



A Tradition of Stewardship
A Commitment to Service

Request for Proposal

Property Tax Printing and Mailing Services

RFP Number: TTC111601

Release Date: November 28, 2016

Due Date: January 9, 2017

For information: Lisa Soder
Assistant Treasurer-Tax Collector
(707) 253-4329

treasurer@countyofnapa.org

Napa County is pleased to invite you to respond to a Request for Proposal for professional services for property tax related printing and mailing services.

Proposals must be received no later than 5:00 p.m. on January 9, 2017.

A. Introduction/Purpose

The Napa County Treasurer-Tax Collector hereinafter referred to as "TTC" is issuing this RFP to solicit proposals from qualified firms, hereafter referred to as "Proposer", to provide printing and mailing services that include annual property tax bill printing and mailing services as described in the Project Scope attached hereto as Attachment A. Proposers must be capable of providing all core services set forth in the Project Scope and incorporated herein by this reference. A contract, if any, will be awarded to one qualified firm that best demonstrates the ability to meet the needs of the TTC.

1. Project Background and Description

The TTC bills and collects property taxes on behalf of Napa County. Approximately 50,000 Annual Secured Property Tax Bills are mailed each year beginning in late September. By California statute, all bills must be mailed by November 1st. The Annual Secured Property Tax Bill mail job is the largest mail job. Approximately 7,000 Annual Unsecured Property Tax Bills are mailed each year in mid- to late-July. By California statute, all unsecured bills must be mailed by July 31st. The Proposer shall be required to print, reprint, assemble, sort, track, meter, and deliver approximately 60,000 documents annually to the United States Postal Service (USPS). The Proposer shall be required to furnish all necessary facilities, supplies, materials, equipment, and vehicles required to perform the services pursuant to the Contract. The TTC shall furnish funds for postage.

2. Desired Goals/Objectives/Outcomes

Upon selection of a successful Proposer, in accordance with the provisions of this RFP, the TTC will recommend the award of a one (1) year contract, with two (2) one-year options to renew the agreement, for a total of three (3) years. The Contract will include, but is not limited to, the standardized provisions and the format set forth in the Sample Agreement in Attachment B of this RFP. The TTC makes no representation or warranty that any provisions in the Sample Agreement will not be excluded or modified, or that other provisions will not be included in any resultant contract. Upon approval and execution of the Contract, the TTC will administer and monitor same on behalf of the County.

B. Statement of Requirements - Services Required of Successful Proposer

Services required of the successful proposer are outlined in the Project Scope attached hereto as Attachment A.

C. Local Preference

Napa County has a local vendor preference which covers the acquisition of requested services. Local vendors will be awarded contracts for services where qualifications are determined by the reviewing panel to be otherwise equal; unless such preference is not allowable by law. For this matter, a local vendor is a vendor who has a billing address located within Napa County. Where appropriate, out of county vendors are encouraged to subcontract with qualified local vendors.

D. Schedule*

Date	<u>Event</u>
<u>November 28, 2016</u>	Release Request for Proposals
<u>December 12, 2016</u>	Questions Due by 5:00 pm PST
<u>December 19, 2016</u>	County's Responses to Questions Due
<u>January 9, 2017</u>	Proposals Due by 5:00pm PST
<u>January 10-20, 2017</u>	Proposals Evaluated by County
<u>Week of January 23, 2017</u>	Interviews Conducted, if necessary
<u>January 23-27, 2017</u>	Negotiations and Contract Development
<u>January 30, 2017</u>	Notice of Intent to Award
<u>February 7, 2017</u>	Contract Awarded

*These dates may be changed at the discretion of Napa County. Changes to the due date for questions or due date for proposal submittal will be made by written addendum.

E Questions

Question about this RFP shall be submitted via email and be referred to:

Lisa Soder, Assistant Treasurer-Tax Collector

Email: treasurer@countyofnapa.org

Questions will not be answered that would tend to constitute an evaluation of a response being prepared or that might give an unfair advantage to a potential respondent. Except for the above named, potential respondents should not contact Napa County officials or staff regarding any aspect of this RFP. If such contact is made, the County reserves the right to reject the proposal.

No prior, current, or post award verbal conversations or agreements with any officer, agent, or employee of the County or any other person or entity shall affect or modify any terms or obligations of this RFP or any agreement resulting from this process.

Questions must be submitted in written or email format and received before 5:00 PM Pacific Time on December 12, 2016. The questions and answers pertaining to this RFP will be posted on the County's website at <http://www.countyofnapa.org/Procurement/> no later than December 19, 2016. All questions and answers will be attached to the RFP as an addendum.

F. Corrections and Addenda

Any changes to the RFP requirements and answers to questions submitted pursuant to the provisions of this RFP will be made by addendum. All addenda shall include an acknowledgment of receipt that must be returned. The acknowledgement form must be signed and attached to the final response. Failure to attach any acknowledgement form may result in the rejection of the final response. Addenda will be provided to all known interested firms and posted on the County website.

G. Proposal Submittal

1. **Form:** Proposers must submit one (1) original signed proposal and three (3) copies by January 9, 2017. Proposals must be enclosed in a sealed envelope or package and clearly marked **PROPERTY TAX RELATED PRINTING AND MAILING SERVICES RFP, number TTC111601.**

Proposals shall be submitted to:

Lisa Soder, Assistant Treasurer-Tax Collector
Napa County Treasurer-Tax Collector's Office
RFP: Property Tax Related Printing and Mailing Services
1195 Third St, Suite 108
Napa, CA 94559

2. Due Date: Proposals must be received no later than 5:00 p.m. on January 9, 2017.
3. General Instructions: To receive consideration, proposals shall be made in accordance with the following general instructions:
 - a) The completed proposal shall be without alterations or erasures.
 - b) No oral or telephonic proposals will be considered.
 - c) The submission of a proposal shall be an indication that the proposer has investigated and satisfied him/herself as to the conditions to be encountered, the character, quality and scope of the work to be performed, and the requirements of the County, including all terms and conditions contained within this RFP.
 - d) All proposals submitted shall be printed double sided (duplex) and it is recommended that all written documentation submitted to the County be printed on paper containing at least 30% post-consumer recycled content.
4. Proposal Format and Contents: For ease of review and to facilitate evaluation, the proposals for this project **must** be organized and presented in the order requested as follows:

- a) **Section I - Organizational Information:**

Firm Description

Provide a description of the firm, number of years in business, and its core competencies.

Provide specific information concerning the firm in this section, including the legal name, address and telephone number of your company and the type of entity (sole proprietorship, partnership, or corporation and whether public or private). Include the name and telephone number of the person(s) in your company authorized to execute the proposed contract. If two or more firms are involved in a joint venture or association, the proposal must clearly delineate the respective areas of authority and responsibility of each party. All parties signing the Agreement with the County must be individually liable for the completion of the entire project even when the areas of responsibility under the terms of the joint venture or association are limited.

Key Personnel

Identify the key personnel and their back-ups that will be assigned to the program.

b) Section II - Qualifications and Experience:

Provide specific information in this section concerning the firm's experience in the services specified in this RFP, preferably within the State of California. Examples of completed projects, as current as possible, should be submitted, as appropriate. **References are required.** Please provide names, addresses, and telephone numbers of contact persons within three (3) client agencies for whom similar services have been provided.

Please provide a list of counties, if any, with names, addresses, and telephone numbers for which you have provided tax bill/envelope stock printing and tax bill printing and mailing services for counties that utilize the Megabyte Property Tax System.

Debarment or Other Disqualification

A complete disclosure of any alleged significant prior or ongoing contract failures, any civil or criminal litigation or investigation pending which involves the Proposer or a verification of no responsive incidents. Failure to comply with the terms of this provision may disqualify any proposal. The County of Napa reserves the right to reject any proposal based upon the Proposer's prior history with the County of Napa or with any other party, which documents, without limitation, unsatisfactory performance, significant failures to meet contract milestones or other contractual failures.

If there are no disclosures to report, this section must still be included in submittal with an indication that there are no reportable disclosures.

c) Section III - Project Approach and Work Schedule:

Provide a description of the methodology developed to perform all required services, with an aggressive schedule that will complete the project before the deadlines specified in the Project Scope for each job, if possible. This schedule should contain specific milestones and dates of completion which will be used to set schedules. Also identify the extent of County personnel involvement deemed necessary, including key decision points at each stage of the project. Information as to the type of any software that is anticipated to be used in the planning process should also be discussed.

d) Section IV - Cost of Service:

The proposal shall clearly state ALL of the costs associated with the project, broken down by category of products and services, and all on-going costs for recommended or required products and services, such as maintenance.

The project costs must be broken out and include all expenses that will be charged to the County, including but not limited to hourly rates for labor, software costs, software maintenance costs, implementation fees, shipping, insurance, communications, documentation reproduction, and all expenses, including travel, meal reimbursement, hotel per diems, taxes, etc. Failure to clearly identify all costs associated with the proposal may be cause for rejection of the proposal.

e) Section V – Identification of subcontractors:

Proposers shall identify all subcontractors they intend to use for the proposed scope of work. For each subcontractor listed, proposers shall indicate (1) what products and/or services are to be supplied by that subcontractor and, (2) what percentage of the overall scope of work that subcontractor will perform.

f) Section VI - Insurance:

This section shall contain a written statement indicating proposer's willingness and ability to meet all of the County's insurance requirements as indicated in Attachment B, Section 7.

Respondents who are unable to meet all of the County's insurance requirements may submit with their proposal an alternative plan for obtaining insurance that will adequately mitigate the risks associated with providing the services detailed above. Any alternative insurance coverage request is subject to review and approval by County Counsel and the County's Risk Management Officer.

Failure to meet the County's insurance requirements (as determined by County Counsel and County Risk Management) may be sufficient reason for disqualification from the selection process.

g) Section VII - Additional Information:

Include any other information you believe to be pertinent but not required.

h) Section VIII – Contract Terms:

Proposers must include a statement acknowledging their willingness to accept the sample contract terms (Attachment B) or identify specific exceptions to the sample agreement.

H. Selection Process

1. All proposals received by the specified deadline will be reviewed by the County for content, including but not limited to fee, related experience and professional qualifications of the bidding proposers.
2. County employees will not participate in the selection process when those employees have a relationship with a person or business entity submitting a proposal which would subject those employees to the prohibition of California Government Code Section 87100. Any person or business entity submitting a proposal who has such a relationship with a County employee who may be involved in the selection process shall advise the County of the name of the County employee in the proposal.
3. Proposals will be evaluated using the following criteria (note that there is no value or ranking implied in the order of this list):
 - a) Demonstrated ability to perform the services described;
 - b) Experience, qualifications and expertise;
 - c) Quality of work as verified by references;
 - d) Costs relative to the scope of services;
 - e) A demonstrated history of providing similar services to comparable entities;
 - f) Willingness to accept the County's contract terms; and
 - g) Any other factors the evaluation committee deems relevant. (When such criteria are used for evaluation purposes, the basis for scoring will be clearly documented and will become part of the public record.)
4. The County reserves the right, in its sole discretion, to take any of the following actions at any time before Board approval of an award: waive informalities or minor irregularities in any proposals received, reject any and all proposals, cancel the RFP, or modify and re-issue the RFP. Failure to furnish all information requested or to follow the format requested herein may disqualify the proposer, in the sole discretion of the County. False, incomplete, misleading or unresponsive statements in a proposal may also be sufficient cause for a proposal's rejection.
5. The County may, during the evaluation process, request from any proposer additional information which the County deems necessary to determine the proposer's ability to perform the required services.

6. The County reserves the right to select the proposal which in its sole judgment best meets the needs of the County. *The lowest proposed cost is not the sole criterion for recommending contract award.*

I. Finalist Interviews

After initial screening, the evaluation committee may select those firms deemed most qualified for this project for further evaluation. Interviews of these selected firms may be conducted as part of the final selection process. Interviews may or may not have their own separate scoring during the evaluation process.

J. General Information

1. Rules and Regulations

- a) The information provided is genuine and not a sham, collusive, or made in the interest or in behalf of any party not therein named, and that the Respondent has not directly or indirectly induced or solicited any other respondent to put in a sham proposal, or any other respondent to refrain from presenting information and that the prospective provider has not in any manner sought by collusion to secure an advantage; and The Respondent has not paid or agreed to pay any fee or commission, or any other thing of value contingent upon the award of an exclusive operating area, to any employee, official, or existing contracting consultant of the County.
- b) The issuance of this solicitation does not constitute an award commitment on the part of the County, and the County shall not pay for costs incurred in the preparation or submission of proposals. All costs and expenses associated with the preparation of this proposal shall be borne by the proposer.
- c) Napa County reserves the right to reject any or all proposals or portions thereof if the County determines that it is in the best interest of the County to do so.
- d) The County may waive any deviation in a proposal. The County's waiver of a deviation shall in no way modify the RFP requirements nor excuse the successful proposer from full compliance with any resultant agreement requirements or obligations. Napa County reserves the right to reject any or all proposals, or to waive any defect or irregularity in a proposal. The County further reserves the right to award the agreement to the proposer or proposers that, in the County's judgment, best serves the needs of Napa County.
- e) This solicitation and related information can be found at www.countyofnapa.org/procurement. Napa County does not guarantee the accuracy of information posted on or obtained from third party organizations.

- f) The County reserves the right to incorporate its standard language into any contract resulting from this RFP. The County's contract template is attached for reference only and does not need to be signed or returned with proposal.
- g) The County reserves the right to reject any and all proposals or any part of a proposal if it is determined it is not in the best interest of the County.
- h) The County reserves the right to contract for a part of the proposal if it is determined it is in the best interest of the County.
- i) An individual who is authorized to bind the proposing agency contractually shall sign the proposal. The signature must indicate the title or position that the individual holds in the firm. An unsigned proposal shall be rejected.
- j) All proposals become the property of the County. The County reserves the right to reject any and all submittals; to request clarification of information submitted; to request additional information from competitors; and to waive any irregularity in the submission and review process. None of the materials submitted will be returned to the Respondent unless they are not submitted in a timely manner.
- k) Proposals will become a public record and available for release to the public upon selection of a successful Respondent and an Intent to Award Notification is distributed. Respondents shall specify in their cover letter if they desire that any portion of their proposal be treated as proprietary and not releasable as public information. If Respondent chooses to claim any information as proprietary, it must specify those sections in the cover letter and provide any legal justification for treatment as such. However, respondents should be aware that all such requests may be subject to legal review and challenge. In such event, each Respondent shall be responsible for the legal defense against the release of their proposal as public information.

2. Non-liability of County

The County shall not be liable for any pre-contractual expenses incurred by the proposer or selected contractor or contractors. The County shall be held harmless and free from any and all liability, claims, or expenses whatsoever incurred by, or on behalf of, any person or organization responding to this RFP.

3. Proposal Alternatives

Proposers may not take exception or make material alterations to any requirement of the RFP. Alternatives to the RFP may be submitted as separate proposals and so noted on the cover of the proposal. The County reserves the right to consider such alternative

proposals, and to award an agreement based thereon if it is determined to be in the County's best interest and such proposal satisfies all minimum qualifications specified in the RFP. Please indicate clearly in the proposal that the proposal offers an alternative to the RFP.

