

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 needed by Consultant, shall be available only during the normal business hours of the City
2 and the Agency.

3 C. City and Agency shall pay to Consultant for services relating to the
4 establishment of databases for property tax and audits, and providing reports and analysis,
5 and for making available its computer program an amount not to exceed \$19,500.00
6 (apportioned equally between the City and the Agency), in quarterly installments, after
7 receipt of a quarterly invoice from Consultant. In addition to this sum, City shall pay to
8 Consultant an audit fee equal to twenty percent (20%) of net "misallocated" revenues that
9 are recovered by Consultant for City after adjustments are made for losses to the General
10 Fund due to revenue shifted from the City's General Fund to the Agency and after
11 adjustments for "pass-through" agreements administered by the Agency, but not to exceed
12 \$50,000.00 per year audited by Consultant. And, the Agency shall pay to Consultant an
13 audit fee equal to twenty percent (20%) of net "misallocated" revenues that are recovered
14 by Consultant for the Agency after adjustments are made for losses to the Agency due to
15 revenue shifted from the Agency to the City, but not to exceed \$200,000.00 per year
16 audited by Consultant. The quarterly invoice required above shall show calculations on
17 which the audit fees in such invoices are based.

18 D. Neither the City nor the Agency shall be liable to pay for any other fees
19 or reimbursable costs or expenses.

20 E. Consultant shall audit the records for the current tax year (commencing
21 on July 1, 2006 and ending on June 30, 2007) and for the three (3) prior tax years.

22 2. **TERM.** The term of this Agreement shall commence at midnight on
23 October 1, 2006, and shall terminate at 11:59 p.m. on September 30, 2007, unless sooner
24 terminated as provided in this Agreement, or unless the services to be performed
25 hereunder or the Project is completed sooner. City shall have the option to extend the term
26 of this Agreement for four (4) consecutive additional periods of one (1) year each by giving
27 notice to Consultant of City's desire to extend.

28 3. **COORDINATION AND ORGANIZATION.**

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1 A. Consultant shall coordinate performance hereunder with City's
2 representative and Agency's representative, if any, named in Exhibit "B", attached hereto
3 and incorporated herein by this reference. Consultant shall advise and inform these
4 representative of the work in progress on the Project in sufficient detail so as to assist them
5 in making presentations and in holding meetings for the exchange of information.

6 B. The parties acknowledge that a substantial inducement for entering this
7 Agreement was and is the reputation and skill of Consultant's key employee Paula Cone.
8 City shall have the right to approve any person or persons proposed by Consultant to
9 replace any key employee.

10 **4. INDEPENDENT CONTRACTOR.** In performing services hereunder,
11 Consultant is and shall act as an independent contractor and not an employee,
12 representative, or agent of City or Agency. Consultant shall have control of Consultant's
13 work and the manner in which it is performed. Consultant shall be free to contract for
14 similar services to be performed for others during this Agreement provided, however, that
15 Consultant acts in accordance with Section 10 of this Agreement. Consultant
16 acknowledges and agrees that a) neither City nor Agency will withhold taxes of any kind
17 from Consultant's compensation, b) neither City nor Agency will secure workers'
18 compensation or pay unemployment insurance to, for or on Consultant's behalf, and c)
19 neither City nor Agency will provide and Consultant is not entitled to any of the usual and
20 customary rights, benefits or privileges of City or Agency employees. Consultant expressly
21 warrants that neither Consultant nor any of Consultant's employees or agents shall
22 represent themselves to be employees or agents of City or Agency.

23 **5. INSURANCE.** As a condition precedent to the effectiveness of the
24 Agreement, Consultant shall procure and maintain at Consultant's expense for the duration
25 of the Agreement from an insurance company that is admitted to write insurance in
26 California or from authorized non-admitted insurance companies that have ratings of or
27 equivalent to A:VIII by A.M. Best Company:

28 (a) Commercial general liability insurance (equivalent in scope to

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1 ISO form CG 00 01 11 85 or CG 00 01 11 88) in an amount not less than One
2 Million Dollars (\$1,000,000) per occurrence or Two Million Dollars (\$2,000,000)
3 general aggregate. Such coverage shall include but not be limited to broad form
4 contractual liability, cross liability, independent contractors liability, and products and
5 completed operations liability. The City, the Agency, their officials, employees and
6 agents shall be named as additional insureds by endorsement (on the City's
7 endorsement form or on an endorsement equivalent in scope to ISO form CG 20
8 10 11 85 or CG 20 26 11 85), and this insurance shall contain no special limitations
9 on the scope of protection given to the City, the Agency, their officials, employees
10 and agents.

