

VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT (“Agreement”) is between HOMEAWAY.COM, INC., a Delaware corporation (“HomeAway”), and Santa Cruz County, California (the “County”). Each party may be referred to individually as a “Party” and collectively as the “Parties.” This Agreement is effective May 1, 2025 (“Effective Date”).

HomeAway and its subsidiaries operate an internet-based platform that allows vacation rental owners or operators (“Operators”) to advertise the availability of their properties to travelers (“Guests”) seeking accommodations through Vrbo.com and localized Vrbo websites operating worldwide (“HomeAway Platform”).

HomeAway and the County enter into this Agreement voluntarily in order to facilitate the collection and remittance of the County’s Transient Occupancy Tax (“TOT”) imposed under Chapter 4.24 of the County’s Code and the Santa Cruz County Tourism Marketing District assessment (collectively the “Tax”), by Operators and Guests on the HomeAway Platform for occupancy of accommodations located in the unincorporated territory of the County in accordance with this Agreement as follows:

1. With respect to any transaction between an Operator and a Guest booked on and for which payment is completed on the HomeAway Platform for accommodations for which the Tax is due (“Booking Transaction”), and during the period in which this Agreement is in effect (as defined below), and solely pursuant to the terms and conditions of this Agreement, HomeAway agrees to collect and remit the Tax. HomeAway will collect and remit the Tax for all Booking Transactions in the unincorporated territory of the County and will not offer an opportunity for Operators to “opt out.”
2. The Tax shall be collected and remitted monthly, by the last day of the following month, at the applicable rates by HomeAway based upon the entire gross “Rent”, as defined under Sec. 4.24.020 of the County Code, and charged by the Operator in connection with the Booking Transaction, including but not limited to the following fees charged by an Operator: rental fee, service fee, booking fee, cleaning fee, property damage fee, and any other use-related fee; but excluding refundable damage deposits. Taxes shall not be collected on the Traveler Service Fee (“TSF”) charged by HomeAway to Guests. HomeAway is not an “operator” under Sec.4.24.020(C) of the County Code. HomeAway shall file returns on the County TOT Self-Service Portal and by the last day of the following month. For the avoidance of doubt, it is understood and agreed by the Parties, that HomeAway will file returns and remit any Tax collected, based on the date the stay commences and not the date of the booking transaction.
3. HomeAway agrees to commence collecting the Tax starting on the Effective Date and remitting any Tax collected in accordance with Paragraph 2. For the avoidance of doubt, this Agreement to collect shall not extend to any period or transaction prior to the Effective Date or after the termination of this Agreement, or to any user’s transaction completed through any means, method or platform other than the HomeAway Platform.
4. The County agrees to confirm its jurisdictional boundaries with HomeAway’s third-party tax content provider within 90-days of the Effective Date. The content provider is Vertex

and boundaries can be verified by emailing gis@vertexinc.com. If the County fails to confirm the boundaries, the County agrees to accept the boundaries as determined by HomeAway.

