PROPOSAL FOR THE

# SAN LEANDRO UNIFIED SCHOOL DISTRICT

TO PROVIDE

## PARCEL TAX LEVY AND EXEMPTION ADMINISTRATION SERVICES

FOR THE

## MEASURE L PARCEL TAX

SUBMITTED BY

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# PROJECT UNDERSTANDING AND OVERVIEW

**SCIConsultingGroup** is pleased to offer our **parcel tax levy and exemption administration services** to the San Leandro Unified School District ("District"). Our understanding of the project and proposed scope of services are summarized in the following summary and detailed later in the proposal.



## PROJECT UNDERSTANDING

SCI understands that on November 6, 2012, 67.75% of the voters supported a new parcel tax for the San Leandro Unified School District. The parcel tax will help offset severe State budget cut and protect core academic programs. We also understand that the parcel tax also includes provisions to exempt certain properties from the tax, including publicly owned properties exempt from property taxes, properties owned by a senior citizen over that age of 65 and properties owned by a person receiving supplemental security income for a disability.

SCI understands that these very important parcel tax revenues need to be annually administered and collected in a manner that is legally compliant, accurate and efficient. We also understand that if such services are not performed in a comprehensive, intensive and professional approach that includes annually identifying every parcel that should be subject to the taxes and verifying the specific amount of tax for each parcel in District boundaries, the tax revenues received by the District will not be maximized and the District could encounter negative public sentiment and additional administrative burden due to incorrect tax bill amounts.

## OVERVIEW OF SCOPE OF SERVICES AND APPROACH

If selected for this project, SCI will provide comprehensive **year-round levy administration services**. One of the service elements that distinguishes SCI is our comprehensive approach for levy preparation. On a twice-yearly basis, we recalculate and confirm all of the District's parcel taxes on a parcel-by-parcel basis for all properties within the District. SCI has developed over fifty unique levy validation/checking queries that we run on each parcel. This approach, while more time consuming than simply relying on Assessor property characteristics and previous levy amounts has consistently proven to result in more accurate levies and at times higher overall revenues.

The starting point for calculating and confirming the parcel tax amount for all parcels within the District's boundaries is SCI's internal statewide database of property and ownership information. This important proprietary data includes all parcels in the County and the extensive parcel attributes for all properties in the District. To complement this data, we also utilize current Assessor and tax toll data from the County Assessor and Auditor-Controller. Going beyond Assessor data and our internal

parcel information allows us to incorporate and compare other information that enhances the overall accuracy of our parcel information, and, ultimately, the accuracy of our parcel tax calculations. This approach is more time consuming, but is worth the effort because it has proven to create the highest level of parcel tax accuracy for our clients.

The **second foundation block** for accurate parcel tax levies is the identification and verification of every parcel that should be included in the District's parcel tax roll. SCI has consistently found that the County Assessor's data often contains inaccurate information to identify parcels and property characteristics. Consequently, our approach begins with the County Assessor and State Board of Equalization information regarding parcels within the District's boundaries. However, we extend, enhance and confirm this information with several layers of other verification and parcel identification approaches. We also will identify all parcels that should not be subject to the parcel tax, including tax exempt parcels and other multiple assessor parcels owned by the same owner that are considered to belong to one underlying parcel and that legally can be charged only once for the parcel tax.

Only after a comprehensive evaluation and confirmation of data from multiple sources will we begin calculating and confirming parcel tax levies. This multi-source approach has proven to maximize the accuracy of the annual parcel tax proceeds by uncovering inaccuracies and outdated information. In future years, after we have carefully identified and verified each parcel that should be levied the parcel tax and have calculated and determined the levies for each parcel, we will compare our calculated levies for each parcel with the previous year's levy roll. Every discrepancy and variance with the historical levy data will be researched and confirmed.

SCI can also provide important assistance with the administration of the senior exemptions for the parcel tax. Our **parcel tax exemption administration services**, which are designed to minimize District staff resources and time, typically include assistance with the creation of the exemption procedures and requirements, assistance with the design and distribution of the notice and exemption application, mailing or publishing of notice of exemption, processing of new applications, verifying applicant qualifications, responding to inquires and issues from seniors and yearly renewals.