4. Lobbying

Any party submitting a proposal or a party representing a proposer shall not influence or attempt to influence any member of the selection committee, any member of the Board of Supervisors, or any employee of Napa County, with regard to the acceptance of a proposal. Any party attempting to influence the RFP process through ex-parte contact may be subject to rejection of their proposal.

5. Form of Agreement

- a) No agreement with the County shall have any effect until a contract has been signed by both parties. Pursuant to Napa County Code, County personnel are without authorization to waive or modify agreement requirements.
- b) A sample of the agreement is included as Attachment B hereto. Proposers must be willing to provide the required insurance and accept the terms of this sample agreement. With few exceptions, the terms of the County's standard agreement will not be negotiated.
- c) Proposals submitted shall include a statement that (i) the proposer has reviewed the sample agreement and will agree to the terms contained therein if selected, or (ii) all terms and conditions are acceptable to the proposer except as noted specifically in the proposal. A proposer taking exception to the County's sample agreement must also provide alternative language for those provisions considered objectionable to the proposer. Please note that any exceptions or changes requested to the Agreement may constitute grounds to reject the proposal.
- d) Failure to address exceptions to the sample agreement in your proposal will be construed as acceptance of all terms and conditions contained therein.
- e) Submission of additional contract exceptions after the proposal submission deadline may result in rejection of the proposal.

6. Duration of Proposal; Cancellation of Awards; Time of the Essence

- a) All proposals will remain in effect and shall be legally binding for at least one-hundred twenty (120) days.
- b) The County intends to award a contract to the firm who distinguish themselves as capable of the type and breadth of services provided for in Attachment A as evident

in submitted proposals. Selection and determination of qualifications is at the sole discretion of the County.

The County will attempt to negotiate a contract with the firm submitting the top ranked proposal. If no contract can be successfully negotiated with the top ranked respondents, then the County may, at its election enter into negotiations with the next highest ranked respondent; and move down the list of respondents in order of scoring until a contract can be negotiated.

7. Withdrawal and Submission of Modified Proposal

- a) A proposer may withdraw a proposal at any time prior to the submission deadline by submitting a written notification of withdrawal signed by the proposer or his/her authorized agent. Another proposal may be submitted prior to the deadline. A proposal may not be changed after the designated deadline for submission of proposals.

K. Protest Process

The County's appeals process is as follows:

1. Filing of Protest

Protests may only be filed by a Respondent who is aggrieved in connection with the solicitation or award of a contract issued through a formal sealed solicitation. Such protests must be filed in writing with:

County of Napa
Purchasing Agent
1195 Third Street, Room 310
Napa, CA 94559

2. Deadline to File Protest

Protests must be filed in writing within five (5) working days from the time of the occurrence generating the protest. Protests may be sent via facsimile to (707) 253-4176. Protests received after this time will not be considered. Any protest shall include the following information:

- The date and action taken resulting in a protest, and
- Identification of the material issue, including a detailed explanation of the basis for the protest and the remedy sought.

3. Resolution Process

- a) Informal Resolution. Upon receipt of a protest, the Purchasing Agent will convene, at the earliest possible convenience, discussions between the protesting

party and appropriate County staff to seek informal resolution and/or to clarify the issues.

- b) Response to Protest/Appeal. If the protest is not resolved by mutual agreement, the Purchasing Agent shall provide a written response to the protesting party within fifteen (15) working days following the informal meeting. County Counsel shall be consulted before the written response is issued. The response shall state the Purchasing Agent's decision, the facts supporting the decision, and shall inform the protesting party of its right to appeal the decision to the Board of Supervisors.

4. Appeal to the Board of Supervisors

- a) In the event that the informal resolution procedure is unsuccessful, the protesting party may request an appeal hearing before the Board of Supervisors by filing a written request with the Clerk of the Board no later than five (5) working days after notification of the Purchasing Agent's decision. Any appeal hearing shall be scheduled within thirty (30) working days from the date the request is received by the Clerk of the Board. The Clerk of the Board shall notify the appellant by personal service of the scheduled hearing date not less than ten (10) working days from the date of hearing.
- b) The appellant shall have the right to testify at the hearing, to be represented by counsel, to present witnesses on his/her behalf, and to present oral and written documents and evidence on the issue(s).
- c) After the conclusion of the hearing, the Board of Supervisors shall make findings of fact and a decision concerning the issue(s).

5. Stay of Procurement Action during a Protest

In the event of a timely protest under this section, the County shall not proceed further with the solicitation or the award of the contract or purchase order until the protest is resolved, unless the Purchasing Agent, in consultation with the head of the relevant County department and County Counsel, makes a written determination that the award of the contract without further delay is necessary to protect a substantial interest of the County.

Attachments:

Attachment A: Project Scope

Attachment B: Sample Professional Services Agreement

Attachment A PROJECT SCOPE

General Mailing Requirements, All Jobs

The Request for Proposal is to provide full printing and mailing services integrated with USPS for mailing property tax statements which may include but not be limited to the jobs listed below:

Job #	Job Name	# batches per year	Total approx. mailing pieces/year	Reference Exhibit #
1	Annual Current Secured Property Tax Bills-AA	1	14,000	Exhibits 1, 3, 6, 8, (9)
2	Annual Current Secured Property Tax Bills-SA	1	31,000	Exhibits 1, 3, 6, 8, (9)
3	Annual Current Secured Property Tax Bills-CC	1	5,100	Exhibits 1, 3, 6, 8, (9)
4	Annual Current Unsecured Property Tax Bills	1	7,000	Exhibits 2, 3, 6
5	#10 White Window for Secured and Unsecured Annual bills (with vendor indicia)	1	58,000	Exhibit 3
6	#10 White Window for non-presort	1	15,000	Exhibit 4
7	#10 White for non-presort	1	2,500	Exhibit 5
8	#9 green remittance envelopes-scalloped back	1	90,000	Exhibit 6
9	#9 goldenrod/yellow remittance envelopes – scalloped back	1	8,000	Exhibit 7
10	Generic bill backers	1	30,000	Exhibit 10

Each of the above print and mailing jobs are described in more detail below. General requirements applying to all printing and mailing jobs:

The County will:

- Transmit to vendor all Bills, inserts and envelopes to be printed.

- Provide print files such that the mailing addresses will be printed in an area to allow the address to be seen through the window on the master envelope.

The Vendor will:

- Work with the county to receive, send, and verify appropriate files in a format acceptable to the county.
- Provide samples for final approval by County prior to processing full print jobs.
- Work with County to assure proper format.
- Print Bills, inserts, envelopes and some variable data.
- Print envelopes to be used for mailing bills and remittances.
- Supply and quote cost for each type of paper to be used in print jobs.
- Print in full color or black and white as specified. Vendor may quote costs for laser jet, inkjet or other printing methods. Print method and result must be approved by County as to quality of printing.
- Print on one or both sides of paper as specified by the County in each print job.
- Print an OCRA scan line on each micro perforated remittance stub of the tax bill as required for County remittance processor machinery to read.
- Fold, insert and seal the Bills, remittance envelopes, and other inserts as required into master envelopes per County instructions.
- Provide for up to six pieces to be inserted into each envelope.
 - Tax Bills or Inserts.
 - Remittance envelopes (standard size #9). Insertion quantity may be zero, one, or two, as specified by the county for each job.
 - Other inserts may be 8 ½" x 3 2/3" or 8 ½" x 11" or 8 ½" x 14" as specified in each job.
 - Mailing addresses will be printed in an area to allow the address to be seen through the window on the envelope.
- Provide capability for different folds as required to insert and make mailing address visible through master envelope window.
- Where micro perforations are used, folds must be on perforations.
- Provide "house-holding" services
 - Identify multiple mail items going to the exact same name and address, and consolidate these into one master envelope or package to save postage and provide better service to taxpayers.
 - Both the name and the address must be an exact match to be house-held.
 - Use different sized master envelopes or packages, depending on the number of consolidated items.
 - Vendor must include with quote how many tax bills can be stuffed into each type of master envelope (#10 window, 9" x 12" window, or larger package)
- Presort mailings utilizing IMB processing in order to minimize postage cost. Specify how presort will be done and resulting reduced postage costs for the County.
- Deliver stuffed, folded, sealed, and presorted envelopes to the United States Post Office.
- Prepare all USPS paper work for mailing efficiency and provide copies to the County.
- Provide reports to County on mailings, invalid addresses, and others reports as specified.

- Manage processing of all mailing files through NCOA and CASS, and provide reporting back to County. Replace abbreviated City names included in County-delivered electronic files with actual name so “Full Service” with USPS certification will be accurate.
 - Vendor to use their own indicia and/or meter to apply postage.
 - If an item does not qualify for IMB as addressed, and no forwarding address is available, vendor will mail to the invalid address (as required under California Revenue & Taxation Code).
 - If an item does not qualify for IMB as addressed, but there is a better address available through NCOA, vendor will not mail the item, and instead will return a file to the County showing both the original and the forwarding address. Vendor will not bill the County for postage for such items.
 - For all items above, Vendor must provide a report including batch, page, reject type, and better address if available.
- Quote each cost item separately, with fixed and variable costs separated. Quote variable costs as per thousand pieces, so the County may better understand how changes in quantities will affect costs. Specifically, itemize postage amount per piece and total postage with total quantity and associated postage total.
- Describe invoicing processes and level of itemization of invoices.
- Describe how postage costs will be handled, where mailing pieces do not qualify for use of presort/bulk permit.
- Describe how workflow processes and status of jobs will be communicated.
- Describe Customer Service support.
- Describe any performance guarantees, and adjustments to costs that would be made if a mailing deadline were missed, due entirely to vendor’s failure to perform, and under what circumstances.

See specific requirements for each type of job on pages which follow.

Annual Current Secured Property Tax Bills – Job #1-3

These bills are printed and mailed once each year.

- Approximately 50,000 tax bills must be printed and mailed to approximately 45,000 unique addresses, together with inserts as specified.
- Please refer to samples in Exhibits 1, 3, 6, 8 and 9. Each envelope or package will contain:
 - One or more Tax Bills, to be printed, folded, and stuffed into master envelopes by vendor.
 - Samples shown as Exhibit 1
 - Two, one, or no #9 green remittance envelopes will be inserted into master envelopes.
 - Sample shown as Exhibit 6
 - One 8 ½” x 11” insert to be printed, folded and stuffed into master envelopes by vendor.
 - Sample shown as Exhibit 8
 - Printed one or both sides.

- Printed in black and white.
 - Paper to be 24# color.
 - Approximate quantity 50,000
 - Zero, one, two or three 8 ½" x 3 2/3" inserts, to be printed and stuffed into master envelopes by vendor.
 - Printing to be one or more colors on one or both sides. Paper to be 24# white or color. Quote cost for each separately.
 - Samples shown as Exhibit 9. Currently not used by County; request pricing for future consideration.
 - Sample master envelope shown as Exhibit 3.
- Print files with addresses will be provided by the County in approximately mid-September. **Bills must be printed and mailed no later than the end of the second week in October.** Vendor should specify turnaround time in business days, from time of receipt of print file to time of delivery to USPS. The shorter the turnaround time, the better.
- Tax Bills will be 8 ½" x 14".
 - The front side of each bill will be unique.
 - The back side of this bill will be fixed. County will provide verbiage for back side of bill form. This verbiage is subject to change each year.
 - Three color on front and one color on back.
 - Each bill must have two clean horizontal micro perforations to allow for clean and easy separation of two payment stubs from the rest of the bill. Location of perforations will be specified in advance by the County, and will be the same for all bills. One perforation will be 3" from the bottom of the bill. The second perforation will be 6" from the bottom of the bill.
 - Quote cost for 60# paper (equivalent or similar to Husky Opaque Offset Smooth White)
- County requires IMB to printed form or envelope for each unique name and address. Multiple items to exact same name and address may be coded only once.
- IMB applied to the form must be in address field.
- Envelopes to be used:
 - #10 white window with vendor indicia. Quantity approximately 50,000. Shown as Exhibit 3.
 - #9 green remittance envelopes. Quantity approximately 68,000. Shown as Exhibit 6.
- Vendor should have the ability to print and store all envelopes in such a timely manner to meet the appropriate mandated mailing dates for each print job type.
- Quote any storage charges separately.
- Vendor to specify maximum number of tax bills going to the exact same name and address that can be folded, stuffed, and mailed in a single standard #10 envelope.
- Vendor to specify the maximum number of tax bills going to the exact same name and address can be mailed in a single 10" x 15" envelope.
- Vendor to specify process and costs, and how such costs will be billed, when the number of Tax Bills being mailed to the exact same name and address exceeds the maximum for 10" x 15" envelopes.
- For bills going in the #10 envelopes, folds must occur on each perforation on the Tax Bill.

- Vendor to describe their process for accomplishing the above.

Annual Unsecured Property Tax Bills – Job #4

- These Tax Bills are printed and mailed once each year.
- Approximately 7,000 Tax Bills must be printed and mailed to approximately 7,000 unique addresses, together with inserts as specified.
- Please refer to samples. Each envelope or package will contain:
 - Tax Bills, Exhibit 2
 - One #9 green remittance envelope, Exhibit 6
- Print files with addresses will be provided by the County in approximately early to mid-July. **Bills must be printed, mailed, and postmarked no later than July 31st.** Vendor should specify turnaround time in business days, from time of receipt of print file to time of delivery to USPS. The shorter the turnaround time, the better.
- Tax bills will be 8 ½" x 14".
 - The front side of each bill will be unique.
 - The back side of each bill will be fixed. County will provide verbiage for back side of bill form. This verbiage is subject to change each year.
 - Three color on front and one color on back.
 - Each bill must have one clean horizontal micro perforation to allow for clean and easy separation of the single payment stub from the rest of the bill. Location of perforation will be specified in advance by the County, and will be the same for all bills. The perforation will be 3" from the bottom of the bill.
 - Quote cost for 60# paper (equivalent or similar to Husky Opaque Offset Smooth White)
- County requires IMB to printed form or envelope for each unique name and address. Multiple items to exact same name and address may be coded only once.
- IMB applied to the form must be in address field.
- Envelopes to be used:
 - ##10 white window with vendor indicia, shown as Exhibit 3. Quantity approximately 7,000.
 - #9 green remittance envelopes, shown as Exhibit 6. Quantity approximately 7,000.
- Vendor should have the ability to print and store all envelopes in such a timely manner to meet the appropriate mandated mailing dates for each print job type.
- Quote any storage charges separately.
- For bills going in the #10 envelopes, the fold must also occur on the perforation.
- Vendor to describe their process for accomplishing the above.

Tax Bill Micro Perforated Stock

- Vendor to provide stock as follows:

- 50,000 sheets of 8 ½" x 14" 60# paper stock (two micro perforations) to be used for Job numbers 1-3. Each sheet must have two clean horizontal micro perforations to allow for clean and easy separation of two stubs from the rest of the sheet. Location of perforations will be specified in advance by the County, and will be the same for all of these sheets. One perforation will be 3" from the bottom of the bill. The second perforation will be 6" from the bottom of the bill.
The front side of each bill will be unique.
The back side of this bill will be fixed. County will provide verbiage for back side of bill form. This verbiage is subject to change each year. Shown in Exhibit 1.
Excess shells (back print only), if any, to be delivered to County.

