CONSULTING AGREEMENT

This Consulting Agreement (Agreement) is made as of the	_ day of	, 2024, by
and between NBS GOVERNMENT FINANCE GROUP, a California o	corporation, dba NBS ("NBS"),	and
MARIN EMERGENCY RADIO AUTHORITY ("MERA").		

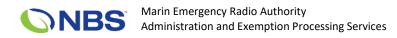
RECITALS

- A. The MERA desires to obtain certain consulting services for Administration and Exemption Processing Services.
- B. The MERA desires to engage NBS as an independent contractor to perform such services on the terms and conditions set forth herein.

In consideration of the foregoing and of the mutual promises set forth herein, and intending to be legally bound, the parties hereto agree as follows:

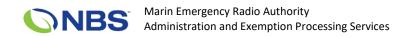
AGREEMENT

- 1. <u>Services</u>. NBS shall perform the scope of services described in <u>Exhibit A</u>, which is attached hereto and incorporated herein by reference ("Services"). Any other services required or requested by MERA shall be subject to mutual agreement of the parties and may be subject to additional scope of work and fee negotiations.
- 2. <u>Term.</u> The term of this Agreement shall commence on April 1, 2024 and terminates March 31, 2027. At the option of MERA, this Agreement may extend additional years beyond March 31, 2027.
- 3. <u>Compensation</u>. Compensation to be paid by MERA to NBS shall be in accordance with the schedule set forth in <u>Exhibit B</u>, which is attached hereto and incorporated herein by reference. MERA and NBS recognize that the scope of the project may change from that defined in <u>Exhibit A</u> and that significant changes in the scope of services will require renegotiation of fees.
- 4. <u>Expenses</u>. Except certain billable expenses as set forth in <u>Exhibit B</u>, NBS will be responsible for all of its expenses incurred in performing the Services hereunder.
- 5. Qualifications of NBS. MERA has relied upon the professional training and ability of NBS to perform Services hereunder as a material inducement to enter into this Agreement. NBS shall therefore provide properly skilled professional and technical personnel to perform all Services under this Agreement. All work performed by NBS under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in NBS' field of expertise.
- 6. <u>Independent Contractor Status</u>. The relationship of NBS and MERA hereunder is an independent contractor relationship and nothing in this Agreement shall be construed to create any other relationship. No agent, employee, or representative of NBS shall be deemed to be an agent, employee, or representative of MERA for any purpose. NBS agrees that neither it nor any of its employees, is entitled to the rights or benefits afforded to MERA's employees, including disability or unemployment insurance, workers' compensation, medical insurance, sick leave, or any other employment benefit. NBS is responsible for providing, at its own expense, disability, unemployment, workers' compensation, training, permits, and licenses for its employees. NBS does not have, nor shall



it hold itself out as having, any right, power or authority to create any contract or obligation, either express or implied, on behalf of, in the name of, or binding MERA.

