

Council/Agency Meeting Held: _____	City Clerk's Signature _____
Deferred/Continued to: _____	
<input type="checkbox"/> Approved <input type="checkbox"/> Conditionally Approved <input type="checkbox"/> Denied	
Council Meeting Date:                      March 7, 2005	Department ID Number:              CA 05-08

**CITY OF HUNTINGTON BEACH  
REQUEST FOR CITY COUNCIL ACTION**

RECEIVED  
 CITY CLERK  
 CITY OF  
 HUNTINGTON BEACH, CA  
 2005 MAR -1 P 4:13

**SUBMITTED TO:** HONORABLE MAYOR CITY COUNCIL MEMBERS

**SUBMITTED BY:** *Penelope Culbreth Graft*  
 PENELOPE CULBRETH-GRAFT, CITY ADMINISTRATOR

**PREPARED BY:** *JM* Jennifer McGrath, City Attorney/*DN* Daniel Villella, Finance Officer/*OK* Chuck Thomas, Acting Director of Administrative Services

**SUBJECT:** Approve an Agreement with Weule, Ballard & Mondo LLP for Hearing Officer Services for Appeals Process of Property Tax Override Refunds and Authorize the Appropriation of \$76,000 from the Property Tax Override Refund Fund for Additional Expenses Related to the Refund Process

**Statement of Issue, Funding Source, Recommended Action, Alternative Action(s), Analysis, Environmental Status, Attachment(s)**

**Statement of Issue:** On September 20, 2004, the City Council adopted Ordinance 3663 establishing the appeal procedure for tax refund claims filed in connection with *Howard Jarvis Taxpayers Association case v. County of Orange*. This procedure requires a Hearing Officer to act on appeal of denials of tax refunds. An appropriation of funds from the Property Tax Override Refund Fund is needed in order to cover the expenses related to the Hearing Officer Contract and other anticipated costs related to bringing the issue to a close.

**Funding Source:** Property Tax Override Refund Undesignated Fund Balance (Fund 707 – Fiscal Impact Statement attached).

- Recommended Action:**
1. Approve an agreement with Weule, Ballard & Mondo LLP for Hearing Officer Services and authorize the Mayor and City Clerk to execute the agreement.
  2. Authorize the appropriation of \$56,000 from the undesignated Property Tax Override Refund Fund (707) balance to the Property Tax Override Refund expense account 70730101.69365 (contractual services) for expenses to the County for property tax database information.
  3. Authorize the appropriation of \$20,000 from the undesignated Property Tax Override Refund Fund (707) to the Property Tax Override Refund expense account 70730101.69365 (contractual services) for the Hearing Officer Contract.

**Alternative Action(s):**  
 Do not approve the contract and instruct staff on how to proceed.  
 Do not approve the requested appropriation of funds in whole or in part and instruct staff on how to proceed.

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# REQUEST FOR ACTION

MEETING DATE: March 7, 2005

DEPARTMENT ID NUMBER: CA 05-08

**Analysis:** On September 20, 2004, Council adopted Ordinance No. 3663, which modified an earlier ordinance and established an appeal procedure for tax refund claims related to the case entitled *Howard Jarvis Taxpayers Association v. County of Orange*. This ordinance established a procedure for approving refund claims, as well as hearing appeals where claims were denied. The ordinance requires that a hearing officer take evidence and then uphold, modify or reverse the denial of the claim. To avoid any hint of bias, a neutral third party will serve as the hearing officer.

To date, staff has received over sixty (60) appeals, the majority of which were originally denied in part or in whole due to submitting the claim after the established deadline for refund claims. Property owners had until January 4, 2004 to submit refund claims for tax years 1997-98 through 1999-00. Those filing after this date are only eligible to receive a refund of taxes paid in 2000-01 (the last year the tax was paid). April 1, 2005 is the deadline for submittal of claims for 2000-01. Hearings are being scheduled through the City Attorney's office and will be held during the months of March and April.

