

**MEMORANDUM**  
**OFFICE OF THE ASSESSOR**  
**COUNTY OF PLACER**

**TO:** Honorable Board of Supervisors  
**FROM:** Kristen Spears, Assessor   
**DATE:** April 9, 2014  
**SUBJECT:** Joint Powers Agreement (JPA) for e-Forms Development, Management and Administration

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**ACTION REQUESTED:**

Approve a Joint Powers Agreement (JPA) (Attachment A) with the California Assessors' Association, which will allow Placer County to participate in the Standard Data Record/Network Group program. The cost sharing program agreement dated March 1, 2013 through June 30, 2016 is estimated to cost Placer County \$3,200 funded through the Assessor's budget, with no new Net County Cost. Your Board is requested to approve the JPA and authorize the Assessor to execute all documents required to implement the agreement, including any renewals and/or extensions thereto, provided sufficient departmental funds exist to continue its implementation for a term of three years.

**BACKGROUND/SUMMARY:**

The State Board of Equalization requires standard forms be completed and filed by citizen's in their respective counties for various life changes that could affect their annual property assessment. These range from a change of mailing address to completing a required form in the event of a death of a property owner. Standard Data Record (SDR) will be developing and maintaining a three phased approach to create state wide, standard, fillable forms to be accessed by the public on-line. These forms will be State Board approved and will be annually reviewed and updated by SDR. At this time, there are in excess of fifty-three forms slated for updating and distribution. The above mentioned Agreement is for a three year term.

SDR in collaboration with the State Board of Equalization and California County Assessors' offices will develop and maintain the e-forms database. County specific information will be available to all participating county Assessors to collect, store and maintain property owner data for assessment purposes. Currently, each county in the State of California must maintain these forms independently. By collaborating with SDR, this will greatly reduce county staff time spent on updating and tracking these forms. More importantly, in the technological world that we live, Placer County property owners will be able to access the forms, fill them out and submit them on-line when it's convenient for them. No longer will they need to print the form, complete it and then mail it in to the Assessor's office. This tool will add substantial benefit to the public.

**FISCAL IMPACT:**

The estimated cost of \$3,200 will be spread over three years and is based upon the number of assessed properties in Placer County. The current allocation amount of 1.3% of the total project cost equates to \$1,300 annually for years one and two, and \$600 for year three. Funding for the project will be included in the Assessor's FY 2013-14 Final and FY 2014-15 Submitted Budgets.

Attachment A – JPA Agreement

**Joint Powers Agreement (JPA)**  
**For**  
**e-Forms Development Management and Administration**  
**and Year to Year Support**

**Document Control Date: March 1, 2013**

## JOINT POWERS AGREEMENT (JPA)

### FOR e-Forms Development, Management and Administration

(Document Control March 1, 2013)

THIS Joint Powers Agreement, titled the "e-Forms Network Group Agreement" (hereinafter "Agreement"), is effective March 1, 2013, by, between, and among the undersigned California counties and the Board of Equalization (BOE), for the purposes of collecting, storing, and maintaining data necessary to the assessment functions.

WHEREAS:

- (1) Title 1, Division 7, Chapter 5, Article 1 of the California Government Code establishes a procedure for the exercise of powers common to the contracting parties where those parties are within the definition of the term "public agency"; and
- (2) The parties hereto desire to enter into a Joint Powers Agreement for the purposes of collecting, storing, and maintaining data necessary to the assessment functions performed by the California County Assessors ("Participating Assessors"), each of which is an officer and agent of his or her respective county; and if the BOE participates in this Agreement, the "Participating Parties"
- (3) Under the provisions of Revenue and Taxation ("R&T") Code Sections 441-454 and 480-484, a county assessor has authority to gather confidential information from property owners necessary and relevant to the determination of the fair market value of property for purposes of property taxation within that assessor's county; and
- (4) The parties have agreed to enter into this Agreement to gather and distribute formatted data, through electronic media, based on relevant BOE and Assessor approved forms; to share in the development and ownership of the common data handling facility for purposes of property tax assessment and administration; and to share the associated costs and liabilities directly related to this purpose, among the parties on a proportionate basis as set forth herein below so that no party's liability is increased by this project; and
- (5) e-Forms data collected pursuant to this Agreement will not be shared between the parties except as authorized by the R&T Code; and each Assessor's data is to be maintained separate and distinct to the individual county of each Assessor as provided by R&T Section 408, 451 and 481; and
- (6) By this Agreement, the parties do not intend to create an agency or entity separate from the parties themselves.

