



870 Market Street, Suite 1223
San Francisco, CA 94102

Toll free: 800.434.8349

nbsgov.com

December 10, 2014

Ms. Maureen Cassingham,
Executive Director
Marin Emergency Radio Authority
c/o Novato Fire Protection District
95 Rowland Way
Novato CA 94945

Subject: Addendum to original Agreement to provide optional Post Election Tax Administration Services for the Marin Emergency Radio Authority

Dear Ms. Cassingham,

NBS would like to thank you for the opportunity to provide optional services we discussed previously, now that the parcel tax measure passed. These services would be rendered to the Marin Emergency Radio Authority ("MERA"), as referenced above. NBS would perform certain services to further the mission of the Authority by facilitating ("staffing") the parcel tax, including providing property owner support, handling exemption requests, and placing the correct parcels and tax amounts on the County tax roll, as required.

NBS is deeply experienced with these annual administrative tasks, across California and locally in Marin County. We support the Central Marin Police Authority CFD parcel tax, and many similar taxes and assessments on the Marin County tax roll for Mill Valley, Sausalito, Tiburon, Bel Marin Keys, Larkspur and others. We can provide further information, if you desire.

Please print two (2) copies of our executed agreement. Upon signing, please return one copy to the undersigned and keep one copy for your records.

Scope of Services

With the successful tax election, NBS will proceed with additional services as described below. This assumes the application of the tax within the entire Marin County area.

I) One Time Process Commencement and Documentation

Kick-off Meeting: Pending a successful election, NBS will meet with staff and other involved parties (attorneys, consultants, etc.) to discuss:

- Tax roll billing steps, procedures, and appropriate timelines for submittals to each county
- Method of application of the tax and the data required to establish the proper procedure for levying the charge
- Exceptions and unique issues in each county
- Process for any appeals or disputes, including the low-income-senior exemption

Process architecture and documentation: As a follow up to the kickoff meeting, NBS will review relevant documents and parcel data, and research procedures as needed for Marin County. NBS will document the process, data flow, and flow of funds, and make certain procedural recommendations in a technical memo that can be used for agency documentation. This will also include a discussion of the low-income-senior exemption.

Public communication: NBS will secure a toll free number and develop and record an informational message for telephone callers, as well as basic information on the parcel tax for posting on a website.

II) Annual Tax Administration

Data Gathering: Gather and review data pertinent to the calculation and billing of the levy. Data will be obtained from various sources such as the county Assessor's Secured Roll, assessor's parcel maps and public databases as determined to be necessary based on the requirements of the formula.

Quality Control: Perform cross-reference tests looking at the various data sources, land use codes, and other pertinent information to ensure the best and most accurate levy application.

Database Maintenance: NBS will maintain and periodically update a database of all parcels within the service area and relevant parcel information.

Levy Calculation: NBS will calculate the annual tax levy for each parcel within the County, following the guidelines established in the formula/measure.

Low-income-senior exemption: NBS will receive applications via mail, fax, or email, and process as required. (For the fees below, we have assumed that there will be approximately 200 or less such exemptions.)

County Submittals: NBS will submit the levies to the County Auditor Controller in the required electronic format. Levies rejected by the County Auditor Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not submitted to a county for collection will be invoiced with payment to be directed to the agency or designee.

Reporting: NBS will provide a simple annual Levy Report. This Levy Report can be used as the basis for compliance with State Government Code Section 50075.3. Parcel and levy data can be provided via a CD ROM, diskette or emailed electronic file, if desired.

Toll-Free Phone Number: NBS will provide a toll-free phone number for placement on the County tax bills and for use by agency staff, other interested parties and all property owners. Our staff will be available to answer questions regarding the levy. Bilingual staff is available for Spanish-speaking property owners.

Fees

Optional Post Election Services

One Time Process Commencement Hourly Not-To-Exceed.....	\$4,500
Annual Tax Administration Fees	\$14,750

After the first year, the Annual Tax Administration services may be renewed annually each November 1 for up to four additional years. The Year Two through Five Annual Administration Fee would be \$13,250.

Expenses

Customary out-of-pocket expenses will be billed to MERA at actual cost to NBS. These expenses may include, but not be limited to, mailing fulfillment, postage, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

Additional Services

The following table shows our current hourly rates. Additional services authorized by MERA but not included in the scope of services will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$ 205
Senior Consultant/Engineer	160
Consultant	140
Analyst	120
Clerical/Support	95
Expert Witness	TBD; with minimum fee

Terms

Hourly services will be invoiced monthly. The Annual Tax Administration Fees will be billed quarterly. Expenses will be itemized and included in the next regular invoice. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month. Either party can cancel contracts with 30 days written notice.

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

Best regards,



Tim Seufert
Managing Director
San Francisco offices

ACCEPTANCES:

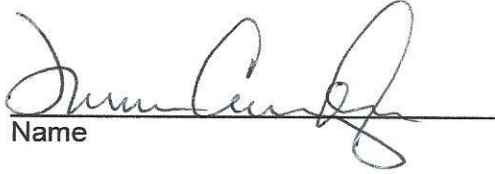
**NBS Government Finance Group,
DBA NBS**



Michael Rentner

President and CEO 12/10/14
Title Date

Marin Emergency Radio Authority



Name

EXECUTIVE OFFICER 12/12/14
Title Date