A Request for Proposals (RFP) was sent to a number of law firms with experience in providing hearing officer services. Staff has selected Weule, Ballard & Mondo LLP of Irvine. A principal with the firm, Mr. Glenn Mondo, will serve as the hearing officer.

In addition to approval of the contract this evening, Council is being asked to authorize an additional \$76,000 from the Property Tax Override Refund Fund to cover additional expenses related to the processing of the refund claims and appeals. Because the 2004-05 budget was developed prior to the establishment of the appeal procedure, it currently only provides funds for consultant services related to the processing of refunds. The \$76,000 includes an estimated \$20,000 for hearing officer services and \$56,000 of expenses to the County for property tax database information. Council approved an agreement with the County and an appropriation of \$50,000 on March 1, 2004; however, the appropriation did not take place at the time. Since this was during the last fiscal year, the appropriation to the current fiscal year budget must be approved. Also, since that time, the final cost of the County work is now known (\$56,000).

**Environmental Status:** Not applicable.

**Attachment(s):**

City Clerk's Page Number	No.	Description
3	1.	Contract with Weule, Ballard & Mondo for Hearing Officer Services
26	2.	Memo dated 2/22/05; Retirement Tax Refund Project Update
29	3.	Fiscal Impact Statement

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**ATTACHMENT #1**

PROFESSIONAL SERVICES CONTRACT BETWEEN  
THE CITY OF HUNTINGTON BEACH AND  
WEULE, BALLARD & MONDO, LLP  
FOR HEARING OFFICER SERVICES

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PROFESSIONAL SERVICES CONTRACT BETWEEN  
THE CITY OF HUNTINGTON BEACH AND  
WEULE, BALLARD & MONDO, LLP  
FOR HEARING OFFICER SERVICES

THIS AGREEMENT ("Agreement") is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2005, by and between the City of Huntington Beach, a municipal corporation of the State of California, hereinafter referred to as "CITY; and Weule, Ballard & Mondo, LLP, hereinafter referred to as "CONSULTANT."

WHEREAS, CITY desires to engage the services of a consultant to serve as a hearing officer to act on property tax refund appeals; and

Pursuant to documentation on file in the office of the City Clerk, the provisions of the Huntington Beach Municipal Code, Chapter 3.03, relating to procurement of professional service contracts have been complied with; and

CONSULTANT has been selected to perform these services,

NOW, THEREFORE, it is agreed by CITY and CONSULTANT as follows:

1. SCOPE OF SERVICES

CONSULTANT shall provide all services as described in **Exhibit "A,"** which is attached hereto and incorporated into this Agreement by this reference. These services shall sometimes hereinafter be referred to as the "PROJECT."

CONSULTANT hereby designates Glenn Mondo, who shall represent it and be its sole contact and agent in all consultations with CITY during the performance of this Agreement.

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2. CITY STAFF ASSISTANCE

CITY shall assign a staff coordinator to work directly with CONSULTANT in the performance of this Agreement.

3. TERM; TIME OF PERFORMANCE

Time is of the essence of this Agreement. The services of CONSULTANT are to commence as soon as practicable after the execution of this Agreement by CITY (the "Commencement Date"). This schedule may be amended to benefit the PROJECT if mutually agreed to in writing by CITY and CONSULTANT.

4. COMPENSATION

In consideration of the performance of the services described herein, CITY agrees to pay CONSULTANT \$150.00 per hour, plus costs, as specified in **Exhibit "B"**.

5. EXTRA WORK

In the event CITY requires additional services not included in **Exhibit "A"** or changes in the scope of services described in **Exhibit "A,"** CONSULTANT will undertake such work only after receiving written authorization from CITY. Additional compensation for such extra work shall be allowed only if the prior written approval of CITY is obtained.

6. METHOD OF PAYMENT

CONSULTANT shall be paid pursuant to the terms of **Exhibit "B."**

7. DISPOSITION OF PLANS, ESTIMATES AND OTHER DOCUMENTS

CONSULTANT agrees that title to all materials prepared hereunder, including, without limitation, all original drawings, designs, reports, both field and office notices, calculations, computer code, language, data or programs, maps, memoranda,

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letters and other documents, shall belong to CITY, and CONSULTANT shall turn these materials over to CITY upon expiration or termination of this Agreement or upon PROJECT completion, whichever shall occur first. These materials may be used by CITY as it sees fit.

