



**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
PROPERTY TAX DIVISION**

**INSTRUCTIONS FOR APPLYING
DIRECT CHARGES TO THE
2025-26 TAX ROLLS**

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I. Introduction

This manual provides instructions for taxing agencies applying **Direct Charges** to the **San Bernardino County Tax Rolls for Fiscal Year 2025-26**. It is intended for agencies submitting their Direct Charges to the **San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC)**

To streamline the process, **ATC** has partnered with **Grant Street Group**, a company specializing in software development and support for government agencies, particularly in property tax billing, collection, and distribution to create the **Direct Charge Portal** - a faster, simpler way for agencies to submit their annual Direct Charges online.

⚠ Important: Beginning in **Fiscal Year 2025-26**, all **Direct Charge applications must be submitted through the Direct Charge Portal**. E-mail or Paper submissions will no longer be accepted.

II. Direct Charge Portal

A. Key Features

The Direct Charge Portal streamlines the submission of annual Direct Charges. Authorized users can independently manage and submit charges with ease.

Link <https://www.sbcountyatc.gov/tax-services/direct-charges>

Key features include:

- Real-time notifications for file upload successes or failures.
- Status tracking as charges are processed by the Property Tax team.
- Access to reports for monitoring submissions and activity.

B. Training

Online Training Session via Zoom

San Bernardino County, in partnership with Grant Street Group, will host an online training session that covers an overview of the Direct Charge Portal and system navigation. The training sessions require pre-registration via the Zoom links below and will occur at the following dates and times:

- June 24, 2025, 10:00 - 11:00 AM PT
 - [Register here:](#)
<https://grantstreet.zoom.us/meeting/register/V3N5Kr3PSxO-FhK6p0gLTA>
- June 25, 2025, 11:00 – 12:00 PM PT
 - [Register here:](#)
<https://grantstreet.zoom.us/meeting/register/OoUn5rntTyqxnaliSMiB6Q>
- June 26, 2025, 1:00 – 2:00 PM PT
 - [Register here:](#)
<https://grantstreet.zoom.us/meeting/register/Vc2yYUKBRU6WYryGufe5Rg>

If you have any questions on the online training sessions, contact sbcdirectchargetraining@grantstreet.com.

Additional Training Resources

- **Short training videos on common tasks and troubleshooting:**
 - Common tasks: <https://www.youtube.com/watch?v=DD8nXljq3L4>
 - Troubleshooting: <https://www.youtube.com/watch?v=QP5DrYUlfK4>

C. Direct Charge Portal User Guide

A detailed step-by-step user guide is included in **Attachment A**.

D. Direct Charge Portal Access

First time users will need authorization from the Property Tax Division to access agency or subagency information. **To request access to an existing agency or subagency, see instructions in Attachment B.**

III. Submission Requirements

A. Important Dates and Required Documentation



June 24 to June 26, 2025

Online Training Sessions via Zoom

- Register for a training session via the links above.



Due by July 1, 2025¹

Submit the following via **email** to **ptassessments@sbcountyatc.gov**.

- Preliminary Notification of Direct Charges (**Attachment C**)
- Direct Charge Web Portal User Access Form (**Attachment C**)
- **Notification Letter of Authorization** (for consulting agencies only) (Attachment F)
- For new Direct Charge Set-up
 - Vendor Direct Deposit Agreement (**Attachment D**)
 - Request for New Direct Charge Agency Account (**Attachment H**)



July 14 to July 18, 2025

- **Direct Charge Portal will be open for registration**
- Create a user account and register so you'll be prepared to upload data files. Registration will be available after these dates if needed, but we encourage early registration to streamline the process.



July 21 to August 10, 2025

- **Direct Charge Portal will be open to accept data files**

¹ Revised June 18, 2025: Added the Notification Letter of Authorization due on July 1, 2025

- Agencies are encouraged to submit their **2025-26 Direct Charge applications** as early as possible.

⚠ Important:

Use of the Direct Charge Portal is strongly encouraged. Email submissions may be accepted under special circumstances and will incur a \$1.20 processing fee per assessment/parcel/year sequence, plus any applicable accounting fees. Agencies must email ptassessments@sbcountyatc.gov with a justification for not using the portal.

- Submit the following via the **Direct Charge Portal**
 - **Certified parcel listings** with Direct Charges
 - Refer to **Attachment G** for specifications

⚠ Important:

- The County's processing fee of \$.30 will be deducted from the assessment amount you submit.
- All submissions must be completed and certified in the Direct Charge Portal by **August 10, 2025**.



Due by August 10, 2025

In addition to submitting Direct Charges via the portal by August 10, submit the following by **email** and **mail**:

Email to: ptassessments@sbcountyatc.gov.

