

**REPORT TO MAYOR AND CITY COUNCIL****TO THE HONORABLE MAYOR AND CITY COUNCIL:**

DATE: July 7, 2015

SUBJECT: AWARD THREE YEAR PROFESSIONAL SERVICES AGREEMENT TO HdL COREN & CONE FOR PROPERTY TAX MANAGEMENT SERVICES (GENERAL FUND)

Report in Brief

It is recommended that the City enter into an agreement with HdL Coren & Cone for property tax management and auditing services. Management and auditing services include: secured and unsecured parcel audits, assessment district processing, budget projections, Successor Agency support and bond fiscal analysis.

Background

HdL Coren & Cone (HdLCC) is the property tax division of the HdL Companies and has over 20 years of municipal experience in finance and city management. The City has been working with HdL Companies since 2001 to perform sales tax, transaction tax and property tax management and audit services. On February 24, 2015, City Council approved an agreement with HdL to continue the sales and transaction tax management and audit services. At this time, the City is requesting approval of the agreement with HdL Coren & Cone for property tax services. The existing agreement expired on June 30, 2015.

Discussion

HdLCC has provided essential data to assist the City with budget projections, revenue forecasting and transaction analysis; continuing disclosures required by bond covenants; and property tax data audits and revenue recovery. This new agreement with HdL Coren & Cone continues these services.

HdLCC has the expertise required to understand the complexities of property tax collections and provides the City with the tools needed to forecast property tax revenues. This has proven to be an essential function of the City's budget process as well as an analysis tool for economic development and the Successor Agency. To assist in analysis, HdLCC provides a web-based software application to access the City's property tax data. The software is updated on a monthly basis to reflect changes in ownership, updated appeals filings and deed recordings.

HdLCC also compiles the data required for several of the Continuing Disclosures which are required each year by the City's outstanding debt covenants. The data is complex in nature and the software system developed by HdLCC allows the company to efficiently and economically produce the data for the City.

AWARD THREE YEAR PROFESSIONAL SERVICES AGREEMENT TO HdL COREN
& CONE FOR PROPERTY TAX MANAGEMENT SERVICES (GENERAL FUND)

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One last major service provided by HdLCC is the audit of property tax data and the recovery of new revenue. HdLCC audits the property tax rolls to ensure proper coding to the appropriate taxing entity. Specifically, the company performs an analysis of the County Assessor Rolls to identify all parcels on both the secured and unsecured tax rolls and verifies that parcel assessed valuations and the resulting taxes are correctly allocated to the City. Under this agreement, HdLCC will be paid the entire 25% of the misallocated revenue identified in the audit after the City receives its first payment from the County showing the correction.

Public Contact

The agenda has been posted as required by law.

Recommendation for Action

Staff recommends that the City Council authorize the City Manager to enter into a Professional Services Agreement with HdL Coren & Cone for property tax management and audit services in an amount not to exceed \$20,000 plus 25% of the property tax revenue recovered by the consultant during the agreement period of July 1, 2015 through June 30, 2018.



Valerie J. Barone
City Manager

Valerie.Barone@cityofconcord.org

Prepared by: Suzanne McDonald
Financial Operations Manager
Suzanne.McDonald@cityofconcord.org

Reviewed by: Karan Reid
Director of Finance
Karan.Reid@cityofconcord.org

AGREEMENT FOR PROFESSIONAL SERVICES

1 THIS AGREEMENT ("Agreement") is entered into on June ___, 2015 between the City of
2 Concord ("CITY") and HdL Coren & Cone, 1340 Valley Vista Drive, Suite 200, Diamond Bar,
3 California 91765 ("CONSULTANT").

4 THE PARTIES ENTER THIS AGREEMENT based upon the following facts, understandings
5 and intentions:

6 The CITY desires to contract with CONSULTANT to provide the professional services
7 described in Section 2 of this Agreement, upon the terms and conditions hereinafter set forth.

8 NOW, THEREFORE, IN CONSIDERATION of the mutual covenants and promises of the
9 parties herein contained, the parties hereto agree as follows:

10 1. **TERM.** This Agreement shall commence on July 1, 2015 and expire on June 30,
11 2018.

