removal within 14 calendar day after written notice by the Contract Administrator. The Contract Administrator shall review and approve the appointment of the replacement for DTA's Project Manager. Said approval shall not be unreasonably withheld.

- 24. Reports/Meetings:** DTA shall develop reports and any other relevant documents necessary to complete the services and requirements as set forth in this Agreement. The Contract Administrator and DTA's Project Manager will meet on reasonable notice to discuss DTA's performance and progress under this Agreement. If requested, DTA's Project Manager and other project personnel shall attend all meetings. DTA shall provide such information that is requested by the County for the purpose of monitoring progress under this Agreement.
- 25. Ownership of Documents:** The County has permanent ownership of all directly connected and derivative materials produced under this Agreement by DTA. All documents, reports and other incidental or derivative work or materials furnished hereunder shall become and remain the sole properties of the County and may be used by the County as it may require without additional cost to the County. None of the documents, reports and other incidental or derivative work or furnished materials shall be used by DTA without the express written consent of the County.
- 26. Title to Data:** All materials, documents, data or information obtained from the County data files or any County medium furnished to DTA in the performance of this Agreement will at all times remain the property of the County. Such data or information may not be used or copied for direct or indirect use by DTA after completion or termination of this Agreement without the express written consent of the County. All materials, documents, data or information, including copies, must be returned to the County at the end of this Agreement.
- 27. Records:** DTA shall keep an accurate record of time expended by DTA and the sub-contractors working for DTA in the performance of this Agreement. Such record shall be available for periodic inspection by the County at reasonable times.
- 28. Audits/Inspections:** DTA agrees to permit the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) access during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of DTA for the purpose of auditing or inspecting any aspect of performance under this Agreement. The inspection and/or audit will be confined to those matters connected with the performance of the Agreement including, but not limited to, the costs of administering the Agreement. The County will provide reasonable notice of such an audit or inspection.

The County reserves the right to audit and verify DTA's records before final payment is made.

DTA agrees to maintain such records for possible audit for a minimum of three years after final payment, unless a longer period of records retention is stipulated under this Agreement or by law. DTA agrees to allow interviews of any employees or others who might reasonably have information related to such records. Further, DTA agrees to include a similar right to the County to audit records and interview staff of any sub-contractor related to performance of this Agreement.

Should DTA cease to exist as a legal entity, DTA's records pertaining to this Agreement shall be forwarded to the surviving entity in a merger or acquisition or, in the event of liquidation, to the Contract Administrator.

- 29. Publication:** No copies of schedules, written documents, and computer based data, photographs, maps or graphs, resulting from performance or prepared in connection with this Agreement, are to be released by DTA and/or anyone acting under the supervision of DTA to any person, partnership, company, corporation, or

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agency, without prior written approval by the County, except as necessary for the performance of the services of this Agreement. All press releases, including graphic display information to be published in newspapers, magazines, etc., are to be administered only by the County unless otherwise agreed to by both Parties.

- 30. Conflict of Interest:** DTA shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with the best interests of the County. This obligation shall apply to DTA; DTA's employees, agents, and relatives; sub-tier DTA's and third parties associated with accomplishing services hereunder. DTA's efforts shall include, but not be limited to establishing precautions to prevent its employees or agents from making, receiving, providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to appear to influence individuals to act contrary to the best interests of the County. The County Board of Supervisors policy prohibits its employees from engaging in activities involving a conflict of interest. DTA shall not, during the period of this Agreement, employ any County employee for any purpose.
- 31. Termination:** In addition to any other remedies or rights it may have by law, County has the right to terminate this Agreement without penalty immediately with cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any breach of this Agreement, any misrepresentation or fraud on the part of DTA. Exercise by County of its right to terminate the Agreement shall relieve County of all further obligations.
- 32. Breach of Contract:** The failure of DTA to comply with any of the provisions, covenants or conditions of this Agreement shall constitute a material breach of this Agreement. In such event the County may, and in addition to any other remedies available at law, in equity, or otherwise specified in this Agreement:
- a. Afford DTA written notice of the breach and ten (10) calendar days or such shorter time that may be specified in this Agreement within which to cure the breach;
 - b. Discontinue payment to DTA for and during the period in which DTA is in breach; and
 - c. Offset against any monies billed by DTA but yet unpaid by the County those monies disallowed pursuant to the above.
- 33. Disputes:** The Parties shall deal in good faith and attempt to resolve potential disputes informally. If a dispute concerning a question of fact arising under the terms of this Agreement is not disposed of in a reasonable period of time by DTA's Project Manager and the County's Contract Administrator, such matter shall be brought to the attention of the Purchasing Agent by way of the following process:
- a. DTA shall submit to the Purchasing Agent a written demand for a final decision regarding the disposition of any dispute between the Parties arising under, related to, or involving this Agreement, unless the County, on its own initiative, has already rendered such a final decision.
 - b. DTA's written demand shall be fully supported by factual information, and, if such demand involves a cost adjustment to this Agreement, DTA shall include with the demand a written statement signed by a senior official indicating that the demand is made in good faith, that the supporting data are accurate and complete, and that the amount requested accurately reflects the amount for which DTA believes the County is liable.
 - c. Pending the final resolution of any dispute arising under, related to, or involving this Agreement, DTA agrees to diligently proceed with the performance of his Contract, including the provision of services. DTA's failure to diligently proceed shall be considered a material breach of this Agreement. Any final decision of the County shall be expressly identified as such, shall be in writing, and shall be signed by the County's Purchasing Agent or his designee. If the County fails to render a decision within 90 days after receipt of DTA's demand, it shall be deemed a final decision adverse to DTA's contentions. The County's final decision shall be conclusive and binding regarding the dispute unless DTA commences action in a court of competent jurisdiction to contest such decision within 90 days following the date of the County's final decision or one year following the accrual of the cause of action, whichever is later.