NOW, THEREFORE, in consideration of the mutual promises of performance set forth herein, the parties agree as follows:

1. TERM. The term of this Agreement is from March 1, 2013 through and including June 30, 2016, a period of 40 months. However, for funding consideration this is a year-to-year agreement and is based on the availability of funds from the participating jurisdictions. This agreement may be continued based on the consent of the Participating Parties for one (1) additional year. After this initial period this agreement will be reviewed and adjusted as necessary to recognize the permanent and annual business of using forms and e-Forms to collect and handle information and data.
  
2. ADMINISTRATION.
  - a. This Agreement shall be administered by the Coordinating Assessor. The Participating Parties, by majority vote, shall select and designate the Coordinating Assessor. The Coordinating Assessor shall be responsible for obtaining a provider for the following services: development of a data gathering facility, servers, software, programs, reports, testing or other device(s) for the collection, term storage, backup, upload, download, and security of data records related to, but not limited to, the BOE forms; coordination and performance of work to support the collection device(s); review, evaluation and proposal of system software and hardware to assist the Participating Parties to meet the objectives of the Agreement; preparation of a report detailing the results of their work at least annually, but quarterly for the first year; development and distribution of communication links for the distribution of the data related to each Participating Parties. In obtaining a provider for these services, the Coordinating Assessor shall comply with all applicable state procurement laws as well as all procurement policies adopted by the Board of Supervisors in the Coordinating Assessor's county.
  
  - b. The participating parties recognize that the costs associated with this agreement are shared costs approximately according to current e-Forms volume as detailed in Exhibit A. The participating parties further acknowledge that they are paying for the use of the e-Forms product through a cost structure related to development and support costs.
  
  - c. The BOE and the California Assessor's Association (CAA) forms committee are coordinating participants in this Agreement.

3. PAYMENT FOR PERFORMANCE. The Coordinating Assessor is authorized to dedicate the following funds as compensation to the provider of services under this Agreement:
- a. System Hardware and Software – not to exceed \$15,000  
This is a one-time cost.
  - b. e-Form Software Development – up to \$335,000  
This is a one-time cost.
  - and the combined costs of “a.” and “b.” not to exceed \$350,000
  - c. Annual System Operation costs – not to exceed (TBD)  
This is a recurring annual cost.

Nothing in this Agreement shall limit or prohibit the ability of a Participating Party from receiving extra data support services that are beyond the scope of this Agreement. A Participating Party, and his or her respective jurisdiction, who obtains extra data support services (rate sheet services) that may be related to but are beyond the scope of this Agreement shall be solely responsible for the payment of such extra work.

4. PARTICIPATING PARTIES’ SHARE OF COSTS. The respective development and ongoing support share of the costs of services under this Agreement to be paid by the Participating Parties’ jurisdiction is as follows:
- a. Development Costs: As provided for in Exhibit A under “e-Forms Development Cost Sharing Allocation Plan.”
  - b. Ongoing/annual systems support and services costs: For the first year, as provided in Exhibit A under “Annual Costs” and as provided under Section 4(e). For subsequent years, as provided in Section 4(e).
  - c. Each Participating Party shall deposit his or her Jurisdictions’ invoiced share of the total development and first year’s annual support costs of this Agreement, in a project account to be established in the name of Coordinating Assessor, within thirty (30) days of the effective date of this Agreement. Disbursements from this account shall be made only with the approval of the Coordinating Assessor, and as the development work is completed and approved by the Coordinating Assessor (Progress Payments). Should there be any remaining funds from the development costs, these funds would roll over to be a part of the annual systems support and services cost funds. The Coordinating Assessor shall return any remaining principal and any accrued interest in the account upon completion of the term and the services to be rendered under this Agreement, in excess of account fees, to the Participating Parties’ Jurisdiction in proportion to the amount each contributed.