5. On a prospective basis upon the Effective Date of this Agreement, and during any period in which this Agreement is in effect, in accordance with the terms of this Agreement, HomeAway agrees contractually to assume liability for any failure to report, collect, and/or remit the correct amount of the Tax for any Booking Transaction, including, but not limited to, penalties and interest, lawfully and properly imposed under Secs. 4.24.130, 4.24.135 and 4.24.150 of the County Code. Nothing contained herein nor any action taken pursuant to this Agreement, including but not limited to the collection or remittance of the Tax, shall impair, restrict, or prevent HomeAway from asserting that any Tax and/or penalties, interest, fines, or other amounts assessed against it were not due or are the subject of a claim for refund under Secs. 4.24.110 and 4.24.120 of the County Code, or from enforcing any and all rights to it pursuant to Chapter 4.24 of the County Code.
6. During any period in which this Agreement is in effect, and without waiving any audit rights provided to the County, with respect to any transaction for which the Tax is due and paid pursuant to this Agreement, the County agrees to audit HomeAway in the manner provided under Chapter 4.24 of the County Code, except that: (a) HomeAway will not be required on the basis of this Agreement to disclose the Operator or Guest name or property address at issue except pursuant to a lawfully issued subpoena; (b) the County shall not, directly or indirectly, audit any individual Guest or Operator relating to such transactions; and (c) if there are errors in the jurisdictional boundaries, HomeAway will provide the URL of the property listing after the County updates the boundaries with HomeAway's third-party content provider in accordance with Paragraph 4. The County shall make requests to audit HomeAway's books and records within the three-year record retention period detailed under Sec. 4.24.090 of the County Code. The County shall not request or require HomeAway to execute any waiver extending the allowable time for initiating an audit. During any audit conducted by the County of HomeAway's books and records, the County shall provide reasonable updates upon request and make diligent efforts to progress the audit. Consistent with the terms of this Agreement, the County may request any document pertaining to the audit while the audit is in progress, provided the audit engagement began within the three-year record retention period. The County shall complete the audit within a reasonable timeframe, allowing flexibility to ensure the thoroughness and accuracy of the review. Nothing in this paragraph prevents the County from auditing an individual who (or entity that) happens to be an Operator based upon transactions that the County learns of independently.
7. Upon the County's request in connection with an audit, HomeAway shall submit all applicable transaction data based on reservation ID, or other type of transaction ID, as maintained by HomeAway in its ordinary course of business. The Parties agree that HomeAway is not required, on the basis of this Agreement, to produce any Operator or Guest name or address relating to any transaction in connection with an audit or otherwise, except pursuant to a lawfully issued subpoena.
8. During any period in which this Agreement is in effect, HomeAway shall be solely responsible for collecting, remitting, and reporting the Tax for Booking Transactions. However, nothing in this Agreement shall relieve Operators from the obligation to register

for a transient occupancy registration certificate with the County. Additionally, Operators remain responsible for collecting, remitting, and reporting the Tax for transactions completed through any other means, method, device, or platform. Nothing in this Agreement shall restrict the County from investigating or enforcing any provision of applicable law against any such person or entity for any occupancy arranged directly or indirectly through any other means.

9. The County agrees, for the purpose of facilitating this Agreement, that it shall not make any assessment, supplemental assessment, or claim for the Tax as to HomeAway for any period prior to the Effective Date of this Agreement; and it releases and discharges any claims against HomeAway (and its present or former: successors, direct or indirect members, parents, subsidiaries, affiliates, agents, legal representatives, insurers, employees, officers, directors and shareholders) from any and all past, present, or future assessments, causes of action, claims, demands, expenses, damages, or losses, of whatever kind or nature, known or unknown, asserted or unasserted, in law or equity, whether statutory or common law, which existed, accrued, or arose related to the Tax for the period preceding the Effective Date of this Agreement.
10. Any and all tax returns, information, data, records or documents provided to the County in connection with this Agreement, including but not limited to any audit, shall be deemed confidential and shall not be shared with any third party, including but not limited to any other governmental agency or any other jurisdiction, except pursuant to a lawfully issued subpoena.
11. This Agreement is solely for the purpose of facilitating the administration and collection of the Tax due for transactions booked on and for which payment is completed on the HomeAway Platform. It is expressly understood and agreed by the Parties that neither Party has made any concessions regarding the merits of its respective positions nor the merits of the other Party's positions with respect to the collection of the Tax addressed in this Agreement.
12. The County agrees to work with HomeAway to answer any questions received from Operators and the public about HomeAway's tax collection and remittance process under this Agreement. If requested by the County, HomeAway will provide information to the County to be used by the County to answer questions from Operators, travelers and others.
13. No modification of this Agreement shall be effective unless in writing and signed by both parties.
14. This Agreement may be terminated by HomeAway or the County upon 30 days' written notification to the other Party. Any termination under this Paragraph shall not affect the duty of HomeAway to remit to the County any Tax collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by HomeAway to the County as of the date of termination.
15. This Agreement, its construction and any and all disputes arising out of or relating to it, shall be interpreted in accordance with the substantive laws of the State of California without regard to its conflict of law principles.