8. HOLD HARMLESS

CONSULTANT hereby agrees to protect, defend, indemnify and hold harmless CITY, its officers, elected or appointed officials, employees, agents and volunteers from and against any and all claims, damages, losses, expenses, judgments, demands and defense costs (including, without limitation, costs and fees of litigation of every nature or liability of any kind or nature) arising out of or in connection with CONSULTANT's (or CONSULTANT's subcontractors, if any) negligent performance of this Agreement or its failure to comply with any of its obligations contained in this Agreement by CONSULTANT, its officers, agents or employees except such loss or damage which was caused by the sole negligence or willful misconduct of CITY. CONSULTANT will conduct all defense at its sole cost and expense and CITY shall approve selection of CONSULTANT's counsel. This indemnity shall apply to all claims and liability regardless of whether any insurance policies are applicable. The policy limits do not act as limitation upon the amount of indemnification to be provided by CONSULTANT.

9. PROFESSIONAL LIABILITY INSURANCE

CONSULTANT shall obtain and furnish to CITY a professional liability insurance policy covering the work performed by it hereunder. This policy shall provide coverage for CONSULTANT's professional liability in an amount not less than One

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Million Dollars (\$1,000,000.00) per occurrence and in the aggregate. The above-mentioned insurance shall not contain a self-insured retention, "deductible" or any other similar form of limitation on the required coverage except with the express written consent of CITY. A claims-made policy shall be acceptable if the policy further provides that:

- A. The policy retroactive date coincides with or precedes the initiation of the scope of work (including subsequent policies purchased as renewals or replacements).
- B. CONSULTANT shall notify CITY of circumstances or incidents that might give rise to future claims.

CONSULTANT will make every effort to maintain similar insurance during the required extended period of coverage following PROJECT completion. If insurance is terminated for any reason, CONSULTANT agrees to purchase an extended reporting provision of at least two (2) years to report claims arising from work performed in connection with this Agreement.

10. CERTIFICATE OF INSURANCE

Prior to commencing performance of the work hereunder, CONSULTANT shall furnish to CITY a certificate of insurance subject to approval of the City Attorney evidencing the foregoing insurance coverage as required by this Agreement; the certificate shall:

- A. provide the name and policy number of each carrier and policy;
- B. state that the policy is currently in force; and
- C. promise that such policy shall not be suspended, voided or canceled by either party, reduced in coverage or in limits except after thirty

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(30) days' prior written notice; however, ten (10) days' prior written notice in the event of cancellation for nonpayment of premium.

CONSULTANT shall maintain the foregoing insurance coverage in force until the work under this Agreement is fully completed and accepted by CITY.

The requirement for carrying the foregoing insurance coverage shall not derogate from CONSULTANT's defense, hold harmless and indemnification obligations as set forth in this Agreement. CITY or its representative shall at all times have the right to demand the original or a copy of the policy of insurance. CONSULTANT shall pay, in a prompt and timely manner, the premiums on the insurance hereinabove required.

11. INDEPENDENT CONTRACTOR

CONSULTANT is, and shall be, acting at all times in the performance of this Agreement as an independent contractor herein and not as an employee of CITY. CONSULTANT shall secure at its own cost and expense, and be responsible for any and all payment of all taxes, social security, state disability insurance compensation, unemployment compensation and other payroll deductions for CONSULTANT and its officers, agents and employees and all business licenses, if any, in connection with the PROJECT and/or the services to be performed hereunder.

12. TERMINATION OF AGREEMENT

All work required hereunder shall be performed in a good and workmanlike manner. CITY may terminate CONSULTANT's services hereunder at any time with or without cause, and whether or not the PROJECT is fully complete. Any termination of this Agreement by CITY shall be made in writing, notice of which shall be delivered to CONSULTANT as provided herein. In the event of termination, all finished and

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unfinished documents, exhibits, report, and evidence shall, at the option of CITY, become its property and shall be promptly delivered to it by CONSULTANT.