11 (b) Workers' compensation insurance as required by the Labor
12 Code of the State of California and employer's liability insurance in an amount not
13 less than One Million Dollars (\$1,000,000) per accident.

14 (c) Professional liability insurance in an amount not less than One
15 Million Dollars (\$1,000,000) per occurrence.

16 (d) Commercial automobile liability insurance (equivalent in scope
17 to ISO form CA 00 01 06 92), covering Auto Symbol 1 (Any Auto) in an amount not
18 less than Five Hundred Thousand Dollars (\$500,000) combined single limit per
19 accident.

20 Any self-insurance program, self-insured retention, or deductible must be
21 separately approved in writing by City's Risk Manager or designee and shall protect the
22 City, the Agency, their officials, employees and agents in the same manner and to the
23 same extent as they would have been protected had the policy or policies not contained
24 retention provisions. Each insurance policy shall be endorsed to state that coverage shall
25 not be suspended, voided or canceled by either party except after thirty (30) days' prior
26 written notice to City, and shall be primary and not contributing to any other insurance or
27 self-insurance maintained by City, the Agency, their officials, employees and agents.

28 Consultant shall deliver to City certificates of insurance and required

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1 endorsements for approval as to sufficiency and form prior to the start of performance
2 hereunder. The certificates and endorsements for each insurance policy shall contain the
3 original signature of a person authorized by that insurer to bind coverage on its behalf. In
4 addition, Consultant shall, at least thirty (30) days prior to expiration of the insurance
5 required hereunder, furnish to City certificates of insurance and endorsements evidencing
6 renewal of such insurance. City reserves the right to require complete certified copies of
7 all said policies at any time. Consultant shall make available to City all books, records and
8 other information relating to the insurance coverage required herein during normal
9 business hours.

10 Any modification or waiver of the insurance requirements herein shall only
11 be made at the request of the department and with the written approval of the City Risk
12 Manager or designee. Not more frequently than once a year, the City's Risk Manager or
13 designee may require that Consultant change the amount, scope or types of coverages
14 required herein if, in his or her sole opinion, the amount, scope, or types of coverages are
15 not adequate.

16 The procuring or existence of insurance shall not be construed or deemed
17 as a limitation on liability relating to Consultant's performance of services or as full
18 performance of or compliance with the indemnification provisions herein.

19 **6. ASSIGNMENT AND SUBCONTRACTING.** This Agreement
20 contemplates the personal services of Consultant and Consultant's employees, and the
21 parties acknowledge that a substantial inducement for entering this Agreement was and
22 is the professional reputation and competence of Consultant and Consultant's employees.
23 Consultant shall not assign its rights or delegate its duties hereunder, or any interest
24 herein, or any portion hereof, without the prior approval of City, except that Consultant may
25 with the prior approval of the City Manager of City, assign any moneys due or to become
26 due the Consultant hereunder. Any attempted assignment or delegation shall be void, and
27 any assignee or delegate shall acquire no right or interest by reason of such attempted
28 assignment or delegation. Furthermore, Consultant shall not subcontract any portion of

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1 the performance required hereunder without the prior approval of the City Manager or
2 designee, nor substitute an approved subcontractor without said prior approval to the
3 substitution. Nothing stated in this Section 6 shall prevent Consultant from employing as
4 many employees as Consultant deems necessary for performance of this Agreement.

5 **7. CONFLICT OF INTEREST.** Consultant, by executing this Agreement,
6 certifies and shall obtain similar certifications from Consultant's employees and approved
7 subcontractors that, at the time Consultant executes this Agreement and for its duration,
8 Consultant does not and will not perform services for any other client which would create
9 a conflict, whether monetary or otherwise, as between the interests of City and Agency
10 hereunder and the interests of such other client.