12 A. **Extension of Term.** Upon mutual written agreement by the parties, the term of this
13 Agreement may be extended for up to two (2) additional periods of one (1) year each commencing
14 upon the expiration of the initial or extended term, subject to the same terms and conditions of this
15 Agreement. CONSULTANT shall give written notice of its request for extension of the term of the
16 Agreement to the City's Authorized Representative, as identified in Section 4 below, at least thirty
17 (30) days prior to expiration of the initial or extended term.

18 The extension(s) of the term of this Agreement shall be subject to a review of
19 CONSULTANT'S performance in accordance with the terms and conditions of this Agreement and
20 shall be subject to City approval. Such extension of time shall be in writing by a duly executed
21 Amendment to this Agreement.

22 2. **SCOPE OF SERVICES.** Subject to such policy direction and approvals provided by
23 the CITY's Authorized Representative, CONSULTANT shall perform the services described in detail
24 in Attachment 1, Scope of Services. CITY retains all rights of approval and discretion with respect to
25 the projects and undertakings contemplated by this Agreement.

26 3. **PAYMENT.** The compensation to be paid to CONSULTANT including payment for
27 professional services and reimbursable expenses, shall be at the rate and schedules in detail in
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1 Attachment 1. However, shall in no event shall the amount CITY pays CONSULTANT exceed
2 Twenty Thousand dollars (\$20,000) plus consideration amounting to 25% of misallocated revenue
3 received by the City as a result of the audit and recovery work performed by the CONSULTANT.
4 Any Amendment to this Agreement that includes an increase to this compensation amount shall be
5 made in accordance with Section 5 below.

6 CONSULTANT may submit monthly statements for services rendered; all statements shall
7 include adequate documentation demonstrating work performed during the billing period. It is
8 intended that CITY review such statement and pay CONSULTANT for services rendered within 30
9 days of receipt of a statement that meets all requirements of this Agreement. Payment by CITY shall
10 not be deemed a waiver of unsatisfactory work, even if such defects were known to the CITY at the
11 time of payment.

12 4. **AUTHORIZED REPRESENTATIVES.** Authorized representatives shall represent
13 CITY and CONSULTANT in all matters pertaining to the services to be ordered by CITY or rendered
14 by CONSULTANT under this Agreement except where approval for the CITY is specifically required
15 by the City Council. The CITY's authorized representative is Karan Reid, Finance Director. The
16 CONSULTANT's authorized representative is Paula Cone, President.

17 5. **AMENDMENT TO AGREEMENT.** This Agreement may be amended in writing,
18 subject to approval by both parties. If additional services are requested by CITY other than as
19 described in the above Scope of Services, this Agreement may be amended, modified, or changed by
20 the parties subject to mutual consent and in accordance with the CITY's Municipal Code by execution
21 of an Amendment by authorized representatives of both parties setting forth the additional scope of
22 services to be performed, the performance time schedule, and the compensation for such services.

23 A. **Amendment for Additional Compensation.** CITY's Authorized
24 Representative is authorized to execute amendments to the Agreement on behalf of CITY, including
25 amendments providing for additional compensation to CONSULTANT not to exceed \$50,000 during
26 the fiscal year, including the base contract amount, throughout the term of this Agreement. Any
27 additional compensation to CONSULTANT that is \$50,000 or more for the fiscal year, including the
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1 base contract amount, must be approved by City Council.

2 Consultant's failure to secure CITY's written authorization for additional compensation or
3 changes to the Scope of Work shall constitute a waiver of any and all right to adjustment in the price
4 or time due, whether by way of compensation, restitution, quantum meruit, or similar relief.

