

# San Bernardino County



## Auditor-Controller/Treasurer/Tax Collector

**Ensen Mason CPA, CFA**

*Auditor-Controller/Treasurer/Tax Collector*

**John Johnson**

*Assistant Auditor-Controller/Treasurer/Tax Collector*

**Tori Roberts, CPA**

*Assistant Auditor-Controller/Treasurer/Tax Collector*

April 28, 2023

### TO: ALL AGENCIES APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

Attached are the procedures for applying Special Assessments to the San Bernardino County Tax Roll for 2023-24. Submittals that do not adhere to these guidelines will be returned to the agency for correction and resubmission.

### Agreement to Comply

To remain in compliance with the signed agreement as outlined in Section 4 of the Agreement for Collection of Special Taxes, Fees, and Assessments, Agency guarantees that the taxes, fees, or assessments imposed by the Agency and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIIC and XIID of the California Constitution (Proposition 218). Upon inquiry from the County, evidence of the legality of the placement of special assessments must be produced to prove conformity with Proposition 218 and other applicable laws that allow the placing of fees on the tax bill. All Agencies are required to sign and submit a new agreement for fiscal year 2023-24. The signed agreement will be an annual requirement to be submitted prior to the submittal deadline. If you would like an original returned to you, please sign and return two copies and one will be returned to you with original signatures.

### Preliminary Notification of Special Assessments

All Agencies **must** submit a preliminary Notification of Special Assessments by **July 3, 2023**. An Excel form is provided as an attachment for your use. The information from the preliminary notification is used to update the description and phone number that will print on the tax bill for taxpayer inquiries as well as update contact information for both special assessment processing and special assessment apportionments. Therefore, it is imperative that this information be reviewed and submitted in a timely manner.

### Submissions

All first submissions are due by **August 10, 2023**. A cover letter **must** accompany **all** assessments submitted for placement, regardless of the method of submission. This letter must contain the following:

1. Agency Account (i.e.: CC04 SP04)
2. Total number of parcels submitted for each agency account
3. Total dollar amount submitted for each agency account
4. Name and address of person to receive resulting reports

**Note:** Failure to provide the name and mailing address for reports will result in a processing delay of your submittal.

### Paper Listings Submissions

1. \$1.20 processing cost will be added to each assessment, in accordance with the adopted Fee Ordinance
2. Font must be at least 14-point font size
3. Agency Account should be listed at the top of each page
4. Include only the parcel number and the dollar amount to be applied.
  - If requesting an alternate sequence number other than '01,' please include the sequence numbers in your listings.
  - **Do not include names, addresses, or your internal account numbers.**
5. Paper listings should be submitted by e-mail as a scanned attachment to [PTassessments@sbcountyatc.gov](mailto:PTassessments@sbcountyatc.gov).

### **Electronic Submissions**

1. \$.30 processing cost will be added to each assessment, in accordance with the adopted Fee Ordinance
2. \$1.20 processing cost will apply to each non-compatible assessment in accordance with the adopted Fee Ordinance.
3. **A separate text file should be submitted for each special assessment and named accordingly. (Example: VQ66ST01, VQ66ST02)**
4. Formatted data can be submitted as follows:
  - **By E-mail** to [PTassessments@sbcountyatc.gov](mailto:PTassessments@sbcountyatc.gov)
  - **By Mail**, if on CD-ROM  
San Bernardino County Auditor-Controller/Treasurer/Tax Collector  
C/O Property Tax Division  
268 West Hospitality Lane, 4<sup>th</sup> Floor  
San Bernardino, CA 92415-0018
5. Submissions should follow data specifications on attached page.

**Extensive reformatting of submitted data, such as enlarging paper copies or removing unneeded information such as addresses and customer account numbers, may be subject to the \$1.20 processing cost and/or the hourly Property Tax Accounting Fee of \$129 per hour, in accordance with the adopted Fee Ordinance.**

### **Corrections**

- All corrections to original submittals are due by **September 1, 2023**. Please separate correction by type: Adds, Deletes, and Changes should be kept separate to avoid confusion. See attached sample. **If you have more than 25 Adds, please send them in similar format to your original submittal, or the \$1.20 per assessment processing cost will apply.**

### **Reporting**


All Agencies placing special assessments on the County tax roll will receive an Applied Listing – Report #PI311R01 by mail and email for each agency account. It is imperative this listing is promptly reviewed for errors; corrections should be submitted to our office by September 1, 2023, so corrections can be applied before the tax roll is extended. A \$26 fee per special assessment correction is charged after extension. **If you do not receive the PI311R01 report by Friday, August 18, 2023, please contact our office immediately as the submittal may not have been processed.**

### **Deadlines**

<b>Preliminary</b>	<b>Monday, July 3, 2023</b>
<b>Submission</b>	<b>Thursday, August 10, 2023</b>
<b>Corrections</b>	<b>Friday, September 1, 2023</b>

If any extraordinary circumstances develop or if any further clarifications are needed, please contact Glen E Lastimosa, Supervising Accountant II at (909) 382-3180 or via email at [Glen.Lastimosa@sbcountyatc.gov](mailto:Glen.Lastimosa@sbcountyatc.gov) or Emerita Meily, Property Tax Manager, at (909) 382-3105 or via email at [Emerita.Meily@sbcountyatc.gov](mailto:Emerita.Meily@sbcountyatc.gov).