11 **8. MATERIALS.** Consultant shall furnish all labor and supervision,
12 supplies, material, tools, machinery, equipment, appliances, transportation, and services
13 necessary to or used in the performance of Consultant's obligations hereunder.

14 **9. TERMINATION.** The City and Consultant shall have the right to
15 terminate this Agreement for any reason or no reason at any time by giving fifteen (15)
16 calendar days' prior notice to the other party. In the event of termination under this
17 Section, City shall pay Consultant for services satisfactorily performed and costs incurred
18 up to the effective date of termination for which Consultant has not been previously paid.
19 The procedures for payment in Section 1 with regard to invoices shall apply. Because the
20 services performed by Consultant prior to termination may result in City's receipt of
21 revenue after termination and because this receipt of revenue entitles Consultant to
22 payment from the City even after termination, City agrees to provide to Consultant after
23 termination of this Agreement such information, but only such information, as is necessary
24 to enable Consultant to calculate the compensation due to Consultant as a result of this
25 receipt of revenue by the City, and Consultant shall maintain the confidentiality of this
26 information as required by this Agreement. In light of Revenue and Taxation Code Section
27 7056, Consultant shall be deemed "under contract" after receipt of a notice of termination
28 from the City for the sole and limited purpose of enabling Consultant to have access to said

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1 information to calculate compensation. On the effective date of termination, Consultant
2 shall deliver to City all data developed or accumulated in the performance of this
3 Agreement, whether in draft or final form, or in process.

4 **10. CONFIDENTIALITY.** Consultant shall keep the City's and Agency's
5 data (including but not limited to City's GIS) confidential and shall not disclose the data or
6 use the data directly or indirectly other than in the course of services provided hereunder
7 during the term of this Agreement and for twenty (20) years following expiration or
8 termination of this Agreement. In addition, Consultant shall keep confidential all
9 information, whether written, oral, or visual, obtained by any means whatsoever in the
10 course of Consultant's performance hereunder for the same period of time. Consultant
11 shall not disclose any or all of the data to any third party, nor use it for Consultant's own
12 benefit or the benefit of others except for the purpose of this Agreement. Consultant shall
13 not retain information contained in or derived from records for property tax of the State
14 after expiration or termination of this Agreement.

15 **11. BREACH OF CONFIDENTIALITY.** Consultant shall not be liable for
16 a breach of confidentiality with respect to data that:

- 17 (a) Consultant demonstrates Consultant knew prior to the time City or
18 Agency disclosed it; or
19 (b) Is or becomes publicly available without breach of this Agreement by
20 Consultant; or
21 (c) A third party who has a right to disclose does so to Consultant without
22 restrictions on further disclosure; or
23 (d) Must be disclosed pursuant to subpoena or court order.

24 **12. AMENDMENT.** This Agreement, including all Exhibits, shall not be
25 amended, nor any provision or breach hereof waived, except in writing signed by the
26 parties which expressly refers to this Agreement.

27 **13. LAW.** This Agreement shall be governed by and construed pursuant
28 to the laws of the State of California (except those provisions of California law pertaining

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1 to conflicts of laws). Consultant shall comply with all laws, ordinances, rules and
2 regulations of and obtain such permits, licenses, and certificates required by all federal,
3 state and local governmental authorities.

4 14. **ENTIRE AGREEMENT.** This Agreement, including all Exhibits,
5 constitutes the entire understanding between the parties and supersedes all other
6 agreements, oral or written, with respect to the subject matter herein. This Agreement is
7 created as a joint effort between the parties, negotiated as to its terms and conditions, and
8 shall not be construed against either party as the drafter.