5 **6. INDEPENDENT CONTRACTOR.** Both parties understand and acknowledge that
6 CONSULTANT, its agents, employers and subcontractors are and shall at all times remain as to the
7 CITY wholly independent contractors. Neither the CITY nor any of its officers or employees shall
8 have any control over the manner by which the CONSULTANT performs this Agreement and shall
9 only dictate the results of the performance. CONSULTANT shall not represent that CONSULTANT
10 or its agents, employees or subcontractors are agents or employees of the CITY, and CONSULTANT
11 shall have no authority, express or implied, to act on behalf of the CITY in any capacity whatsoever as
12 an agent, and shall have no authority, express or implied, to bind the CITY to any obligation
13 whatsoever, unless otherwise provided in this Agreement.

14 As an independent contractor, CONSULTANT shall not be eligible for any benefits, which the
15 City may provide to its employees and all persons, if any, hired by CONSULTANT shall be
16 employees or subcontractors of CONSULTANT and shall not be construed as employees or agents of
17 the CITY in any respect. CONSULTANT shall receive no premium or enhanced pay for work
18 normally understood as overtime, i.e., hours that exceed forty (40) hours per work week, or work
19 performed during non-standard business hours, such as in the evenings or on weekends.
20 CONSULTANT shall not receive a premium or enhanced pay for work performed on a recognized
21 holiday. CONSULTANT shall not receive paid time off for days not worked, whether it be in the
22 form of sick leave, administrative leave, or for any other form of absence. CONSULTANT shall pay
23 all taxes, assessments and premiums under the federal Social Security Act, any applicable
24 unemployment insurance contributions, Workers Compensation insurance premiums, sales taxes, use
25 taxes, personal property taxes, or other taxes or assessments now or hereafter in effect and payable by
26 reason of or in connection with the services to be performed by CONSULTANT.

27 **7. STANDARD OF PERFORMANCE.** CONSULTANT represents and warrants to
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1 CITY that CONSULTANT is skilled and able to provide such services described in the Scope of
2 Work and that such services shall be performed in an expeditious manner, and with the degree of skill
3 and care that is required by current, good, and sound procedures and practices. CONSULTANT
4 further agrees that the services shall be in conformance with generally accepted professional standards
5 prevailing at the time work is performed.

6 **8. PERFORMANCE BY CONSULTANT.** CONSULTANT shall not employ other
7 consultants, subconsultants, experts, or contractors without the prior written approval of the CITY.
8 Notwithstanding the foregoing, CITY shall not be obligated or liable for payment hereunder to any
9 party other than the CONSULTANT. CONSULTANT hereby designates the CONSULTANT'S
10 representative as the person primarily responsible for the day-to-day performance of
11 CONSULTANT'S work under this Agreement. CONSULTANT shall not change the
12 CONSULTANT'S representative without the prior written consent of the CITY. Unless otherwise
13 expressly agreed by the CITY, CONSULTANT'S representative shall remain responsible for the
14 quality and timeliness of performance of the services, notwithstanding any permitted or approved
15 delegation hereunder.

16 **9. OWNERSHIP AND MAINTENANCE OF DOCUMENTS.** All documents
17 furnished by CONSULTANT pursuant to this Agreement are instruments of CONSULTANT'S
18 services in respect to this project. They are not intended nor are represented to be suitable for reuse by
19 others except CITY on extensions of this project or on any other project. Any reuse without specific
20 written verification and adoption by CONSULTANT for the specific purposes intended will be at
21 user's sole risk and without liability or legal exposure and expenses to CONSULTANT, including
22 attorney's fees arising out of such unauthorized reuse.

23 CONSULTANT'S records, documents, calculations, and all other instruments of service
24 pertaining to actual project shall be given to CITY at the completion of the project. The CITY
25 reserves the right to specify the file format that electronic document deliverables are presented to the
26 CITY.

27 **10. INDEMNIFICATION.** CONSULTANT agrees to defend, indemnify and hold
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1 harmless the CITY, its officers, officials, employees, agents and volunteers from and against any and
2 all claims, demands, actions, losses, damages, injuries, and liability (including all attorney's fees and
3 other litigation expenses) arising out of the CONSULTANT's performance under the terms of this
4 Agreement. This indemnification obligation on CONSULTANT'S part shall not apply to demands,
5 actions, losses, damages, injuries, and liability arising out of sole negligence or willful misconduct on
6 the part of CITY.