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- 34. Orderly Termination:** Upon termination or other expiration of this Agreement, each Party shall promptly return to the other Party all papers, materials, and other properties of the other held by each for purposes of execution of the Agreement. In addition, each Party will assist the other Party in orderly termination of this Agreement and the transfer of all aspects, tangible and intangible, as may be necessary for the orderly, non-disruptive business continuation of each Party.
- 35. Force Majeure:** DTA shall not be assessed with liquidated damages or unsatisfactory performance penalties during any delay beyond the time named for the performance of this Agreement caused by any act of God, war, civil disorder, employment strike or other cause beyond its reasonable control, provided DTA gives written notice of the cause of the delay to County within 36 hours of the start of the delay and DTA avails himself of any available remedies.
- 36. Consent to Breach Not Waiver:** No term or provision of this Agreement shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the Party claimed to have waived or consented. Any consent by any Party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.
- 37. Remedies Not Exclusive:** The remedies for breach set forth in this Agreement are cumulative as to one another and as to any other provided by law, rather than exclusive; and the expression of certain remedies in this Agreement does not preclude resort by either Party to any other remedies provided by law.
- 38. Notices:** Any and all notices, requests demands and other communications contemplated, called for, permitted, or required to be given herein shall be in writing, except through the course of the County's Contract Administrator and DTA's Project Manager routine exchange of information and cooperation during the terms of the work and services. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate Party at the address stated herein or such other address as the Parties hereto may designate by written notice from time to time in the manner aforesaid.

County: County Executive Office/Public Finance Division
Attn: Public Finance Director
333 W. Santa Ana Blvd., 3rd Floor
Santa Ana, CA 92701

DTA: David Taussig & Associates, Inc.
5000 Birch Street, Suite 6000
Newport Beach, CA 92660

- 39. County Child Support Enforcement:** DTA is required to comply with the child support enforcement requirements of the County. Failure of DTA to comply with all federal, state, and local reporting requirements for child support enforcement or to comply with all lawfully served Wage and Earnings Assignment Orders and Notices of Assignment shall constitute a material breach of the Agreement. Failure to cure such breach within 60 calendar days of notice from the County shall constitute grounds for termination of this Agreement.
- 40. Change Of Ownership:** DTA agrees that if there is a change or transfer in ownership of DTA's business prior to completion of this Agreement, the new owners shall be required under terms of sale or other transfer to assume DTA's duties and obligations contained in this Agreement and complete them to the satisfaction of County.
- 41. Precedence:** The documents herein consist of this Agreement and its Attachments. In the event of a conflict between or among the Agreement documents, the order of precedence shall be the provisions of the main body of this Agreement, i.e., those provisions set forth in the articles of this Agreement, and then the Attachments.