Our administration approach also includes **stringent quality control and oversight**: After the parcel tax roll has been prepared and the senior exemptions have been fully processed, another special levy administrator with SCI will perform a complete independent peer review and audit, including a parcel-by-parcel confirmation of the parcel tax levies. Any questions or issues uncovered are fully reviewed and resolved. Finally, before the parcel taxes are finalized, a manager will perform another full round of quality assurance and review. These multiple stage reviews and quality assurance steps are a key element in SCI's proven ability to ensure accuracy and maximize parcel tax revenues for the District.

In conjunction with our parcel tax calculation and verification services, we will prepare a **parcel tax report** for the District's parcel taxes. This parcel tax report will satisfy the **requirement for annual reporting and accountability** pursuant to Government Code § 50075.3. It will also be useful for planning and provide reference information for the District.

Furthermore, our proposed scope of services includes **responding to public inquiries and appeals** via our toll-free phone number; periodic on-site meetings; preparation of notices and resolutions; periodic reports for levy submittals and collections and in person attendance at public meetings as necessary.

# SCOPE OF SERVICES

This section provides a detailed, bulleted outline of our proposed services and other responsibilities SCI would perform as the **parcel tax levy administrator** for the San Leandro Unified School District.

### DEFINITIONS

| | |
|---|---|
| **DISTRICT:** | The San Leandro Unified School District, its staff and Board of Education. |
| **BOARD:** | The San Leandro Unified School District Board of Education. |
| **PARCEL TAX:** | San Leandro Unified School District's November 6, 2012 Measure L Parcel Tax. |
| **SCI:** | SCI Consulting Group and any and all employees. |
| **ADMINISTRATION:** | Services related to the determination, levy and collection of parcel tax revenues and management of exemptions. |

### TASK 1 – VERIFY PARCELS IN DISTRICT AND CALCULATE PARCEL TAXES

1. Meet with District staff, District Board, legal counsel and other individuals as needed to establish timeline, review parcel tax data, and accomplish other tasks related to administration of the parcel tax.
2. Obtain and carefully review the resolution ordering the election and other election documents for the parcel tax to develop a complete understanding of the legal requirements.
3. Utilize SCI's statewide data, to develop a parcel dataset for every parcel in the District. This dataset will include current parcel attributes and historical information.
4. Obtain current assessor data from the County Assessor and other sources for all parcels within the District and merge with SCI's internal parcel data.
5. Obtain copies of Assessor Parcel Maps as required.
6. Perform a parcel audit and GIS analysis to confirm that all parcels that should be included in the District boundaries have been properly identified by the County Tax Collector's office.
7. If any parcels are found to be missing from the County's tax base, provide the information to the District and County that could be used as the basis for requesting a revision to the District's property tax allocation.
8. From County Assessor records, determine the taxable and nontaxable parcels in the District.

9. Identify multiple assessor parcels owned by the same owner that may be joined to one underlying parcel that legally can be charged only once for the parcel tax.
10. Create and maintain a database for each parcel within District boundaries. The data for each parcel will include the parcel number, land use designation, owner name(s), site address, mailing address, assessed land value, assessed improved value, exempt value, parcel tax, special notes and other relevant information.
11. Research changes in property data, property usage, property valuations and parcel tax changes from the previous year for all parcels.
12. As necessary, utilize other real property data information services to obtain additional property information, and to verify and confirm parcel tax.
13. Research those properties that are flagged for research and for which additional information is needed.
14. Using the established parcel tax methodology for the District, calculate the parcel tax amounts for each taxable parcel.
15. Run custom-developed queries on the parcel tax roll to verify and check parcel tax accuracy for all parcels.
16. In future years, compare the parcel tax amount calculated for each parcel with the parcel tax roll for the previous fiscal year and re-verify the parcel tax for all parcels for which the parcel tax amount has changed.
17. Prepare reports of parcels with use code changes from the previous fiscal year to the current fiscal year, and verify the parcel taxes for such parcels.
18. Prepare reports of new and deleted parcels from the previous fiscal year to the current fiscal year, and verify the parcel taxes for new parcels.
19. Prepare the parcel tax roll listing parcel number, owner name, site address and parcel tax levy for each assessor parcel within the District. Print the parcel tax roll sorted by assessor parcel number and owner's name.