7 **11. INSURANCE.** CONSULTANT shall, at its own expense, procure and maintain in
8 full force at all times during the term of this Agreement the following insurance:

9 **A. Commercial General Liability Coverage.** CONSULTANT shall maintain
10 commercial general liability insurance with limits of no less than one million dollars (\$1,000,000)
11 combined single limit per occurrence or two million dollars (\$2,000,000) aggregate limit for bodily
12 injury, personal injury, and property damage.

13 **B. Automobile Liability Coverage.** CONSULTANT shall maintain automobile
14 liability insurance covering all vehicles used in the performance of this Agreement providing a one
15 million dollar (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury,
16 and property damage.

17 **C. Professional Liability Coverage (Errors and Omissions).** CONSULTANT
18 shall maintain professional liability insurance with coverage for all negligent errors, acts or omissions
19 committed by CONSULTANT, its agents and employees in the performance of this Agreement. The
20 amount of this insurance shall be not less than one million dollars (\$1,000,000) on a claims made
21 annual aggregate basis or a combined single limit per occurrence basis.

22 **D. Compliance with State Workers' Compensation Requirements.**
23 CONSULTANT covenants that it will insure itself against liability for Workers' Compensation
24 pursuant to the provisions of California Labor Code §3700, et seq. CONSULTANT shall, at all
25 times, upon demand of the City, furnish proof that Workers' Compensation Insurance is being
26 maintained by it in force and effect in accordance with the California Labor Code. The insurer shall
27 also agree to waive all rights of subrogation against the CITY, its officers, officials, employees and
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1 volunteers for losses arising from work performed by CONSULTANT for CITY. This provision
2 shall not apply upon written verification by CONSULTANT that CONSULTANT has no employees.

3 **E. Other Insurance Provisions.** The policies are to contain, or be endorsed to
4 contain the following provisions:

5 **(1) Additional Insured.** CITY, its officers, agents, employees, and
6 volunteers are to be covered as an additional insured as respects: Liability arising out of activities
7 performed by or on behalf of CONSULTANT and operations of CONSULTANT, premises owned,
8 occupied, or used by CONSULTANT. The coverage shall contain no special limitations on the scope
9 or protection afforded to CITY, its officers, officials, employees, or volunteers.

10 Except for worker's compensation and professional liability insurance, the policies mentioned
11 in this subsection shall name CITY as an additional insured and provide for notice of cancellation to
12 CITY. CONSULTANT shall also provide timely and prompt notice to CITY if CONSULTANT
13 receives any notice of cancellation or nonrenewal from its insurer.

14 **(2) Primary Coverage.** CONSULTANT'S insurance coverage shall be
15 primary insurance with respect to CITY, its officers, officials, employees, and volunteers. Any
16 insurance, risk pooling arrangement, or self-insurance maintained by CITY, its officers, officials,
17 employees, or volunteers shall be in excess of CONSULTANT'S insurance and shall not contribute
18 with it.

19 **(3) Reporting Provisions.** Any failure to comply with the reporting
20 provisions of the policy shall not affect the coverage provided to the CITY, its officers, officials,
21 employees, or volunteers.

22 **(4) Verification of Coverage.** CONSULTANT shall furnish CITY with
23 certificates of insurance and the original endorsements effecting coverage required by this Agreement.
24 The certificates and endorsements for each insurance policy are to be signed by a person authorized by
25 that insurer to bind coverage on its behalf. The aforementioned policies shall be issued by an
26 insurance carrier having a rating of Best A-7 or better which is satisfactory to the City Attorney and
27 shall be delivered to CITY at the time of the execution of this Agreement or before work commences.
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1 Such policies and certificates shall be in a form approved by the City Attorney. CITY reserves the
2 right to require complete certified copies of all required insurance policies at any time.

3 **12. TIME OF PERFORMANCE.** The time of performance of the services under this
4 Agreement is of the essence, and all time deadlines identified in this Agreement or Scope of Services
5 shall be strictly construed.

