ADDENDUM TO THE PROFESSIONAL SERVICES AGREEMENT BY AND BETWEEN COUNTY OF HUMBOLDT AND LINEBARGER GOGGAN BLAIR & SAMPSON, LLP FOR FISCAL YEARS 2025-2026 THROUGH 2029-2030

This Addendum, entered into this 11th day of September by and between the County of Humboldt, a political subdivision of the State of California hereinafter referred to as "COUNTY," and Linebarger Goggan Blair & Sampson, LLP, a Texas Limited Liability Partnership, hereinafter referred to as "CONTRACTOR," is made upon the following considerations:

WHEREAS, pursuant to California Government Code Sections 12419.2, 12419.7, 12419.9, 12419.10, 12419.11, and 12419.12, COUNTY may participate in the California Franchise Tax Board "FTB" Interagency Intercept Collection Program to collect delinquent debts; and

WHEREAS, COUNTY, by and through the Humboldt County Treasurer-Tax Collector's Office - Revenue and Recovery Team, desires to utilize CONTRACTOR's services to participate in the FTB Tax Intercept Program

NOW THEREFORE, in consideration of the promises and mutual covenants contained herein, the

1. Franchise Tax Board Interagency Intercept Collection Program. CONTRACTOR may refer accounts it receives, and as are determined by the parties to be appropriate for referral, to the Franchise Tax Board ("FTB") Interagency Intercept Collection Program, liaise with FTB regarding such accounts and administer such accounts.

2. Compensation: Revenue collected as part of the Franchise Tax Board ("FTB") Interagency Intercept Collection Program shall be compensated at a rate of half the normal compensation rate for the debt type. For example, compensation will be at a rate of ten percent (10%) (half the normal compensation rate of 20%) for court ordered debt and 12.5% for debts that are not court ordered (half the normal compensation rate of 25%). COUNTY shall be responsible for FTB fee. CONTRACTOR shall be responsible for any costs associated with the collection of primary and secondary placement accounts that are referred to the FTB.

3. All Other Provisions of the Original Agreement: There are no changes to the Agreement other than the above.

4. Authority to Execute: Each person executing this Addendum represents and warrants that he or she is duly authorized and has legal authority to execute and deliver this Addendum. Each party represents and warrants to the other that the execution and delivery of this Addendum and the performance of such party's obligations hereunder have been duly authorized.

IN WITNESS WHEREOF, the parties hereto have entered into this Addendum as of the first date written above.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP:

By: _____ Date: September 11, 2026

Name: Nancy Su

Title: Partner

COUNTY OF HUMBOLDT:

By: _____ Date: _____

Name: _____

Title: _____

INSURANCE & INDEMNIFICATION REQUIREMENTS APPROVED:

By: _____ Date: _____
Risk Management