### TASK 2 – QUALITY CONTROL AND LEVY RE-VERIFICATION

1. After the close of each fiscal year on June 30, obtain the final lien-date Assessor and Tax Roll for the County.
2. Create a new and final parcel tax roll using final County lien roll data.
3. Recheck and reconfirm all property characteristics that may affect the parcel tax amounts for each parcel.
4. Recalculate the levies for all parcels based on the final lien-date roll for the fiscal year.
5. Run numerous queries and checks on each parcel to verify and check parcel tax accuracy for all parcels.
6. All parcel tax rolls, documents and supporting materials will be prepared and organized.
7. Perform an internal comprehensive peer review of all parcel tax calculations, all documentation and reports and the project schedule and deliverables.

8. SCI manager to perform another full review and quality assurance audit to ensure the highest level of accuracy and that all documents and materials needed for collection of the parcel tax are in proper order.

### TASK 3 – LEVY ADMINISTRATION SERVICES AND PARCEL TAX REPORT

1. Meet the County Tax Collector's tax roll submission requirements and perform all tasks needed to submit the parcel tax levies.
2. File approved parcel tax roll with the County Tax Collector for inclusion of the parcel tax on the fiscal year tax bills.
3. Receive exceptions list, if any, from the County Tax Collector; make appropriate revisions and resubmit to the County Treasurer-Tax Collector's office.
4. Verify and validate County Tax Collector's levy data prior to the printing of County property tax bills.
5. Obtain current fiscal year parcel tax expenditures from the District and incorporate within the parcel tax report.
6. Prepare a parcel tax report for the parcel taxes and the uses of the taxes.
7. Review the draft parcel tax report with the District and legal counsel, if necessary. Finalize the parcel tax report, incorporating District comments and suggestions, as appropriate.
8. File the final parcel tax report with the District Clerk.
9. Attend District Board meeting at which the parcel tax report is approved, as necessary.
10. Submit ten copies of the final Tax Report and one bound copy including the parcel tax rolls to the District.
11. Provide the District with an online or computer program that will allow the District to easily look up each parcel in the District, the parcel tax amount, exemption status and other real property information.

### TASK 4 – ANNUAL ACCOUNTABILITY REPORTING

1. Government Code Section 50075 et. seq. stipulates that all public agencies with new special taxes must perform annual reporting to provide accountability and disclosures regarding the special tax to the public. Our services will include meeting these annual reporting and accountability requirements.
2. The parcel tax report we will prepare annual for the District's parcel taxes will include the provisions and accountability elements required by law.
3. The parcel tax report will also provide useful information for the District and the public.

### TASK 5 – RESPONDING TO PUBLIC INQUIRIES AND APPEALS

1. Provide the County Tax Collector with our toll-free 800 phone line so property owners can directly contact SCI Consulting Group throughout the fiscal year regarding any questions that arise, a review of specific levies, description of procedures and any other issues.
2. Provide the County Tax Collector with a summary and overview of the District's parcel tax for Tax Collector staff and Tax Collector public response staff availability if necessary.
3. Directly and promptly respond to any property owner, staff or other agency inquiries on our toll free special levy assistance phone lines reached by the number: (800) 273-5167.
4. Directly and promptly respond to property owners regarding existing or desired senior exemptions. For new, desired exemptions, provide the property owner with information and the exemption forms.
5. Throughout the fiscal year, research and, if necessary, revise any parcel taxes which property owners consider to be based upon incorrect information being used to apply the method of tax. (Given the high level of accuracy of our parcel tax calculations, minimal if any revisions are expected.)
6. If any property owners appeal the parcel tax for their property, SCI shall investigate the parcel tax amount and basis for appeal and shall make a recommendation and finding for the District. In the event that the District finds that the parcel tax should be adjusted or refunded, SCI will work with the County Tax Collector and District to adjust or refund the parcel tax as appropriate. (Such appeals are not expected.)

### TASK 6 – EXEMPTION NOTICING AND ADMINISTRATION

1. In close conjunction with the District, design the senior exemption notice and application forms ("form") for the parcel tax. Provide English and Spanish versions.
2. In close conjunction with the District, design the disability exemption notice and application forms ("form") for the parcel tax, if applicable. Provide English and Spanish versions.
3. Assist the District with developing procedures and requirements for administering senior citizen exemptions, including options for outreach, distribution of applications and informational fliers, and reviewing and approving exemption applications.
4. Assist with the distribution of notices regarding the exemption application process and requirements. Although the specific publication and distribution approach will be determined by the District, SCI recommends notification of the exemptions as follows:
    - Published at least twice in a local periodical and/or newspaper covering the District.
    - Published on the District's website.