Mail to:

San Bernardino County
Auditor-Controller/Treasurer/Tax Collector
Property Tax Division
ATTN: Direct Charge Submission
268 W. Hospitality Lane, Fourth floor
San Bernardino, CA 92415-0018

Required Documents:

- Executed **Resolution/Ordinance**

- Original signed **Agreement for Collection of Special Taxes, Fees, and Assessments** (Attachment E)²

 **Important:** Files uploaded to the Direct Charge Portal **will not be processed** until all required documents are received **by mail**.



By August 30, 2025 – Adjustments/Corrections

To request a post-deadline file upload access:

1. Email ptassessments@sbcountyatc.gov
2. Subject line:
[Your Agency Name/Account] - Request to Submit Corrections After Certification
3. Include in your email:
 - Reason for the correction
 - Revised total amount
 - Number of parcels

 **Note:** Requests are **not guaranteed**. If approved, you will receive an email confirmation with upload access instructions.

B. Fee Ordinance

Fee Type	Rate
Processing Fee:	\$1.20 per assessment/parcel/year sequence <i>(submitted through the Direct Charge Portal)</i>
	\$0.30 per assessment/parcel/year sequence <i>(if not submitted through the Direct Charge Portal)</i> <i>plus any applicable accounting fee.</i>

² Revised June 18, 2025: Moved the due date for the Notification Letter of Authorization requirement from August 10, 2025 to July 1, 2025

Amendment to Tax Bill: **\$27.50** per assessment/ parcel/year sequence
(after tax roll extension and after August 30, 2025)

Set-up Fee: **\$187 per account** (new or recycled accounts, regardless of submission method)

IV. General Information

A. New Direct Charge Set-up

- Due by **July 1, 2025** via email to ptassessments@sbcountyatc.gov.
- **A \$187 setup fee** applies to:
 - New agencies requesting a Direct Charge agreement.
 - Agencies requesting a new account number.
- Agency must submit a Request for New Direct Charge Agency Account (**Attachment H**) and Vendor Direct Deposit Agreement (**Attachment D**) to set up the new account.

B. Assessment Revenue and Direct Deposit

- All revenue is transmitted via **ACH Direct Deposit**, per County Treasury policy.
- New agencies must complete the **Vendor Direct Deposit Agreement (Attachment D)** if not on file.
- **Assessments will not be placed** on the tax roll without compliance.

C. Preliminary Notification for Direct Charges and Web Portal User Access Form

- Due by **July 1, 2025** via email to ptassessments@sbcountyatc.gov.
- Use **Attachment C (Excel form)** to:
 - Update contact information for Direct Charge processing and apportionments.

- Include contact mailing address, email, phone number, and designated person.
- This contact is provided to taxpayers by default.
- Attachment C includes the **Direct Charge Web Portal User Access Form**, required to update agency contact information and assign user access to the San Bernardino County Direct Charge Portal.

 **Important:** Timely submission is critical to ensure your agency and direct charge account are properly registered in the Direct Charge Portal.

D. Resolution /Ordinance Requirement

- Submit a copy of the executed resolution or ordinance from your governing body authorizing the charge. This must be submitted with the parcel listing.
- It must:
 - Confirm that the agency has **governing authorization** under applicable state law.
 - Specific language that directs **ATC** to place the Direct Charge on the current tax roll.
 - The authorizing language must approve the total amount of the charge, including any administrative fees. ATC will not add administrative fees on top of the amounts submitted for the charge.

E. Agreement for Collection of Special Taxes, Fees, and Assessments

- Submit an **executed Agreement for Collection of Special Taxes, Fees, and Assessments (Attachment E)** with the County.
- Once in effect, this agreement applies to all Direct Charges from the agency and remains valid for the year the charges are placed on the tax rolls or until rescinded by either party.

F. Notification Letter of Authorization

- Consultants acting for agencies must submit a **Notification Letter of Authorization (Attachment F)**.

G. Assessment Description and Agency Information

- Include agency name, account number, and clear assessment description in the Preliminary Notification for Direct Charges (Attachment C)
- Be specific when distinguishing between different assessment types (e.g., water stand-by vs. sewer stand-by assessments).