13. ASSIGNMENT AND DELEGATION

This Agreement is a personal service contract and the work hereunder shall not be assigned, delegated or subcontracted by CONSULTANT to any other person or entity without the prior express written consent of CITY. If an assignment, delegation or subcontract is approved, all approved assignees, delegates and subconsultants must satisfy the insurance requirements as set forth in Sections 9 and 10 hereinabove.

14. COPYRIGHTS/PATENTS

CITY shall own all rights to any patent or copyright on any work, item or material produced as a result of this Agreement.

15. CITY EMPLOYEES AND OFFICIALS

CONSULTANT shall employ no CITY official nor any regular CITY employee in the work performed pursuant to this Agreement. No officer or employee of CITY shall have any financial interest in this Agreement in violation of the applicable provisions of the *California Government Code*.

16. NOTICES

Any notices, certificates, or other communications hereunder shall be given either by personal delivery to CONSULTANT's agent (as designated in Section 1 hereinabove) or to CITY as the situation shall warrant, or by enclosing the same in a sealed envelope, postage prepaid, and depositing the same in the United States Postal Service, to the addresses specified below. CITY and CONSULTANT may designate different addresses to which subsequent notices, certificates or other communications will be sent by

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notifying the other party via personal delivery, a reputable overnight carrier or U. S. certified mail-return receipt requested:

TO CITY:

City of Huntington Beach  
ATTN: Scott F. Field, Assistant City Attorney  
2000 Main Street  
Huntington Beach, CA 92648

TO CONSULTANT:

Glenn Mondo, Esq.  
Weule, Ballard & Mondo, LLP  
18881 Von Karman Avenue, Suite 1225  
Irvine, CA92612

17. CONSENT

When CITY's consent/approval is required under this Agreement, its consent/approval for one transaction or event shall not be deemed to be a consent/approval to any subsequent occurrence of the same or any other transaction or event.

18. MODIFICATION

No waiver or modification of any language in this Agreement shall be valid unless in writing and duly executed by both parties.

19. SECTION HEADINGS

The titles, captions, section, paragraph and subject headings, and descriptive phrases at the beginning of the various sections in this Agreement are merely descriptive and are included solely for convenience of reference only and are not representative of matters included or excluded from such provisions, and do not interpret, define, limit or describe, or construe the intent of the parties or affect the construction or interpretation of any provision of this Agreement.

20. INTERPRETATION OF THIS AGREEMENT

The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the parties.

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If any provision of this Agreement is held by an arbitrator or court of competent jurisdiction to be unenforceable, void, illegal or invalid, such holding shall not invalidate or affect the remaining covenants and provisions of this Agreement. No covenant or provision shall be deemed dependent upon any other unless so expressly provided here. As used in this Agreement, the masculine or neuter gender and singular or plural number shall be deemed to include the other whenever the context so indicates or requires. Nothing contained herein shall be construed so as to require the commission of any act contrary to law, and wherever there is any conflict between any provision contained herein and any present or future statute, law, ordinance or regulation contrary to which the parties have no right to contract, then the latter shall prevail, and the provision of this Agreement which is hereby affected shall be curtailed and limited only to the extent necessary to bring it within the requirements of the law.

21. DUPLICATE ORIGINAL

The original of this Agreement and one or more copies hereto have been prepared and signed in counterparts as duplicate originals, each of which so executed shall, irrespective of the date of its execution and delivery, be deemed an original. Each duplicate original shall be deemed an original instrument as against any party who has signed it.

22. IMMIGRATION

CONSULTANT shall be responsible for full compliance with the immigration and naturalization laws of the United States and shall, in particular, comply with the provisions of the *United States Code* regarding employment verification.

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23. LEGAL SERVICES SUBCONTRACTING PROHIBITED

CONSULTANT and CITY agree that CITY is not liable for payment of any subcontractor work involving legal services, and that such legal services are expressly outside the scope of services contemplated hereunder. CONSULTANT understands that pursuant to *Huntington Beach City Charter* Section 309, the City Attorney is the exclusive legal counsel for CITY; and CITY shall not be liable for payment of any legal services expenses incurred by CONSULTANT.