- In addition, the District may consider information provided to the primary senior citizen centers and senior citizen organizations in the District.

5. Receive approved exemption applications and supporting documents either directly from applicants or from the District.
6. Confirm that all required information has been submitted. If the application form is incomplete, notify the property owner about the need for additional information.
7. Confirm that the applicant is an owner of the property and confirm the eligibility of applicants for an exemption.
8. Store and maintain the qualifying and non-qualifying applications.
9. Enter qualifying exemptions into a database tied to the parcel tax roll.
10. Revise the parcel tax to $0 for qualifying exemptions.
11. Prepare a report of qualifying senior exemptions and incorporate into the parcel tax report.
12. Provide SCI's toll-free telephone number for use on press releases, information fliers, notices and applications to be used for any questions regarding the senior exemption application procedures and eligibility requirements.
13. Respond to telephone inquiries from senior and disabled property owners. Collect names and addresses from seniors and the disabled wishing to receive exemption applications and provide them with application forms either by e-mail or mail.
14. After the first fiscal year, verify and re-qualify previously qualified exemptions through the use of our specialized procedures for identifying all previously qualified seniors and disabled who still reside at the same location and continue to qualify for the exemption.

### (Optional) Task 7 – Senior Exemption Notice and Application Mailing

1. In close conjunction with the District, design the senior citizen exemption letter and application form ("form") mailing for the District's parcel tax.
2. Print, address and mail the form, cover letter and return envelope without postage to likely owner-occupied senior households within the District.

# PROPOSED SCHEDULE, FY 2013-14

Following is a preliminary timeline proposed for fiscal year 2013-14. As a first step, we would meet with District staff to review the project work scope and finalize the timeline. We have a close working relationship with the County Auditor and County Tax Collector and will complete the parcel tax levies in time to fully meet the County's levy submission deadline in early August 2013.

| Date | Task to be Completed |
|---|---|
| December 11, 2012 | Approval of proposal for parcel tax levy administration services |
| December, 17 2012 (TBD) | Kickoff meeting between District staff and SCI |
| December 2012 | Design exemption notice and application forms; create mailing list and make all other arrangements for printing and mailing of exemption notice and application as necessary |
| January 2013 (TBD) | Mail exemption notice and application forms to likely senior households in the District |
| January 2013 | Prepare and publish a notice regarding the available of a parcel tax exemption for eligibly senior and disabled property owners which details eligibility requirements and the application process |
| June 28, 2013 | Official cutoff date for parcel tax exemptions |
| June / July 2013 | Final collection and processing of exemption applications |
| August 2013 | Submission of parcel tax levies to County Tax Collector |
| September 2013 | Confirmation of final parcel tax levies with County Tax Collector |
| September 2013 | Parcel Tax Report filed with District |
| TBD | Parcel Tax Oversight Committee Meeting |
| October thru June 2013 | Administration of levies and exemptions |

It is understood that regular meetings of the Governing Board are generally held on the first and third Tuesday of the month at 7:00 p.m.

# QUALIFICATIONS AND EXPERIENCE

## ABOUT SCICONSULTINGGROUP

**SCIConsultingGroup** provides a broad range of planning, research, engineering, special district administration, revenue measure formation and financing services for local agencies. SCI Consulting Group's team of planning, financing, engineering and computing experts has the expertise to assist in every phase of the parcel tax administration process, including inception, research and analysis, evaluation of parcel tax factors, documentation of findings, development of tax reports to meet all current legal requirements for annual parcel tax continuation, identification of all parcels that should be assessed, calculation and verification of the specific parcel tax amount for each parcel and levy collection and verification.

SCIConsultingGroup
1985-2012 27 YEARS
Serving Public Agencies

With over 27 years of benefit assessment, special tax, civil engineering and planning experience, SCI also offers extensive expertise with the important legal and procedural issues involving benefit assessments, special taxes and fees. The principals at SCI are acknowledged experts on benefit assessments, special taxes and fees and were involved with the cleanup legislation for Proposition 218.

In addition, SCI is a frequent presenter and columnist on ballot proceedings and special tax elections for the American Public Works Association, League of California Cities, California Special Districts Association, California Fire Chiefs Association, California Stormwater Quality Association, California Parks and Recreation Society, Mosquito and Vector Control Association of California, Institute for Local Self Government, California Association of Public Information Officers, Floodplain Management Association, Bay Area Open Space Coalition, California Conference of Directors of Environmental Health, Associations of Government and other organizations.