- 7,000 sheets of 8 ½" x 14" blank 60# paper stock (one perforation) to be used for Job number 4. Each sheet must have one clean horizontal micro perforation to allow for clean and easy separation of the stub from the rest of the sheet. Location of perforation will be specified in advance by the County, and will be the same for all of these sheets. Only one perforation located 3" from the bottom of the bill.
The front side of each bill will be unique.
The back side of this bill will be fixed. County will provide verbiage for back side of bill form. This verbiage is subject to change each year. Shown in Exhibit 2.

- 30,000 sheets of 8 ½" x 14" 60# paper stock (two micro perforations) to be used for Job number 10. Each sheet must have two clean horizontal micro perforations to allow for clean and easy separation of two stubs from the rest of the sheet. Location of perforations will be specified in advance by the County, and will be the same for all of these sheets. One perforation will be 3" from the bottom of the page. The second perforation will be 6" from the bottom of the page.
The front side of each shell will not be printed.
The back side of this shell will be fixed. County will provide verbiage for back side of shell (same as bill form). This verbiage is subject to change each year. Shown as Exhibit 10.
Shells to be delivered to County sealed in packages of 500.

- Quote cost of additional sheets (per thousand) on each of the above.

Envelope Stock

- Vendor to provide quote no later than April 1st annually for the following:
 - #10 White window with vendor indicia, shown as Exhibit 3 (indicia to be added). Approximately 58,000 printed one time per year.

- #10 White window for non-presort, shown as Exhibit 4. Approximately 15,000 printed one time per year. Stock to be shipped to County; see Job number 6.
 - #10 White regular for non-presort, shown as Exhibit 5. Approximately 2,500, or next higher case multiple, printed one time per year. Stock to be shipped to County; see Job number 7.
 - #9 green remittance envelopes – scalloped back. Approximately 90,000 printed one time per year. Shown as Exhibit 6. Portion of stock to be shipped to County; see Job number 8.
 - #9 goldenrod/yellow envelopes – scalloped back. Approximately 8,000 total printed one time per year. Shown as Exhibit 7. Stock to be shipped to County; see Job number 9.
 - County reserves right to order envelope stock separately and ship to vendor. County will notify vendor within 15 days of receipt of quote.
- Vendor to provide envelope stock as follows:
 - If County chooses to have vendor provide envelope stock, vendor will ensure that there is sufficient stock available in order to meet job deadlines outlined in the above.

Exhibit 1

Secured Property Tax Bills

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**NAPA COUNTY 2013-2014 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014**

TAMIE R. FRASIER, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108, Napa CA 94559-3050

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PLEASE NOTE
WATERMARK

PROPERTY INFORMATION		IMPORTANT MESSAGES	
ASSESSMENT #:	000-000-000-000	TAX RATE AREA	002-187
FEE NUMBER	123-456-789-000	ACRES	0.24
LOCATION	123 ANY STREET #123	IMPORTANT INFORMATION ON REVERSE Original bill date 09/06/2013 A copy of your tax bill was requested by: Lender: ABC MORTGAGE - JOHN Q. PUBLIC Lender phone #: 7070000000 Cortac Number: 5211 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-888-289-2015 **SUBJECT TO A CONVENIENCE FEE**	
LIEN DATE OWNER	PUBLIC JOHN		
000-000-000-000		<div style="text-align: center;"> <h1>2013-2014</h1> </div>	
JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345			

COUNTY VALUES, EXEMPTIONS AND TAXES			
PHONE NUMBERS	VALUE DESCRIPTION	ASSESSED VALUES	TAX RATE/100
ADDRESS CHANGE (707) 253-4467	LAND	231.000	
AIRCRAFT (707) 253-4485			
BUSINESS PROP (707) 253-4485			
EXEMPTION (707) 259-8752	STRUCTURAL IMPROVEMENTS	441.000	
TAX PAYMENT (707) 253-4311			
TAX RATE (707) 253-4577			
VALUATION (707) 259-8746			
VESSEL (707) 253-4457			
NET TAXABLE VALUE		672,000	X 1.000000 = 6,720.00

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
PHONE NUMBERS	TAX CODE	DESCRIPTION	ASSESSED VALUES	TAX RATE/100
(707) 253-4577	06250	NV COLLEGE BOND COMBINE	672.000	0.026600
(707) 253-4577	06750	NVUSD 2002 BOND COMBINED	672.000	0.027600
(707) 253-4577	07375	NVUSD 2006 BOND COMBINED	672.000	0.040200
	07975	NVUSD 1996 2007 RFD CDE BD	672.000	0.004200
(707) 257-9510	08400	CITY OF NAPA PARAMEDIC	672.000	0.015000
(800) 273-5167	52300	MOSQUITO ASMT		
(707) 258-6000	53000	NAPA SAN SEWER		
(707) 259-8719	54700	NAPA CO FLOOD		
(707) 257-9267	58900	NAPA CITY STORM		
TOTAL VOTER APPROVED TAXES, DIRECT CHARGES, AND SPECIAL ASSESSMENTS ->			1,725.32	

1ST INSTALLMENT DUE 11/1/2013 DELINQUENT AFTER 12/10/2013 \$4,222.66	2ND INSTALLMENT DUE 2/1/2014 DELINQUENT AFTER 4/10/2014 \$4,222.66	TOTAL TAXES \$8,445.32
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NAPA COUNTY SECURED PROPERTY TAXES - PAYMENT STUB		TEAR HERE
ASSESSMENT #: 000-000-000-000	<h1>2013-2014</h1>	2nd INSTALLMENT
FEE NUMBER: 123-456-789-000		
LOCATION: 123 ANY STREET #123		
CURRENT OWNER: JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345		
MAKE CHECKS PAYABLE TO: Napa County Tax Collector 1195 Third Street, Suite 108 Napa, CA 94559		
THIS AMOUNT DUE 2/1/2014		\$4,222.66
AFTER APRIL 10, 2014 ADD 10% PENALTY + \$10 COST CHARGE \$432.26		
Total Delinquent Installment Due \$4,654.92		
Additional Penalties are charged If taxes are not paid by June 30, 2014		
PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/14. LATE PAYMENTS WILL BE RETURNED FOR PENALTY. 046121018000 20131 000004222667 2 000004654927 20131		

NAPA COUNTY SECURED PROPERTY TAXES - PAYMENT STUB		TEAR HERE
ASSESSMENT #: 000-000-000-000	<h1>2013-2014</h1>	1st INSTALLMENT
FEE NUMBER: 123-456-789-000		
LOCATION: 123 ANY STREET #123		
CURRENT OWNER: JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345		
MAKE CHECKS PAYABLE TO: Napa County Tax Collector 1195 Third Street, Suite 108 Napa, CA 94559		
THIS AMOUNT DUE 11/1/2013		\$4,222.66
AFTER DECEMBER 10, 2013 ADD 10% PENALTY \$422.26		
Total Delinquent Installment Due \$4,644.92		
Tax stub total due return both stubs By December 10, 2013 with payment of		
\$8,445.32 046121018000 20131 000004222667 1 000004644928 20131		

IMPORTANT INFORMATION FOR TAXPAYERS

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1. **COLLECTION OF TAXES:**
The Treasurer-Tax Collector collects the taxes for the County, all public schools, incorporated cities, and most governmental agencies within the County.
2. **VALUATIONS AND PROPER ASSESSEE:**
The Assessor establishes the valuation of the property and the proper assessee. Any questions should be directed to the Assessor at : (707) 259-8740 (secured) or (707) 253-4485 (unsecured).
3. **TAX RATES:**
The rate is calculated in accordance with Constitutional Article 13(a) and presented in percentage of value. (707) 253-4577
4. **TAX AMOUNTS:**
The tax amount is determined by the tax rates and values. Contact the Auditor-Controller's office at (707) 253-4577 if you require additional information on how the taxes were calculated.
5. **ASSESSMENT DATE:**
Annually, the Assessor shall assess all taxable property in the county except state assessed property, to persons owning, claiming, possessing or controlling it at 12:01 a.m., January 1 (Section 405 R&T Code).
6. **TAXES DUE:**
All tax liens attach annually as of 12:01 a.m., January 1, preceding the fiscal year for which the taxes are levied (Section 2192 R&T Code). "Special Assessment Lien: As required by formation of assessment district, if payments are not paid timely, foreclosure proceedings will be initiated." (707) 253-4312
7. **IMPROVEMENT VALUATIONS:**
Improvement valuations on the bill cover buildings, pools, fixtures, orchards, vineyards, etc. Requests for information concerning improvements should be directed to the office of the Assessor.
8. **TAXPAYER'S RESPONSIBILITY:**
"FAILURE TO RECEIVE A TAX BILL SHALL NOT RELIEVE THE LIEN OF TAXES, NOR SHALL IT PREVENT THE IMPOSITION OF PENALTIES IMPOSED BY THIS CODE" (R&T 2610.5 & 2910.1).
9. **EXEMPTIONS (Homeowner's, etc.):** Claims for timely filed exemptions must be filed with the Assessor between January 1 and February 15. Please contact Assessor for late filing deadlines. The value exempted may not apply to certain special taxes or assessments. (707) 259-8752
10. **HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE:**
If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m., January 1:
 - 1) Ownership of the property transfers to another party
 - 2) Your principal place of residence changes to another location.
 If you were not eligible for the exemption as of 12:01 a.m., January 1, you must so notify the Assessor in writing on or before December 10, or you will have to pay a 25-percent penalty on the amount of taxes the exemption represents. If you have questions regarding the homeowner's exemption, please contact the Napa County Assessor's Office at (707) 259-8752. Or write to Napa County Assessor, 1127 First St., Rm 128, Napa, CA 94559-2931.
11. **DELINQUENT TAX DEFAULT AND PUBLICATION:**
Each parcel of land having unpaid tax on or about the 30th day of June shall be tax defaulted. A list of these delinquent properties may be published on or before September 8 for those properties that have been tax-delinquent for three or more years. If the "TAX DEFAULTED" notation is printed on your bill, it is an indication that the Treasurer-Tax Collector shows delinquent taxes for a prior year. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax defaulted property and then property will be subject to sale at public auction. For information on redemption procedures and amounts, write to:
 NAPA COUNTY TAX COLLECTOR
 1195 THIRD ST STE 108
 NAPA CA 94559-3050
12. **PAYMENT OF TAXES:**
Pay by CHECK, CASHIER'S CHECK or MONEY ORDER. Make all remittances payable to and mail to:
 NAPA COUNTY TAX COLLECTOR
 1195 THIRD ST STE 108
 NAPA CA 94559-3050
If paid by mail, the postmark of the U.S. Postal Service or approved independent delivery service determines the payment date. Pay Taxes Online @ www.countyofnapa.org/tax or by phone, call 1-866-269-2015. **SUBJECT TO A SERVICE FEE.** Items returned by the bank FOR ANY REASON will incur a \$45.00 return item fee. If returned after the penalty date, the penalty and related costs will also be assessed.
13. **DEPARTMENT PHONE NUMBER FOR TAXPAYER INFORMATION**

Address - Business Property	ASSESSOR.....(707) 253-4485
Address - Secured	ASSESSOR.....(707) 253-4457
Aircraft	ASSESSOR.....(707) 253-4485
Homeowners Exemption	ASSESSOR.....(707) 259-8752
Tax Questions	TAX COLLECTOR.....(707) 253-4311
Tax Rate	AUDITOR-CONTROLLER.....(707) 253-4577
Valuation - Business Property	ASSESSOR.....(707) 253-4485
Valuation - Secured	ASSESSOR.....(707) 259-8740
Vessel	ASSESSOR.....(707) 253-4457
14. **APPLICATION FOR CHANGE IN ASSESSMENT:**
If you believe the taxable value of your property on January 1 was less than the value shown on the face of this bill, you should present evidence to support a lower value IMMEDIATELY to:
 JOHN TUTEUR (email John.Tuteur@countyofnapa.org)
 NAPA COUNTY ASSESSOR
 1127 FIRST ST RM 128
 NAPA CA 94559-2931
 If a reduction is warranted, and the law permits, a reduction can be made. If the Assessor does not agree to the reduction, an application for changed assessment may be filed with the Napa County Board of Equalization. **Applications are available from the Clerk of the Board at the address shown below or by downloading from the County website at www.countyofnapa.org/pages/departementcontent.aspx?id=4294967577. The filing period begins on July 2 and applications must be received by the Clerk of the Board no later than 5:00 p.m., November 30.** For Supplemental or Escaped Bills, appeals may be filed within 60 days after the date of the Assessor's notice or the postmark date of the Assessor's notice, whichever is later. The address of the assessment appeals board is:
 CLERK OF THE BOARD OF EQUALIZATION
 1195 THIRD ST STE 310
 NAPA CA 94559-3082
 email Gladys.Coil@countyofnapa.org
15. **ADDITIONAL INFORMATION - SECURED:**
The first installment of tax is due November 1, delinquent December 10 at 5:00 p.m. The second installment is due February 1, delinquent April 10 at 5:00 p.m. If the delinquent date falls on a Saturday, Sunday, or legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. When paying by mail, please include stub(s) with payment. If taxes are unpaid after December 10 (1st installment) and/or April 10 (2nd installment), it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
16. **ADDITIONAL INFORMATION - UNSECURED:**
 - a) Ownership on the Lien Date determines the obligation to pay taxes: The disposal (sale, loss, damage or destruction, etc.) of property after the lien date does not relieve the assessee of his/her tax liability.
 - b) Delinquency Date & Attachment of Penalties (Section 2922 R&T Code)
Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5:00 p.m., August 31. Taxes added to the unsecured roll after July 31, if unpaid, are delinquent at 5:00 p.m. on the last day of the month succeeding the month the bill was added to the tax roll. When August 31 or the last day of any month falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. If taxes are unpaid after the delinquency date, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
 - c) Cost of Collection:
In addition to the penalties mandated by statute, when delinquent, actual cost of collection may be added pursuant to Section 2922(e) R&T Code.
 - d) Release of Lien Charges:
If a lien is recorded, an additional fee of \$15.00 will be required to release the recorded lien. You must allow 4-5 weeks for the release of lien to be recorded.
 - e) Enforcement of Payment:
Taxes on the unsecured roll may be collected BY SEIZURE AND SALE of any of the following property belonging or assessed to the assessee: (a) PERSONAL PROPERTY; (b) IMPROVEMENTS; (c) POSSESSORY INTEREST (Section 2951 R&T Code)
17. **ADDITIONAL INFORMATION LIMITED RELIEF FROM CERTAIN TAX PENALTIES**
Where a taxpayer has filed an application for reassessment for informal review by the Assessor, there may be limited relief from the payment of penalties or interest pursuant to Section 4985.5 R&T:
 1. Where the taxpayer has failed to pay the tax based on the assessed value and the Assessor's review results in a cancellation made to the roll, the relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered by the application.
 2. Where the taxpayer within 30 days of filing the application for reassessment has paid at least 80 percent of the tax determined due by the Assessor in his informal review, the balance of the tax due shall be paid without penalties or interest.

IMPORTANT REMINDERS

Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons

The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2015 claim year. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA.

If you have any questions, call 916.845.2119.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning October 1, 2016.

Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information.