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- 42. Headings:** The various headings and numbers herein, the grouping of provisions of this Agreement into separate clauses and paragraphs, and the organization hereof are for the purpose of convenience only and shall not limit or otherwise affect the meaning hereof.
- 43. Severability:** If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
- 44. Calendar Days:** Any reference to the word “day” or “days” herein shall mean calendar day or calendar days, respectively, unless otherwise expressly provided.
- 45. Attorney Fees:** In any action or proceeding to enforce or interpret any provision of this Agreement, or where any provision hereof is validly asserted as a defense, each Party shall bear its own attorney’s fees, costs and expenses.
- 46. Interpretation:** This Agreement has been negotiated at arm’s length and between persons sophisticated and knowledgeable in the matters dealt with in this Agreement. In addition, each Party has been represented by experienced and knowledgeable independent legal counsel of their own choosing, or has knowingly declined to seek such counsel despite being encouraged and given the opportunity to do so. Each Party further acknowledges that they have not been influenced to any extent whatsoever in executing this Agreement by any other Party hereto or by any person representing them, or both. Accordingly, any rule of law (including California Civil Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Agreement against the Party that has drafted it is not applicable and is waived. The provisions of this Agreement shall be interpreted in a reasonable manner to affect the purpose of the Parties and this Agreement.
- 47. Authority:** The Parties to this Agreement represent and warrant that this Agreement has been duly authorized and executed and constitutes the legally binding obligation of their respective organization or entity, enforceable in accordance with its terms.
- 48. Survival:** Notwithstanding any provision to the contrary herein, the provisions of paragraphs 15, 16, 17, 18, 19, and 20 shall survive the termination of this Agreement.
- 49. Employee Eligibility Verification:** DTA warrants that it fully complies with all Federal and State statutes and regulations regarding the employment of aliens and others and that all its employees performing work under this Agreement meet the citizenship or alien status requirement set forth in Federal statutes and regulations. DTA shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by Federal or State statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. DTA shall retain all such documentation for all covered employees for the period prescribed by the law. DTA shall indemnify, defend with counsel approved in writing by County, and hold harmless, the County, its agents, officers, and employees from employer sanctions and any other liability which may be assessed against DTA or the County or both in connection with any alleged violation of any Federal or State statutes or regulations pertaining to the eligibility for employment of any persons performing work under this Agreement.
- 50. Bills and Liens:** DTA shall pay promptly all indebtedness for labor, materials, and equipment used in performance of the work. DTA shall not permit any lien or charge to attach to the work or the premises, but if any does so attach, DTA shall promptly procure its release and, in accordance with the requirements of paragraph 19 above, indemnify, defend, and hold County harmless and be responsible for payment of all costs, damages, penalties and expenses related to or arising from or related thereto.
- 51. Changes in Service:** DTA shall make no changes in the work or perform any additional work without the County’s specific written approval.

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- 52. Terms and Conditions:** DTA acknowledges that it has read and agrees to all terms and conditions included in this Agreement.
- 53. Incorporation:** This Agreement and its Attachments A and B attached hereto and incorporated by reference and made a part of this Agreement.
- 54. New Assessment and Community Facilities Districts Included:** Notwithstanding any provisions to the contrary herein, the services to be performed by DTA shall apply equally to any new assessment district and community facilities district formed subsequent to the effective date of this Agreement.
- 55. Disclosure of Compensation:** DTA agrees to disclose to the County and/or CFDs any and all forms of compensation (except compensation paid pursuant to this Agreement) earned directly or indirectly from any services performed for, or in any way relating to, the Assessment Districts or CFDs, whether services are performed on behalf of the County or CFDs or any other person or entity. DTA shall disclose to the County and CFDs all contracts and agreements which it has or may have with any developer or related entity.
- 56. Compliance with Gift and Political Contribution Ban:** By executing this Agreement, DTA covenants to the County that it has complied in all respects with the “Ban on Political Contributions and Gifts” provisions of Article V of the County of Orange, Board of Supervisors, Policies and Procedures for Consideration and Approval of Proposed Public Financings.
- 57. Changes in Staff:** The Contract Administrator has the reasonable right to approve or disapprove any proposed changes in DTA’s staff from the individuals named in this Agreement. The Contract Administrator shall be provided with a resume of any proposed substitute and shall be given the opportunity to interview that person prior to his or her decision to approve or disapprove.
- 58. DTA Name Change:** DTA shall provide written notice to the Contract Administrator at least 30 days prior to any changes to DTA’s current legal name, if practicable, but in any event, not later than the date of any such change. The Contract Administrator shall be provided with all pertinent information relating thereto which is requested.

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AGREEMENT SIGNATURE PAGE

The Parties hereto have executed this Agreement on the dates shown opposite their respective signatures below.

David Taussig & Associates, Inc.*

Print Name Title

Signature Date

Print Name Title

Signature Date

*** If the Contractor is a corporation, signatures of two specific corporate officers are required as further set forth.**

The first corporate officer signature must be one of the following: 1) the Chairman of the Board; 2) the President; 3) any Vice President.

The second corporate officer signature must be one of the following: a) Secretary; b) Assistant Secretary; c) Chief Financial Officer; d) Assistant Treasurer.