9 15. **INDEMNITY.** Consultant shall indemnify and hold harmless the City,
10 the Agency, and their officials, employees and agents (collectively in this Section "City")
11 from and against any and all liability, claims, demands, damage, causes of action,
12 proceedings, penalties, loss, costs, and expenses (including attorney's fees, court costs,
13 and expert and witness fees)(collectively "Claims" or individually "Claim"). Claims include
14 by way of example but are not limited to: Claims for property damage, personal injury or
15 death arising in whole or in part from any negligent act or omission of Consultant, its
16 officers, employees, agents, sub-consultants, or anyone under Consultant's control
17 (collectively "Indemnitor"); Consultant's breach of this Agreement; misrepresentation; willful
18 misconduct; and Claims by any employee of Indemnitor relating in any way to worker's
19 compensation. Independent of the duty to indemnify and as a free-standing duty on the
20 part of Consultant, Consultant shall defend City and shall continue such defense until the
21 Claim (including allegations) is resolved, whether by settlement, judgment or otherwise.
22 Consultant shall notify the City of any claim within ten (10) days. Likewise, City shall notify
23 Consultant of any claim, shall tender the defense of such claim to Consultant, and shall
24 assist Consultant, as may be reasonably requested, in such defense.

25 16. **AMBIGUITY.** In the event of any conflict or ambiguity between this
26 Agreement and any Exhibit, the provisions of this Agreement shall govern.

27 17. **COSTS.** If there is any legal proceeding between the parties to
28 enforce or interpret this Agreement or to protect or establish any rights or remedies

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1 hereunder, the prevailing party shall be entitled to its costs and expenses, including
2 reasonable attorneys' fees and court costs (including appeals).

3 **18. NONDISCRIMINATION.** In connection with performance of this
4 Agreement and subject to applicable rules and regulations, Consultant shall not
5 discriminate against any employee or applicant for employment because of race, religion,
6 national origin, color, age, sex, sexual orientation, AIDS, AIDS related condition, handicap,
7 disability, or Vietnam Era veteran status. Consultant shall ensure that applicants are
8 employed, and that employees are treated during their employment, without regard to
9 these bases. Such actions shall include, but not be limited to, the following: Employment,
10 upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or
11 termination, rates of pay or other forms of compensation, and selection for training,
12 including apprenticeship.

13 It is the policy of City to encourage the participation of Disadvantaged,
14 Minority and Women-owned Business Enterprises in City's procurement process, and
15 Consultant agrees to use its best efforts to carry out this policy in the award of all approved
16 subcontracts to the fullest extent consistent with the efficient performance of this
17 Agreement. Consultant may rely on written representations by subcontractors regarding
18 their status. City's policy is attached as Exhibit "C" hereto. Consultant shall report to City
19 in May and in December or, in the case of short-term agreements, prior to invoicing for final
20 payment, the names of all sub-consultants engaged by Consultant for this Project and
21 information on whether or not they are a Disadvantaged, Minority or Women-Owned
22 Business Enterprise, as defined in Section 8 of the Small Business Act (15 U.S.C. Sec.
23 637).

24 **19. NOTICES.** Any notice or approval required hereunder by either party
25 shall be in writing and personally delivered or deposited in the U.S. Postal Service, first
26 class, postage prepaid, addressed to Consultant at the address first stated herein,
27 Attention: Paula Cone, to the City at 333 West Ocean Boulevard, Long Beach, California
28 90802 Attn: City Treasurer, and the Agency at 333 West Ocean Boulevard, Long Beach,

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1 California 90802 Attn: Executive Director . Notice of change of address shall be given in
2 the same manner as stated herein for other notices. Notice shall be deemed given on the
3 date deposited in the mail or on the date personal delivery is made, whichever first occurs.

4 **20. COVENANT AGAINST CONTINGENT FEES.** Consultant warrants
5 that Consultant has not employed or retained any entity or person to solicit or obtain this
6 Agreement and that Consultant has not paid or agreed to pay any entity or person any fee,
7 commission, or other monies based on or from the award of this Agreement. If Consultant
8 breaches this warranty, City shall have the right to terminate this Agreement immediately
9 notwithstanding the provisions of Section 9 hereof or, in its discretion, to deduct from
10 payments due under this Agreement or otherwise recover the full amount of such fee,
11 commission, or other monies.

12 **21. WAIVER.** The acceptance of any services or the payment of any
13 money by City or Agency shall not operate as a waiver of any provision of this Agreement,
14 or of any right to damages or indemnity stated in this Agreement. The waiver of any
15 breach of this Agreement shall not constitute a waiver of any other or subsequent breach
16 of this Agreement.