If you have any questions, call 1.800.952.5661 or email postponement@sco.ca.gov

(SECURED2016-2017 09/27/2016)



**NAPA COUNTY 2013-2014 SECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014**

**TAMIE R. FRASIER, TREASURER-TAX COLLECTOR
1195 Third Street, Suite 108, Napa CA 94559-3050**

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PROPERTY INFORMATION		IMPORTANT MESSAGES
ASSESSMENT #: 000-000-000-000	TAX RATE AREA: 055-000	IMPORTANT INFORMATION ON REVERSE Original bill date 09/06/2013 PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A CONVENIENCE FEE**
FEE NUMBER: 123-456-789-000	ACRES: 10.91	
LOCATION:		
LIEN DATE OWNER: PUBLIC Q. JOHN		
000-000-000-000 JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345		<p style="text-align: center; font-size: 24pt;">2013-2014</p>

COUNTY VALUES, EXEMPTIONS AND TAXES			
PHONE NUMBERS	VALUE DESCRIPTION	ASSESSED VALUES	TAX RATE/100 = COUNTY TAXES
	LAND	200,109	
NET TAXABLE VALUE 200,109 X 1.000000 = 2,001.08			

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
PHONE NUMBERS	TAX CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE/100 = AGENCY TAXES
(707) 253-4577	06250	NV COLLEGE BOND COMBINE	200,109 X 0.026600 = 53.22
(707) 253-4577	08701	CJUSD 1995 SERIES 2011 RF A	200,109 X 0.008700 = 17.40
(707) 253-4577	08705	CJUSD 2010 BOND COMBINED	200,109 X 0.031300 = 62.64
(800) 273-5167	52300	MOSQUITO ASMT	DIRECT CHARGE 7.20
(707) 259-8719	54700	NAPA CO FLOOD	DIRECT CHARGE 14.20

TOTAL VOTER APPROVED TAXES, DIRECT CHARGES, AND SPECIAL ASSESSMENTS --

154.66

1ST INSTALLMENT DUE 11/1/2013 DELINQUENT AFTER 12/10/2013 \$1,077.87	2ND INSTALLMENT DUE 2/1/2014 DELINQUENT AFTER 4/10/2014 \$1,077.87	TOTAL TAXES \$2,155.74
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NAPA COUNTY SECURED PROPERTY TAXES - PAYMENT STUB		SEARCHED
ASSESSMENT #: 000-000-000-000 FEE NUMBER: 123-456-789-000 LOCATION: JOHN Q. PUBLIC 123 ANY STREET ANYTOWN, CA 12345	2013 2014	MAKE CHECKS PAYABLE TO: Napa County Tax Collector 1195 Third Street, Suite 108 Napa, CA 94559 2nd INSTALLMENT
THIS AMOUNT DUE 2/1/2014 \$1,077.87		
AFTER APRIL 10, 2014 ADD 10% PENALTY + \$10 COST CHARGE \$117.78		
Total Delinquent Installment Due \$1,195.65		
Additional Penalties are charged If taxes are not paid by June 30, 2014		
<p>PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 4/10/14. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.</p> <p>0170200130004 20131 000001077874 2 000001195650 20131</p>		

NAPA COUNTY SECURED PROPERTY TAXES - PAYMENT STUB		SEARCHED
ASSESSMENT #: 000-000-000-000 FEE NUMBER: 123-456-789-000 LOCATION: JOHN Q. PUBLIC 123 ANY STREET ANYTOWN, CA 12345	2013-2014	MAKE CHECKS PAYABLE TO: Napa County Tax Collector 1195 Third Street, Suite 108 Napa, CA 94559 1st INSTALLMENT
THIS AMOUNT DUE 11/1/2013 \$1,077.87		
AFTER DECEMBER 10, 2013 ADD 10% PENALTY \$107.78		
Total Delinquent Installment Due \$1,185.65		
To pay total due return both stubs By December 10, 2013 with payment of		\$2,155.74
<p>PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M. OR POSTMARKED BY 12/10/13. LATE PAYMENTS WILL BE RETURNED FOR PENALTY.</p> <p>0170200130004 20131 000001077874 1 000001185651 20131</p>		

IMPORTANT INFORMATION FOR TAXPAYERS

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BACK

1. **COLLECTION OF TAXES:**
The Treasurer-Tax Collector collects the taxes for the County, all public schools, incorporated cities, and most governmental agencies within the County.
2. **VALUATIONS AND PROPER ASSESSEE:**
The Assessor establishes the valuation of the property and the proper assessee. Any questions should be directed to the Assessor at : (707) 259-8740 (secured) or (707) 253-4485 (unsecured).
3. **TAX RATES:**
The rate is calculated in accordance with Constitutional Article 13(a) and presented in percentage of value. (707) 253-4577
4. **TAX AMOUNTS:**
The tax amount is determined by the tax rates and values. Contact the Auditor-Controller's office at (707) 253-4577 if you require additional information on how the taxes were calculated.
5. **ASSESSMENT DATE:**
Annually, the Assessor shall assess all taxable property in the county except state assessed property, to persons owning, claiming, possessing or controlling it at 12:01 a.m., January 1 (Section 405 R&T Code).
6. **TAXES DUE:**
All tax liens attach annually as of 12:01 a.m., January 1, preceding the fiscal year for which the taxes are levied (Section 2192 R&T Code). "Special Assessment Lien: As required by formation of assessment district, if payments are not paid timely, foreclosure proceedings will be initiated." (707) 253-4312
7. **IMPROVEMENT VALUATIONS:**
Improvement valuations on the bill cover buildings, pools, fixtures, orchards, vineyards, etc. Requests for information concerning improvements should be directed to the office of the Assessor.
8. **TAXPAYER'S RESPONSIBILITY:**
"FAILURE TO RECEIVE A TAX BILL SHALL NOT RELIEVE THE LIEN OF TAXES, NOR SHALL IT PREVENT THE IMPOSITION OF PENALTIES IMPOSED BY THIS CODE" (R&T 2610.5 & 2910.1).
9. **EXEMPTIONS (Homeowner's, etc.):** Claims for timely filed exemptions must be filed with the Assessor between January 1 and February 15. Please contact Assessor for late filing deadlines. The value exempted may not apply to certain special taxes or assessments. (707) 259-8752
10. **HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE:**
If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m., January 1:
 - 1) Ownership of the property transfers to another party
 - 2) Your principal place of residence changes to another location.
 If you were not eligible for the exemption as of 12:01 a.m., January 1, you must so notify the Assessor in writing on or before December 10, or you will have to pay a 25-percent penalty on the amount of taxes the exemption represents. If you have questions regarding the homeowner's exemption, please contact the Napa County Assessor's Office at (707) 259-8752. Or write to Napa County Assessor, 1127 First St., Rm 128, Napa, CA 94559-2931.
11. **DELINQUENT TAX DEFAULT AND PUBLICATION:**
Each parcel of land having unpaid tax on or about the 30th day of June shall be tax defaulted. A list of these delinquent properties may be published on or before September 8 for those properties that have been tax-delinquent for three or more years. If the "TAX DEFAULTED" notation is printed on your bill, it is an indication that the Treasurer-Tax Collector shows delinquent taxes for a prior year. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax defaulted property and then property will be subject to sale at public auction. For information on redemption procedures and amounts, write to:
 NAPA COUNTY TAX COLLECTOR
 1195 THIRD ST STE 108
 NAPA CA 94559-3050
12. **PAYMENT OF TAXES:**
Pay by CHECK, CASHIER'S CHECK or MONEY ORDER. Make all remittances payable to and mail to:
 NAPA COUNTY TAX COLLECTOR
 1195 THIRD ST STE 108
 NAPA CA 94559-3050
 If paid by mail, the postmark of the U.S. Postal Service or approved independent delivery service determines the payment date. Pay Taxes Online @ www.countyofnapa.org/tax or by phone, call 1-866-269-2015. **SUBJECT TO A SERVICE FEE.** Items returned by the bank FOR ANY REASON will incur a \$45.00 return item fee. If returned after the penalty date, the penalty and related costs will also be assessed.
13. **DEPARTMENT PHONE NUMBER FOR TAXPAYER INFORMATION**

Address – Business Property	ASSESSOR.....(707) 253-4485
Address – Secured	ASSESSOR.....(707) 253-4457
Aircraft	ASSESSOR.....(707) 253-4485
Homeowners Exemption	ASSESSOR.....(707) 259-8752
Tax Questions	TAX COLLECTOR.....(707) 253-4311
Tax Rate	AUDITOR-CONTROLLER.....(707) 253-4577
Valuation – Business Property	ASSESSOR.....(707) 253-4485
Valuation – Secured	ASSESSOR.....(707) 259-8740
Vessel	ASSESSOR.....(707) 253-4457
14. **APPLICATION FOR CHANGE IN ASSESSMENT:**
If you believe the taxable value of your property on January 1 was less than the value shown on the face of this bill, you should present evidence to support a lower value IMMEDIATELY to:
 JOHN TUTEUR (email John.Tuteur@countyofnapa.org)
 NAPA COUNTY ASSESSOR
 1127 FIRST ST RM 128
 NAPA CA 94559-2931
 If a reduction is warranted, and the law permits, a reduction can be made. If the Assessor does not agree to the reduction, an application for changed assessment may be filed with the Napa County Board of Equalization. Applications are available from the Clerk of the Board at the address shown below or by downloading from the County website at www.countyofnapa.org/pages/departmentscontent.aspx?id=4294967577. The filing period begins on July 2 and applications must be received by the Clerk of the Board no later than 5:00 p.m., November 30. For Supplemental or Escaped Bills, appeals may be filed within 60 days after the date of the Assessor's notice or the postmark date of the Assessor's notice, whichever is later. The address of the assessment appeals board is:
 CLERK OF THE BOARD OF EQUALIZATION
 1195 THIRD ST STE 310
 NAPA CA 94559-3082
 email Gladys.Coil@countyofnapa.org
15. **ADDITIONAL INFORMATION – SECURED:**
The first installment of tax is due November 1, delinquent December 10 at 5:00 p.m. The second installment is due February 1, delinquent April 10 at 5:00 p.m. If the delinquent date falls on a Saturday, Sunday, or legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. When paying by mail, please include stub(s) with payment. If taxes are unpaid after December 10 (1st installment) and/or April 10 (2nd installment), it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
16. **ADDITIONAL INFORMATION – UNSECURED:**
 - a) Ownership on the Lien Date determines the obligation to pay taxes: The disposal (sale, loss, damage or destruction, etc.) of property after the lien date does not relieve the assessee of his/her tax liability.
 - b) Delinquency Date & Attachment of Penalties (Section 2922 R&T Code)
Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5:00 p.m., August 31. Taxes added to the unsecured roll after July 31, if unpaid, are delinquent at 5:00 p.m. on the last day of the month succeeding the month the bill was added to the tax roll. When August 31 or the last day of any month falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. If taxes are unpaid after the delinquency date, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
 - c) Cost of Collection:
In addition to the penalties mandated by statute, when delinquent, actual cost of collection may be added pursuant to Section 2922(e) R&T Code.
 - d) Release of Lien Charges:
If a lien is recorded, an additional fee of \$15.00 will be required to release the recorded lien. You must allow 4-5 weeks for the release of lien to be recorded.
 - e) Enforcement of Payment:
Taxes on the unsecured roll may be collected BY SEIZURE AND SALE of any of the following property belonging or assessed to the assessee; (a) PERSONAL PROPERTY; (b) IMPROVEMENTS; (c) POSSESSORY INTEREST (Section 2951 R&T Code)
17. **ADDITIONAL INFORMATION LIMITED RELIEF FROM CERTAIN TAX PENALTIES**
Where a taxpayer has filed an application for reassessment for informal review by the Assessor, there may be limited relief from the payment of penalties or interest pursuant to Section 4985.5 R&T:
 1. Where the taxpayer has failed to pay the tax based on the assessed value and the Assessor's review results in a cancellation made to the roll, the relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered by the application.
 2. Where the taxpayer within 30 days of filing the application for reassessment has paid at least 80 percent of the tax determined due by the Assessor in his informal review, the balance of the tax due shall be paid without penalties or interest.

IMPORTANT REMINDERS

Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons

The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2015 claim year. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA. If you have any questions, call 916.845.2119.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning October 1, 2016.

Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information.

If you have any questions, call 1.800.952.5661 or email postponement@sco.ca.gov

(SECURED2016-2017 09/27/2016)

Exhibit 2

Unsecured Property Tax Bills



A Tradition of Stewardship
A Commitment to Service

NAPA COUNTY 2013-2014 UNSECURED PROPERTY TAX BILL
FOR FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014

6.184

Tamie R. Frasier, Treasurer-Tax Collector
1195 Third Street, Suite 108 Napa, CA 94559-3050

ANNUAL
UNSECURED
FRONT

PROPERTY INFORMATION		IMPORTANT MESSAGES
ASSESSMENT #	000-000-000-000	<p>SEE THE REVERSE SIDE OF THIS STATEMENT FOR ADDITIONAL IMPORTANT INFORMATION</p> <p>Original bill date 07/11/2013 Boat #5976GU PAY TAXES ONLINE: www.countyofnapa.org/tax PAY TAXES BY PHONE - Call 1-866-269-2015 **SUBJECT TO A CONVENIENCE FEE**</p> <h1>2013-2014</h1>
FEE NUMBER	123-456-789-000	
DESCRIPTION	Boat #5976GU	
LIEN DATE ASSESSEE	PUBLIC Q, JOHN	
	000-000-000-000	
	<p>TAX RATE AREA 072.040</p> <p>JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345</p>	

COUNTY VALUES, EXEMPTIONS, AND TAXES				
PHONE NUMBERS	VALUE DESCRIPTION	ASSESSED VALUES	X TAX RATE/100	= COUNTY TAXES
ADDRESS CHANGE (707) 253-4467				
AIRCRAFT (707) 253-4485				
BUSINESS PROP (707) 253-4485				
EXEMPTION (707) 259-8752				
TAX PAYMENT (707) 253-4311	PERSONAL PROPERTY	14,210		
TAX RATE (707) 253-4577				
VALUATION (707) 259-8740				
VESSEL (707) 253-4457				
	NET TAXABLE VALUE	14,210	X 1.000000	= 142.10

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES, AND SPECIAL ASSESSMENTS					
PHONE NUMBERS	TAX CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE/100	= AGENCY TAXES
(707) 253-4577	06250	NV COLLEGE BOND COMBINE	14,210	0.025000	3.55
(707) 253-4577	06750	NVUSD 2002 BOND COMBINED	14,210	0.025100	3.57
(707) 253-4577	07375	NVUSD 2006 BOND COMBINED	14,210	0.036000	5.12
	07975	NVUSD 1996 2007 RFD CDE BD	14,210	0.004300	0.61
AGENCY TAXES+DIRECT CHARGES+FEES					12.85
DUE BY 08/31/2013					TOTAL TAXES \$154.95

IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES. IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

NAPA COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB			
ASSESSMENT #	000-000-000-000	2013	<p>UNSECURED TAX PAYMENT</p> <h1>2013-2014</h1> <p>IF PAID BY 08/31/2013 \$154.95</p> <p>AFTER 08/31/2013, PAY DELINQUENT AMOUNT OF \$170.44 (INCLUDES 10% PENALTY OF \$15.49) ADDITIONAL CHARGES WILL ACCRUE IN SEPTEMBER WHEN COLLECTION PROCEDURES COMMENCE</p>
FEE NUMBER	123-456-789-000		
DESCRIPTION	Boat #5976GU		
CURRENT OWNER	JOHN Q. PUBLIC 123 ANY STREET #123 ANYTOWN, CA 12345		
			<p>MAKE CHECK PAYABLE TO: Napa County Tax Collector 1195 Third Street, Suite 108 Napa, CA 94559-3050</p>
830041932000320131000000154950100000017044220131			