6 **13. SUSPENSION OF WORK.** CITY may, at any time, by ten (10) days' written notice,
7 suspend further performance by CONSULTANT. All suspensions shall extend the time schedule for
8 performance in a mutually satisfactory manner, and CONSULTANT shall be paid for services
9 performed and reimbursable expenses incurred prior to the suspension date. During the period of
10 suspension, CONSULTANT shall not receive any payment for services, or expenses, except for
11 reasonable administration expenses, incurred by CONSULTANT by reason of such suspension.

12 **14. TERMINATION.** CITY may terminate this Agreement for any reason upon ten (10)
13 days written notice to the other party. CITY may terminate the Agreement upon five (5) days written
14 notice if CONSULTANT breaches this Agreement. In the event of any termination, CONSULTANT
15 shall promptly deliver to the CITY any and all finished and unfinished reports or other written,
16 recorded, photographic, or visual materials, documents, data, and other deliverables ("Work
17 Materials") prepared for the CITY prior to the effective date of such termination, all of which shall
18 become CITY's sole property. After receipt of the Work Materials, CITY will pay CONSULTANT
19 for the services performed as of the effective date of the termination.

20 **15. COMPLIANCE WITH CIVIL RIGHTS.** During the performance of this contract,
21 CONSULTANT agrees as follows:

22 **A. Equal Employment Opportunity.** In connection with the execution of this
23 Agreement, CONSULTANT shall not discriminate against any employee or applicant for employment
24 because of race, religion, color, sex, or national origin. Such actions shall include, but not be limited
25 to, the following: employment, promotion, upgrading, demotion, or transfer; recruitment or
26 recruitment advertising; layoff or termination; rate of pay or other forms of compensation; and
27 selection for training including apprenticeship.

1 **B. Nondiscrimination Civil Rights Act of 1964.** CONSULTANT will comply
2 with all federal regulations relative to nondiscrimination in federally assisted programs.

3 **C. Solicitations for Subcontractors including Procurement of Materials and**
4 **Equipment.** In all solicitation, either by competitive bidding or negotiations, made by
5 CONSULTANT for work to be performed under a subcontract including procurement of materials or
6 leases of equipment, each potential subcontractor, supplier or lessor shall be notified by
7 CONSULTANT of CONSULTANT'S obligation under this Agreement and the regulations relative to
8 nondiscrimination on the grounds of race, religion, color, sex, or national origin..

9 **16. CONFLICT OF INTEREST.**

10 A. CONSULTANT covenants and represents that neither it, nor any officer or
11 principal of its firm, has, or shall acquire any interest, directly or indirectly, which would conflict in
12 any manner with the interests of CITY or which would in any way hinder CONSULTANT'S
13 performance of services under this Agreement. CONSULTANT further covenants that in the
14 performance of the Agreement, no person having any such interest shall be employed by it as an
15 officer, employee, agent or subcontractor without the express written consent of the CITY.
16 CONSULTANT agrees to at all times avoid conflicts of interest, or the appearance of any conflicts of
17 interest, with the interests of the CITY in the performance of this Agreement.

18 B. CONSULTANT is not a designated employee within the meaning of the
19 Political Reform Act because CONSULTANT:

20 (1) Will conduct research and arrive at conclusions with respect to its rendition
21 of information, advice, recommendation or counsel independent of the control and direction of the
22 CITY or of any CITY official, other than normal contract monitoring; and

23 (2) Possesses no authority with respect to any CITY decision beyond the
24 rendition of information, advice, recommendation or counsel. (2 Cal. Code Regs. § 18700(a)(2).)

25 **17. COMPLIANCE WITH LAWS.** CONSULTANT shall comply with all applicable
26 Federal, State of California, and local laws, rules, and regulations and shall obtain all applicable
27 licenses, including a business license with the City of Concord, and permits for the conduct of its
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1 business and the performance of the services.

2 **18. CHOICE OF LAW.** This Agreement shall be construed and interpreted in accordance
3 with the laws of the State of California, excluding any choice of law rules which may direct the
4 application of the laws of another jurisdiction. In the event that suit shall be brought by either party
5 hereunder, the parties agree that trial of such action shall be held exclusively in a state court in the
6 County of Contra Costa, California.