## EXISTING LEVY OPTIMIZATION EXPERTISE

As noted, SCI Consulting Group's primary expertise is the administration of assessments, fees and special taxes for public agencies. With over twenty years of experience in this specialized field, we have never missed a levy submission deadline and have an unparalleled track record of finding additional revenues for agency levies that were previously administered by another firm. In fact, in nearly every case in which SCI has begun to administer special levies that were previously handled by another firm or public agency, we have uncovered often significant additional revenues due to incorrect previous assessment/tax/fee amounts or missing parcels that should be subject to the levies.

For example, in 2004, we were first awarded the contract for administering the special assessments and fees for the City of San Diego. Through the use of our comprehensive parcel audits and in-depth assessment levy verification and calculation on a parcel-by-parcel basis, we uncovered over $108,000 per year of additional assessment revenues for the City. (These assessments had been incorrectly charged or missed by the previous levy administration firm.) Similarly, when we began administering the assessment levies for the East Bay Regional Park District, we uncovered over $40,000 per year in additional revenues due to previously incorrectly assessed properties or missing parcels.

The Cosumnes Community Services District provides another example of our proven ability to deliver the most accurate and revenue maximized assessments: Prior to 2004, SCI had been providing the assessment administration services for the District. In 2004, however, the District board elected to hire another firm for the assessment administration services because their fee for services was slightly lower than SCI's. In 2008, the District re-assigned the assessment administration services back to SCI because they were becoming concerned about missing or inaccurate assessments. Our analysis of the previous administration work found that the District had missed out on over $93,000 per year due to incorrect assessment calculations, or missing parcels that should have been subject to the assessments.

The table on the following page summarizes the additional annual revenues we have uncovered for public agencies that previously relied upon another firm or agency to calculate and administer their assessments, fees or special taxes. The subsequent page lists the agencies for which SCI provides levy administration services. School district levy administration clients are highlighted.

## ADDITIONAL ANNUAL SPECIAL LEVY REVENUES FOUND BY SCIConsultingGroup

| | |
|---|---|
| County of Los Angeles | $226,000 |
| City of Palmdale | $152,000 |
| County of Sonoma | $150,000 |
| City of San Diego | $108,000 |
| Cosumnes Community Services District | $93,000 |
| City of Pinole | $84,000 |
| City College of San Francisco | $50,000 |
| East Bay Regional Park District | $40,000 |
| Mission Oaks Recreation and Park District | $35,000 |
| Loomis Fire Protection District | $33,700 |
| Santa Clara County Open Space Authority | $30,000 |
| North Highland Recreation and Park District | $30,000 |
| City of Vacaville (Over 100 separate districts) | $25,000 |
| Fairfield-Suisun Unified School District | $25,000 |
| Greater Los Angeles County Vector Control District | $24,000 |
| City of Folsom | $24,000 |
| West Valley Mosquito and Vector Control District | $19,000 |
| Orangevale Recreation and Park District | $17,000 |
| Orange County Vector Control District | $12,000 |
| Owens Valley Mosquito and Vector Control District | $10,600 |
| Claremont Unified School District | $10,000 |
| Walnut Creek School District | $9,100 |
| East County Fire Protection District | $8,500 |
| City of Moorpark | $5,000 |
| Truckee-Donner Recreation and Park District | $3,400 |
| Easton Community Services District | $1,800 |