 **Note:** Incorrect description will appear on tax bills and cannot be easily corrected.

H. Direct Charge Portal Submission Requirements

- Use the **Direct Charge Portal**: <https://www.sbcountyatc.gov/tax-services/direct-charges>
- **File Requirements:** One file per subagency (agency account) code. You may upload multiple files for each subagency.
- Parcel listings must be submitted in **CSV format** with all required fields correctly completed. Incorrect formats or missing fields will generate an error message, and the upload will be rejected.
- Each parcel number should be listed only once with a single amount.
- **Parcel Number Format**
The Assessor's Parcel Number must be **13 digits long** and follow this format:
 - **4-digit map book number** – If your number has only 3 digits, insert a leading zero (e.g., 0123 instead of 123).
 - **3-digit page number** – Must always have three digits (e.g., 045).
 - **2-digit line number** – Must always have two digits (e.g., 08).
 - **4-digit parcel type and sequence number** – If missing, the County will insert four zeroes (e.g., 0000).
- **Required Fields for Each Record**

Each levy record must contain the following fields, in order:

- **Parcel Number** (13 digits, no dashes or spaces)
- **Assessment Year** (4-digit numeric year e.g. 2025)
- **Agency Account Code** (10-character format with a hyphen, e.g., AA099-SP001)
- **Amount** (round to two (2) Decimal places) this is the amount that will show in the tax bill³

- ✓ Header row is optional. If included, use the following field names: parcel_number, assessment_year, code, amount

⚠ Important : Include the County’s processing fee of **\$0.30** in the assessment amount you submit. The processing fee will be deducted from the assessment amount, ATC will not add the \$0.30 on in addition to the assessment amount.

Example:

If the agency sets a Direct Charge of \$9.00 per parcel, they will receive \$8.70 after a \$0.30 processing fee is deducted. To receive the full \$9.00, the charge should be set at \$9.30. Make sure the submitted amount matches the agency’s resolution or ordinance.

- The new Direct Charge Portal will not be able to calculate the agency’s Direct Charge that contain conditions. **The agency must calculate and submit the exact amount to be placed on the tax roll.**

Example:

If the Direct Charge is \$10 and the agency adds a 5% fee (\$0.50), and there’s an additional \$0.30 processing fee, the total amount submitted should be \$10.80. We will automatically deduct the \$0.30 processing fee per parcel/bill, but the agency is responsible for transferring the 5% fee from the amount received through the property tax apportionment.

- **Final Review Before Submission**

- Carefully review listings for accuracy to prevent errors and avoid processing delays.

³ Revised June 18, 2025: Updated the “**Amount**” from (decimal, even cents) to (rounded to two (2) decimal places).

- The County is only concerned with the following fields:
 - **Parcel Number**
 - **Assessment Year**
 - **Agency Account Code**
 - **Amount** (this is the amount that will show in the tax bill)

 **Note:** Do NOT include additional information such as owner name, property address, or acreage—this is unnecessary for processing.

- **Before Certification:**
 - **It is the agency's responsibility to review and validate all information.**
 - Verify accuracy before clicking "Finalize and Submit". Once certified, you will be unable to make any additional changes on the portal for the roll year.
- **Adjustments:**
 - To modify or remove records, delete the original file and upload a corrected version.
 - **If uploading a new file, delete the old one first to avoid duplicate records.**
- **After Certification:**
 - No further changes can be made.
 - Once certified, the submission is **final** and cannot be modified.

I. Direct Charge Portal Validation

- The Direct Charge Portal will validate uploaded Direct Charge files.
- After the upload is complete, you will receive an email confirmation.
- A Summary Report will list accepted and rejected records. A Detailed Report will highlight potential warnings and errors, such as:

- **Direct Charge Not Allowed** – e.g., the parcel is tax-exempt.
- **Duplicate Direct Charge** – the same assessment appears more than once.
- **Unknown Direct Charge** – invalid or unrecognized direct charge code.
- **Unknown Parcel** – parcel is inactive or has been re-parceled.

J. Direct Charge Reporting Tools

The Direct Charge Portal allows users to view and download reports related to Direct Charges.

1. Direct Charge Load Data (DCW Report – Exhibit I)

- After uploading your parcel listings, The Direct Charge portal will validate the data and generate this report.
- The report lists:
 - Parcels and assessment amounts (**including County costs**) that were successfully accepted.
 - Utility roll parcels (parcels beginning with "9"), which are assessed by the State Board of Equalization and do not correspond to local parcel numbers.
- **Recommendation:** Carefully reconcile this report with your own detailed parcel listings to ensure accuracy.

2. Direct Charge File Errors (DCW Report – Exhibit II)

- Available for download after file uploads.
- Lists warnings and errors, including rejection reasons.
- Review immediately and compare accepted vs. rejected records.
- **Corrections:** To modify or remove a record, delete the original file (all records) and upload a corrected version.

3. Direct Charge Amounts Levied (DCW Report – Exhibit III)

- Available after each tax collection period.
- Shows parcel details and payment status (paid/unpaid).
- The report should match the apportioned funds for that period.
- Applies to:
 - Current and prior secured collections.
 - Unsecured collections, if an assessment was moved from the Current Secured Roll to the Unsecured Roll.