24. ATTORNEY'S FEES

In the event suit is brought by either party to construe, interpret and/or enforce the terms and/or provisions of this Agreement or to secure the performance hereof, each party shall bear its own attorney's fees, such that the prevailing party shall not be entitled to recover its attorney's fees from the non-prevailing party.

25. SURVIVAL

Terms and conditions of this Agreement, which by their sense and context survive the expiration or termination of this Agreement, shall so survive.

26. GOVERNING LAW

This Agreement shall be governed and construed in accordance with the laws of the State of California.

27. ENTIRETY

The parties acknowledge and agree that they are entering into this Agreement freely and voluntarily following extensive arm's length negotiation, and that each has had the opportunity to consult with legal counsel prior to executing this Agreement. The parties also acknowledge and agree that no representations, inducements,

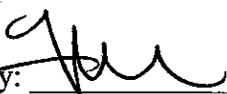
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promises, agreements or warranties, oral or otherwise, have been made by that party or anyone acting on that party's behalf, which are not embodied in this Agreement, and that that party has not executed this Agreement in reliance on any representation, inducement, promise, agreement, warranty, fact or circumstance not expressly set forth in this Agreement. This Agreement, and the attached exhibits, contain the entire agreement between the parties respecting the subject matter of this Agreement, and supersede all prior understandings and agreements whether oral or in writing between the parties respecting the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by and through their authorized offices the day, month and year first above written.

WEULE, BALLARD & MONDO, LLP

CITY OF HUNTINGTON BEACH  
a municipal corporation of the  
State of California

By: 

Glenn Mondo, Managing Partner

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

REVIEWED AND APPROVED:

APPROVED AS TO FORM:

  
City Administrator

  
City Attorney  
2/23/05

REVIEWED, INITIATED AND APPROVED:

  
Acting Administrative Services Director

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**EXHIBIT #A**

**EXHIBIT "A"**

**SCOPE OF SERVICES:**

The City of Huntington Beach has denied claims for refunds of the City's retirement property tax. CONSULTANT will serve as a hearing officer to hear appeals from denials of claims.

CONSULTANT will be available for hearings a minimum of ten (10) hours per week between February 1, 2004 and May 30, 2005.

CONSULTANT will provide all necessary clerical, copy and mail services related to the hearing decisions.

In conducting hearings, CONSULTANT shall:

1. Maintain impartiality toward all participants in the hearing at all times;
2. Decline hearing the appeal if he or she is not able to be impartial;
3. Decline to hear any appeal where CONSULTANT or a member of CONSULTANT's immediate or extended family is the claimant, a claimant's spouse or domestic partner, or an officer, director, or trustee of the claimant.
4. Decline to hear any appeal where CONSULTANT or a member of CONSULTANT's immediate family has or has had a significant professional, financial or personal relationship with the claimant or claimant's representative;

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**EXHIBIT #B**

## EXHIBIT "B"

### Payment Schedule (Hourly Payment)

#### A. Hourly Rate

CONSULTANT'S fees for such services shall be based upon the following hourly rate and cost schedule:

\$150.00 per hour

#### B. Travel

1. Charges for time during travel are not reimbursable
2. Automobile expenses are limited to the IRS standard business mileage rate of \$0.405.

#### C. Billing

1. All billing shall be done monthly in one-tenth-hour (0.10) increments and matched to an appropriate breakdown of the time that was taken to perform that work and who performed it.

Minimum billing charges are unacceptable. CONSULTANT shall only charge for actual time spent. For example, minimum of 0.2 hours for phone calls or 0.4 hours for letters is unreasonable unless that is an accurate measure of time spent.