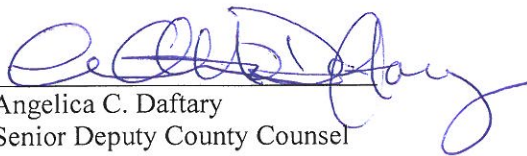
In the alternative, a single corporate signature is acceptable when accompanied by a corporate resolution demonstrating the legal authority of the signature to bind the company.

County of Orange, a political subdivision of the State of California

Print Name Title

Signature Date

APPROVED AS TO FORM:
Office of County Counsel



Angelica C. Daftary
Senior Deputy County Counsel

Attachment B

AGREEMENT SIGNATURE PAGE

The Parties hereto have executed this Agreement on the dates shown opposite their respective signatures below.

David Taussig & Associates, Inc.*

David Taussig *President*

Print Name Title

David Taussig *9/2/15*

Signature Date

David Taussig *CFO*

Print Name Title

David Taussig *9/2/15*

Signature Date

* If the Contractor is a corporation, signatures of two specific corporate officers are required as further set forth.

The first corporate officer signature must be one of the following: 1) the Chairman of the Board; 2) the President; 3) any Vice President.

The second corporate officer signature must be one of the following: a) Secretary; b) Assistant Secretary; c) Chief Financial Officer; d) Assistant Treasurer.

In the alternative, a single corporate signature is acceptable when accompanied by a corporate resolution demonstrating the legal authority of the signature to bind the company.

County of Orange, a political subdivision of the State of California

Print Name Title

Signature Date

APPROVED AS TO FORM:
Office of County Counsel

Angelica C. Daftary
Senior Deputy County Counsel

Attachment B
ATTACHMENT A

SCOPE OF WORK

TASK I. SPECIAL TAX SETTING/ASSESSMENT LEVY SERVICES

A. Community Facilities Districts (CFD)

DTA shall perform the following services in connection with the annual administration of the CFDs:

1. Background Research

Gather and organize the information required to form a database in order to apportion and levy the annual special taxes which includes the following subtasks:

a. Subdivision Research

- i. Identify and obtain copies of:
 - 1) Recorded Tract Maps
 - 2) Recorded Parcel Maps
 - 3) Condominium plans
- ii. Identify for each new parcel:
 - 1) Date of subdivision
 - 2) Property use
 - 3) Acreage
 - 4) Lot number
 - 5) Unit numbers (if applicable)

b. Development Research

- i. Research and monitor building permit activity.
- ii. Identify for each permit issued:
 - 1) Date
 - 2) Building type
 - 3) Building square footage
 - 4) Situs address
- iii. Research and monitor certificate of use and occupancy and escrow closings as necessary.
- iv. Identify date of certificate of use and occupancy and/or close of escrow.

c. Assessor Parcel Research

- i. Review Assessor Parcel Maps.
- ii. Compile a list of valid Assessor's Parcels for the coming fiscal year.

d. Ownership/Exempt Property Research

- i. Research and monitor:
 - 1) Changes in ownership
 - 2) Offers of dedication of property to public agencies
- ii. Identify date of conveyance or offer of dedication.

e. Classification of Property

Assign each parcel to the appropriate special tax classification.

f. Database Management

Prepare and maintain database, which will include the information collected in Subtasks a. through e. above.

2. Review Annual Special Tax Levy Calculations

- a. Review preliminary annual budget prepared by County.
- b. Coordinate with County staff to review the following:
 - i. Annual debt service on outstanding bonds
 - ii. Administrative expenses
 - iii. Provision for delinquencies

Attachment B

- iv. Collection costs associated with delinquencies
- v. Surplus special taxes (if any)
- vi. Interest earnings
- vii. Other credits

3. **Calculate, Prepare, and Enroll Annual Special Taxes**

- a. Calculate amount of annual special tax for each Assessor's Parcel.
- b. Prepare hard copy report of special tax amounts as calculated.
- c. Prepare special tax roll on digital or other media as specified by the County Auditor-Controller.
- d. If requested by County staff, present special tax information for the CFDs before meetings and hearings of the Board of Supervisors and/or the Public Financing Advisory Committee.
- e. Submit digital media to the County Auditor-Controller on or before August 10, unless prior written consent of County Auditor-Controller to extend to no later than August 21.
- f. Research unapplied (rejected) parcels.
- g. Resubmit exceptions to County Auditor-Controller.
- h. Prepare letter summarizing amount submitted/accepted/resubmitted.