K. Correcting an Assessment Placed in Error

If an assessment was added in error, the agency has three options:

1. **Request an Amended Tax Bill** – A **\$27.50 fee per bill/assessment** applies. If the tax bill is **half-paid**, only the **unpaid portion** can be removed.
2. **Reimburse the Property Owner** – The owner **pays the full tax bill**, provides proof of payment, and the agency reimburses them directly.
3. **Issue a Check to the County Tax Collector** – The agency provides a check for the incorrect assessment amount, payable to the **County Tax Collector**, so the taxpayer can include it with their tax payment.

L. County Processing Cost

- The County's **processing fee** is **\$0.30 per assessment**, and it **must be included with the total assessment amount** submitted.
- This fee covers the cost of **applying the assessment to the tax roll and accounting** but does **not** cover tax collection.
- The **County will recover its total costs** from the **first secured apportionment**, regardless of which property owners have paid.
- Once the County recovers its costs, the agency will receive the **full amount collected** from property owners.

M. Alternative Submission and Processing Fees

- If an agency **cannot use the Direct Charge Portal**, submission files may be accepted in a **compatible format** and uploaded internally by the County.
- A **\$1.20 per assessment processing fee** will apply.
- If the file is **not properly formatted** and requires extensive corrections:
 - The data will be **returned for correction**, or
 - The agency will be **billed at \$96.00 per hour** (Property Tax Accounting rate) **plus any applicable processing costs**.

N. Assessment and Tax Lien Rules

- Recording assessments as liens is not mandatory; however, if you choose to do so, a separate submission must be made to:

County Recorder's Office

222 West Hospitality Lane, First Floor

San Bernardino, CA 92415

⚠ Important:

- The County Recorder's Office does not forward documents to the Property Tax Division. Agencies are responsible for ensuring that any required documentation is submitted directly to the Property Tax Division.
- The Property Tax Division does not send parcel listings to the Recorder's Office. Agencies must coordinate with the Recorder's office if parcel information is needed for recording purposes.

- Under **Revenue and Taxation Code section 2802(c)**, once an assessment is added to the **current tax roll**, it becomes part of the **tax lien** and must follow the same rules as **ad valorem taxes**. This means assessments **cannot** be paid separately from the property tax bill, except in the following cases:
 1. **Agency-Identified Error** – The agency may authorize an assessment to be removed, changed, or added.
 2. **Auditor-Controller Notice** – If the agency receives a duly recorded "Notice of Intent to Remove Delinquent Special Tax Installment from the Tax Roll," it may remove unpaid Mello-Roos and 1915 bond

installments.

3. **Non-Value Segregation** – A taxpayer requests a segregation of the tax bill to pay an assessment separately.
4. **Assessed Value Segregation** – A taxpayer requests a separation of assessed value, splitting tax liability into multiple bills.
5. **Public Acquisition** – The property is acquired for public use.

 **Important:** If the property tax bill is **partially paid** and a correction lowers the assessment amount, **only the unpaid portion** can be adjusted.

O. Assessments and Change of Ownership

1. This process applies **only** when a **change of ownership occurs**. If **assessments are not recorded as liens** before submitting parcel listings and **ownership changes before November 1** (when the first installment taxes become payable), the charge must be **removed from the secured tax roll** and placed on the **unsecured roll**, billed to the previous owner.
2. This process requires **two separate corrections**, resulting in **two \$27.50 amended tax bill fees**.
3. Agencies should **review applicable laws** to determine if this applies to their assessments.
4. **Lien recording and release** are the agency's **sole responsibility**.

P. Abatement Cost Resolutions and Tax Roll Processing

1. When authorized by statute or ordinance, agencies must adopt **resolutions** declaring that **abatement costs** will be collected through the tax roll.
2. Resolutions intended to be recorded as **liens** should be sent **immediately** to the **Recorder's Office**.
3. However, the **Auditor's copy** must be **retained** until the **July-August processing period** for application to the tax roll.
4. Only **unpaid** abatement costs should be submitted at that time.

5. If an abatement cost resolution is submitted **outside the processing period without** a request for an **amended tax bill**, it will be **returned** for submission in the next year's tax roll.

V. Attachments

- **Attachment A** –Direct Charge Portal User Guide
- **Attachment B** - Instructions for requesting access to an existing agency/subagency
- **Attachment C**- Preliminary Notification of Direct Charges and Direct Charge Web Portal User Access Form
- **Attachment D** - Vendor Direct Deposit Agreement
- **Attachment E** – Original Executed Agreement for Collection of Special Taxes, Fees, and Assessments
 - District Agreement
 - City Agreement
- **Attachment F** – Notification Letter of Authorization (for consultant)
- **Attachment G** – Certified Parcel Listings (including Direct Charges, per the new specifications)
- **Attachment H** - Request for New Direct Charge Agency Account

VI. Exhibits

- **Exhibit I** – DCW Direct Charge Load Data
- **Exhibit II** – DCW Direct Charge File Errors
- **Exhibit III** – DCW Direct Charge Amounts Levied