17 **22. CONTINUATION.** Termination or expiration of this Agreement shall
18 not affect rights or liabilities of the parties which accrued prior to termination or expiration
19 of this Agreement, and shall not extinguish any warranties hereunder.

20 **23. TAX REPORTING.** As required by federal and state law, City is
21 obligated to and will report the payment of compensation to Consultant on Form 1099-
22 Misc. Consultant shall be solely responsible for payment of all federal and state taxes
23 resulting from payments under this Agreement. Consultant's Employer Identification
24 Number is [REDACTED]

25 **24. ADVERTISING.** Consultant shall not use the name of City, Agency, their
26 officials or employees in any advertising or solicitation for business, nor as a reference,
27 without the prior approval of the City Manager on behalf of the City and the Executive
28 Director on behalf of the Agency.

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25. AUDIT. City shall have the right at all reasonable times during the term of this Agreement and for a period of five (5) years after termination or expiration of this Agreement to examine, audit, inspect, review, extract information from, and copy all books, records, accounts, and other documents of Consultant relating to this Agreement.

26. THIRD PARTY BENEFICIARY. This Agreement is intended by the parties to benefit themselves only and is not in any way intended or designed to or entered for the purpose of creating any benefit or right for any person or entity of any kind that is not a party to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this document to be duly executed with all formalities required by law as of the date first stated herein.

HDL COREN & CONE, a California corporation

By Paul J. Cone, 2006
President

By Haydee Thomas, 2006
Secretary

"Consultant"

CITY OF LONG BEACH, a municipal corporation

By [Signature], 2006
City Manager

"City"

REDEVELOPMENT AGENCY OF THE CITY OF LONG BEACH, CALIFORNIA

By [Signature]
Asst. Executive Director

APPROVED AS TO FORM

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12/11, 2006
ROBERT E. SHANNON, City Attorney

By [Signature]
DEPUTY CITY ATTORNEY

EXHIBIT "A"

SCOPE OF SERVICES

PROPERTY TAX MANAGEMENT ANALYSES AND REPORTS

1. Revenue Recovery

HdL Coren and Cone will perform an analysis to identify and verify, in both the City and within Redevelopment Project Areas, parcels which are misassigned by Tax Rate Area and we will further supply the correct TRA designation. This review will be completed for the City by utilizing County Assessor Tapes, real estate data from commercial sources, microfiche map research, redevelopment documents and field audits.

HdL Coren and Cone will reconcile the annual Auditor/Controller Assessed Valuations Report, City/Agency will be furnished with a breakdown of assessed values by both Taxing Agency and Tax Rate Area. Redevelopment Project Areas will be reviewed independently and, after factoring for base year values, net valuations and tax increment projections will be provided.

We will identify parcels on the unsecured roll which have been mis-coded and will identify missing parcels, missing tax rate areas, or misallocations where the unsecured value for a parcel is not being received by the City or RDA. Notification of inconsistencies and requests for corrective action will be made to the appropriate county agency.

Property transfers and building completions will be tracked and parcels flagged for review to verify that reassessment by the Assessor's Office is performed within a reasonable time frame. Building completions from the prior two (2) years will be matched with parcels to determine if reassessment has been performed, with the provision that building records, with assessor's parcel numbers, be furnished by the city. The City will be notified of parcels which have failed to be reassessed.

2. Analytical Services and Data Base Development

Economic Development Based Reports

Trend analysis is performed of property transfers to assist staff in tracking turn-over patterns. Data will be provided by location, use type, sales price and with data pertinent to the transferred parcel.

Listings of multiple-owned parcels by both single owners and/or by owner grouping with use type, tax rate area, assessed value and taxes levied.

Information regarding parcels which are coded vacant on the county rolls as well as listings of tax exempt parcels which have no tax levies will be provided for City review.

Reports detailing the parcels remaining in the Pre-Prop 13 assessment pool, with the annual percentage turn-over of the parcels in this pool. A by-product of this

analysis will be the development of a growing historical data base of the status of Pre-Prop 13 parcels.