4. **Respond to Property Owner Questions/Provide Public Information**

- a. Respond to property owners, prospective buyers, real estate agents or other interested parties who have questions regarding the special tax levy.
- b. Provide brief written responses via mail or email to property owners as appropriate, with a copy to County staff.
- c. Formal meetings with property owners to resolve disputes or extended research of more than two hours regarding a prior year annual special tax will be classified as "Special Services".

5. **Certification**

Execute a certificate for each CFD stipulating the sufficiency of the special tax levy.

6. **Disclosure and Reporting**

- a. Assist County in preparing special tax disclosure notices as specified by Government Code Section 53340.2.
- b. Assist County in preparing annually the information specified in Government Code Section 53359.5 to the California Debt and Investment Advisory Commission.

7. **Follow-Up and Corrections**

- a. Respond to questions raised by County staff.
- b. Perform research as needed, i.e. corrections/revisions after deadline.
- c. Recalculate special tax if necessary.
- d. In the event the recalculation of special tax results in a reduction of the special tax amount levied for a parcel, prepare correction letter to County.
- e. In the event the recalculation of special tax results in an increase of the special taxes levied for a parcel, the Contract Administrator will meet with DTA to review and discuss the issues and alternatives. The Contract Administrator, or his/her designee, may direct DTA to correctly recalculate the special taxes, and based upon such corrected amounts, the Contract Administrator may take one or more of the following actions:
 - i. Prepare revised special tax bills
 - ii. Prepare letters of explanation
 - ii. Mail invoices to affected owners (hand-bill)
 - iv. Answer taxpayer inquiries
 - v. Collect amounts due

B. **Assessment Districts (AD)**

Attachment B

DTA shall perform the following services in connection with the annual administration of the Assessment Districts:

1. **Background Research**

Gather and organize the information required to form a database in order to levy the annual assessment, which includes the following subtasks:

- a. **Subdivision Research**
 - i. Identify and obtain copies of:
 - 1) Recorded Tract Maps
 - 2) Recorded Parcel Maps
 - 3) Condominium plans
 - ii. Identify for each new parcel:
 - 1) Date of subdivision
 - 2) Property use
 - 3) Acreage
 - 4) Lot number
 - 5) Unit numbers (if applicable)
- b. **Assessor's Parcel Research**
 - i. Review Assessor Parcel Maps.
 - ii. Compile a list of valid Assessor's Parcels for the coming fiscal year.
 - iii. Determine which parcels, if any, require apportionment of the assessment lien.
 - iv. Notify County of any apportionments.
- c. **Ownership/Exempt Property Research**
 - i. Research and monitor:
 - 1) Changes in ownership
 - 2) Offers of dedication of property to public agencies
 - ii. Identify date of conveyance or offer of dedication.
- d. **Database Management**

Prepare and maintain database, which will include the information collected in Subtasks a. through c. above.

2. **Determine Amount of Annual Assessment Levy**

- a. Coordinate with County to receive the following data:
 - i. Annual debt service on the bonds issued
 - ii. Administrative expenses
 - iii. Excess reserve fund interest (if applicable)
 - iv. Other credits

3. **Calculate, Prepare, and Enroll Annual Assessment Levy**

- a. Calculate amount of annual assessment for each Assessor's Parcel.
- b. Prepare hard copy list of assessment amounts as calculated.
- c. Prepare annual assessment roll on digital or other media as specified by the Auditor-Controller.
- d. If requested by County staff, present the information on the Assessment Districts before meetings and hearings of the Board of Supervisors and/or the Public Financing Advisory Committee.
- e. Submit digital media to the Auditor-Controller on or before August 10, unless prior written consent of Auditor-Controller to extend to no later than August 21.
- f. Research unapplied (rejected) parcels.
- g. Resubmit exception to Auditor-Controller.
- h. Prepare letter summarizing amount submitted/accepted/resubmitted.

4. **Respond to Property Owner Questions/Provide Public Information**

- a. Respond to property owners, prospective buyers, real estate agents or other interested parties who have questions regarding the assessment.

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- b. Provide brief written responses via mail or email to property owners as appropriate, with a copy to County staff.
- c. Formal meetings with property owners to resolve disputes or extended research (more than two hours) regarding a prior year annual assessment is classified as “Special Services.”

5. Certification

Execute a certificate for each district stipulating the sufficiency of the annual assessment levy.