2. Each month's bill should include a total to date. That total should provide, at a glance, the total fees and costs incurred to date for the case or matter.
3. Telephone, cellular phone and postage charges are billable at actual cost. A copy of all service bills/costs should accompany the billing for each single item that exceeds Seventy-Five Dollars (\$75.00). The fee for the sending or receiving of facsimiles shall not exceed Twenty-five Cents (\$0.25) per page. CITY will not pay a fee or charge for telephone calls or facsimiles to CITY. Photocopier costs should be no more than the actual cost of duplication, or Ten Cents (\$0.10) per page, whichever is less.
4. CITY will not pay for secretarial time or secretarial overtime. CITY will not pay for secretarial tasks or tasks that should be subsumed into CONSULTANT's overhead. For example, time spent for faxing, mailing, arranging for messengers and calendaring are not acceptable charges.
5. CITY will not pay for word processing charges. This includes per page or hourly charges.

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6. The CITY expects that all attorneys will have a library, be it in book or electronic form. Consequently, the CITY will not pay for electronic legal research, such as LexisNexis or Westlaw.
7. CITY will not pay for billing or discussion of bills. If CITY has questions about billing or needs additional information on bills, that is not a chargeable event; CONSULTANT should respond without charging CITY for the time required.
8. CITY appreciates when CONSULTANT has researched an issue previously and uses that research on the present case. CITY has retained CONSULTANT because of its past experience. CONSULTANT shall not charge CITY for work it has done and billed another client for in the past.
9. Delivery of work product: A copy of every memorandum, letter, report, calculation and other documentation prepared by CONSULTANT shall be submitted to CITY to demonstrate progress toward completion of tasks. In the event CITY rejects or has comments on any such product, CITY shall identify specific requirements for satisfactory completion.
10. CONSULTANT shall submit to CITY an invoice for each monthly payment due. Such invoice shall:
  - A) Reference this Agreement;
  - B) Describe the services performed;
  - C) Show the total amount of the payment due;
  - D) Include a certification by a principal member of CONSULTANT's firm that the work has been performed in accordance with the provisions of this Agreement; and
  - E) For all payments include an estimate of the percentage of work completed.

Upon submission of any such invoice, if CITY is satisfied that CONSULTANT is making satisfactory progress toward completion of tasks in accordance with this Agreement, CITY shall approve the invoice, in which event payment shall be made within thirty (30) days of receipt of the invoice by CITY. Such approval shall not be unreasonably withheld. If CITY does not approve an invoice, CITY shall notify CONSULTANT in writing of the reasons for non-approval and the schedule of performance set forth in **Exhibit "A"** may at the option of CITY be suspended until the parties agree that past performance by CONSULTANT is in, or has been brought into compliance, or until this Agreement has expired or is terminated as provided herein.

11. Any billings for extra work or additional services authorized in advance and in writing by CITY shall be invoiced separately to CITY. Such invoice shall contain all of the information required above, and in addition shall list the hours expended and hourly rate charged for such time. Such invoices shall be approved by CITY if the work performed is in accordance with the extra work or additional services

requested, and if CITY is satisfied that the statement of hours worked and costs incurred is accurate. Such approval shall not be unreasonably withheld. Any dispute between the parties concerning payment of such an invoice shall be treated as separate and apart from the ongoing performance of the remainder of this Agreement.

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# ACORD CERTIFICATE OF LIABILITY INSURANCE

WEULE-1

12/15/04

**PRODUCER**  
 Narver Associates, Inc.  
 641 W. Las Tunas Drive  
 PO Box 1509  
 San Gabriel CA 91776  
 Phone: 626-943-2200 Fax: 626-299-1010

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

### INSURERS AFFORDING COVERAGE

NAIC #

INSURER A: Carolina Casualty Insurance  
 INSURER B:  
 INSURER C:  
 INSURER D:  
 INSURER E:

**INSURED**  
  
 Weule Ballard & Mondo  
 Glenn Mondo, Managing Partner  
 18881 Von Karman Ave #1225  
 Irvine CA 92612

### COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR ADD'L LTR INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ-ECT <input type="checkbox"/> LOC				EACH OCCURRENCE	\$
					DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
					MED EXP (Any one person)	\$
					PERSONAL & ADV INJURY	\$
					GENERAL AGGREGATE	\$
					PRODUCTS - COMP/OP AGG	\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Ea accident)	\$
					BODILY INJURY (Per person)	\$
					BODILY INJURY (Per accident)	\$
					PROPERTY DAMAGE (Per accident)	\$
	<b>GARAGE LIABILITY</b> <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT	\$
					OTHER THAN AUTO ONLY: EA ACC	\$
					AGG	\$
	<b>EXCESS/UMBRELLA LIABILITY</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE  DEDUCTIBLE RETENTION \$				EACH OCCURRENCE	\$
					AGGREGATE	\$
						\$
						\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below				WC STATUTORY LIMITS	OTH-ER
					E.L. EACH ACCIDENT	\$
					E.L. DISEASE - EA EMPLOYEE	\$
					E.L. DISEASE - POLICY LIMIT	\$
A	<b>Professional Liability</b>	9613602/2	04/01/04	04/01/05	Ea Claim	\$1,000,000
					Aggregate	\$1,000,000

APPROVED AS TO FORM  
 JENNIFER McGRATH  
 CITY ATTORNEY  
 1/5/05

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS  
 \*10 day notice of cancellation in event of nonpayment of premium.  
 Retro date: 4/1/92

**CERTIFICATE HOLDER**  
  
 City of Huntington Beach  
 Scott F. Field  
 Assistant City Attorney  
 2000 Main Street  
 Huntington Beach, CA 92648

**CANCELLATION**  
 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL \*30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.  
 AUTHORIZED REPRESENTATIVE  
 [Signature]

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## IMPORTANT

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s)

## DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.

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# INSURANCE AND INDEMNIFICATION WAIVER MODIFICATION REQUEST

1. Requested by: Jennifer McGrath, City Attorney
2. Date: December 28, 2004
3. Name of contractor/permittee: Weule, Ballard & Mondo, LLP
4. Description of work to be performed: Hearing officer to act on property tax refund appeals
5. Value and length of contract: Under \$50,000; 1 year
6. Waiver/modification request: waive language in cancellation clause.
7. Reason for request and why it should be granted: Unable to comply w/ city's requirement
8. Identify the risks to the City in approving this waiver/modification: None

Jennifer McGrath  
Department Head Signature

1/5/05  
Date:

### APPROVALS

Approvals must be obtained in the order listed on this form. Two approvals are required for a request to be granted. Approval from the City Administrator's Office is only required if Risk Management and the City Attorney's Office disagree.

**1. Risk Management**

Approved  Denied

[Signature]  
Signature

12/28/04  
Date

**2. City Attorney's Office**

Approved  Denied

Jennifer McGrath  
Signature

1/5/05  
Date

**3. City Administrator's Office**

Approved  Denied

[Signature]  
Signature

2-24-05  
Date

If approved, the completed waiver/modification request is to be submitted to the City Attorney's Office along with the contract for approval. Once the contract has been approved, this form is to be filed with the Risk Management Division of Administrative Services

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## PROFESSIONAL SERVICE CONTRACTS PURCHASING CERTIFICATION

1. Requested by: Scott Field, Assistant City Attorney
2. Date: February 10, 2005
3. Name of consultant: Weule, Ballard & Mondo, LLP
4. Description of work to be performed: Engage in the services of a consultants to serve as a hearing officer to act on property tax refund appeals.
5. Amount of the contract: <sup>under</sup> \$50,000.00
6. Are sufficient funds available to fund this contract?<sup>1</sup>  Yes,  No
7. Company number and object code where funds are budgeted: ~~10015101.89380~~ 70730101.69365
8. Is this contract generally described on the list of professional service contracts approved by the City Council?<sup>1</sup>  Yes,  No
9. Is this contract within \$25,000 or 25% (whichever is less) of the amount stated on the list of professional service contracts approved by the City Council?<sup>1</sup>  
 Yes,  No
10. Were (at least) informal written proposals requested of three consultants?  
 Yes,  No  
Explanation:
11. Attach list of consultants from whom proposals were requested (including a contact telephone number).
12. Attach proposed scope of work.
13. Attach proposed payment schedule.