7 **19. NON-WAIVER.** The waiver by either party of any breach of any term, covenant, or
8 condition contained in the Agreement, or any default in their performance of any obligations under the
9 Agreement shall not be deemed to be a waiver of any other breach or default of the same or any other
10 term, covenant, condition, or obligation, nor shall any waiver of any incident of breach of default
11 constitute a continuing waiver of same.

12 **20. ENFORCEABILITY; INTERPRETATION.** In the event that any of the provisions
13 or portions of application of any of the provisions of the Agreement are held to be illegal or invalid by
14 a court of competent jurisdiction, CITY and CONSULTANT shall negotiate an equitable adjustment
15 in the provisions of the Agreement with a view toward affecting the purpose of the Agreement. The
16 illegality or invalidity of any of the provisions or portions of application of any of the provisions of
17 the Agreement shall not affect the legality or enforceability of the remaining provisions or portions of
18 application of any of the provisions of the Agreement. This Agreement shall be interpreted as though
19 it was a product of a joint drafting effort and no provisions shall be interpreted against a party on the
20 ground that said party was solely or primarily responsible for drafting the language to be interpreted.

21 **21. INTEGRATION.** All exhibits identified in this Agreement are attached hereto and
22 incorporated herein by reference. The Agreement contains the entire agreement and understanding
23 between the parties as to the subject matter of this Agreement. It merges and supersedes all prior or
24 contemporaneous agreements, commitments, representation, writings, and discussions between
25 CONSULTANT and CITY, whether oral or written.

26 **22. SUCCESSORS AND ASSIGNS; NO THIRD PARTY BENEFICIARIES; NO**
27 **JOINT VENTURE.** CITY and CONSULTANT respectively, bind themselves, their successors,
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1 assigns, and legal representatives to the terms and obligations of this Agreement. CONSULTANT
2 shall not assign or transfer any interest in the Agreement without the CITY's prior written consent,
3 which consent shall be in the CITY's sole discretion. Any attempted assignment or transfer in breach
4 of this provision shall be void. This Agreement is not intended and shall not be construed to create
5 any third party benefit. This Agreement is not intended and shall not be construed to create a joint
6 venture or partnership between the parties. CONSULTANT, its officers, employees and agents shall
7 not have any power to bind or commit the CITY to any decision.

8 **23. FINANCIAL RECORDS.** Records of CONSULTANT's direct labor costs, payroll
9 costs, and reimbursable expenses pertaining to this project covered by this Agreement will be kept on
10 a generally recognized accounting basis and made available to CITY if and when required.

11 **24. NOTICES.** All notices required hereunder shall be in writing and mailed postage
12 prepaid by certified or registered mail, return receipt requested, or by personal delivery to the CITY's
13 address as shown below, or such other places as CITY or CONSULTANT may, from time to time,
14 respectively, designate in a written notice given to the other. Notice shall be deemed received three
15 (3) days after the date of the mailing thereof or upon personal delivery.

16 To CITY: **Karan Reid, Director of Finance**
17 **Finance Department**
18 **City of Concord**
19 **1950 Parkside Drive**
20 **Concord, CA 94519-2578**
Phone: (925) 671-3192
Fax: (925) 671-3353

21 To CONSULTANT: **Paula Cone, President**
22 **HdL Coren & Cone**
23 **1340 Valley Vista Drive, Suite 200**
24 **Diamond Bar, CA 91765**
Phone: (909)861-4335
Fax: (909)861-7726

25 **25. NON-LIABILITY.** No member of the CITY and no other officer, employee or agent
26 of the CITY shall be personally liable to CONSULTANT or otherwise in the event of any default or
27 breach of the CITY, or for any amount which may become due to CONSULTANT or any successor in
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1 interest, or for any obligations directly or indirectly incurred under the terms of this Agreement.

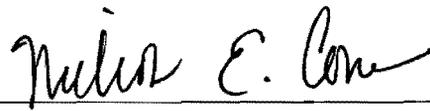
2 **26. EXECUTION.** Each individual or entity executing this Agreement on behalf of
3 Applicant represents and warrants that he or she or it is duly authorized to execute and deliver this
4 Agreement on behalf of Applicant and that such execution is binding upon Applicant.