## SCI Levy Administration Clients (partial list)

Alameda County Mosquito AD
**Albany USD**
**Alameda USD**
Auburn RPD
Arbuckle RPD
**Cabrillo USD**
Cameron Park CSD
City of Colusa
City of Folsom
City of Lompoc
City of Menlo Park
City of Moorpark
City of Palmdale
City of Pinole
City of San Diego
City of Santa Barbara
City of Vacaville
City of Wheatland
**Claremont USD**
Coachella Valley MVCD
Conejo RPD
Cordova RPD
Cosumnes CSD
County of Alameda
County of Glenn
County of Inyo
County of Placer
County of San Benito
County of San Diego
County of Santa Clara
County of Ventura
County of Yolo
**Culver City USD**
**Davis Joint USD**
**Dixon USD**
**Dublin USD**
Dublin-San Ramon Services District
San Miguel FPD
East Bay Regional Park District
East County FPD
**El Centro SD**
El Dorado Hills CSD
**Fairfield-Suisun USD**
Fair Oaks RPD
Feather River RPD
Fresno Westside Mosquito AD
Fulton-El Camino RPD
**Galt Joint UHSD**
**Galt Joint ESD**
Glen County MFCD
Groveland CSD
**Hayward USD**
West Patton Village FPD
**Jefferson UHSD**
Loomis FPD
Marin-Sonoma Mosquito & VCD
**Millbrae ESD**
Mission Oaks RPD
Monterey Peninsula RPD
MVC D of Santa Barbara
Napa County Mosquito AD
Orange County VCD
Oroville Mosquito AD
Owens Valley Mosquito AD
**Pacifica SD**
Placer Mosquito & VCD
Pleasant Valley RPD
Rancho Simi RPD
Reclamation District 10
Reclamation District 2029
Reclamation District 2044
Reclamation District 348
Reclamation District 756
Reclamation District 800
San Gabriel MCCD
San Joaquin County MVCD
**San Lorenzo Valley USD**
San Mateo County Mosquito AD
Santa Monica Mountains Conservancy
**Sequoia UHSD**
Shasta Lake FPD
Shasta Mosquito and VCD
Sunrise RPD
Tehama County MVCD
**Travis USD**
Truckee-Donner RPD
Twain Harte CSD
**Walnut Creek SD**
**West Contra Costa USD**
West Valley MV CD
Wheatland FPA
Williams FPA
**Yuba City USD**

## About SCI Services

SCI has been effectively serving the needs of public agencies, non-profits and private organizations for over 27 years. Our commitment to quality services is attested by the satisfaction of our clients, the long-term relationships we have developed, and that most of our new business comes through word-of-mouth from current clients.

Following is a summary of our services:

### Revenue Measures

- Assessment District Formation / Ballot Proceedings
- Property Related Fee Determination / Ballot Proceedings
- Mello-Roos Community Facilities District Formation / Ballot Proceedings
- Parcel Tax / Special Tax Measures

### Opinion Research and Revenue Measure Feasibility Analysis

### Parcel Tax / Assessment Levy Administration Services

### Public Finance Programs and Alternatives

- LAFCo Annexations and New District Formations
- Compliance with Proposition 218
- Continuing Disclosure & Dissemination Services
- Administrative Systems and Custom Software Solutions
- Parcel Audits and Tax Base Certification

### Planning Services

- School Facility Fee Justification Reports (Level 1)
- School Facility Needs Analysis (Level 2)
- Developer Fee Nexus Studies
- Developer Negotiations and Full Mitigation Fees
- Facilities Master Plans
- Financing Plans
- Attendance Boundary Studies
- Demographic Studies
- Quimby Land Dedication and In-Lieu Fee Studies
- Cost of Service Analysis and Fee Justification
- Utility Rate Studies
- Land Planning and Real Estate Services

For more information, please visit www.sci-cg.com

# CLIENT REFERENCES

### WALNUT CREEK SCHOOL DISTRICT

960 Ygnacio Valley Road
Walnut Creek, CA 94597
(925) 944-6850 ext. 103
**CONTACT:** Donna Ackermann, Assistant to Superintendent
**EMAIL:** dackermann@wcsd.k12.ca.us

In 2007, SCI was hired to administer the parcel tax levies for the District. The parcel tax levies and senior exemptions had been administered by the District in previous years. The District decided to contract out for such services to save District time and costs. Due to our more comprehensive approach to levy administration services and our parcel-by-parcel approach of calculating and extensively confirming the correct levy amounts, SCI has uncovered over $9,000 of additional yearly revenues for the District. SCI also improved the accuracy and efficiency of the senior exemption administration. Our services include directly responding to property owner and senior inquiries and handling all services to calculate, confirm and monitor the parcel tax proceeds.

### WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

1108 Bissell Avenue
Richmond, CA 94801
(510) 231-1170
**CONTACT:** Sheri Gamba
**EMAIL:** sgamba@wccusd.net

In 1994, SCI assisted the District with the establishment of a new annual benefit assessment at the rate of $72 per home that provides over $5 million per year for maintaining the outdoor grounds and recreational areas of the District. Since this time, SCI has handled the annual administration of these assessments, including the annual reauthorization of the assessments, the calculation of the assessment amount for each parcel and the submittal and collection services.