- 7. <u>Income Taxes</u>. NBS is responsible for paying when due all federal, state and local income taxes, incurred as a result of the compensation paid by MERA to NBS for Services under this Agreement. NBS agrees to indemnify MERA for any claims, costs, losses, fees, penalties, interest, or damages suffered by MERA resulting from NBS' failure to comply with this provision.
- 8. <u>Insurance Requirements.</u> NBS, at its own cost and expense, shall procure and maintain, for the duration of this Agreement, commercial general liability insurance (said insurance shall have a limit for each occurrence of at least Two Million Dollars (\$2,000,000), and Four Million Dollars \$4,000,000 aggregate) naming Marin Emergency Radio Authority as additional insured, in connection with NBS' activities, officers, employees, officials, agents, officers, staff and Board members), workers' compensation insurance and employer's liability insurance as required by the State of California (said insurance shall not be less than One Million Dollars (\$1,000,000) per accident or disease), and professional errors and omissions liability insurance (said insurance shall cover NBS' performance under this Agreement with a limit of liability of at least Two Million Dollars (\$2,000,000) for any one claim and aggregate), and automobile insurance with a limit of at least One Million Dollars (\$1,000,000). Prior to commencement of the Services, NBS shall deliver to MERA a Certificate of Insurance evidencing compliance with this paragraph. The certificate shall stipulate that advance written notice of cancellation of the required policy shall be given to the MERA by all insurance companies.
- 9. <u>MERA's Responsibilities.</u> The MERA shall furnish NBS with any pertinent information that is available to MERA and applicable to the Services. The MERA shall designate a person to act with authority on its behalf in respect to the Services. The MERA shall promptly respond to NBS' requests for reviews and approvals of its work, and to its requests for decisions related to the Services. MERA understands and agrees that NBS is entitled to rely on all information, data and documents (collectively, "Information") supplied to NBS by MERA or any of its agents, contractors or proxies or obtained by NBS from other usual and customary sources including other government sources or proxies as being accurate and correct and NBS will have no obligation to confirm that such Information is correct and that NBS will have no liability to MERA or any third party if such Information is not correct.
- 10. Indemnification. NBS shall defend, indemnify and hold harmless MERA, its officers, employees, officials and agents from and against all claims, demands, losses, liabilities, costs and expenses, including reasonable attorneys' fees, (collectively "Liabilities") arising out of or resulting from the negligence or willful misconduct of NBS or a breach by NBS of its obligations under this Agreement, except to the extent such Liabilities are caused by the negligence or willful misconduct of MERA. NBS will not be liable to the MERA or anyone who may claim any right due to a relationship with MERA, for any acts or omissions in the performance of Services under this Agreement, unless those acts or omissions are due to the negligence or willful misconduct of NBS. Except in the case of NBS' negligence, willful misconduct or breach of its obligations under this Agreement, MERA shall defend, indemnify and hold harmless NBS, its officers, directors, shareholders, employees and agents from and against all Liabilities to the extent that such Liabilities arise out of NBS performing Services pursuant to the terms of this Agreement, including, without limitation, any Liabilities arising as a result of MERA or any of its agents or contractors supplying incorrect Information or documentation to NBS. The provisions of this Section 10 shall survive termination of this Agreement.
- 11. <u>Limitation of Liabilities.</u> MERA hereby agrees that to the fullest extent permitted by law, NBS' total liability to MERA for any and all injuries, claims, losses, expenses or damages



whatsoever arising out of or in any way related to NBS' Services under this Agreement from any cause or causes, including but not limited to NBS' negligence, errors, omissions or breach of contract (hereafter "MERA claims") shall not exceed the total sum paid on behalf of or to NBS by NBS' insurers in settlement or satisfaction of MERA claims under the terms and conditions of NBS' insurance policies applicable thereto. The provisions of this Section 11 shall survive termination of this Agreement.

- 12. <u>Equal Opportunity Employment</u>. NBS represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, disability, ancestry, sex, gender identity, sexual orientation, or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.
- 13. Attorneys' Fees. In the event of any action or other proceeding, including arbitration or other non-judicial proceedings, arising from, in, under or concerning this Agreement and any amendment thereof, including, without limiting the generality of the foregoing, any claimed breach hereof, the prevailing party in such action or proceeding shall be entitled to recover from the other party in such action or proceeding, such sum as the court shall fix as reasonable attorneys' fees incurred by such prevailing party.
- 14. <u>Compliance with Law</u>. In connection with the services rendered hereunder, NBS agrees to abide by all federal, state, and local laws, ordinances and regulations.
- 15. Entire Agreement; Amendment. This Agreement, including the Exhibits attached hereto, constitutes the final, complete and exclusive statement of the terms of the agreement between MERA and NBS with respect to the transactions contemplated hereby and supersedes all prior and contemporaneous agreements, arrangements or understandings between them with respect thereto. This Agreement may not be amended, modified or changed except by instruments in writing signed by all of the parties hereto.
- 16. <u>Nonwaiver</u>. No failure or neglect of either party hereto in any instance to exercise any right, power or privilege hereunder or under law shall constitute a waiver of any other right, power or privilege or of the same right, power or privilege in any other instance. All waivers by either party hereto must be contained in a written instrument signed by the party to be charged.
- 17. <u>Controlling Law; Jurisdiction</u>. This Agreement shall be construed and enforced in accordance with the laws of the State of California without reference to its choice of law provisions. The parties hereto hereby irrevocably waive any objection, including, without limitation, any objection to the laying of venue or based on *Forum Non Conveniens*, which it may now or hereafter have to the bringing of any action or proceeding in the manner, or in any of the jurisdictions, provided herein.
- 18. <u>Counterparts</u>. This Agreement may be executed in any number of counterparts and each such counterpart hereof shall be deemed to be an original instrument, but all such counterparts together shall constitute but one agreement.
- 19. <u>Further Assurances</u>. The parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to carry out the intent and purposes of this Agreement.
- 20. <u>Successors and Assigns.</u> NBS and MERA each binds itself, its partners, its successors, legal representatives and assigns to the other party of this Agreement and to the partners, successors,

legal representatives and assigns of such other party in respect of all covenants and agreements contained herein.