5 This Agreement may be executed in several counterparts, each of which shall constitute one
6 and the same instrument and shall become binding upon the parties when at least one copy hereof
7 shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary
8 to produce or account for more than one such counterpart.

9 **IN WITNESS WHEREOF,** the parties have executed this Agreement in one (1) or more
10 copies as of the date and year first written above.

11
12 **CONSULTANT**

CITY OF CONCORD, a Municipal Corporation

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14
15 By: 
16 Name: Nichole Cone
17 Title: Vice President
18 Address: 1340 Valley Vista Drive, Suite 200
Diamond Bar, CA 91765
19 Telephone: (909)861-4335

By: _____
Name: Valerie J. Barone
Title: City Manager
Address: 1950 Parkside Drive
Concord, CA 94519
Telephone: (925) 671-3150

20 APPROVED AS TO FORM:

ATTEST:

21 _____
22 City Attorney

City Clerk

1 FINANCE DIRECTOR'S CERTIFICATION:

2 Concord, California

3 Date: _____, 2015

4
5 I HEREBY CERTIFY THAT ADEQUATE FUNDS EXIST OR WILL BE RECEIVED
6 DURING THE CURRENT FISCAL YEAR 2014/15 TO PAY THE ANTICIPATED
7 EXPENSES TO BE INCURRED PURSUANT TO THIS CONTRACT.
8 THE SUM OF \$20,000. Account Code 1003700Z999-63118.

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Finance Director's Signature

SCOPE OF SERVICES

Services provided include property tax management service, secured and unsecured parcel audits, assessment district processing, budget projections, Successor Agency support, and bond fiscal analysis

Reports and Management Analyses (1)

The company will provide the following reports. Reports are also available from prior years if required.

- A five year history of the values within the city, successor agency and custom (city defined) geographic area;
- A listing of the largest value changes, positive and negative between tax years;
- A listing of the major property owners, including the assessed value of their property and property use code designation;
- A listing of the major property tax payers, including an estimate of the property taxes;
- A listing of property tax transfers which occurred since the lien date ordered by month;
- A multiple year comparison of growth by use code designation over a 10 year period;
- State Appropriation Limit calculations;
- Calculate an estimate of property tax revenue anticipated to be received for the fiscal year based upon the initial information provided by the County and subject to modification. This report is interactive for tax modeling. This estimate shall not be used to secure the indebtedness of the City.
- Foreclosure data and Bank Owned Property listings
- Property sales information, and Proposition 8 exposure and recapturing potential
- Analyses based on geo areas designated by the City to include assessed valuations and square footage computations for use in economic analysis and community development planning.

(1) Reports area based upon property tax information obtained from your county and supplemented by additional information from third parties. Some reports are dependent upon the availability of county data in electronic format.

Successor Agency Services

Successor Agency Services including but not limited to:

- Tax increment projections
- Cash flows for the Successor Agency by Project Area
- Assistance with Redevelopment Obligation Payment Schedules
- Assistance in providing property tax information for the taxing agencies receiving property tax revenues from former Project Areas
- Estimates of property tax revenues to be received by the taxing entities from former Project Areas
- Provide property tax information to the Oversight Board at the direction of the Successor Agency
- Provide access to the Oversight Board to City and former redevelopment agency documents at the direction of the Successor Agency
- Monitor the County distribution of tax-sharing revenues to the taxing entities of the former redevelopment agency
- Coordinate with the Auditor-Controller the relationship between the tax-sharing, debt service and other obligations of former redevelopment agency
- Prepare as needed an assessment of resources available to the Successor Agency to meet the long term obligations of the former redevelopment agency.

Quarterly Reports and System Updates

- A listing of property tax appeals filed on properties in the City where data is available for purchase from the Clerk of the Board.
- A listing of property transfers that have occurred since the last report will be available through the software provided and updated on a quarterly basis.