IMPORTANT INFORMATION FOR TAXPAYERS

ANNUAL
UNSECURED
BACK

- 1. COLLECTION OF TAXES: The Treasurer-Tax Collector collects the taxes for the County, all public schools, incorporated cities, and most governmental agencies within the County.
2. VALUATIONS AND PROPER ASSESSEE: The Assessor establishes the valuation of the property and the proper assessee. Any questions should be directed to the Assessor at (707) 259-8740 (secured) or (707) 253-4485 (unsecured).
3. TAX RATES: The rate is calculated in accordance with Constitutional Article 13(a) and presented in percentage of value. (707) 253-4577
4. TAX AMOUNTS: The tax amount is determined by the tax rates and values. Contact the Auditor-Controller's office at (707) 253-4577 if you require additional information on how the taxes were calculated.
5. ASSESSMENT DATE: Annually, the Assessor shall assess all taxable property in the county except state assessed property, to persons owning, claiming, possessing or controlling it at 12:01 a.m., January 1 (Section 405 R&T Code).
6. TAXES DUE: All tax liens attach annually as of 12:01 a.m., January 1, preceding the fiscal year for which the taxes are levied (Section 2192 R&T Code).
7. IMPROVEMENT VALUATIONS: Improvement valuations on the bill cover buildings, pools, fixtures, orchards, vineyards, etc. Requests for information concerning improvements should be directed to the office of the Assessor.
8. TAXPAYER'S RESPONSIBILITY: 'FAILURE TO RECEIVE A TAX BILL SHALL NOT RELIEVE THE LIEN OF TAXES, NOR SHALL IT PREVENT THE IMPOSITION OF PENALTIES IMPOSED BY THIS CODE' (R&T 2610.5 & 2910.1).
9. EXEMPTIONS (Homeowner's, etc.): Claims for timely filed exemptions must be filed with the Assessor between January 1 and February 15. Please contact Assessor for late filing deadlines. The value exempted may not apply to certain special taxes or assessments. (707) 259-8752
10. HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE: If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m., January 1:
1) Ownership of the property transfers to another party
2) Your principal place of residence changes to another location.
If you were not eligible for the exemption as of 12:01 a.m., January 1, you must so notify the Assessor in writing on or before December 10, or you will have to pay a 25-percent penalty on the amount of taxes the exemption represents. If you have questions regarding the homeowner's exemption, please contact the Napa County Assessor's Office at (707) 259-8752. Or write to Napa County Assessor, 1127 First St., Rm 128, Napa, CA 94559-2931.
11. DELINQUENT TAX DEFAULT AND PUBLICATION: Each parcel of land having unpaid tax on or about the 30th day of June shall be tax defaulted. A list of these delinquent properties may be published on or before September 8 for those properties that have been tax-delinquent for three or more years. If the 'TAX DEFAULTED' notation is printed on your bill, it is an indication that the Treasurer-Tax Collector shows delinquent taxes for a prior year. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax defaulted property and then property will be subject to sale at public auction. For information on redemption procedures and amounts, write to:
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST STE 108
NAPA CA 94559-3050
12. PAYMENT OF TAXES: Pay by CHECK, CASHIER'S CHECK or MONEY ORDER. Make all remittances payable to and mail to:
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST STE 108
NAPA CA 94559-3050
If paid by mail, the postmark of the U.S. Postal Service or approved independent delivery service determines the payment date. Pay Taxes Online @ www.countyofnapa.org/tax or by phone, call 1-866-269-2015. SUBJECT TO A SERVICE FEE. Items returned by the bank FOR ANY REASON will incur a \$45.00 return item fee. If returned after the penalty date, the penalty and related costs will also be assessed.
13. DEPARTMENT PHONE NUMBER FOR TAXPAYER INFORMATION
Address - Business Property ASSESSOR.....(707) 253-4485
Address - Secured ASSESSOR.....(707) 253-4457
Aircraft ASSESSOR.....(707) 253-4485
Homeowners Exemption ASSESSOR.....(707) 259-8752
Tax Questions TAX COLLECTOR.....(707) 253-4311
Tax Rate AUDITOR-CONTROLLER.....(707) 253-4577
Valuation - Business Property ASSESSOR.....(707) 253-4485
Valuation - Secured ASSESSOR.....(707) 259-8740
Vessel ASSESSOR.....(707) 253-4457
14. APPLICATION FOR CHANGE IN ASSESSMENT: If you believe the taxable value of your property on January 1 was less than the value shown on the face of this bill, you should present evidence to support a lower value IMMEDIATELY to:
JOHN TUTEUR (email John.Tuteur@countyofnapa.org)
NAPA COUNTY ASSESSOR
1127 FIRST ST RM 128
NAPA CA 94559-2931
If a reduction is warranted, and the law permits, a reduction can be made. If the Assessor does not agree to the reduction, an application for changed assessment may be filed with the Napa County Board of Equalization. Applications are available from the Clerk of the Board at the address shown below or by downloading from the County website at www.countyofnapa.org/pages/departementcontent.aspx?id=4294967577. The filing period begins on July 2 and applications must be received by the Clerk of the Board no later than 5:00 p.m., November 30. For Supplemental or Escaped Bills, appeals may be filed within 60 days after the date of the Assessor's notice or the postmark date of the Assessor's notice, whichever is later. The address of the assessment appeals board is:
CLERK OF THE BOARD OF EQUALIZATION
1195 THIRD ST STE 310
NAPA CA 94559-3082
email Gladys.Coil@countyofnapa.org
15. ADDITIONAL INFORMATION - SECURED: The first installment of tax is due November 1, delinquent December 10 at 5:00 p.m. The second installment is due February 1, delinquent April 10 at 5:00 p.m. If the delinquent date falls on a Saturday, Sunday, or legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. When paying by mail, please include stub(s) with payment. If taxes are unpaid after December 10 (1st installment) and/or April 10 (2nd installment), it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
16. ADDITIONAL INFORMATION - UNSECURED:
a) Ownership on the Lien Date determines the obligation to pay taxes: The disposal (sale, loss, damage or destruction, etc.) of property after the lien date does not relieve the assessee of his/her tax liability.
b) Delinquency Date & Attachment of Penalties (Section 2922 R&T Code) Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5:00 p.m., August 31. Taxes added to the unsecured roll after July 31, if unpaid, are delinquent at 5:00 p.m. on the last day of the month succeeding the month the bill was added to the tax roll. When August 31 or the last day of any month falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. If taxes are unpaid after the delinquency date, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
c) Cost of Collection: In addition to the penalties mandated by statute, when delinquent, actual cost of collection may be added pursuant to Section 2922(e) R&T Code.
d) Release of Lien Charges: If a lien is recorded, an additional fee of \$15.00 will be required to release the recorded lien. You must allow 4-5 weeks for the release of lien to be recorded.
e) Enforcement of Payment: Taxes on the unsecured roll may be collected BY SEIZURE AND SALE of any of the following property belonging or assessed to the assessee: (a) PERSONAL PROPERTY; (b) IMPROVEMENTS; (c) POSSESSORY INTEREST (Section 2951 R&T Code)
17. ADDITIONAL INFORMATION
LIMITED RELIEF FROM CERTAIN TAX PENALTIES
Where a taxpayer has filed an application for reassessment for informal review by the Assessor, there may be limited relief from the payment of penalties or interest pursuant to Section 4985.5 R&T:
1. Where the taxpayer has failed to pay the tax based on the assessed value and the Assessor's review results in a cancellation made to the roll, the relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered by the application.
2. Where the taxpayer within 30 days of filing the application for reassessment has paid at least 80 percent of the tax determined due by the Assessor in his informal review, the balance of the tax due shall be paid without penalties or interest.

IMPORTANT REMINDERS

Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons

The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2015 claim year. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA. If you have any questions, call 916.845.2119.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning October 1, 2016. Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call 1.800.952.5661 or email postponement@sco.ca.gov

(SECURED2016-2017 09/27/2016)

Exhibit 3

#10 White Window Envelope
For Secured and Unsecured Tax Bills

*** VENDOR INDICIA TO BE ADDED ***



TAMIE R. FRASIER
NAPA COUNTY TREASURER-TAX COLLECTOR
1195 THIRD ST STE 108
NAPA CA 94559-3050

A Tradition of Stewardship
A Commitment to Service

ADDRESS SERVICE REQUESTED

PROPERTY TAX STATEMENT



Napa County is an exceptional place in which to live, raise a family or retire because it is rural in character and yet close to the urban advantages of the San Francisco Bay Area. The Napa County Board of Supervisors is continually looking for ways in which to provide additional protection for this Napa County way of life.

One way of doing so is by establishing policies that will protect agricultural lands and the open space that agricultural operations provide. To protect the agricultural and open space lands that presently exist in Napa County, the Napa County Board of Supervisors has determined that the highest and best use for agricultural/open space land is to develop or preserve said lands for the purpose of agricultural operations and the Board will not consider the inconveniences or discomforts arising from agricultural operations to be a nuisance if such operations are legal, consistent with locally accepted customs and standards and operated in a non-negligent manner.

Thus, if you live near agricultural lands in Napa County, you must be prepared to accept those inconveniences or discomforts that are caused by agricultural operations as a normal and necessary aspect of living in a county with a strong rural character and healthy agricultural sector. The Board of Supervisors hopes that you will agree that such minimal inconveniences or discomfort is a small price to pay for the lifestyle we all enjoy.

Exhibit 4

#10 White Window Envelope
for non-presort



A Tradition of Stewardship
A Commitment to Service

TAMIE R. FRASIER
NAPA COUNTY TREASURER-TAX COLLECTOR
CENTRAL COLLECTIONS
1195 THIRD ST STE 108
NAPA CA 94559-3050

ADDRESS SERVICE REQUESTED

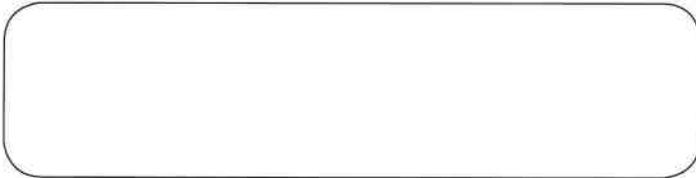


Exhibit 5

#10 White Envelope
for non-presort



A Tradition of Stewardship
A Commitment to Service

TAMIE R. FRASIER
NAPA COUNTY TREASURER-TAX COLLECTOR
CENTRAL COLLECTIONS
1195 THIRD ST STE 108
NAPA CA 94559-3050

ADDRESS SERVICE REQUESTED

Exhibit 6

#9 Green Remittance Envelope
scalped back

AVOID PENALTIES...MAIL EARLY!
 PENALTY IS CHARGED ON ALL LATE POSTMARKS

PLACE STAMP
 HERE. POST
 OFFICE WILL NOT
 DELIVER MAIL
 WITHOUT
 POSTAGE



TAMIE R. FRASIER
 NAPA COUNTY TREASURER-TAX COLLECTOR
 1195 THIRD ST STE 108
 NAPA CA 94559-3050



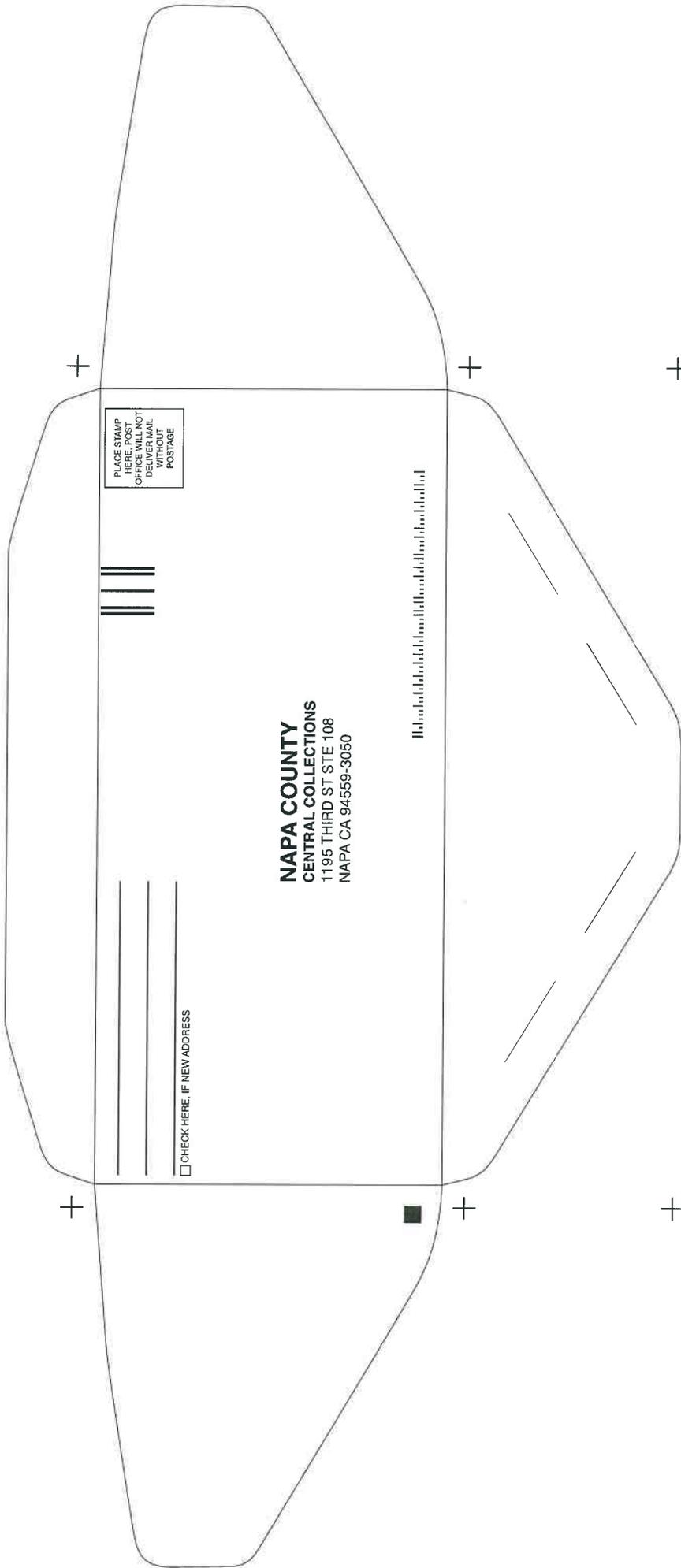
CHECK HERE, IF NEW ADDRESS

Black

PROOF DATE:	ID:	CUSTOMER:
CSR:	ENVELOPE STYLE: <u>Open Side</u>	DIAGONAL SIZE: <u>3.75" X 8.75"</u>
WINDOW #1:	LEFT:	BOTTOM:
WINDOW #2:	LEFT:	BOTTOM:
WINDOW #3:	LEFT:	BOTTOM:
APPROVED:	AS IS <input type="checkbox"/>	WITH CHANGES <input type="checkbox"/>
		CDIRECT & RE-PROOF <input type="checkbox"/>
		BY: _____ DATE: _____
ATTENTION: This Proof is for color separation and placement only. Your approval instructs us to proceed with this project as-is per your signed request; or, as specifically indicated by the "Approved with Changes" information furnished by you above.		