Parcel listings developed by assessed value and by taxes levied for the largest tax payers and for property owners with the largest collective number of parcels for use in economic development planning.

Reports specific to parcel information such as building square footage by use type, year built, parcels with pools, parcels with mobile home designations and other characteristic data can be prepared.

HdL Coren and Cone can assemble City parcels in any area designated by staff to create an independent geographic database for review and analysis of values, tax revenues, use code data, top owner and tax payer information in addition to comparing one newly created area to another.

Financial Planning Based Reports

Analysis and reconciliation of County Auditor Controller Assessed Valuation reports and Remittance Advices to assist with financial tracking and validation of property values and tax receipts.

Computed value of the City's share of the 1% General Tax Levy and of Voter Improved Indebtedness by tax rate area to verify short-falls in county reporting and assist with budget projections.

A listing of non-owner occupied parcels (absentee-owned) for use in improving city business license revenue collection for residential rental units and/or commercial rental space.

Assessment Appeals Board Tracking services including a 6-year historical summary of appeals, with a 5 year listing of pending appeals which will enable city staff to review parcels under appeal and to intercede during the appeals process prior to final disposition which could impact future tax revenues.

Assistance with and verification of non-residential new construction data for use in preparation of Prop 4 and 111 State Appropriation Limit calculations.

Assessment district, code enforcement, revenue tracking are available on HdLCC custom software product.

Planning and Building Department Based Reports

Tracking of parcel reassessments which are due as a result of the completion of new construction and a review of building department information will be performed to ensure a more timely posting of building changes.

Listings of non-owner occupied parcels prepared by use type, tax rate area, assessed value, and taxes levied for planning information.

Where data are available and reliable, parcel listings will be developed with building and planning data including various comparative analyses incorporating lot size square footage, building area, and land/improvement/total assessed valuation comparisons will be provided.

Redevelopment Project Areas

Review of Redevelopment Areas, independent of the city-at-large analysis, including parcel-by-parcel verification to ensure accuracy in the county's coding of property within each redevelopment project area.

Redevelopment Area parcel examination will be performed to verify secured, unsecured and SBE stated values and to identify missing values or parcels. The City will be notified of corrective actions to be made on behalf of the RDA.

Historical tracking of taxable worth, base year values, annual percentage change and the calculation of tax increment are a part of this featured service.

3. Ongoing Support

During the term of the contract, we will serve as the city's resource staff on questions relating to property tax. This includes being "on-call" to assist in estimating property tax issues related to proposed redevelopment project areas.

ANALYSIS AND IDENTIFICATION OF MISALLOCATION CODING ERRORS

1. In the first year of this Agreement, and as necessary thereafter but not less than once every three years, CONSULTANT shall conduct an analysis to identify and verify in both the CITY and each Project Area, parcels on the secured Property Tax Roll which are not properly attributed to a CITY or a Project Area TRA, and will provide the correct TRA designation to the proper County agency. Typical errors include parcels assigned to incorrect TRAs within the CITY or an adjacent city, and TRAs allocated to wrong taxing agencies and parcels missing from Project Areas.
2. CONSULTANT shall reconcile the annual auditor-controller assessed valuations report to the assessor's lien date rolls and identify discrepancies.
3. CONSULTANT shall review parcels on the unsecured Property Tax Roll to identify inconsistencies such as value variations, values being reported to a mailing address rather than the situs address, and errors involving TRAs (to the extent records are available).
4. CONSULTANT shall review base year values (to the extent data is available) and assist the City/Agency in the identification of properties in redevelopment project areas that have transitioned into permanent public use and qualify for a Malaki Adjustment.

EXHIBIT "B"

The City's Representative Shall be the City Treasurer.
The Agency's Representative Shall be the Redevelopment Administrator.

CITY OF LONG BEACH POLICY FOR DISADVANTAGED, MINORITY-OWNED
AND WOMEN-OWNED BUSINESS ENTERPRISES

It is the policy of the City of Long Beach to utilize Disadvantaged, Minority-Owned and Women-Owned Business Enterprises in all aspects of contracting including construction, the purchase of materials and services, including professional services, leases and the granting of concessions.

EXHIBIT "C"