- d. The Coordinating Assessor shall provide to the Participating Parties copies of all billings submitted by and all payments made to any provider of services under this Agreement. Payment of any unquestioned bill or item from a bill shall be made within sixty (60) days of receipt by the Coordinating Assessor.
  - e. The annual costs and any adjustments and/or enhancement costs to meet the requirements of filing and collecting data and information related to the e-Forms will be reviewed by the Coordinating Assessor, shared with Participating Parties, and adjusted annually as provided for in Exhibit B. Each party will be responsible for any annual costs and any adjustments and/or enhancement costs to meet the requirements of filing and collecting data and information related to the e-Forms in the same proportion as its share of the Annual Costs listed in Exhibit A.
5. RECORDS RETENTION. The individual e-Forms data (the "assessor records") shall be stored on-line for a term of three (3) years, and each Participating Party will provide notice to the Coordinating Assessor in year three (3) to establish a single procedure with input from the Participating Assessors for the disposition of these records. This section shall survive the termination of this Agreement.
6. ASSESSOR RECORDS.
- a. Data collected pursuant to this Agreement will not be shared between the parties except as authorized by the R&T Code; and each Assessor's data is to be maintained separate and distinct to the individual county of each Assessor as provided by R&T Section 408, 451 and 481.
  - b. The Coordinating Assessor shall require that any provider of services contemplated by this Agreement shall agree that records, data, information, materials, and forms are the property of the Assessors at all times and to maintain the confidentiality of all Assessor 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 the provider(s) and its staff, agents and employees.
7. TERMINATION. Any party hereto may withdraw from this Agreement upon giving sixty (60) days written notice to each of the other parties hereto. The Participating Parties recognize that the obligations and debts under this Agreement are part of a whole and they are incurred annually. Any obligations or debts incurred hereunder shall become immediately due and payable by the withdrawing party. The withdrawing party shall not be entitled to a refund or credit for any sums paid under this Agreement. As to the impact on the distribution of annual costs, the Participating Parties may adjust or redistribute these costs as prescribed by Exhibit B. Notwithstanding the Agreement term

stated in Section 1 hereof, the addition or deletion of any party to this Agreement shall not affect this Agreement nor the intent to contract as described above with the other parties to the Agreement then remaining.

8. INDEMNIFICATION.

- a. Except as provided in Section 8(b) of this Agreement, in lieu of and notwithstanding the pro rata risk allocation which might otherwise be imposed between the parties pursuant to Government Code Section 895.6, the parties agree that all losses or liabilities, incurred by a party shall not be shared pro rata, but instead the parties agree that, pursuant to Government Code Section 895.4, each of the parties hereto shall fully indemnify and hold each of the other parties, their officers, board members, employees and agents, harmless from any claim, expense or cost, damage or liability imposed for injury (as defined by Government Code Section 810.8) occurring by reason of the negligent acts or omissions or willful misconduct of the indemnifying party, its officers, board members, employees or agents, under or in connection with or arising out of any work, authority or jurisdiction delegated to such party under this Agreement. Except as provided in Section 8(b), no party, nor any officer, board member, employee or agent thereof shall be responsible for any damage or liability occurring by reason of the negligent acts or omissions or willful misconduct of other parties hereto or any provider of services, their officers, board members, employees or agents, under or in connection with or arising out of any work, authority or jurisdiction delegated to such other parties under this Agreement. It is further understood and agreed the indemnification herein extends to and includes liability of the parties for private attorney general fee awards and liability which arise by operation of law as the result of any act, omission or occurrence related to this Agreement, or which arise from the work performed relative to this Agreement.
- b. For any claim, expense, cost, damage or liability imposed for injury (as defined by Government Code Section 810.8) occurring by reason of the negligent acts or omissions of the Coordinating Assessor, the parties agree that all losses and liabilities for such claim, expense, or damage shall be shared by the Participating Parties in the same proportion to each party's cost contribution as set forth in Section 4 of this Agreement.
- c. Should the legality of this Agreement be challenged in any way, the parties shall share the costs of defense, litigation and any damages award in the same proportion as the Participating Parties share of the cost contribution as set forth in Section 4 of this Agreement.

9. COOPERATION OF PARTIES. The Participating Parties recognize that it is essential to cooperate fully concerning the handling of data and information contemplated by this Agreement. In connection with this Agreement, the parties

agree to provide any data, information, and documentation reasonably necessary to the performance of this Agreement.

10. MODIFICATION. No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on any of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding unless authorized by the parties in writing.
11. SUCCESSORS AND ASSIGNS. The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the parties.
12. REVIEW FOR LEGAL ADEQUACY. Each party to this Agreement acknowledges and agrees that this Agreement has been reviewed by each party's respective legal counsel for legal adequacy.
13. WAIVER. No waiver of the breach of any of the covenants, agreements, restrictions, or conditions of this Agreement by any party shall be construed to be a waiver of any succeeding breach of the same or other covenants, agreements, restrictions, or conditions of this Agreement. No delay or omission of any party in exercising any right, power or remedy herein provided in the event of default shall be construed as a waiver thereof, or acquiescence therein, or be construed as a waiver of a variation of any of the terms of this Agreement.
14. SEVERABILITY PROVISION. If any term or portion of this Agreement is held to be invalid, illegal, void or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.
15. SIGNATURE IN COUNTERPARTS. This Agreement may be executed in counterparts by all parties. The Agreement is effective as to any signatory party on execution and, for purposes of enforcement, true copies of signatures shall be deemed to be original signatures.