6. Follow-Up and Corrections

- a. Respond to questions raised by County staff.
- b. Perform research as needed, i.e. corrections/revisions after deadline.
- c. Recalculate assessment amount if necessary.
- d. In the event the recalculation of the assessment results in a reduction of the assessment amount levied for a parcel, prepare correction letter to County.
- e. In the event the recalculation of the assessment results in an increase of the assessment amount levied for a parcel, the Contract Administrator will meet with DTA to review and discuss the issues and alternatives. The Contract Administrator, or his/her designee, may direct DTA to correctly recalculate the assessments and based upon such corrected amounts, the Contract Administrator may take one or more of the following actions:
 - i. Prepare revised tax bills
 - ii. Prepare letters of explanation
 - iii. Mail invoices to affected owners (hand-bill)
 - iv. Answer taxpayer inquiries
 - v. Collect amounts due

TASK II. PREPARE PUBLIC INFORMATION REPORT

A. Prepare Public Information Report the contents of which will include:

1. Background on formation
2. Improvements authorized
3. Estimated construction cost
4. Amount of total special tax levy
5. Explanation of the rate and method of apportionment of special taxes
6. Reduced size copy of the boundary map
7. Special tax schedule listing the charge applicable to each parcel of land
8. Copy of the rate and method of apportionment

B. Prepare and transmit one (1) copy of the draft report to County staff for comment.

C. Prepare final report incorporating comments from II. B above and the final special tax levy.

D. Prepare and transmit one (1) electronic copy and one (1) hard copy of the final report to County staff.

TASK III. ADDITIONAL SERVICES RELATED TO THE ADMINISTRATION OF ASSESSMENT DISTRICTS

A. Parcel Split and Tax Segregation Report

1. Prepare a report which:
 - a. Lists subdivisions of land, parcel cuts and/or splits
 - b. Segregates the special tax
 - c. Describes the method of apportioning the special tax to the newly subdivided parcels

B. Parity Bond Analysis

Prepare a revised pro forma upon the issuance of parity bonds, if requested by County staff.

C. Apportionment of Assessment Lien

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1. Pursuant to authorization to proceed from County and based on the recorded map transmitted to DTA, DTA will:
 - a. Prepare an amended assessment diagram
 - b. Allocate the confirmed assessment and principal balance to the newly subdivided parcels
 - c. Prepare the “Notice to Bond Holder” and “Assessment Apportionment” paperwork
 - d. Submit completed apportionment “package” to County for processing and transmittal to the original bondholder
 - e. County will return executed copies of the “Assessment Apportionment” and amended assessment diagram to DTA.
 - f. DTA will record the “Assessment Apportionment” and amended assessment diagram.
 - g. DTA will provide recording information, i.e. book, page instrument number, to County.

D. Distribute Surplus Improvement Fund Monies

1. Coordinate with County to ascertain the amount of surplus funds available and receive direction with respect to the allocation thereof.
2. Calculate the amount of surplus monies allocable to each parcel in accordance with the applicable portions of the Streets and Highways Code.
3. Prepare and transmit to County a letter report addressing the methodology of allocation of surplus funds with a schedule identifying for each parcel to which surplus funds are allocable, the assessment number, Assessor’s parcel number, and amount of surplus.

E. Segregate Assessment

Divide the annual assessment for a parcel among the newly formed parcels as requested.

F. Subsequent Bond Issues and Conversions

1. Present the assessment district information at meetings as requested.
2. Confirm the assessment amounts of parcels for conversions from variable to fixed rate bonds.
3. Provide a current assessment roll.
4. Review the Official Statement and provide certificates related to the assessment spread and improvements as requested.

G. Calculate Assessment Prepayments

If requested on behalf of individual property owners, calculate assessment prepayment/pay off amounts.

TASK IV. SUBSIDY PROGRAMS FOR COMMUNITY FACILITIES DISTRICTS

Whenever a Subsidy Program is in effect, DTA shall provide services to administer the Subsidy Program for each affected CFD, consisting of the following services:

1. **Revise Tax Setting Database to Include Subsidy Characteristics**
Add fields to the database maintained for each CFD under Task I.A.1.f to calculate and track subsidy amounts for Assessor’s Parcels subject to the subsidy.
2. **Calculate Annual Subsidy and Estimated Yearly Obligation**
 - a. Calculate the subsidy for each Assessor’s Parcel subject to the subsidy.
 - b. Calculate the estimated aggregate subsidy amount for the following fiscal year.
3. **Enroll Subsidized Special Taxes**
Enroll subsidized special taxes for each Assessor’s Parcel subject to the subsidy on the digital media submitted to the Auditor-Controller under Task I.A.3.
4. **Include Subsidy Results in Annual Tax Administration/Report**
 - a. Expand report prepared for each CFD under Task II to include a section addressing the subsidy. The content of the subsidy section is expected to include:
 - i. List of all Assessor’s Parcels subject to the subsidy
 - ii. The special tax rate without the subsidy

Attachment B

- iii. The amount of subsidy
- iv. The year the subsidy was first applied
- v. Cumulative subsidy amounts

5. **Public**

- a. Participate, with County Counsel, Bond Counsel, and CEO/Public Finance personnel, to develop and implement a public information program for the Assessor's Parcels subject to the subsidy.
- b. Provide information regarding the subsidy program as part of Task IV.