In 2003, SCI assisted the District with analyzing various options for a new parcel tax. Working closely with the District and the political advisor, we recommended a parcel tax methodology with a rate per square foot of building area because this tax approach enjoyed higher support and would generate more revenues. The election was successful and SCI has managed these parcel taxes for the last six years. Our services also include confirming and administering all senior exemptions.

**PACIFICA SCHOOL DISTRICT**
375 Reina Del Mar
Pacifica, CA 94044
(650) 738-6600
**CONTACT:** Josephine Peterson, Chief Business Official
**EMAIL:** jpeterson@pacificasd.org

SCI was originally hired to administer a new parcel tax for the District. Our scope of services includes designing the senior exemption forms and procedural requirements, administering senior exemptions, contacting seniors when more information is needed, calculating the parcel taxes, submitting the parcel taxes to the County Auditor/Controller, verifying tax amounts to be included with property tax bills and preparing the annual Tax Report.

**DAVIS JOINT UNIFIED SCHOOL DISTRICT**
526 B. Street
Davis, CA 95616
(530) 757-5300 ext. 122
**CONTACT:** Sharon Swifka, Division Assistant
**EMAIL:** sswifka@djusd.k12.ca.us

SCI has administered two separate Mello-Roos Community Facilities District special taxes that encompass the entire District for over twenty years. These special taxes include senior, low income and disability exemptions, which we handle. In addition, the tax formula includes multi-family dwelling units and square footage for commercial and industrial properties.

Since 1999, SCI has also administered a parcel tax that is based on dwelling units and includes exemptions for seniors. Moreover, SCI recently began to administer a second parcel tax that was approved by voters in November 2008.

Our scope of services for the parcel taxes and CFD taxes includes processing and validating senior exemptions, calculating the parcel taxes for all taxable parcels, preparing the annual Tax Reports and accountability findings required by Government Code Section 50075, et. seq., handling the annual Board approval, responding to property owner inquiries, submitting the tax roll and confirming the tax proceeds.

# Other Information

## Employment Policies

SCI does not and shall not discriminate against any employee in the work place or against any applicant for such employment or against any other person because of race, religion, sex, color, national origin, handicap, or age or any other arbitrary basis. SCI Consulting Group insures compliance with all civil rights laws and other related statutes.

## Conflict of Interest Statements

SCI has no known past, ongoing or potential conflicts of interest for working with the District, performing the Scope of Work or any other service for this Project.

## Insurance

SCI carries professional Errors and Omissions insurance in the amount of $1 million per occurrence and $2 million aggregate. SCI also carries general liability insurance in the amount of $2 million per occurrence and $4 million aggregate.

## Independent Contractor

If selected, SCI shall perform all services included in this proposal as an independent contractor.

# FEE SCHEDULE / MANNER OF PAYMENT

In consideration for the work accomplished, as outlined in this proposal, SCI shall be compensated as detailed below.

1. Compensation for performance of **Tasks 1 thru 5** listed in the Scope of Work for **fiscal year 2013-14** shall be as follows:
   a. A fixed fee in the amount of $6,200 shall be due as follows:
      i. On August 15, 2013, the amount of $4,100 shall be due.
      ii. On January 15, 2014, the amount of $2,100 shall be due.
   b. For administering exemptions as described in **Task 6**, the amount of $2.75 per processed exemption shall be due.
   c. For printing and mailing (including postage) of exemption notice and application to likely senior households in the District and other tasks as described under **Task 7**, a fee has yet to be determined.

2. Compensation for performance of **Tasks 1 thru 5** listed in the Scope of Work for **fiscal years 2014-15 thru 2015-16** shall be as follows:
   a. A fixed fee in the amount of $5,600 shall be due as follows:
      i. On August 15 of each fiscal year, the amount of $4,300 shall be due.
      ii. On January 15 of each fiscal year, the amount of $1,300 shall be due.
   b. For administering exemptions as described in **Task 6**, identifying which qualifying property-owners still own and reside in the same residence and confirming the exemptions to the following year, processing new applications for exemptions and responding to inquiries, a fixed fee amount of $1,800 shall be due on August 15 of the fiscal year.

3. Customary **incidental expenses** including property data, mileage, published exemption notices handled by SCI and other out-of-pocket costs, shall be billed as incurred, with a total amount not to exceed $750 per fiscal year without prior authorization from the District.

*Note: All costs associated with this proposal and the scope of services can be financed or refunded by the parcel tax proceeds.*

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