16. This Agreement contains the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all prior negotiations, agreements, and understandings with respect thereto.
17. The Parties represent and warrant that they each have the legal authority to enter this Agreement, that the person executing the Agreement of behalf of either Party is authorized to do so, and that the Agreement shall be binding and enforceable when duly executed and delivered by each Party.
18. This Agreement is executed in two (2) counterparts, each of which shall be deemed an original, and all counterparts individually or together shall constitute one and the same Agreement. Further, the reproduction of an original signature by electronic means shall be deemed to be an original signature.
19. This Agreement has been jointly prepared by the Parties hereto and shall not be construed more strictly against either Party.
20. To the extent permitted by law, the Parties agree that each shall treat as confidential all information furnished to it by the other Party under this Agreement; provided, however, that a Party may disclose the confidential information of the other Party to those of its employees, consultants (including professional advisers) and affiliates that require access to such confidential information in order to permit such Party to exercise its rights and perform its obligations hereunder. Nothing in this Agreement shall prevent the disclosure by a Party or its employees, contractors, or affiliates of an item of confidential information that is made public by the disclosing party or released from confidential treatment by written consent of the disclosing Party.
21. Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party which consent shall not be unreasonably withheld. Notwithstanding the foregoing, HomeAway may assign this Agreement in its entirety without the County's consent in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets provided the assignee has agreed to be bound by all of the terms of this Agreement and all Taxes and all other sums due at the time of the attempted assignment have been paid in full. Any attempt by a Party to assign its rights or obligations under this Agreement in breach of this section shall be void and of no effect. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the Parties, their respective successors, and permitted assigns.
22. All notices under this Agreement shall be in writing and shall be deemed to have been given upon: (i) personal delivery; (ii) the third business day after first class mailing, postage prepaid; or (iii) the second business day after sending by overnight mail, by facsimile with telephonic confirmation of receipt, or by email. Notices shall be addressed to the attention of the following persons, provided each Party may modify the authorized recipients by providing written notice to the other Party:

To HomeAway: HomeAway.com, Inc.

Attn: Stephanie Gilfeather

1111 Expedia Group Way West

Seattle, WA 98119

Email: sgilfeather@expediagroup.com

With a copy to:

HomeAway.com, Inc.

Attn: Christy Vernor

11920 Alterra Pkwy

Austin, TX 78758

Email: cvernor@expediagroup.com

To The County:

County of Santa Cruz

Attn: Laura Bowers, Chief Deputy Auditor-Controller

701 Ocean Street, Room 100

Santa Cruz, CA 95060

Email: laura.bowers@santacruzcountyca.gov

SANTA CRUZ COUNTY, CALIFORNIA

By:

Edith Driscoll

Date: _____

HOMEAWAY.COM, INC., a Delaware corporation

DocuSigned by:

By: 
FD426439419F497...
Stephanie Gilfeather

Date: 2/24/2025

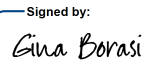
Approved as to form

Signed by:

By: 
CE43835B75D476...
Negine Mansour Sewitsky

Date: 2/24/2025

AMS# 25-1288

Signed by:
By: 
E4EADC5BA53B4DB...
Gina Borasi
Date: 2/24/2025

Certificate Of Completion

Envelope Id: 378FA558-6A5F-4272-B733-86286CA42063

Subject: Complete with Docusign: Santa Cruz County VCA HomeAway AMS#25-1288 BOS 03/11/25

Source Envelope:

Document Pages: 6

Certificate Pages: 5

AutoNav: Enabled

Envelopeld Stamping: Enabled

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Sent

Envelope Originator:

Brian Dermer

701 Ocean Street

Santa Cruz, CA 95060

Brian.Dermer@santacruzcountyca.gov

IP Address: 73.92.55.101

Record Tracking

Status: Original

2/20/2025 1:16:15 PM

Security Appliance Status: Connected

Storage Appliance Status: Connected

Holder: Brian Dermer

Brian.Dermer@santacruzcountyca.gov

Pool: FedRamp

Pool: County of Santa Cruz

Location: DocuSign

Location: Docusign

Signer Events

Stephanie Gilfeather

sgilfeather@expediagroup.com

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:

Stephanie Gilfeather
FD426439219F497...