Exhibit 7

#9 Remittance Envelope
goldenrod/yellow; scalloped back



PLACE STAMP
HERE. POST
OFFICE WILL NOT
RETURN MAIL
WITHOUT
POSTAGE



CHECK HERE, IF NEW ADDRESS

NAPA COUNTY
CENTRAL COLLECTIONS
1195 THIRD ST STE 108
NAPA CA 94559-3050



Black

PROOF DATE:	ID#:	CUSTOMER:	_____
CSR:	ENVELOPE STYLE:	Open Side - DIAGONAL - SIZE: 3 7/8" X 8 7/8"	DIE#: 1082633-cl
WINDOW #1:	LEFT:	BOTTOM:	WINDOW#2: LEFT: BOTTOM:
WINDOW #3:	LEFT:	BOTTOM:	COLORS: Black TINT# AND COLOR: DATE:
APPROVED:	AS IS <input type="checkbox"/>	WITH CHANGES <input type="checkbox"/>	CORRECT & RE-PROOF <input type="checkbox"/>
ATTENTION: This Proof is for color separation and placement only. Your approval instructs us to proceed with this project as-is per your signed request; or, as specifically indicated by the "Approved with Changes" information furnished by you above.			

Exhibit 8

Insert for Tax Bills
colored letter



PLEASE SUPPORT YOUR NAPA COUNTY LIBRARIES

We enrich people's lives with books and information. Last year, over 30,000 people attended a program at our Napa County Libraries - which includes the Napa Main Library, the American Canyon Branch, the Calistoga Branch and the Yountville Branch. Your tax - deductible donation is needed to help us continue our efforts to provide free and equal access to:

NAPA COUNTY LIBRARY

Books | Tutoring | Storytimes | Computers
Online databases | Career | Resources
Homework Help | Movies | Music

...And Much More!



TO SUPPORT YOUR LIBRARY: Please enclose your separate check made payable to **NAPA COUNTY LIBRARY** in the same envelope with your property tax bill. Thank you. We are very grateful for your support!

ENCLOSED: \$25 \$50 \$100 OTHER

NAME

ADDRESS

Napa County Library | 580 Coombs Street | Napa, CA 94559



SUPPORT LOCAL CHILD ABUSE PREVENTION EFFORTS

WITH YOUR TAX DEDUCTIBLE CONTRIBUTION.



In 2015, there were 1,368 reports of abuse/neglect to Napa County Child Welfare Services. Research shows that children are actually maltreated three times more than reported, which translates to over 4,000 annually in our community, or an average of 11 per day! Since 1986 the Children's Trust Fund has supported Cope Family Center and the Child Abuse Prevention Council's (CAPC) local child abuse prevention programs and educational campaigns.

Investing in prevention is vital to protecting our children and our community. A child may be helpless, but we are not.

To learn more about Cope & CAPC,

visit www.copefamilycenter.org

PLEASE consider making a **tax deductible** contribution today. None of your property tax goes into this fund and your help is needed! **To contribute, write a separate check to "Napa County Children's Trust Fund" and include it with your property tax bill (address: Napa County Treasurer/Tax Collector, 1195 3rd Street, Napa, CA 94559).**

Enclosed is: \$25 \$50 \$100 Other

Name:

Address:

Exhibit 9

Sample artwork for 3 per page Insert
(not currently used; quote only)

Sonoma County Treasurer-Tax Collector

**585 Fiscal Dr., Room 100
Santa Rosa, CA 95403
(707) 565-2281**

www.sonoma-county.org/tax

A mortgage company has requested your tax information. This copy is for your records. Most lending institutions do not pay supplemental tax bills. Any questions? Please contact your lender.

If you should pay off your mortgage or refinance and you no longer have an impound account, you are responsible for any taxes that are due or may become due.

If you pay your property taxes with your mortgage payment, you have an impound account.



This is a 1/3rd sheet size insert. Sample artwork only.

Exhibit 10

Generic Bill Backer

IMPORTANT INFORMATION FOR TAXPAYERS

- 1. COLLECTION OF TAXES: The Treasurer-Tax Collector collects the taxes for the County, all public schools, incorporated cities, and most governmental agencies within the County.
2. VALUATIONS AND PROPER ASSESSEE: The Assessor establishes the valuation of the property and the proper assessee. Any questions should be directed to the Assessor at (707) 259-8740 (secured) or (707) 253-4485 (unsecured).
3. TAX RATES: The rate is calculated in accordance with Constitutional Article 13(a) and presented in percentage of value. (707) 253-4577
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6. TAXES DUE: All tax liens attach annually as of 12:01 a.m., January 1, preceding the fiscal year for which the taxes are levied (Section 2192 R&T Code).
7. IMPROVEMENT VALUATIONS: Improvement valuations on the bill cover buildings, pools, fixtures, orchards, vineyards, etc. Requests for information concerning improvements should be directed to the office of the Assessor.
8. TAXPAYER'S RESPONSIBILITY: 'FAILURE TO RECEIVE A TAX BILL SHALL NOT RELIEVE THE LIEN OF TAXES, NOR SHALL IT PREVENT THE IMPOSITION OF PENALTIES IMPOSED BY THIS CODE' (R&T 2610.5 & 2910.1).
9. EXEMPTIONS (Homeowner's, etc.): Claims for timely filed exemptions must be filed with the Assessor between January 1 and February 15. Please contact Assessor for late filing deadlines. The value exempted may not apply to certain special taxes or assessments. (707) 259-8752
10. HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE: If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occur prior to 12:01 a.m., January 1:
1) Ownership of the property transfers to another party
2) Your principal place of residence changes to another location.
If you were not eligible for the exemption as of 12:01 a.m., January 1, you must so notify the Assessor in writing on or before December 10, or you will have to pay a 25-percent penalty on the amount of taxes the exemption represents. If you have questions regarding the homeowner's exemption, please contact the Napa County Assessor's Office at (707) 259-8752. Or write to Napa County Assessor, 1127 First St., Rm 128, Napa, CA 94559-2931.
11. DELINQUENT TAX DEFAULT AND PUBLICATION: Each parcel of land having unpaid tax on or about the 30th day of June shall be tax defaulted. A list of these delinquent properties may be published on or before September 8 for those properties that have been tax-delinquent for three or more years. If the 'TAX DEFAULTED' notation is printed on your bill, it is an indication that the Treasurer-Tax Collector shows delinquent taxes for a prior year. If all prior taxes are not paid within five years of the date of the default, the Tax Collector is required by law to record a notice of power to sell tax defaulted property and then property will be subject to sale at public auction. For information on redemption procedures and amounts, write to:
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST STE 108
NAPA CA 94559-3050
12. PAYMENT OF TAXES: Pay by CHECK, CASHIER'S CHECK or MONEY ORDER. Make all remittances payable to and mail to:
NAPA COUNTY TAX COLLECTOR
1195 THIRD ST STE 108
NAPA CA 94559-3050
If paid by mail, the postmark of the U.S. Postal Service or approved independent delivery service determines the payment date. Pay Taxes Online @ www.countyofnapa.org/tax or by phone, call 1-866-269-2015. SUBJECT TO A SERVICE FEE. Items returned by the bank FOR ANY REASON will incur a \$45.00 return item fee. If returned after the penalty date, the penalty and related costs will also be assessed.
13. DEPARTMENT PHONE NUMBER FOR TAXPAYER INFORMATION
Address - Business Property ASSESSOR (707) 253-4485
Address - Secured ASSESSOR (707) 253-4457
Aircraft ASSESSOR (707) 253-4485
Homeowners Exemption ASSESSOR (707) 259-8752
Tax Questions TAX COLLECTOR (707) 253-4311
Tax Rate AUDITOR-CONTROLLER (707) 253-4577
Valuation - Business Property ASSESSOR (707) 253-4485
Valuation - Secured ASSESSOR (707) 259-8740
Vessel ASSESSOR (707) 253-4457
14. APPLICATION FOR CHANGE IN ASSESSMENT: If you believe the taxable value of your property on January 1 was less than the value shown on the face of this bill, you should present evidence to support a lower value IMMEDIATELY to:
JOHN TUTEUR (email John.Tuteur@countyofnapa.org)
NAPA COUNTY ASSESSOR
1127 FIRST ST RM 128
NAPA CA 94559-2931
If a reduction is warranted, and the law permits, a reduction can be made. If the Assessor does not agree to the reduction, an application for changed assessment may be filed with the Napa County Board of Equalization. Applications are available from the Clerk of the Board at the address shown below or by downloading from the County website at www.countyofnapa.org/pages/departments/content.aspx?id=4294967577. The filing period begins on July 2 and applications must be received by the Clerk of the Board no later than 5:00 p.m., November 30. For Supplemental or Escaped Bills, appeals may be filed within 60 days after the date of the Assessor's notice or the postmark date of the Assessor's notice, whichever is later. The address of the assessment appeals board is:
CLERK OF THE BOARD OF EQUALIZATION
1195 THIRD ST STE 310
NAPA CA 94559-3082
email Gladys.Coil@countyofnapa.org
15. ADDITIONAL INFORMATION - SECURED: The first installment of tax is due November 1, delinquent December 10 at 5:00 p.m. The second installment is due February 1, delinquent April 10 at 5:00 p.m. If the delinquent date falls on a Saturday, Sunday, or legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. When paying by mail, please include stub(s) with payment. If taxes are unpaid after December 10 (1st installment) and/or April 10 (2nd installment), it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
16. ADDITIONAL INFORMATION - UNSECURED:
a) Ownership on the Lien Date determines the obligation to pay taxes: The disposal (sale, loss, damage or destruction, etc.) of property after the lien date does not relieve the assessee of his/her tax liability.
b) Delinquency Date & Attachment of Penalties (Section 2922 R&T Code) Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5:00 p.m., August 31. Taxes added to the unsecured roll after July 31, if unpaid, are delinquent at 5:00 p.m. on the last day of the month succeeding the month the bill was added to the tax roll. When August 31 or the last day of any month falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. on the next business day are not considered delinquent. If taxes are unpaid after the delinquency date, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemptions fees. (CA Revenue & Taxation Code 2611)
c) Cost of Collection: In addition to the penalties mandated by statute, when delinquent, actual cost of collection may be added pursuant to Section 2922(e) R&T Code.
d) Release of Lien Charges: If a lien is recorded, an additional fee of \$15.00 will be required to release the recorded lien. You must allow 4-5 weeks for the release of lien to be recorded.
e) Enforcement of Payment: Taxes on the unsecured roll may be collected BY SEIZURE AND SALE of any of the following property belonging or assessed to the assessee: (a) PERSONAL PROPERTY; (b) IMPROVEMENTS; (c) POSSESSORY INTEREST (Section 2951 R&T Code)
17. ADDITIONAL INFORMATION LIMITED RELIEF FROM CERTAIN TAX PENALTIES Where a taxpayer has filed an application for reassessment for informal review by the Assessor, there may be limited relief from the payment of penalties or interest pursuant to Section 4985.5 R&T:
1. Where the taxpayer has failed to pay the tax based on the assessed value and the Assessor's review results in a cancellation made to the roll, the relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered by the application.
2. Where the taxpayer within 30 days of filing the application for reassessment has paid at least 80 percent of the tax determined due by the Assessor in his informal review, the balance of the tax due shall be paid without penalties or interest.

IMPORTANT REMINDERS
Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons
The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2015 claim year. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA. If you have any questions, call 916.845.2119.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons
In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning October 1, 2016. Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call 1.800.952.5661 or email postponement@sco.ca.gov (SECURED2016-2017 09/27/2016)

Attachment B
Sample Professional Services Agreement

NAPA COUNTY AGREEMENT NO. _____

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is made and entered into as of this _____ day of _____, _____, by and between NAPA COUNTY, a political subdivision of the State of California, hereinafter referred to as "COUNTY", acting by and through its Purchasing Agent, and _____ **[TYPE IN LEGAL NAME OF CONTRACTOR; IF THE CONTRACTOR USES A FICTITIOUS BUSINESS NAME AS WELL, ADD "doing business as _____"; IF THE CONTRACTOR IS A CORPORATION, ADD THE STATE OF INCORPORATION BY SAYING, "a _____ corporation"]**, whose mailing [or business] address is _____, hereinafter referred to as "CONTRACTOR";

RECITALS

WHEREAS, COUNTY wishes to obtain specialized services, as authorized by Government Code section 31000, in order to print and mail annual secured and unsecured property tax bills and print other envelopes and tax bill stock related to property tax bills and notices; and

WHEREAS, CONTRACTOR is willing to provide such specialized services to COUNTY under the terms and conditions set forth herein; and

WHEREAS, because the aggregate compensation by COUNTY to CONTRACTOR through this and any prior agreements for the same services does not exceed \$63,000 annually and this Agreement does not exceed a total term, including renewals, of three (3) years, COUNTY's Purchasing Agent, or designee, is authorized by Napa County Code section 2.36.040(G) to execute this Agreement on behalf of COUNTY.

TERMS

NOW, THEREFORE, COUNTY hereby engages the services of CONTRACTOR, and CONTRACTOR agrees to serve COUNTY in accordance with the terms and conditions set forth herein:

1. **Term of the Agreement.** The term of this Agreement shall commence on the date first above written and shall expire on June 30, 2018 unless terminated earlier in accordance with Paragraphs 9 (Termination for Cause), 10 (Other Termination) or 23(a) (Covenant of No

Undisclosed Conflict); except that the obligations of the parties under Paragraphs 7 (Insurance) and 8 (Indemnification) shall continue in full force and effect after said expiration date or early termination in relation to acts or omissions occurring prior to such dates during the term of the Agreement, and the obligations of CONTRACTOR to COUNTY shall also continue after said expiration date or early termination in relation to the obligations prescribed by Paragraphs 15 (Confidentiality), 20 (Taxes) and 21 (Access to Records/Retention). The term of this Agreement shall be automatically renewed for an additional year at the end of each fiscal year, under the terms and conditions then in effect, not to exceed two (2) additional years, unless either party gives the other party written notice of intention not to renew no less than thirty (30) days prior to the expiration of the then current term. For purposes of this Agreement, "fiscal year" shall mean the period commencing on July 1 and ending on June 30.

2. **Scope of Services.** CONTRACTOR shall provide COUNTY those services set forth in Exhibit "A", attached hereto, in addition to the RFP and CONTRACTOR's proposal, incorporated by reference herein.

3. **Compensation.**

(a) Rates. In consideration of CONTRACTOR's fulfillment of the promised work, COUNTY shall pay CONTRACTOR at the rate of **[OR, fixed price of]** _____ **[OR, IF THERE IS MORE THAN A SINGLE RATE OR FIXED PRICE, USE THE FOLLOWING:]** at the rates **[OR, fixed prices]** set forth in Exhibit "B", attached hereto and incorporated by reference herein.

(b) Expenses. No travel or other expenses will be reimbursed by COUNTY.

(c) Maximum Amount. Notwithstanding subparagraphs (a) and (b), the maximum payments under this Agreement shall be a total of _____ (\$ _____) for professional services per fiscal year; provided, however, that such amounts shall not be construed as guaranteed sums, and compensation shall be based upon services actually rendered and reimbursable expenses actually incurred.