  
RICHARD AMADRIL, Manager  
Purchasing/Central Services

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<sup>1</sup> If the answer to any these questions is "No," the contract will require approval from the City Council.

11482

RFQ LIST  
Hearing Officers for Property Tax Refund Appeals

Glenn Mondo, Esq.  
Weule, Ballard & Mondo, LLP  
18881 Von Karman Avenue, Suite 1225  
Irvine, CA 92612  
(949) 476-2088

Woodrow Milliman  
Suite 2900, 111 S.W. Fifth Avenue  
Portland, OR 92704-0634

Aon Consulting  
Attn: Bradley Au  
707 Wilshire Blvd., Suite 5700  
Los Angeles, CA 90017  
(213) 630-2900

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**ATTACHMENT #2**



## ADMINISTRATIVE SERVICES INTERDEPARTMENTAL COMMUNICATION

**TO:** HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL  
**VIA:** PENELOPE CULBRETH-GRATH, DPA, CITY ADMINISTRATOR  
**FROM:** Chuck Thomas, Acting Administrative Services Director *CT*  
**DATE:** January 18, 2005  
**SUBJECT:** RETIREMENT TAX REFUND PROJECT UPDATE

This memorandum provides an update on the retirement tax refund project.

As of January 18, 2005, the city has:

- Issued 35,358 refund checks totaling \$9,735,160.67
- Denied 1,399 claims
- Received 447 appeals
  - 378 appeals have been resolved by manually reviewing the original claim, reviewing the claim with the claimant or with supplemental information submitted by the claimant
  - 69 appeals are unresolved and are being scheduled for an appeal hearing

There are \$3.65 million of valid, potential claims that could still be filed. This "un-filed" exposure will drop to \$232,000 in April 2005, when the four-year statute of limitations for claiming a refund for the last of the applicable collected retirement tax expires. The statute of limitations for the remaining \$232,000 claims will slowly expire over time until April 2006.

The city has approximately \$4.3 million (\$1.7 million of impounded 2000-01 retirement tax revenue and \$2.6 million of bond proceeds) available to pay claims, appeals, processing costs and, eventually, retire debt.

The appeal process is set to begin in February and extend through the end of March 2005. Hearing times have been blocked out in 20 minute intervals three days each week during those two months. Hearing times are allocated in the morning, mid-day, and evening. The City Attorney's office has selected a hearing officer who will conduct the appeal hearings.

The project has two open budget issues: an invoice for \$55,300 from the County of Orange for the assistance it provided the city and a contract amendment with Moreland

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& Associates to secure their participation on the project until May 2005. Both these issues will be presented to the City Council at an upcoming meeting.

A third issue, regarding staffing for the project, needs to be resolved. Project Manager Principal Administrative Analyst Peter Grant recently submitted his resignation from employment with the city effective January 28, 2005. I am taking the necessary steps to replace him.

Please feel free to contact me at 536-5236 if you have any questions about the retirement tax refund project.

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**ATTACHMENT #3**



CITY OF HUNTINGTON BEACH

INTERDEPARTMENTAL COMMUNICATION

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To: Penelope Culbreth-Graft, City Administrator

From: Dan Vilella, Finance Officer

Subject: FIS 2005 - 9 Approve Contract with Weule, Ballard and Mondo for Hearing Officer Services and Authorize the Appropriation of \$76,000 from the Undesignated Property Tax Override Refunds Fund Balance for Additional Expenses Related to the Processing of Property Tax Refunds

Date: February 7, 2005

As required by Resolution 4832, this Fiscal Impact Statement has been prepared for "Approve Contract with Weule, Ballard and Mondo for Hearing Officer Services and Authorize the Appropriation of \$76,000 from the Undesignated Property Tax Override Refunds Fund Balance for Additional Expenses Related to the Processing of Property Tax Refunds".

If the City Council approves this action (total appropriation \$76,000), the estimated unreserved Property Tax Refund fund balance at September 30, 2005 will be reduced to \$1,799,000.

Dan Vilella,  
Finance Officer

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