Signature Adoption: Pre-selected Style

Using IP Address: 99.196.129.123

Timestamp

Sent: 2/20/2025 1:20:17 PM

Viewed: 2/20/2025 5:02:22 PM

Signed: 2/24/2025 6:00:49 AM

Electronic Record and Signature Disclosure:

Accepted: 2/20/2025 5:02:22 PM

ID: 6cebc720-50f5-4e59-b20d-b9b7c53efef8

Negine Mansour Sewitsky

Negine.MansourSewitsky@santacruzcountyca.gov

Security Level: Email, Account Authentication
(None)

Signed by:

Negine Mansour Sewitsky
C1EA3B3FB75D476...

Signature Adoption: Pre-selected Style

Using IP Address: 73.222.226.72

Sent: 2/24/2025 6:00:50 AM

Viewed: 2/24/2025 8:47:31 AM

Signed: 2/24/2025 9:22:47 AM

Electronic Record and Signature Disclosure:

Accepted: 2/24/2025 8:47:31 AM

ID: c04baf7b-eda9-460a-b486-7150812c255e

Gina Borasi

Gina.Borasi@santacruzcountyca.gov

Risk Manager

County of Santa Cruz

Security Level: Email, Account Authentication
(None)

Signed by:

Gina Borasi
E4EADC5BA53B4DB...

Signature Adoption: Pre-selected Style

Using IP Address: 139.104.3.50

Sent: 2/24/2025 9:22:49 AM

Viewed: 2/24/2025 10:23:22 AM

Signed: 2/24/2025 6:41:07 PM

Electronic Record and Signature Disclosure:

Accepted: 12/18/2023 9:38:58 AM

ID: 5f1392e5-7eb7-47e8-b6a6-baa8d5c3b8c6

Edith Driscoll

Edith.Driscoll@santacruzcountyca.gov

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:

Accepted: 11/8/2023 2:32:11 PM

ID: 877a513b-2a62-400b-8e86-d9d2b12b06f8

In Person Signer Events

Signature

Timestamp

Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Brian Dermer brian.dermer@santacruzcountyca.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 7/19/2022 2:34:10 PM ID: b2ba9147-a07b-429e-bf9a-fc955d88bc20		Sent: 2/25/2025 8:05:58 AM
Carbon Copy Events	Status	Timestamp
CBD eSignature cbd.esignature@santacruzcountyca.gov County of Santa Cruz Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 6/20/2024 3:08:48 PM ID: 4b7794de-1393-406f-a9a3-56a92d4b90d7	COPIED	Sent: 2/24/2025 6:41:08 PM Resent: 2/25/2025 8:05:57 AM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	2/20/2025 1:20:17 PM
Envelope Updated	Security Checked	2/25/2025 8:05:56 AM
Envelope Updated	Security Checked	2/25/2025 8:05:56 AM
Envelope Updated	Security Checked	2/25/2025 8:05:57 AM
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Envelope Updated	Security Checked	2/25/2025 8:05:57 AM
Envelope Updated	Security Checked	2/25/2025 8:05:57 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, County of Santa Cruz (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact County of Santa Cruz:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: nada.algharib@santacruzcounty.us

To advise County of Santa Cruz of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at nada.algharib@santacruzcounty.us and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from County of Santa Cruz

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with County of Santa Cruz

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify County of Santa Cruz as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by County of Santa Cruz during the course of your relationship with County of Santa Cruz.