

**MEMORANDUM OF UNDERSTANDING  
REGARDING THE CALIFORNIA COUNTY ASSESSORS  
SHARED SYSTEMS CONTRACTS  
DOCUMENT CONTROL DATE: JUNE 28, 2024**

**THIS MEMORANDUM OF UNDERSTANDING (“MOU”)** is made and entered into this 28th day of June, 2024 by, between, and among the California Assessors’ Association (“**CAA**”), the undersigned California Counties (“**Counties**”) and the California Board of Equalization (“**BOE**”) (each individually a “**party**” and collectively the “**parties**”).

**RECITALS**

- A. The Counties previously entered into joint powers agreements to cooperatively provide for the procurement and contracting for a vendor to provide identified information technology services, systems support and maintenance services to support the assessment functions (“**Shared Services**”) performed by the California County Assessors (“**Participating Assessors**” or “**Assessor**”), each of which is an officer and agent of his or her respective County.
- B. The CAA currently and will continue to contract with the vendor on behalf of the Counties for the Shared Services in that certain Technical Services and Systems Maintenance Support Agreement, as amended (“**Shared Services Agreement**”). The scope of work for the Shared Services Agreement is attached as Attachment A to this Agreement and incorporated by this reference The Counties have and will continue to reimburse the CAA for their respective shares of costs for the Shared Services Agreement as outlined in this MOU.
- C. The parties desire to enter into this MOU to outline their respective participation, responsibilities, and duties for the Shared Services program and Shared Services Agreement.

**TERMS**

NOW, THEREFORE, the Parties, in consideration of the mutual promises set forth in this MOU, agree as follows:

- 1. Incorporation of Recitals. The Recitals set forth above are true, correct, and incorporated herein.

2. Purpose of Memorandum of Understanding. The purpose of this MOU is to outline the parties' respective participation, responsibilities, and duties for the Shared Services program and Shared Services Agreement.

3. Term. This MOU shall commence on July 1, 2024 and expire on June 30, 2026, unless otherwise terminated as provided herein. The parties may extend the term of this Agreement by written amendment. The Assessor for each County may approve such extended term for their respective County.

4. Administration.

a. This MOU shall be administered by the Vice-President of the CAA who shall be responsible for administering the Shared Services Agreement. A subcommittee shall be established by the CAA to oversee any material decisions of the Vice President under the Shared Services Agreement. The subcommittee may also request information from or provide direction to the Vice President regarding the Shared Services Agreement or this MOU.

b. The parties recognize that the costs associated with this MOU are shared costs approximately according to current e-Forms and BPS volume as detailed in **Attachment "B"**.

5. Payment For Performance. The CAA President is authorized to execute the Shared Services Agreement and to extend or amend the same. The annual not to exceed amount under the Shared Services Agreement shall be approved by the CAA and notice provided to the other parties.

Nothing in this MOU shall limit or prohibit the ability of a County from receiving extra data support services that are beyond the scope of this MOU, through the Shared Systems Agreement or otherwise. Such County shall be solely responsible for such costs as set forth in Section 6.

6. Participating Assessors' Share Of Costs. The respective share of the costs of services under this MOU to be paid by the Counties is as follows:

Ongoing/annual systems support and services costs: As provided for in Attachment B.

Each Assessor shall deposit his or her county's share of the first year's annual support costs of this MOU, in a project account to be established by the CAA, within thirty (30) days of the effective date of this MOU. Disbursements from this account shall be made only with the approval of the Vice President, who shall return any remaining principal and any accrued interest in the account upon expiration or termination of the MOU, in excess of account fees, to the Participating Assessors' Counties in proportion to the amount each contributed.

The Vice President shall provide to the Participating Assessors, upon request, copies of all billings submitted by and all payments made to any provider of services under this MOU. Payment of any unquestioned bill or item from a bill shall be made within sixty (60) days of receipt by the Vice President.

7. Records Retention. Individual property owner or similar data (the “**assessor records**”) shall be stored on-line for a term of seven (7) years, and each participant will provide notice to the Vice President in year six (6) 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 MOU.

8. Assessor Records.

Data collected pursuant to this MOU will not be shared between the parties except as authorized by the Revenue & Taxation Code; and each Assessor’s data is to be maintained separate and distinct to the individual County of each Assessor as provided by applicable law, including, but not limited to, Revenue & Taxation Code sections 408, 451 and 481.