4. **Method of Payment.**

(a) Professional Services. All payments for compensation and reimbursement for expenses shall be made only upon presentation by CONTRACTOR to COUNTY of an itemized billing invoice in a form acceptable to the Napa County Auditor which indicates, at a minimum, CONTRACTOR's name, address, Social Security or Taxpayer Identification Number, itemization of the hours worked, a detailed description of the tasks completed during the billing period, the names of person(s) performing the services and the position(s) held by such person(s), and the approved hourly or task rate.

(b) Expenses. If the Agreement provides for expense reimbursement, requests for reimbursement shall describe the nature and cost of the expense, the date incurred. With the exception of per diem reimbursements, receipts must be attached.

(c) Fixed Price. If the Agreement provides for a fixed price, if CONTRACTOR presents interim invoices, CONTRACTOR must state the percentage of work completed, which must be verified by COUNTY, i.e., 35% design, 95% design, draft report, et cetera, at which time CONTRACTOR shall be paid the equivalent percentage of the fixed price.

(d) CONTRACTOR shall submit invoices not more often than monthly to the Napa County Treasurer-Tax Collector who, after review and approval as to form and content, shall submit the invoice to the Napa County Auditor no later than fifteen (15) calendar days following receipt. A sample invoice showing the level of detail required is attached as Exhibit "C".

(e) Legal status. So that COUNTY may properly comply with its reporting obligations under federal and state laws pertaining to taxation, if CONTRACTOR is or becomes a corporation during the term of this Agreement, proof that such status is currently recognized by and complies with the laws of both the state of incorporation or organization and the State of California, if different, shall be provided to the Treasurer-Tax Collector upon request in a form satisfactory to the Napa County Auditor. Such proof shall include, but need not be limited to, a copy of any annual or other periodic filings or registrations required by the state of origin or California, the current address for service of process on the corporation or limited liability partnership, and the name of any agent designated for service of process by CONTRACTOR within the State of California.

5. **Independent Contractor.** CONTRACTOR shall perform this Agreement as an independent contractor. CONTRACTOR and the officers, agents and employees of CONTRACTOR are not, and shall not be deemed, COUNTY employees for any purpose, including workers' compensation and employee benefits. CONTRACTOR shall, at CONTRACTOR's own risk and expense, determine the method and manner by which duties imposed on CONTRACTOR by this Agreement shall be performed; provided, however, that COUNTY may monitor the work performed by CONTRACTOR. COUNTY shall not deduct or withhold any amounts whatsoever from the compensation paid to CONTRACTOR, including, but not limited to amounts required to be withheld for state and federal taxes, unless required to do so by court order. As between the parties to this Agreement, CONTRACTOR shall be solely responsible for all such payments.

6. **Specific Performance.** It is agreed that CONTRACTOR, including the agents or employees of CONTRACTOR, shall be the sole providers of the services required by this Agreement. Because the services to be performed by CONTRACTOR under the terms of this Agreement are of a special, unique, unusual, extraordinary, and intellectual or time-sensitive character which gives them a peculiar value, the loss of which cannot be reasonably or adequately compensated in damages in an action of law, COUNTY, in addition to any other rights or remedies which COUNTY may possess, shall be entitled to injunctive and other equitable relief to prevent a breach of this Agreement by CONTRACTOR.

7. **Insurance.** CONTRACTOR shall obtain and maintain in full force and effect throughout the term of this Agreement, and thereafter as to matters occurring during the term of this Agreement, the following insurance coverage:

(a) Workers' Compensation Insurance. To the extent required by law during the term of this Agreement, CONTRACTOR shall provide workers' compensation insurance for the performance of any of CONTRACTOR's duties under this Agreement, including but not limited to, coverage for workers' compensation and employer's liability and a waiver of subrogation, and

shall provide COUNTY with certification of all such coverages upon request by COUNTY's Risk Manager.

(b) Liability Insurance. CONTRACTOR shall obtain and maintain in full force and effect during the term of this Agreement the following liability insurance coverages, issued by a company admitted to do business in California and having an A.M. Best rating of A:VII or better, or equivalent self-insurance:

(1) General Liability. Commercial general liability [CGL] insurance coverage (personal injury and property damage) of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence, covering liability or claims for any personal injury, including death, to any person and/or damage to the property of any person arising from the acts or omissions of CONTRACTOR or any officer, agent, or employee of CONTRACTOR under this Agreement. If the coverage includes an aggregate limit, the aggregate limit shall be no less than twice the per occurrence limit.

(2) Professional Liability/Errors and Omissions. [RESERVED]

(3) Comprehensive Automobile Liability Insurance. Comprehensive automobile liability insurance (Bodily Injury and Property Damage) on owned, hired, leased and non-owned vehicles used in conjunction with CONTRACTOR's business of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence. Coverage shall be business auto insurance coverage using Insurance Services Office (ISO) form number CA 0001 06 92 including symbol 1 (any Auto) or the exact equivalent. If CONTRACTOR owns no vehicles, this requirement may be satisfied by a non-owned auto endorsement to the General Liability Insurance described in subparagraph (b)(1) above. If CONTRACTOR or CONTRACTOR's employees, officers, or agents will use personal automobiles in any way in the performance of this Agreement, CONTRACTOR shall provide evidence of personal auto liability coverage for each such person upon request.

(c) Certificates of Coverage. All insurance coverages referenced in 7(b), above, shall be evidenced by one or more certificates of coverage or, with the consent of COUNTY's Risk Manager, demonstrated by other evidence of coverage acceptable to COUNTY's Risk Manager, which shall be filed by CONTRACTOR with the Treasurer-Tax Collector prior to commencement of performance of any of CONTRACTOR's duties.

(1) The certificate(s) or other evidence of coverage shall reference this Agreement by its COUNTY number or title and department; shall be kept current during the term of this Agreement; shall provide that COUNTY shall be given no less than thirty (30) days prior written notice of any non-renewal, cancellation, other termination, or material change, except that only ten (10) days prior written notice shall be required where the cause of non-renewal or cancellation is non-payment of premium; and shall provide that the inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, the coverage afforded applying as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.

(2) Waiver of Subrogation and Additional Insured Endorsements. For the commercial general liability insurance coverage referenced in 7(b)(1) and, for the comprehensive automobile liability insurance coverage referenced in 7(b)(3) where the vehicles are covered by a commercial policy rather than a personal policy, CONTRACTOR shall also file with the

evidence of coverage an endorsement from the insurance provider naming COUNTY, its officers, employees, agents and volunteers as additional insureds and waiving subrogation. For the Workers Compensation insurance coverage, CONTRACTOR shall file with the evidence of coverage an endorsement waiving subrogation.

(3) The certificate or other evidence of coverage shall provide that if the same policy applies to activities of CONTRACTOR not covered by this Agreement, then the limits in the applicable certificate relating to the additional insured coverage of COUNTY shall pertain only to liability for activities of CONTRACTOR under this Agreement, and that the insurance provided is primary coverage to COUNTY with respect to any insurance or self-insurance programs maintained by COUNTY. The additional insured endorsements for the general liability coverage shall use Insurance Services Office (ISO) Form No. CG 20 09 11 85 or CG 20 10 11 85, or equivalent, including (if used together) CG 2010 10 01 and CG 2037 10 01; but shall not use the following forms: CG 20 10 10 93 or 03 94.

(4) Upon request by COUNTY's Risk Manager, CONTRACTOR shall provide or arrange for the insurer to provide within thirty (30) days of the request, certified copies of the actual insurance policies or relevant portions thereof.

(d) Deductibles/Retentions. Any deductibles or self-insured retentions shall be declared to, and be subject to approval by, COUNTY's Risk Manager, which approval shall not be denied unless the COUNTY's Risk Manager determines that the deductibles or self-insured retentions are unreasonably large in relation to compensation payable under this Agreement and the risks of liability associated with the activities required of CONTRACTOR by this Agreement. At the option of and upon request by COUNTY's Risk Manager if the Risk Manager determines that such deductibles or retentions are unreasonably high, either the insurer shall reduce or eliminate such deductibles or self-insurance retentions as respects COUNTY, its officers, employees, agents and volunteers or CONTRACTOR shall procure a bond guaranteeing payment of losses and related investigations, claims administration and defense expenses.

(e) Inclusion in Subcontracts. CONTRACTOR agrees to require all subcontractors and any other entity or person who is involved in providing services under this Agreement to comply with the Workers Compensation and General Liability insurance requirements set forth in this Paragraph 7.

8. **Hold Harmless/Defense/Indemnification.**

(a) In General. To the full extent permitted by law, CONTRACTOR shall defend at its own expense, indemnify, and hold harmless COUNTY and its officers, agents, employees, volunteers, or representatives from and against any and all liability, claims, actions, proceedings, losses, injuries, damages or expenses of every name, kind, and description, including litigation costs and reasonable attorney's fees incurred in connection therewith, brought for or on account of personal injury (including death) or damage to property, arising from all acts or omissions of CONTRACTOR or its officers, agents, employees, volunteers, contractors and subcontractors in rendering services under this Agreement, excluding, however, such liability, claims, actions, losses, injuries, damages or expenses arising from the sole negligence or willful acts of COUNTY or its officers, agents, employees, volunteers, representatives, or other contractors or their subcontractors. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. The parties shall cooperate with

each other in the investigation and disposition of any claim arising out of the activities under this Agreement, providing that nothing shall require either party to disclose any documents, records or communications that are protected under peer review privilege, attorney-client privilege, or attorney work product privilege.

(b) Employee Character and Fitness. CONTRACTOR accepts responsibility for determining and approving the character and fitness of its employees (including volunteers, agents or representatives) to provide the services required of CONTRACTOR under this Agreement, including completion of a satisfactory criminal/background check and period rechecks to the extent permitted by law. Notwithstanding anything to the contrary in this Paragraph, CONTRACTOR shall hold COUNTY and its officers, agents and employees harmless from any liability for injuries or damages resulting from a breach of this provision or CONTRACTOR's actions in this regard.

9. **Termination for Cause.** If either party shall fail to fulfill in a timely and proper manner that party's obligations under this Agreement or otherwise breach this Agreement and fail to cure such failure or breach within ten (10) days of receipt of written notice from the other party describing the nature of the breach, the non-defaulting party may, in addition to any other remedies it may have, terminate this Agreement by giving five (5) days prior written notice to the defaulting party in the manner set forth in Paragraph 13 (Notices). The Napa County Purchasing Agent or designee pursuant to Napa County Code section 2.36.050 is hereby authorized to make all decisions and take all actions required under this Paragraph to terminate this Agreement on behalf of COUNTY for cause.

10. **Other Termination.** This Agreement may be terminated by either party for any reason and at any time by giving prior written notice of such termination to the other party specifying the effective date thereof at least thirty days prior to the effective date, as long as the date the notice is given and the effective date of the termination are in the same fiscal year; provided, however, that no such termination may be effected by COUNTY unless an opportunity for consultation is provided prior to the effective date of the termination. COUNTY hereby authorizes the Napa County Executive Officer to make all decisions and take all actions required under this Paragraph to terminate this Agreement on behalf of COUNTY for the convenience of COUNTY.

11. **Disposition of, Title to and Payment for Work Upon Expiration or Termination.**

(a) Upon expiration of this Agreement or termination for cause under Paragraph 9 or termination for convenience of a party under Paragraph 10:

(1) To the extent CONTRACTOR has provided services through Software and Applications materials licensed to COUNTY, COUNTY shall promptly return the Software and Application materials to CONTRACTOR. In addition, to the extent CONTRACTOR maintains COUNTY data on those portions of digital software hosted by CONTRACTOR and not controlled by COUNTY ("County data"), CONTRACTOR shall promptly return County data to COUNTY Information Technology Department (ITS) in a format designated by ITS and shall subsequently purge County data from CONTRACTOR's systems upon confirmation from

COUNTY that the copy of the data provided to COUNTY is comprehensive of the data previously hosted by CONTRACTOR.

(2) All finished or unfinished documents and other materials, if any, and all rights therein shall become, at the option of COUNTY, the property of and shall be promptly returned to COUNTY, although CONTRACTOR may retain a copy of such work for its personal records only, except as otherwise provided under Paragraph 15 (Confidentiality) of this Agreement. Unless otherwise expressly provided in this Agreement, any copyrightable or patentable work created by CONTRACTOR under this Agreement shall be deemed a "work made for hire" for purposes of copyright or patent law and only COUNTY shall be entitled to claim or apply for the copyright or patent thereof. Notwithstanding the foregoing and to the extent services under this Agreement involve the development of previously patented inventions or copyrighted software, then upon expiration or termination of this Agreement, title to, ownership of, and all applicable patents, copyrights and trade secrets in the products developed or improved under this Agreement, shall remain with CONTRACTOR or any other person or entity if such person previously owned or held such patents, copyrights, and trade secrets, and such persons shall retain complete rights to market such product; provided, however, that COUNTY shall receive, at no additional cost, a perpetual license to use such products for its own use or the use of any consortium or joint powers agency to which COUNTY is a party. If the product involves a source code, CONTRACTOR shall either provide a copy of the source code to COUNTY or shall place the source code in an escrow account, at CONTRACTOR's expense, from which the source code may be withdrawn and used by COUNTY for the sole purpose of maintaining and updating the system dependent upon such code when such use is necessary to prevent loss of service to COUNTY.

(b) CONTRACTOR shall be entitled to receive compensation for any satisfactory work completed prior to expiration or receipt of the notice of termination or commenced prior to receipt of the notice of termination and completed satisfactorily prior to the effective date of the termination; except that CONTRACTOR shall not be relieved of liability to COUNTY for damages sustained by COUNTY by virtue of any breach of the Agreement by CONTRACTOR whether or not the Agreement expired or otherwise terminated, and COUNTY may withhold any payments not yet made to CONTRACTOR for purpose of setoff until such time as the exact amount of damages due to COUNTY from CONTRACTOR is determined.

12. **No Waiver.** The waiver by either party of any breach or violation of any requirement of this Agreement shall not be deemed to be a waiver of any such breach in the future, or of the breach of any other requirement of this Agreement.

13. **Notices.** All notices required or authorized by this Agreement shall be in writing and shall be delivered in person or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any mailed notice, demand, request, consent, approval or communication that either party desires to give the other party shall be addressed to the other party at the address set forth below. Either party may change its address by notifying the other party of the change of address. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

COUNTY

[Name]
[Address]

CONTRACTOR

[Name]
[Address]

14. **Compliance with COUNTY Policies on Waste, Harassment, Drug/Alcohol-Free Workplace, and Computer Use.** CONTRACTOR hereby agrees to comply, and require its employees and subcontractors to comply, with the following policies, copies of which are on file with the Clerk of the Board of Supervisors and incorporated by reference herein.

CONTRACTOR also agrees that it shall not engage in any activities, or permit its officers, agents and employees to do so, during the performance of any of the services required under this Agreement, which would interfere with compliance or induce violation of these policies by COUNTY employees or contractors.

(a) Waste Source Reduction and Recycled Product Content Procurement Policy adopted by resolution of the Board of Supervisors on March 26, 1991.

(b) County of Napa "Policy for Maintaining a Harassment and Discrimination Free Work Environment" revised effective August 23, 2005.

(c) County of Napa Drug and Alcohol Policy adopted by resolution of the Board of Supervisors on June 25, 1991.