Web-Based Software

Delivering Revenue, Insight and Efficiency to Local Government

The City Of Concord
38,183 parcels

Logout

HdL
COREN & CONE

Parcel 126-310-012-3
Use CSTO Commercial STORES, RETAIL OUTLET
Owner HD DEVELOPMENT OF MARYLAND INC
Situs 2090 MERIDIAN PARK BLVD
Concord CA 94520-5759

DBA
Mail Name HD DEVELOPMENT OF MARYLAND INC
& Address PO BOX 105842 ATLANTA GA 30348

This Parcel Is: Absentee Owned Pre Prop 13

Values Sales General Appeals Unsecured SBE Utilities

TRA 002-012 The City Of Concord
Agency Central Concord RDA
Zoning Region (unknown)
Net AV \$ 13,825,000 % Chg. from Prior Yr. 0.0%

Revenue type: General Fund Successor Agency

Secured	\$1,447.63	% Share of Total Tax	1.04%
Unsecured	\$205.80		
Cross-Ref	\$0.00	Tax Bill	\$178,170.42
Total Rev	\$1,653.43		
Last Sale Date	10/22/2007	Sale Price	\$0

	Current Year Values		Prior Year Values	
Land	9,038,900	Exemptions	9,038,000	Exemptions
Improvements	4,786,100		4,787,000	
Fixtures				
Personal Property				
Totals	13,825,000		13,825,000	
Net Total AV	13,825,000		13,825,000	

1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014

Delivering Revenue, Insight and Efficiency to Local Government

The City Of Concord

Logout

HdL
COREN & CONE

Parcel Limit 5000

Search [] Clear

Original Parcel Flagged Parcels Selected Parcels

OpenStreetMap Bing Maps Road Bing Maps Aerial None

100%

- The HdLCC provides a web-based software application to clients as a user-friendly tool to access the City's property tax data. HdLCC provides updates to the data portion of the product on monthly basis to reflect changes in ownership, updated appeals filings, and deed recordings.
- As modifications and enhancements are made to the program, clients receive the enhanced version of the software at no additional cost. Training will be provided to city staff within the first two months after the execution of the agreement for property tax management and audit services and is available annually for new staff members or staff requiring a refresher course. If additional training sessions are required, the fees in the compensation section under hourly fees will be charged.

Identification and Correction of Errors

HdL Coren & Cone has the technology, methodology and trained staff to analyze all secured parcels within the City to identify costly errors resulting in the misallocation of property taxes.

The company audits the secured and unsecured property tax rolls to ensure that each is coded to the appropriate taxing entity. The company performs an analysis of the Assessor Rolls to identify all parcels on both the secured and unsecured tax rolls and verify that parcel assessed valuations and the resulting taxes are correctly allocated to the City. This analysis is accomplished through the use of specialized computer software, GIS maps, assessor maps, city maps, city records, other pertinent documents, and field investigations.

On-Going Consultation

During the term of the contract, we serve as the resource staff to the County or agency on questions relating to property tax. This includes being "on-call" to assist with any property tax issues. On-going consultation would include, but not be limited to inquiries resolved through use of the City data base. All requests for information based upon the County's property tax data sets are provided without additional costs. Special reports, additional research, or requests requiring additional computer programming may entail some additional costs. Attendance at City and/or Successor Agency meetings will be billed at our hourly rates.

Fees for Optional Services shall be billed at the following hourly rates:

Partner	\$225 per hour
Principal	\$195 per hour
Associate	\$150 per hour
Programmer	\$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 by CONTRACTOR annually. On July 1st of each year CONTRACTOR 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 1.15 times actual incurred costs.

Fee for Services

- A. CONTRACTOR shall provide the Base Services described in these Scope of Services, for a fixed annual fee of \$20,000.00 (invoiced quarterly).
- B. CONTRACTOR shall be paid 25 percent of misallocated revenue identified in the audit. CONTRACTOR 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 CONTRACTOR's submittal of evidence that corrections have been made by the appropriate agency. Payment to the CONTRACTOR shall be made after City receives its first remittance advice during the fiscal year for which the correction applies.