21. Notices. All notices, requests, demands, and other communications required to or permitted to be given under this Agreement shall be in writing and shall be conclusively deemed to have been duly given (a) when hand delivered to the other party; or (b) when received when sent by email, facsimile or similar electronic delivery at the address and number set forth below (provided, however, that the receiving party confirms receipt of such notice by e-mail, facsimile or any other method permitted hereunder, and that any notice given by e-mail or facsimile shall be deemed received on the next business day if such notice is received after 5:00 p.m. (recipient's time) or on a non-business day); or (c) three business days after the same have been deposited in a United States post office with first class or certified mail return receipt requested postage prepaid and addressed to the parties as set forth below; or (d) the next business day after same has been deposited with a reputable overnight delivery service reasonably known by the parties (such as FedEx, DHL, GLS, USPS Priority Mail, etc.), postage prepaid, addressed to the parties as set forth below with next-business-day delivery guaranteed, provided that the sending party receives a confirmation of delivery from the delivery service provider.

If to NBS:

NBS Government Finance Group Attention: Michael Rentner, Chief Executive Officer

2005 Tarra and Barlinery Cuita 100

32605 Temecula Parkway, Suite 100 Temecula, CA 92592

Telephone: (951) 296-1997 Fax No.: (951) 296-1998

E-Mail: mrentner@nbsgov.com

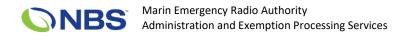
If to MERA:

Marin Emergency Radio Authority c/o Town of Corte Madera Attention: Heather Tannehill-Plamondon

P.O. Box 159

Corte Madera, CA 94976 Telephone: (650) 269-9490 E-Mail: hplamondon@rgs.ca.gov

- 22. References and Titles. All references in this Agreement to Articles, Sections, Subsections and other subdivisions refer to corresponding Articles, Sections, Subsections and other subdivisions of this Agreement unless expressly provided otherwise. Titles appearing at the beginning of any subdivision are for convenience only and do not constitute any part of such subdivision and shall be disregarded in construing the language contained in such subdivision. The words this Agreement, this instrument, herein, hereof, hereby, hereunder, and words of similar import refer to this Agreement as a whole and not to any particular subdivision unless expressly so limited. Pronouns in masculine, feminine and neuter genders shall be construed to include any other gender, and words in the singular form shall be construed to include the plural and vice versa, unless the context otherwise requires.
 - 23. Time. Time is of the essence.



- 24. <u>No Third Party Beneficiaries</u>. Nothing contained in this Agreement is intended to and nothing contained herein shall be interpreted to confer on any party the rights of a third party beneficiary and this Agreement shall be for the sole benefit of the parties hereto.
- 25. <u>Severability</u>. If any term, covenant, condition or provision of this Agreement, or the application thereof to any person or circumstances is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will, nevertheless, continue in full force and effect without being impaired or invalidated in any way.
- 26. <u>Language</u>. The language of this Agreement shall be construed as a whole and in accordance with the fair meaning of the language used. The language of this Agreement shall not be strictly construed against either party based upon the fact that either party drafted or was principally responsible for drafting this Agreement or any specific term or condition hereof.
- 27. <u>Termination</u>. This Agreement may be terminated by either party by giving thirty (30) business days written notice to the other party of its intent to terminate this Agreement. Upon termination, NBS shall be entitled to compensation for services performed up to the effective date of termination and MERA shall be entitled to all work performed to that date.

IN WITNESS WHEREOF, MERA and NBS have executed this Agreement on the day and year first above written.

NBS			MERA
NBS G	OVERNMENT FIN	ANCE GROUP,	MARIN EMERGENCY RADIO AUTHORITY
a Califo	ornia corporation	n, dba NBS	
By:	Mihal	Dutus	Ву:
Name:	Michael Rentne	r	Name:
Title:	Chief Executive	Officer	Title:
Date:	February 22, 202	24	Date:
Attach	ments:		
	Exhibit A:	NBS Scope of Services	
	Exhibit B:	Compensation for Services	

EXHIBIT A

NBS SCOPE OF SERVICES

Parcel Tax Administration

At NBS, we treat these tasks as year-around responsibilities so that there is sufficient time to research any issues and avoid August deadline challenges. For example, we purchase property data and research discrepancies throughout the year. Shown below is our detailed scope of services for this effort.