TASK V. TAX SETTING SERVICES FOR NEW COMMUNITY FACILITIES DISTRICTS

For each new CFD, DTA shall perform the following scope of work as requested by the Contract Administrator:

1. **Preliminary Tax Spreads**

- a. Prepare initial spread of special taxes ("tax spread") based on building square footage and/or acreage.
- b. Calculate special taxes to support proposed financing.
- c. Estimate annual special and total property taxes as a percentage of anticipated improved property values.
- d. Present tax spread at meetings attended by County and the landowner(s)
- e. Recommend alternative techniques to apportion special taxes to enhance project feasibility.

2. **Tax Spread Revisions**

- a. Prepare revisions to the tax spread as requested by County.
- b. Prepare up to a maximum of fifteen (15) tax spreads, utilizing various absorption, cost, and bond assumptions.

3. The County shall provide data in its possession requested by DTA. DTA shall request the landowner(s) to verify the data describing types of projected development, improved property values, development absorption rates and net taxable acreage. DTA shall also provide and verify with the landowner(s) the estimated cost of the public improvements proposed to be financed. DTA may rely on such data provided by the County and the landowner(s), and shall not be responsible for verifying the accuracy of the data provided to it. County may hire an appraiser, absorption consultant and other outside consultants to verify this data.

4. **Rate and Method of Apportionment**

Prepare the Rate and Method of Apportionment of Special Tax, which describes the methodology used to calculate the annual special tax levy for each new CFD established.

5. **Document Review and Preparation**

- a. Assist Bond Counsel and Underwriter's Counsel with the preparation of documents required for the formation or financing of any new CFD, including the Resolution of Intention, Resolution of Formation, Official Statement and related items as directed by County.
- b. Provide necessary data and advice to Bond Counsel regarding the implementation of the CFD, including policies which address changes in land uses which occur after CFD formation, parity bond tests, integration of reimbursement programs from the State or other public districts or fee programs, and the formation of an advisory board to make decisions regarding the issuance of parity bonds and/or the enrollment of special taxes.

6. **Mello-Roos Pro Forma**

- a. Prepare a financial cash flow model for each CFD to examine the relationship of long-term revenues and debt service requirements.

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- b. Using information obtained from County and its consultants prepare pro forma of Mello-Roos Special Taxes which incorporates:
 - i. Information regarding bonded indebtedness
 - ii. Existing and projected development
 - iii. Administrative expenses
- c. Prepare analysis of future revenue needs and identify potential shortfalls, if any.

7. Value-To-Lien Analysis

Allocate any CFD and other overlapping land-secured debt to each Assessor's parcel within the CFD and compare the allocated debt with the appraised value in order to estimate value-to-lien ratios for all property within the CFD.

8. Public Meetings

At the direction of the County, attend public meetings that consider any CFD formation or bond financing and make such presentations as are necessary.

9. Bond Sizing

As directed by the County, assist the Underwriter in sizing of any bond issue (e.g., use of increasing debt service, capitalized interest, etc.) to establish an optimal schedule of bond sales to maximize funding capacity and generate the greatest possible benefit to all interested parties, as well as to alleviate cash flow constraints.

10. Special Tax Consultant Certificate

Prepare and execute a Special Tax Consultant Certificate confirming the adequacy of special taxes to meet debt service requirements for any bond issue. If required, DTA shall require an executed landowner information certificate from each landowner confirming net taxable acreage and other relevant data prior to executing the Special Tax Consultant Certificate.

11. Verbal Consulting Services

Provide verbal consulting services and advice to County regarding any financing for a new CFD.

VI. SPECIAL SERVICES

From time to time, County or the CFDs may request DTA to engage in Special Services. Special Services are defined as services in addition to those delineated in TASK 1 – V in the Scope of Work. All Special Services shall be requested in writing by the Contract Administrator. Special Services include, but are not limited to, the following:

1. Meeting or participating in meetings with property owners to resolve disputes related to special tax setting or assessment levy.
2. Performing other tasks related to special tax or assessment levy proceedings as requested by the County.
3. Undertaking special studies, analyses or technical services as requested by the County.

Attachment B

ATTACHMENT B

COMPENSATION/PAYMENT

1. **Compensation:** This is an Agreement between the County and DTA for special tax settings and assessment levy services as provided in the Scope of Work, Attachment A. DTA agrees to accept the specified compensation as set forth in this Agreement as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by DTA of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of total Agreement amount specified below unless authorized by amendment.