(d) Napa County Information Technology Use and Security Policy adopted by resolution of the Board of Supervisors on April 17, 2001. To this end, all employees and subcontractors of CONTRACTOR whose performance of services under this Agreement requires access to any portion of the COUNTY computer network shall sign and have on file with COUNTY's ITS Department prior to receiving such access the certification attached to said Policy.

(e) Napa County Workplace Violence Policy, adopted by the BOS effective May 23, 1995 and subsequently revised effective November 2, 2004, which is located in the County of Napa Policy Manual Part I, Section 37U.

15. **Confidentiality.**

(a) Maintenance of Confidential Information. Confidential information is defined as all information disclosed to CONTRACTOR which relates to COUNTY's past, present, and future activities, as well as activities under this Agreement. CONTRACTOR shall hold all such information as CONTRACTOR may receive, if any, in trust and confidence, except with the prior written approval of COUNTY, expressed through its Treasurer-Tax Collector. Upon cancellation or expiration of this Agreement, CONTRACTOR shall return to COUNTY all written and descriptive matter which contains any such confidential information, except that CONTRACTOR may retain for its files a copy of CONTRACTOR's work product if such product has been made available to the public by COUNTY.

(b) Protection of Personally Identifiable Information and Protected Health Information.

(1) To the extent CONTRACTOR is provided, creates, or has access to, Protected Health Information (PHI), Personally Identifiable Information (PII), or any other

legally protected confidential information or data in any form or matter (collectively referred to as "Protected Information"), CONTRACTOR shall adhere to all federal, state and local laws, rules and regulations protecting the privacy of such information. CONTRACTOR shall adhere to all existing and future federal, state and local laws, rules and regulations regarding the privacy and security of Protected Information, including, but not limited to, laws and regulations requiring data encryption or policy and awareness programs for the protection of COUNTY Protected Information provided to, or accessed or created by, CONTRACTOR. Additionally, CONTRACTOR shall only access, use or disclose County Protected Information if such access, use, or disclosure is expressly permitted by the terms of its agreement with County. Any other access, use or disclosure of County Protected Information is prohibited. Examples of prohibited accesses, uses and disclosures include, but are not limited to: the removal of confidential files, documents or devices containing County Protected Information from a County facility; the unauthorized transmission of County Protected Information via email, fax or other means; and the discussion of such information with other individuals (including other CONTRACTOR or County employees) who do not have a County approved business reason to obtain the information.

(2) CONTRACTOR shall ensure that its staff and any third party organizations or individuals that it engages to perform services in conjunction with the terms of this agreement are trained to its privacy and security policies, as well as Paragraph 15 of this agreement; and procedures and that appropriate physical, technological and administrative safeguards are in place to protect the confidentiality of COUNTY's Protected Information. Upon request, CONTRACTOR shall make available to COUNTY its policies and procedures, staff training records and other documentation of compliance with this Paragraph 15.

(3) CONTRACTOR agrees to notify COUNTY immediately of any unauthorized access to or disclosure of Protected Information that it becomes aware of. This includes instances wherein CONTRACTOR encounters unsecured Protected Information in areas where CONTRACTOR employees are performing services.

(4) CONTRACTOR will be responsible for all costs associated with CONTRACTOR's breach of the security and privacy of COUNTY's Protected Information, or its unauthorized access to or disclosure of COUNTY's Protected Information, including, but not limited to, mitigation of the breach, cost to the County of any monetary sanctions resulting from breach, notification of individuals affected by the breach, and any other action required by federal, state, or local laws, rules or regulations applicable at the time of the breach.

(c) Protection of County Data. If CONTRACTOR will be processing and storing the COUNTY's data in an offsite location, such as a cloud service site, cloud storage site, hosted application site, or hosted storage site, CONTRACTOR shall guarantee that such data is encrypted using an encryption algorithm that meets the current US Department of Defense minimum requirements in order to protect COUNTY data against a breach of protected data if lost or stolen. All offsite cloud applications and storage systems utilized by CONTRACTOR shall be located in the United States, which includes any backup and failover facilities. Application and storage solutions in any foreign location is prohibited.

All desktop and laptop computers, as well other similar type computer systems, used by CONTRACTOR shall be encrypted using the same encryption algorithm described above. All

data in transit shall require the same encryption. Storage of COUNTY data on removable portable storage is prohibited.

Upon termination of this agreement, CONTRACTOR shall purge all COUNTY data from all CONTRACTOR systems using a forensic grade deletion that conforms to US Department of Defense DoD 5220.22-M (E) standards.

CONTRACTOR shall reimburse the COUNTY for all associated costs of a breach, including but not limited to reporting costs and associated penalties the COUNTY must bear.

16. No Assignments or Subcontracts.

(a) In General. A consideration of this Agreement is the personal reputation of CONTRACTOR; therefore, CONTRACTOR shall not assign any interest in this Agreement or subcontract any of the services CONTRACTOR is to perform hereunder without the prior written consent of COUNTY, which shall not be unreasonably withheld. The inability of the assignee to provide personnel equivalent in experience, expertise, and numbers to those provided by CONTRACTOR, or to perform any of the remaining services required under this Agreement within the same time frame required of CONTRACTOR shall be deemed to be reasonable grounds for COUNTY to withhold its consent to assignment. For purposes of this subparagraph, the consent of COUNTY may be given by the Treasurer-Tax Collector.

(b) Effect of Change in Status. If CONTRACTOR changes its status during the term of this Agreement from or to that of a corporation, limited liability partnership, limited liability company, general partnership, or sole proprietorship, such change in organizational status shall be viewed as an attempted assignment of this Agreement by CONTRACTOR. Failure of CONTRACTOR to obtain approval of such assignment under this Paragraph shall be viewed as a material breach of this Agreement.

17. Amendment/Modification. Except as specifically provided herein, this Agreement may be modified or amended only in writing and with the prior written consent of both parties. Failure of CONTRACTOR to secure such authorization in writing in advance of performing any extra or changed work shall constitute a waiver of any and all rights to adjustment in the contract price or contract time and no compensation shall be paid for such extra work.

18. Interpretation; Venue.

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

(b) Venue. This Agreement is made in Napa County, California. The venue for any legal action in state court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement shall be in the Superior Court of California, County of Napa, a unified court. The venue for any legal action in federal court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement lying within the jurisdiction of the federal courts shall be the Northern District of California. The appropriate venue for arbitration, mediation or similar legal proceedings under this

Agreement shall be Napa County, California; however, nothing in this sentence shall obligate either party to submit to mediation or arbitration any dispute arising under this Agreement.

19. **Compliance with Laws.** CONTRACTOR shall observe and comply with all applicable Federal, State and local laws, ordinances, and codes. Such laws shall include, but not be limited to, the following, except where prohibited by law:

(a) Non-Discrimination. During the performance of this Agreement, CONTRACTOR and its subcontractors shall not deny the benefits thereof to any person on the basis of race, color, ancestry, national origin or ethnic group identification, religion or religious creed, gender or self-identified gender, sexual orientation, marital status, age, mental disability, physical disability, genetic information, or medical condition (including cancer, HIV and AIDS), or political affiliation or belief, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, color, ancestry, national origin or ethnic group identification, religion or religious creed, gender or self-identified gender, sexual orientation, marital status, age (over 40), mental disability, physical disability, genetic information, or medical condition (including cancer, HIV and AIDS), use of family care leave, or political affiliation or belief. CONTRACTOR shall ensure that the evaluation and treatment of employees and applicants for employment are free of such discrimination or harassment. In addition to the foregoing general obligations, CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), the regulations promulgated thereunder (Title 2, California Code of Regulations, section 7285.0, et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (sections 11135-11139.5) and any state or local regulations adopted to implement any of the foregoing, as such statutes and regulations may be amended from time to time. To the extent this Agreement subcontracts to CONTRACTOR services or works required of COUNTY by the State of California pursuant to agreement between COUNTY and the State, the applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a) through (f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations are expressly incorporated into this Agreement by reference and made a part hereof as if set forth in full, and CONTRACTOR and any of its subcontractors shall give written notice of their obligations thereunder to labor organizations with which they have collective bargaining or other agreements.

(b) Documentation of Right to Work. CONTRACTOR agrees to abide by the requirements of the Immigration and Control Reform Act pertaining to assuring that all newly-hired employees of CONTRACTOR performing any services under this Agreement have a legal right to work in the United States of America, that all required documentation of such right to work is inspected, and that INS Form 1-9 (as it may be amended from time to time) is completed and on file for each employee. CONTRACTOR shall make the required documentation available upon request to COUNTY for inspection.

(c) Inclusion in Subcontracts. To the extent any of the services required of CONTRACTOR under this Agreement are subcontracted to a third party, CONTRACTOR shall include all of the provisions of this Paragraph 19 in all such subcontracts as obligations of the subcontractor.

(d) Prevailing Wages. [RESERVED]

20. **Taxes.** CONTRACTOR agrees to file federal and state tax returns or applicable withholding documents and to pay all applicable taxes or make all required withholdings on amounts paid pursuant to this Agreement and shall be solely liable and responsible to make such withholdings and/or pay such taxes and other obligations including, without limitation, state and federal income and FICA taxes. CONTRACTOR agrees to indemnify and hold COUNTY harmless from any liability it may incur to the United States or the State of California as a consequence of CONTRACTOR's failure to pay or withhold, when due, all such taxes and obligations. In the event that COUNTY is audited for compliance regarding any withholding or other applicable taxes or amounts, CONTRACTOR agrees to furnish COUNTY with proof of payment of taxes or withholdings on those earnings.

21. **Access to Records/Retention.** COUNTY, any federal or state grantor agency funding all or part of the compensation payable hereunder, the State Controller, the Comptroller General of the United States, or the duly authorized representatives of any of the above, shall have access to any books, documents, papers and records of CONTRACTOR which are directly pertinent to the subject matter of this Agreement for the purpose of making audit, examination, excerpts and transcriptions. Except where longer retention is required by any federal or state law, CONTRACTOR shall maintain all required records for at least seven (7) years after COUNTY makes final payment for any of the work authorized hereunder and all pending matters are closed, whichever is later.

22. **Authority to Contract.** CONTRACTOR and COUNTY each warrant hereby that they are legally permitted and otherwise have the authority to enter into and perform this Agreement.

23. **Conflict of Interest.**

(a) Covenant of No Undisclosed Conflict. The parties to the Agreement acknowledge that they are aware of the provisions of Government Code section 1090, et seq., and section 87100, et seq., relating to conflict of interest of public officers and employees. CONTRACTOR hereby covenants that it presently has no interest not disclosed to COUNTY and shall not acquire any interest, direct or indirect, which would conflict in any material manner or degree with the performance of its services or confidentiality obligation hereunder, except as such as COUNTY may consent to in writing prior to the acquisition by CONTRACTOR of such conflict. CONTRACTOR further warrants that it is unaware of any financial or economic interest of any public officer or employee of COUNTY relating to this Agreement. CONTRACTOR agrees that if such financial interest does exist at the inception of this Agreement, COUNTY may terminate this Agreement immediately upon giving written notice without further obligation by COUNTY to CONTRACTOR under this Agreement.

(b) Statements of Economic Interest. CONTRACTOR acknowledges and understands that COUNTY has developed and approved a Conflict of Interest Code as required by state law which requires CONTRACTOR to file with the Elections Division of the Napa County Assessor-Clerk Recorder "assuming office", "annual", and "leaving office" Statements of Economic Interest as a "consultant", as defined in section 18701(a)(2) of Title 2 of the

California Code of Regulations, unless it has been determined in writing that CONTRACTOR, although holding a “designated” position as a consultant, has been hired to perform a range of duties so limited in scope as to not be required to fully comply with such disclosure obligation.

CONTRACTOR agrees to timely comply with all filing obligations for a consultant under COUNTY’s Conflict of Interest Code unless such a determination is on file on the filing dates for each of the required Statements of Economic Interest.

24. **Third Party Beneficiaries.** Nothing contained in this Agreement shall be construed to create any rights in third parties and the parties do not intend to create such rights.

25. **Attorney's Fees.** In the event that either party commences legal action of any kind or character to either enforce the provisions of this Agreement or to obtain damages for breach thereof, the prevailing party in such litigation shall be entitled to all costs and reasonable attorney's fees incurred in connection with such action.

26. **Severability.** If any provision of this Agreement, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this Agreement.

27. **Entirety of Contract.** This Agreement, including any documents expressly incorporated by reference whether or not attached hereto, constitutes the entire agreement between the parties relating to the subject of this Agreement and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, among the parties with respect to the subject matter hereof.

28. **Special Terms and Conditions. [RESERVED]**

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

[TYPE IN LEGAL NAME OF CONTRACTOR; IF THE CONTRACTOR USES A FICTITIOUS BUSINESS NAME AS WELL, ADD “doing business as _____” FOLLOWED BY THE FICTITIOUS BUSINESS NAME]

By _____
[NAME], [Title]

[IF CONTRACTOR IS A CORPORATION,

TWO SIGNATURES ARE NEEDED FROM EACH OF THESE 2 GROUPS: 1. PRESIDENT, OR ANY VICE PRESIDENT and 2. SECRETARY, ASSISTANT SECRETARY, CHIEF FINANCIAL OFFICER OR ASSISTANT TREASURER. IF ONE PERSON CONCURRENTLY HOLDS OFFICES FROM EACH GROUP, ONE SIGNATURE IS ACCEPTABLE BUT LIST BOTH TITLES OF OFFICE; OR OBTAIN EVIDENCE OF AUTHORIZATION FROM THE CORPORATION FOR A SINGLE PERSON OR POSITION TO SIGN THE CORPORATION'S CONTRACTS.]

By _____
[NAME], [Title]

"CONTRACTOR"

NAPA COUNTY, a political subdivision of the State of California, acting by and through its Purchasing Agent

[ALTERNATE #1: USE WHEN THE ANNUAL AGGREGATE COMPENSATION TO CONTRACTOR UNDER THIS CONTRACT, WILL BE \$10,000 OR MORE AND LESS THAN \$63,000.]

By _____
LEANNE LINK, Napa County Executive Officer/
Purchasing Agent

"COUNTY"

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: _____</p> <p>Date: _____</p>
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EXHIBIT "A"

SCOPE OF WORK

CONTRACTOR shall provide COUNTY with the following services:

I. DESCRIPTION OF SERVICES

Full printing and mailing services integrated with USPS for mailing annual secured and unsecured property tax bills and print other envelopes and tax bill stock related to property tax bills and notices for delivery to County. For specific details, see attached.

II. COMPLIANCE WITH GOVERNMENT CODE SECTION 7550. As required by Government Code section 7550, each document or report prepared by CONTRACTOR for or under the direction of COUNTY pursuant to this Agreement shall contain the numbers and dollar amounts of the Agreement and all subcontracts under the Agreement relating to the preparation of the document or written report. The Agreement and subcontract dollar amounts shall be contained in a separate section of the document or written report. If multiple documents or written reports are the subject of the Agreement or subcontracts, the disclosure section may also contain a statement indicating that the total contract amount represents compensation for multiple documents or written reports.

EXHIBIT “B”

COMPENSATION

The following schedule of service charges, attached hereto and incorporated by reference herein, includes a Total Annual Service Charges estimate based on average volumes supplied by the county for purposes of preparing the RFP leading to this contract. Annual charges will vary based on actual activity and as services used change throughout the term of the contract; Unit prices will stay consistent throughout the life of the contract.