					FOR C	OUNTY	JSE ONLY	•	
SAN BERNARDING	☐ New ☐ Cha ☐ Can	inge icel		ndor Co	de	SC	Dept.	•	ct Number
		Department				Dept.	Orgn.	Contractor'	s License No.
County of San Bernardino	County E	Department	Contract F	Represen	tative	Tele	phone		ract Amount
FAS						()	-		30
STANDARD CONTRACT	If not en	venue cumbered o	or revenue	cumbere contract	d □ type, provid	Contract T Unenci e reason:	umbered	☐ Other	**
	Co	mmodity C	ode	Contrac	t Start Date	Contrac	t End Date	Original Amount	Amendment Amour
	Fund	Dept.	Organi	zation	Appr.	Obj/Re	v Source	GRC/PROJ/JOB No	
	Fund	Dept.	Organi	zation	Appr.	Obj/Re	v Source	GRC/PROJ/JOB No.	Amount \$
	Fund	Dept.	Organi	zation	Appr.	Obj/Re	v Source	GRC/PROJ/JOB No.	Amount \$
		Project				Est	imated Pay	ment Total by Fiscal	Year
		Tolling Ag	greement		FY		mount	I/D FY	Amount I/D
THIS CONTRACT is entered in the County, and Name City of Redlands Address P.O. Box 3005	to in the	State of	Californi		nd betwee			San Bernardino,	hereinafter called
Redlands, CA 92373	Fodoral ID	No. or Socie	10				***************************************		

IT IS HEREBY AGREED AS FOLLOWS:

(909) 798 - 7595

(Use space below and additional bond sheets. Set forth service to be rendered, amount to be paid, manner of payment, time for performance or completion, determination of satisfactory performance and cause for termination, other terms and conditions, and attach plans, specifications, and addenda, if any.)

Federal ID No. or Social Security No.

95-60000766

TOLLING AGREEMENT

This Tolling Agreement is entered into by and between the County and the City with respect to the following facts:

1. A dispute has arisen between the City and the County regarding the amount of property tax administration fees charged by the County and its County Assessor/Tax Collector to cities, beginning in fiscal year 2006/2007 and continuing through fiscal year 2007/2008, pursuant to Revenue and Taxation Code sections 95.3 and 97, in light of the provisions of Revenue and Taxation Code sections 97.68 and 97.70 (the "Administrative Fees

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Dispute"). The City contends that the County has charged more for property tax administration fees than its statutory mandate allows, whereas the County contends that it has charged property tax administration fees within the statutory authority.

- 2. That same Administrative Fees Dispute has arisen between the County and many other cities located within the County, and has also arisen between other California counties and many cities within those counties' territory.
- 3. Conflicting legal opinions as to the Administrative Fees Dispute have been rendered by various state and local agencies and their counsel.
- 4. Many California cities have filed claims against counties seeking reimbursement for alleged overcharges of property tax administration fees, and litigation between cities and counties over the Administrative Fees Dispute has been threatened and has been filed or is imminent in the County of Los Angeles and possibly other jurisdictions.
- 5. The City and the County wish to preserve their respective rights concerning the Administrative Fee Dispute but want to avoid duplicative and potentially wasteful litigation of an issue that will likely be resolved in other litigation.

THEREFORE, the City and the County hereby agree as follows:

- 1. The statute of limitations or any other time within which the City may file a claim pursuant to the Tort Claims Act or any applicable claims statute or County ordinance, and the statute of limitations or other time within which the City may file litigation against the County challenging the County's calculation of the property tax administration fee for fiscal years 2006/2007 and later arising out of the Administrative Fees Dispute shall be, and hereby is, tolled and extended until the earlier of (a) three years from the date of this Tolling Agreement or (b) a final judgment or opinion by a California court of competent jurisdiction adjudicating the Administrative Fees dispute between the County of Los Angeles and any city therein, or between any other California county and cities.
- 2. Each party represents and warrants that the individuals executing this Tolling Agreement on each party's behalf possess full authority to execute this agreement and to settle and compromise all claims settled and compromised by this agreement.
- 3. This Tolling Agreement contains the entire agreement of the parties and supersedes any and all prior or contemporaneous understandings, negotiations, representations, promises and agreements, oral or written, by or between the parties with respect to the matters set forth in this Tolling Agreement. This Tolling Agreement shall not be amended, modified, or otherwise changed except by a writing duly signed by authorized representatives of each party.
- 4. In entering into this Tolling Agreement, each party has had the opportunity to consult with and rely upon the advice of the attorneys of its own choice. Each party represents and warrants that the terms of this Tolling Agreement have been completely read by and explained to

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it by its attorneys, and that those terms are fully understood and voluntarily accepted by it. Accordingly, any rule of law, including but not limited to Section 1654 of the California Civil Code, or any other statutes, legal decisions, or common law principles of similar effect, which would require interpretation of ambiguities in this Tolling Agreement against the party that has drafted it are of no application and are expressly waived.

- 5. This Tolling Agreement shall be construed and interpreted in accordance with the laws of the State of California.
- 6. This Tolling Agreement shall become effective upon execution by all parties. This agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which shall be deemed to constitute one and the same document.
- 7. Either party may terminate this Agreement by providing written notice to the other party at least ninety (90) days before the date of termination. The amount of time tolled prior to the date of termination pursuant to this Agreement shall not be affected by such termination.

IN WITNESS WHEREOF, the parties have executed this Tolling Agreement on the dates set forth below.

APPROVED AS TO FORM:	ATTEST:	
	(asia (y my see
City Attorney	City Clerk	
COUNTY OF SAN BERNARDINO		
10 R =	City of Rec	trands
- are	By By	Hanwoon
Gary C. Ovitt Chairman, Board of Superpaul Biarle	ervisors (Au	thorized signature - sign in blue ink)
Dated: SEP 2 8 2008	Name	ON HARRISON
SIGNED AND CERTIFED THAT A COP	Y OF THIS	
DOCUMENT HAS BEEN DELIVERED T	О́ДŘ <u> </u>	AYOR
CHAIRMAN OF THE BOARD		(2)
Dena M. Smith	Dated: March	<u>/2</u> , 2009
	Bernardio	
By Q(NNI PEX)		B. 0005
Deput	Address P.O.	Box 3005
ARDINO COL	Redlands, CA	92373
Approved as to Legal Form	Reviewed by Contract Compliance	Presented to BOS for Signature
Marillonia	 	•
County Counsel		Department Head
Date 3-24-09	Date	Date

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Input Date		Keyed	Ву