2. **Payment Schedule:** County shall pay DTA for each type of service in accordance to the fee and hourly rates as set forth below. In no event shall compensation under this Agreement exceed \$600,000.

Type of Service	Year 1 10/1/15- 9/30/16	Year 2 10/1/16- 9/30/17	Year 3 10/1/17- 9/30/18	Year 4 10/1/18- 9/30/19	Year 5 10/1/19- 9/30/20
▪ Special Tax Setting for CFDs – per Parcel – Task 1.A	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
▪ Special Tax Setting for CFDs – per District – Task 1.A	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
▪ Assessment Levy for ADs – per Parcel – Task 1.B	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
▪ Assessment Levy for ADs – per District – Task 1.B	\$750	\$750	\$750	\$750	\$750
▪ Preparation of Public Information Reports – per District – Task II	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
▪ Additional Services related to the Administration of ADs and Bond Parity Analysis – per Hour – Task III	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate
▪ Subsidy Programs for CFDs – per Hour – Task IV	No Charge	No Charge	No Charge	No Charge	No Charge
▪ Tax Settings for New CFDs – per Hour – Task V	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate
▪ Special Services – per Hour – Task VI	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate

Hourly Rates

Title	Hourly Rate
Managing Director	\$ 170
Vice President	\$ 150
Manager	\$ 140
Senior Associate	\$ 130
Associate	\$ 110
Senior Analyst	\$ 105
Analyst	\$ 100
Research Assistant	\$ 80

Attachment B

3. **Firm Discount and Pricing Structure:** DTA guarantees that prices quoted are equal to or less than prices quoted to any other local, State or Federal government entity for services of equal or lesser scope. DTA agrees that no price increases shall be passed along to the County during the term of this Agreement not otherwise specified and provided for within this Agreement.
4. **DTA's Expense:** DTA will be responsible for all costs related to photo copying, telephone communications, fax communications, and parking while on County sites during the performance of work and services under this Contract. The County will not provide free parking for any service in the County Civic Center.
5. **Payment Term:** Invoices are to be submitted within 30 days from the date DTA completes deliverables as defined in the Scope of Work, Attachment A. Payment will be net 30 days after receipt, and approval, by County of an invoice in a format acceptable to the County and verified and approved by the agency/department and subject to routine processing requirements.

Invoices shall cover services not previously invoiced. DTA shall reimburse the County for any monies paid to DTA for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Agreement and shall not be construed as acceptance of any part of the services.

DTA shall invoice the County quarterly for services performed under Tasks I and II of the Scope of Work, Attachment A based on the fee schedule provided in Section 2 – Payment Schedule, above. DTA shall invoice the County in separate installments, based upon the percentage of work which is completed under Tasks I and II of the Scope of Work, Attachment A.

Expenses for work which is completed under Tasks III, V and VI of the Scope of Work, Attachment A must be separately invoiced.

DTA shall invoice the County monthly for services performed under Tasks III and V based on the hourly rates provided in Section 2 – Payment Schedule, above.

DTA shall invoice the County monthly for services provided under Task VI of the Scope of Work, Attachment A based on the hourly rates provided in Section 2 – Payment Schedule, above. Special Services shall be paid if specifically authorized in writing by the Contract Administrator. DTA's invoices for Special Services shall include the name(s) of DTA's personnel performing the Special Services, classification, number of hours worked, and hourly rate. Invoices shall be supported with such other documentation as the Contract Administrator may deem necessary.

6. **Payment – Invoicing Instructions:** DTA will provide an invoice on DTA's letterhead for services rendered. Each invoice shall be reviewed by County staff prior to payment to ensure that the billing is consistent with the compensation provisions of this Agreement. Each invoice will have a number and will include the following information:
 1. DTA's name and address
 2. DTA's remittance address, if different from 1 above
 3. Delivery/service address
 4. DTA agreement number (15-001TS)
 5. Type of fees/service
 6. Specify whether the services are for CFDs or ADs
 7. Specify the specific district
 6. Sales tax, if applicable
 7. Dates of fees/service
 8. Brief description of fees/service
 9. DTA's Federal I.D. Number

Attachment B

The responsibility for providing an acceptable invoice to the County for payment rests with DTA. Incomplete or incorrect invoices are not acceptable and will be returned to DTA for correction.

Invoices and support documentation are to be forwarded to:

County of Orange
County Executive Office
333 W. Santa Ana Blvd., 3rd Floor
Santa Ana, CA 92701
Attn: Public Finance Director