

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.

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- 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

Exhibit I

Joint Powers Agreement (JPA)
For e-Forms

Document Control Date March 1, 2013

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

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

Name and Title for the BOE

EXHIBIT A

e-Forms DEVELOPMENT COST SHARING ALLOCATION PLAN (ESTIMATES)

	COUNTY #	COUNTY	Total Roll Units	% of Total	Proposed Costs 1st Year	Proposed Costs 2nd Year	Proposed Costs 3rd Year	Annual Cost Estimate
1	19	Los Angeles	2,774,973	20.9%	\$ 23,600	\$ 23,600	\$ 13,900	
2	30	Orange	1,081,026	8.1%	\$ 9,700	\$ 9,700	\$ 5,800	
3	37	San Diego	1,060,371	8.0%	\$ 9,200	\$ 9,200	\$ 5,300	
4	33	Riverside	942,644	7.1%	\$ 8,300	\$ 8,300	\$ 4,400	
5	36	San Bernardino	820,494	6.2%	\$ 7,000	\$ 7,000	\$ 3,800	
6	43	Santa Clara	545,413	4.1%	\$ 4,400	\$ 4,400	\$ 2,500	
7	34	Sacramento	509,286	3.8%	\$ 4,100	\$ 4,100	\$ 2,400	
8	01	Alameda	485,408	3.7%	\$ 4,000	\$ 4,000	\$ 2,400	
9	15	Kern	422,080	3.2%	\$ 3,500	\$ 3,500	\$ 1,900	
10	07	Contra Costa	405,626	3.1%	\$ 3,300	\$ 3,300	\$ 1,900	
11	56	Ventura	302,395	2.3%	\$ 2,400	\$ 2,400	\$ 1,400	
12	10	Fresno	302,314	2.3%	\$ 2,400	\$ 2,400	\$ 1,400	
13	38	San Francisco	288,136	2.2%	\$ 2,400	\$ 2,400	\$ 1,400	
14	41	San Mateo	237,434	1.8%	\$ 1,800	\$ 1,800	\$ 900	
15	39	San Joaquin	233,391	1.8%	\$ 1,800	\$ 1,800	\$ 900	
16	49	Sonoma	218,210	1.6%	\$ 1,800	\$ 1,800	\$ 900	
17	40	San Luis Obispo	184,656	1.4%	\$ 1,300	\$ 1,300	\$ 600	
18	50	Stanislaus	179,454	1.4%	\$ 1,300	\$ 1,300	\$ 600	
19	31	Placer	172,209	1.3%	\$ 1,300	\$ 1,300	\$ 600	
20	48	Solano	154,390	1.2%	\$ 1,100	\$ 1,100	\$ 600	
21	42	Santa Barbara	148,253	1.1%	\$ 1,100	\$ 1,100	\$ 600	
22	27	Monterey	148,126	1.1%	\$ 1,100	\$ 1,100	\$ 600	
23	09	El Dorado*	141,543	1.1%	\$ 1,100	\$ 1,100	\$ 600	
24	21	Marin	107,666	0.8%	\$ 700	\$ 700	\$ 600	
25	04	Butte	107,297	0.8%	\$ 700	\$ 700	\$ 600	
26	44	Santa Cruz	106,841	0.8%	\$ 700	\$ 700	\$ 600	
27	45	Shasta	105,903	0.8%	\$ 700	\$ 700	\$ 600	
28	24	Merced	94,628	0.7%	\$ 500	\$ 500	\$ 500	
29	12	Humboldt	83,364	0.6%	No Response	No Response	No Response	
30	13	Imperial	82,895	0.6%	\$ 500	\$ 500	\$ 400	
31	57	Yolo	67,049	0.5%	\$ 300	\$ 300	\$ 300	
32	29	Nevada	64,429	0.5%	\$ 300	\$ 300	\$ 300	
33	23	Mendocino*	63,707	0.5%	\$ 300	\$ 300	\$ 300	
34	20	Madera	63,410	0.5%	\$ 300	\$ 300	\$ 300	
35	16	Kings	58,123	0.4%	\$ 300	\$ 300	\$ 300	
36	28	Napa	57,915	0.4%	\$ 300	\$ 300	\$ 300	
37	05	Calaveras	48,838	0.4%	\$ 200	\$ 200	\$ 200	
38	47	Siskiyou	48,109	0.4%	\$ 200	\$ 200	\$ 200	
39	55	Tuolumne	42,685	0.3%	\$ 200	\$ 200	\$ 200	
40	51	Sutter	41,514	0.3%	\$ 200	\$ 200	\$ 200	
41	52	Tehama	36,499	0.3%	\$ 200	\$ 200	\$ 200	
42	58	Yuba	31,915	0.2%	\$ 200	\$ 200	\$ 200	
43	25	Modoc	28,743	0.2%	\$ 200	\$ 200	\$ 200	
44	03	Amador	26,686	0.2%	\$ 200	\$ 200	\$ 200	
45	18	Lassen	24,965	0.2%	\$ 200	\$ 200	\$ 200	
46	35	San Benito	21,530	0.2%	\$ 200	\$ 200	\$ 100	
47	26	Mono*	20,547	0.2%	\$ 200	\$ 200	\$ 100	
48	14	Inyo	20,415	0.2%	\$ 200	\$ 200	\$ 100	
49	08	Del Norte	16,403	0.1%	\$ 200	\$ 200	\$ 100	
50	06	Colusa	16,828	0.1%	\$ 200	\$ 200	\$ 100	
51	53	Trinity*	15,672	0.1%	\$ 200	\$ 200	\$ 100	
52	22	Mariposa	14,757	0.1%	\$ 200	\$ 200	\$ 100	
53	46	Sierra	4,950	0.0%	\$ 200	\$ 200	\$ 100	
54	32	Plumas	1,216	0.0%	\$ 200	\$ 200	\$ 100	
55	02	Alpine	No Response	N/A	\$ 200	\$ 200	\$ 200	
56	11	Glenn	No Response	N/A	\$ 200	\$ 200	\$ 200	
57	17	Lake	No Response	N/A	\$ 200	\$ 200	\$ 200	
58	54	Tulare	No Response	N/A	\$ 200	\$ 200	\$ 200	
TOTALS:			13,232,221	100.0%	\$ 108,000	\$ 108,000	\$ 64,000	TBD
PROPOSED ALLOCATION:			ASSESSORS	BOE	TOTAL			
TOTAL FIRST YEAR COSTS**:			\$ 108,000	\$ 27,000	\$ 135,000			
TOTAL SECOND YEAR COSTS:			\$ 108,000	\$ 27,000	\$ 135,000			
TOTAL THIRD YEAR COSTS:			\$ 64,000	\$ 16,000	\$ 80,000			
			\$ 280,000	\$ 70,000	\$ 350,000			

* Roll Units from prior year report
** Includes hardware: \$15,000

Source: BOE Workload Statistics 2010/11 (LTA 2012/013)
Revised: 5/03/2013

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

Phase 1 (by 1st 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)