

**AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS**

This Agreement is made between the **COUNTY OF TEHAMA** (County") and the Sky View County Water District("District"). This Agreement is made in reference to the following facts:

**RECITALS:**

- (a) District is located within Tehama County and desires to enter into an agreement whereby District's eligible special taxes, special assessments, and/or property-related fees (hereinafter the "Charges") are collected by County at the same time and in the same manner as County secured real property taxes are collected.
- (b) County is capable and willing to employ its usual collection procedures on District's behalf for eligible the Charges lawfully established and levied by District, and County is willing to attempt to collect them at the same time and in the same manner as County secured real property taxes are collected.
- (c) Government Code section 29304 provides for compensation to be paid to County for collecting the Charges of District and further provides that the amount of said compensation shall be fixed by agreement between County and District.

**THEREFORE, THE PARTIES AGREE AS FOLLOWS:**

- 1. The above recitals are hereby incorporated into this Agreement.
- 2. When requested by District, County will collect the Charges of District on the Secured Tax Roll and will distribute collections to District at the same time and in the same manner as Tehama County secured property taxes are collected and distributed. (Provided, however, that County does not buy-out (Teeter) the unpaid Charges at the end of the fiscal year, but instead will transfer them to the delinquent tax roll for collection.) Notwithstanding the foregoing, County will not collect for District any Charges levied upon any real property, including publicly owned real property, not appearing on County's Secured Tax Roll. District will adhere to the policies and procedures established by the Tehama County Auditor-Controller.
- 3. On or before August 10th of each year, District shall certify and deliver to County's Auditor-Controller an assessment roll showing the Assessor's parcel number and the amount of each Charge to be collected. The amounts certified shall include the charges payable to County pursuant to Section 8 of this Agreement. If this information is not received by the Auditor-Controller on or before August 10th, the Auditor-Controller may

determine that the District's Charges shall not be collected hereunder for that fiscal year.

4. District is responsible for the validity and accuracy of the amount of the Charge, as well as the assessor parcel number to which it is being charged. District must review County's Secured Tax Roll when it is filed by the County Assessor for each applicable year of collection and verify that the parcel numbers certified by District and delivered to the Auditor-Controller for collection accurately correspond to the parcel numbers on County's Secured Tax Roll.
5. District shall respond to taxpayers' inquiries in a timely manner and not refer taxpayers to County regarding the removal or correction of the Charges.
6. The Charges will not be permitted to be placed on the secured tax bills of parcels without sufficient assessed values. If such Charges are discovered by County to be levied by District, District gives the Auditor-Controller the authority to remove the Charges and relieve County from any further responsibility of collection, making District solely responsible for its collection.
7. District gives the Auditor-Controller the authority to process and handle, at his/her discretion, special situations and unusual items not addressed elsewhere in this Agreement. Such actions may include removal of the Charges from the tax bill and relieving County from any further responsibility of collection, making District solely responsible for its collection.
8.
  - A. Except as provided in Subsection C, District shall pay County an administrative fee, pursuant to Subsection B, for each parcel upon which a Charge is levied. If District levies multiple Charges upon the same parcel(s), a separate administrative fee shall be paid for each Charge. This administrative fee shall be included within the amounts certified to County pursuant to Section 3 of this Agreement. District is responsible to ensure that this administrative fee is included in the amount of the Charge approved in accordance with applicable law, included but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218). The total administrative fees to be paid to the County hereunder will be deducted by the Auditor-Controller from the total amount of money collected for District before remittal of the balance to District. District hereby waives any right it may have under Government Code Section 907 and to protest the deduction of the amounts specified in this Section. District acknowledges and agrees that County will not be required to notify District of its intent to deduct such amounts except by execution of this Agreement.
  - B. The administrative fee for each parcel shall be recalculated every three (3) years. County shall provide District with notice of the

amount of change in the charge by April 15 of the year preceding the fiscal year in which the new charge will be applied.

C. Notwithstanding Subsection A, no administrative fee shall be paid for any parcel if the total amount of the Charge levied by District upon that parcel is equal to, or less than, the calculated charge.

9. District shall annually provide a copy of the District governing body's certified Resolution or Ordinance authorizing the Charge to be collected on the secured tax bill. Such Resolution or Ordinance will reference the legal authority for such levy, the legal authority to place the Charge on the secured tax bill, and the order to the Auditor-Controller to place the Charge on the secured tax bill for the current tax year. District warrants and represents that the Charge imposed by District and collected pursuant to this Agreement comply with all requirements of state and federal law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

10. District hereby releases and forever discharges the County of Tehama and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under this agreement or other action taken by District in establishing the Charge and implementing collection of Charge as contemplated in this agreement.

Without limiting the generality of the foregoing, District shall hold harmless, defend, and indemnify County and its elected and appointed officers, officials, employees, and agents, from and against any claim or suit to determine the legality of the Charge, or arising from or related to the accuracy of the information provided by District, or any legal procedures employed by the Tax Collector in the collection of the Charge.

If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, District agrees that the County of Tehama may offset the amount of any judgment paid by the County of Tehama or by any indemnified party from any monies collected by the County of Tehama on District's behalf, including the Charges. The County of Tehama shall notify District of its intent to implement any offset authorized by this paragraph.

11. This agreement supersedes all previous agreements and constitutes the entire understanding of the parties hereto.

12. This Agreement shall be deemed to be made in and shall be governed by and construed in accordance with the laws of, the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama County, California.

13. This Agreement shall be effective for the upcoming fiscal year and continue until terminated as provided herein.

14. If District fails to provide in any manner the information or documentation required under this Agreement, or violates any law, regulation, rule, or ordinance applicable to the performance herein, County may terminate this Agreement by giving five (5) calendar days notice to District.
15. Either party may terminate this Agreement for convenience for any fiscal year by giving written notice thereof prior to May 31st of the preceding fiscal year.

Date: \_\_\_\_\_

**COUNTY OF TEHAMA**

By: \_\_\_\_\_

**Tehama County Board of Supervisors**

\_\_\_\_\_  
**Krista Peterson, Auditor-Controller**

Date: May 13, 2026

**SKY VIEW COUNTY WATER DISTRICT**

By: \_\_\_\_\_

**Authorized Signature**

**Victor Ciardi, Board President**  
**(Type or Print Name and Title)**

**Sky View County Water District**  
**(Name of District's Governing Body)**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**Deputy County Counsel**  
**County of Tehama**