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# CITY OF LOS ANGELES

CALIFORNIA



**KAREN BASS**  
MAYOR

**DEPARTMENT OF  
PUBLIC WORKS**

**BUREAU OF  
ENGINEERING**

**TED ALLEN, PE**  
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**DA Account #: 053.89**

## **AGREEMENT FOR BILLING OF DIRECT ASSESSMENTS**

This agreement is made and entered into between the *Los Angeles County Auditor-Controller* and *City of Los Angeles, Public Works, Bureau of Engineering* to provide the service of placement of direct assessments on the Secured Tax Roll and distribution of collections to *City of Los Angeles, Public Works, Bureau of Engineering*.

### **I. PROPERTY TAX SERVICES**

Los Angeles County will place direct assessments on the Secured Tax Roll and distribute collections to *City of Los Angeles, Public Works, Bureau of Engineering* at the same time and in the same manner as Los Angeles County property taxes are collected and distributed. *City of Los Angeles, Public Works, Bureau of Engineering* will adhere to the policies and procedures established by the Los Angeles County Auditor-Controller as outlined in the Direct Assessment Submission Procedure Manual.

#### **Fee for Billing Services**

For billing of direct assessments, the Los Angeles County Auditor-Controller shall collect the following charge:

DA Original Submission	\$0.25 per assessment per parcel
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For correction of direct assessments requested by *City of Los Angeles, Public Works, Bureau of Engineering* after extension of the tax roll, the Los Angeles County Auditor-Controller will collect \$13.00 per correction.

The Los Angeles County Auditor-Controller will charge an additional fee for extended services provided to *City of Los Angeles, Public Works, Bureau of Engineering* that are outlined in the Auditor-Controller Direct Assessment Submission Procedure Manual.

### **II. COLLECTION OF AUDITOR-CONTROLLER FEES**

Direct Assessment billing charges are collected once a year, on the December 20<sup>th</sup> advance distribution. Any additional charges are deducted on the next available distribution of monies.



### **III. ACCOUNTING SERVICES**

The Los Angeles County Auditor-Controller has available a report of direct assessments levied for the tax year by parcel and will be provided to *City of Los Angeles, Public Works, Bureau of Engineering*. Accounting Services beyond this will be considered extended services and will be subject to additional charges and fees.

### **IV. MODIFICATION OF COLLECTION FEES AND CHARGES**

The Los Angeles County Auditor-Controller reserves the right to increase or decrease any charges herein provided, in proportion to any changes in costs incurred by the Auditor-Controller in providing the services described herein, provided that written notice of any increase or decrease in charges is given to *City of Los Angeles, Public Works, Bureau of Engineering*.

### **V. AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW**

The authority for such levy, (i.e. resolution, ordinance or election), shall accompany requests for the levy of direct assessments. *City of Los Angeles, Public Works, Bureau of Engineering* warrants that the taxes, fees, or assessments imposed by *City of Los Angeles, Public Works, Bureau of Engineering* and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).

*City of Los Angeles, Public Works, Bureau of Engineering* hereby releases and forever discharges Los Angeles County 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 *City of Los Angeles, Public Works, Bureau of Engineering* responsibility under this agreement or other action taken by *City of Los Angeles, Public Works, Bureau of Engineering* in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

*City of Los Angeles, Public Works, Bureau of Engineering* agrees to and shall defend, indemnify and hold harmless Los Angeles County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of any of *City of Los Angeles, Public Works, Bureau of Engineering* responsibility under this agreement, or other action taken by *City of Los Angeles, Public Works, Bureau of Engineering* in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

*City of Los Angeles, Public Works, Bureau of Engineering* agrees that Los Angeles County may offset the amount of any claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of any of *City of Los Angeles, Public Works, Bureau of Engineering* responsibility under this agreement, or other action taken by *City of Los Angeles, Public Works, Bureau of Engineering* in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement incurred or paid by Los Angeles County or by any indemnified party, from any monies collected by Los Angeles County on *City of Los Angeles, Public Works, Bureau of Engineering* behalf, including property taxes, special taxes, fees, or assessments. Los Angeles County may, but is not required to, notify *City of Los Angeles, Public Works, Bureau of Engineering* of its intent to implement any offset authorized by this paragraph.