The Vice President shall require that any provider of services contemplated by this MOU 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 MOU. All such records and information shall be considered confidential and kept confidential by the provider(s) and its staff, agents and employees.

9. Termination. Any party hereto may withdraw from this MOU by giving written notice by November 1<sup>st</sup> of each year to each of the other parties hereto. The parties recognize that the obligations and debts under this MOU 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 MOU. As to the impact on the distribution of annual costs, the Participating Assessors may adjust or redistribute these costs as set forth in Attachment B. Notwithstanding the MOU term stated in Section 3 hereof, the addition or deletion of any party to this MOU shall not affect this MOU nor the intent to contract as described above with the other Parties to the MOU then remaining.

10. Indemnification.

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 each of the parties hereto shall fully indemnify and hold each of the other counties, 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 MOU.

For any claim, expense, cost, damage or liability imposed for injury occurring by reason of the negligent acts or omissions of the Vice President, the parties agree that all losses and liabilities for such claim, expense, or damage shall be shared in the same proportion to each party's cost contribution as set forth in this MOU.

Should the legality of this MOU be challenged in any way, the parties shall share the costs of defense, litigation and any damages award in the same proportion as the same proportion to each party's cost contribution as set forth in this MOU.

11. Cooperation Of Parties. The parties recognize that it is essential to cooperate fully concerning the handling of data and information contemplated by this MOU. In connection with this MOU, the parties agree to provide any data, information, and documentation reasonably necessary to the performance of this MOU.

12. Modification. No alteration or variation of the terms of this MOU shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on either of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding unless authorized by the parties in writing.

13. 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.

14. Review For Legal Adequacy. Each party to this MOU acknowledges and agrees that this MOU has been reviewed by each party's respective legal counsel for legal adequacy.

15. Waiver. No waiver of the breach of any of the covenants, agreements, restrictions, or conditions of this MOU by either party shall be construed to be a waiver of any succeeding breach of the same or other covenants, agreements, restrictions, or conditions of this MOU. No delay or omission of either 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 MOU.

16. Severability Provision. If any term or portion of this MOU is held to be invalid, illegal, void or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this MOU shall continue in full force and effect.

17. Signature In Counterparts. This MOU may be executed in counterparts by all parties. The MOU is effective as to any signatory party on execution and, for purposes of enforcement.

18. Notices. Any notice or other communication (“**Notice**”) which any party may desire to give to the other party under this MOU must be in writing and may be given by any commercially acceptable means, including via first class certified mail, personal delivery, or overnight courier, to the party to whom the Notice is directed, at the address of the party as set forth below, or at any other address as that party may later designate by Notice. Any Notice shall be deemed received immediately if delivered by hand, on the third day from the date it is postmarked if delivered by first-class mail, certified and postage prepaid, return receipt requested, and on the next business day if sent via nationally recognized overnight courier.

19. Interpretation. The headings used herein are for reference only. The terms of the MOU are set out in the text under the headings. This MOU shall be governed by the laws of the State of California without regard to the choice of law or conflicts.

20. Venue. This MOU is made in Sacramento County, California. The venue for any legal action in state court filed by any Party to this MOU for the purpose of interpreting or enforcing any provision of this MOU shall be in the Superior Court of California, County of Sacramento. The venue for any legal action in federal court filed by any Party to this MOU for the purpose of interpreting or enforcing any provision of this MOU lying within the jurisdiction of the federal courts shall be the Eastern District of California.

21. Third-Party Beneficiaries. Nothing contained in this MOU shall be construed to create any rights in third parties and the Parties do not intend to create such rights.

22. Entirety of Contract. This MOU constitutes the entire agreement between the Parties relating to the subject of this MOU and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, among the parties with respect to the subject matter hereof.

**[SIGNATURE PAGE FOLLOWS]**

**Signature Page to MOU for  
County Assessor Shared Systems  
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31<sup>st</sup>, 2024

IN WITNESS WHEREOF, this MOU was executed by the parties hereto as of the date first above written.

County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

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21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
	Board of Equalization		
	California Assessors' Association		



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29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento	Yes	
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	Board of Equalization	✓	David Gury
	California Assessors' Association		

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57	Yolo		
58	Yuba		
	Board of Equalization		
	California Assessors' Association	Yes	 President, California Assessors' Association