KICK-OFF MEETING, PROJECT SCHEDULE

NBS will meet with MERA staff, legal counsel and other interested parties to:

- Establish lines of communication.
- Clarify the specific goals and criteria that will meet the MERA's preference.
- Identify and resolve any circumstances that may be involved in the administration of the tax.
- Develop a schedule to meet requirements and provide for effective interaction of all parties.
- Establish dates consistent with schedule to achieve project milestones.

DATA COLLECTION

Gather and review data pertinent to the administration of the Parcel Tax. Data will be obtained from various sources such as Assessor's parcel maps and County Assessor information as determined to be necessary based on the requirements of the tax 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 tax application.

DATABASE MAINTENANCE

Maintain and periodically update a database of all parcels within the MERA and relevant parcel information.

TAX CALCULATION

Calculate the annual tax levy for each parcel within the MERA following the guidelines established in the formula.

LEVY SUBMITTAL

NBS will submit the levy to the County Auditor-Controller in the required format. Parcel taxes rejected by the County Auditor-Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not accepted by the County for collection may be invoiced with payment to be directed to the MERA in accordance with authorizing documents as applicable.

REPORTING

Provide an annual Special Tax Levy Report (Auditor's Report). The report will include a parcel listing with levy amounts. Parcel and levy data can be provided via an emailed electronic file, and printed if desired. We will also provide reporting to comply with both SB165 requirements as well as the State Controller's Office reporting requirements.

CONSULTING SUPPORT

Provide a toll-free phone number for use by MERA and all property owners. Staff shall be available to answer questions regarding the ongoing collection of special taxes. Bilingual staff will be available for Spanish-speaking property owners.

Property Tax Exemption Public Engagement

DEVELOP AND DEPLOY SYSTEM TO PROCESS EXEMPTION APPLICATIONS ON DEDICATED WEBPAGE

The primary objective is to provide residents with a user-friendly platform to apply for various property tax exemptions and efficiently manage the review, approval, and refund processes.

- Timeline for the exemption period
- Exemption checklist of required documentation for a refund and method to upload documentation
- Electronic and printable exemption form
- Ongoing updates on tasks and events (such as a timeline for exemption submittal and property tax due dates)
- Mechanism for uploading and submitting documentation

EMAIL CAMPAIGN – ESTABLISHMENT OF AN EMAIL LIST

Using the CivicMic platform, we will establish an email contact list for most participants in this engagement. The email list will be used to reach out to past-exempt property owners and request updated documentation on an annual basis.

EXEMPTION REVIEW AND EXEMPTION APPROVAL

NBS will work with each property owner to review exemption forms and backup documentation. NBS will use this information to determine exemption eligibility. Once a property owner's exemption has been approved, NBS will notify the property owner of the approval.

- Review exemption forms and supporting documentation submitted by property owners
- Collaborate with property owners to ensure completeness and accuracy of their applications
- Determine eligibility for property tax exemptions
- Provide approved exemption list

REPORTING

NBS will prepare a report semi-annually that will include a list of all parcels that have:

- Started an exemption form.
- Have been denied an exemption along with the explanation of the rejection.
- Have been approved for an exemption (including the exemption details).

NBS will email property owners about the status of their exemption within one week of being contacted.

EXHIBIT B

COMPENSATION FOR SERVICES

Parcel Tax Administration

Annual Fees	\$ 20,000
Estimated Expenses (1)	
Total Not to Exceed	
(1) See description of expenses below	,

Property Tax Exemption Public Engagement

One Time Set Up Fee	\$5,000
Annual Fee	\$15,000
Estimated Expenses (1)	
Total Not to Exceed	· · · · · · · · · · · · · · · · · · ·
(4)	, , , , , , , , , , , , , , , , , , ,

⁽¹⁾ See description of expenses below

ANNUAL FEE INCREASES

Cost of living increases may be applied to the Administration services listed above on October 1 each year, beginning with the invoices issued on October 1, 2025. The COLA would be the actual cost of living increase based on the 12-month change from April/May to April/May in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all urban consumers for the applicable region for the MERA's location.

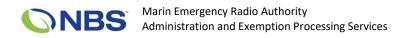
EXPENSES

Customary out-of-pocket expenses will be billed to the 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 the 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	\$250
Associate Director / Engineer	\$225
Senior Consultant / Manager	\$200
Consultant	\$175



Title	Hourly Rate
Financial Analyst	\$150
Clerical / Support	\$110

TERMS

Administration and Exemption Processing services will be invoiced at the beginning of each quarter. Expenses will be itemized and included in the next regular invoice. Fees for all other services will be invoiced upon completion of the task. 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.