IN WITNESS WHEREOF, the parties execute this Agreement as of the date first written above.

(Participating Assessors Signature Page Following)

**PARTICIPATING ASSESSORS**  
**(Signatures – Reference Section 15, Page 6)**

By: _____ County of Alameda	By: _____ County of Alpine
By: _____ County of Amador	By: _____ County of Butte
By: _____ County of Calaveras	By: _____ County of Colusa
By: _____ County of Contra Costa	By: _____ County of Del Norte
By: _____ County of El Dorado	By: _____ County of Fresno
By: _____ County of Glenn	By: _____ County of Humboldt
By: _____ County of Imperial	By: _____ County of Inyo
By: _____ County of Kern	By: _____ County of Kings
By: _____ County of Lake	By: _____ County of Lassen
By: _____ County of Los Angeles	By: _____ County of Madera

Participating Assessors (Continued)  
(Signatures – Reference Section 15, Page 6)

By:	_____	By:	_____
	County of Marin		County of Mariposa
By:	_____	By:	_____
	County of Mendocino		County of Merced
By:	_____	By:	_____
	County of Modoc		County of Mono
By:	_____	By:	_____
	County of Monterey		County of Napa
By:	_____	By:	_____
	County of Nevada		County of Orange
By:	_____	By:	_____
	County of Placer		County of Plumas
By:	_____	By:	_____
	County of Riverside		County of Sacramento
By:	_____	By:	_____
	County of San Benito		County of San Bernardino
By:	_____	By:	_____
	County of San Diego		County of San Francisco
By:	_____	By:	_____
	County of San Joaquin		County of San Luis Obispo

Participating Assessors (Continued)  
(Signatures – Reference Section 15, Page 6)

By: _____ County of San Mateo	By: _____ County of Santa Barbara
By: _____ County of Santa Clara	By: _____ County of Santa Cruz
By: _____ County of Shasta	By: _____ County of Sierra
By: _____ County of Siskiyou	By: _____ County of Solano
By: _____ County of Sonoma	By: _____ County of Stanislaus
By: _____ County of Sutter	By: _____ County of Tehama
By: _____ County of Trinity	By: _____ County of Tulare
By: _____ County of Tuolumne	By: _____ County of Ventura
By: _____ County of Yolo	By: _____ County of Yuba

**BOE**  
**(Signatures – Reference Section 15, Page 6)**

**By:**

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**Name and Title for the BOE**



**ATTACHMENT TO EXHIBIT A**  
**e-Forms DEVELOPMENT SCOPE of WORK (OVERVIEW)**

**Phase 1 (by 1<sup>st</sup> Quarter 2014)**

Smart PDFs

- Initial Planning & Analysis
- Website Fundamentals – Design & Setup
- Website Database Basics
- Website Construction
- Website Intelligence – Business Rules & Logic
- Create Smart fillable PDFs
- Create Smart county header customization
- Quality review, testing and implementation by January 2014.

**Phase 2 (by 1st Quarter 2015)**

Online HTML Forms

- Planning, Analysis & Design
- Website online forms framework
- Website Database expansion to collect and distribute HTML forms data
- Website HTML forms construction
- Website adjustments – UI, business rules, logic
- HTML to PDF conversion engine
- Develop format for standard data record

**Phase 3 (by 1st Quarter 2016)**

County Interfaces Framework

- Provided structure for counties to download data streams for each online HTML form
- Website Database expansion to support county data storage, inquires, dashboard and reports
- Website UI – county forms management, taxpayers & systems administration
- Website county interface adjustments
- Encryption of remaining four (4) forms with social security numbers

**EXHIBIT B**

**COST(S) ADJUSTMENTS PARTICIPATING PARTIES**

This Cost(s) Agreement Exhibit is for the development services of e-Forms, and for designating the year-to-year support services specifically related to the purposes of the overall e-Forms Agreement.

This exhibit may be used to amend or adjust these costs subject to the provisions as provided in the Agreement.

- A. ADJUSTMENT AND/OR ENHANCEMENT COSTS: (Shared Costs)
- B. RATE SHEET SERVICES: (If provided for by the agreement)
- C. ANNUAL ASP SERVICES: (Shared Costs)