Ensen Mason CPA, CFA  
Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

  
By: **Franciliza Zyss**  
Interim Chief Deputy, Property Tax  
Apportionments Section

EM:JMJ:FZ:EM:bh  
Attachments

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

Cont...

## I. GENERAL

- A. Before special assessments may be placed on the County tax rolls, a contract for their collection must be executed between the governing body of the agency and the County. Once this contract has been entered into, it is effective for any special assessment of that agency and remains in effect for the year the charges have been placed on the tax rolls or until rescinded by either of the parties concerned. ***The County will charge a \$187.00 setup fee for new agencies requesting a special assessment contract and for any agency requesting a new account number.*** All assessment revenue will be transmitted to the Agency via ACH direct deposit in accordance with the County Treasury policy; therefore, new Agencies shall complete the Vendor Direct Deposit Agreement as part of your submission if one is not already on file. Assessments will not be placed on the tax roll if the Agency fails to comply with the direct deposit policy.
- B. The County's processing cost is applied to the tax roll in addition to the total assessment amount provided to us. Our costs have been established to be: \$1.20 for every parcel when submitted in a non-compatible medium or \$.30 per assessment if the data is provided to us electronically and compatible with our tax roll processing system. ***If we receive submission files requiring extensive reformatting for interfacing to our programs, we will return the data for correction or bill you at the Property Tax Accounting rate of \$129 per hour and/or charge the \$1.20 per parcel processing cost.*** Format specifications for electronic submission of assessments are attached.
- C. The processing charge is based on the cost of applying the assessment to the tax roll and the attendant accounting, not for the collection of the taxes. Because of the nature of the cost, the County will recover its total costs from the first secured apportionment, regardless of which property owners paid their assessments. After this recovery is effected, the agency will receive the full amount collected from the property owners.
- D. Once the County tax roll is extended, it is relayed to the Tax Collector for collection. Corrections that must be made to the tax roll after extension require a new tax bill. As such, the Amended tax bill fee of \$26 will be applied to each assessment corrected on the bill, in accordance with the Fee Ordinance. This fee must be paid by the agency requiring a correction. If you are correcting more than one assessment on a bill you will be charged for each assessment. Requests for corrections submitted after the September 1, 2023 deadline should be emailed to the Property Tax Corrections mailbox, [PropertyTaxCorrections@sbcountyatc.gov](mailto:PropertyTaxCorrections@sbcountyatc.gov).
- E. Per Revenue and Taxation Code section 2802(c), an assessment becomes part of the tax lien once it is added to the current tax roll. Therefore, it must follow the same rules as ad valorem taxes. This means that the assessment placed on the tax roll ***may not be paid separately*** from the remainder of the property tax bill unless one of the following exceptions apply:
1. If an ***error*** has been discovered by your Agency, the Agency may authorize an assessment to be removed, changed or added.
  2. If your Agency receives a duly recorded "Notice of Intent to Remove Delinquent Special Tax Installment from the Tax Roll" from the Auditor-Controller, your Agency may remove unpaid Mello-Roos and 1915 bond installments.
  3. If a taxpayer requests a non-value segregation of a tax bill in order to pay an assessment without paying the remainder of the tax bill.
  4. If a taxpayer requests an assessed value segregation/separation, causing the tax liability to be split into one or more bills.
  5. If a public acquisition occurs.

***Note: If the property tax bill is already half paid and a correction is requested to lower the amount of the assessment, only the unpaid portion can be corrected.***



# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

*Cont...*

If an assessment was placed in error by your agency, there are three alternatives:

1. Request an amended tax bill with the corresponding payment of \$26. **If a property tax bill is half paid and a correction is requested, only the unpaid half can be removed.**
  2. Have the property owner pay the tax bill, show proof of payment, and then reimburse directly to the taxpayer.
  3. Provide the taxpayer with a check for the incorrect assessment amount payable to the County Tax Collector so that the property owner may include that with payment for the tax bill.
- F. If your assessments are not recorded as liens on the property prior to submission of your parcel listings to this office, and there is a change of ownership on the property prior to November 1 (the date the first installment taxes become payable), most applicable sections of law require that this charge be removed from the secured tax rolls and placed on the unsecured roll to be billed against the previous owner. Because this results in two separate corrections, there are two \$26 amended tax bill charges for this action. Your agency should research the law pertaining to your assessments to determine if this circumstance would be applicable. The recording of a lien or the release of such lien once recorded is entirely your agency's responsibility.
- G. Throughout the year, many agencies adopt resolutions declaring that the costs of abatement of public nuisances are to be collected on the tax rolls. Those resolutions to be recorded as liens should be sent to the Recorder's Office immediately. However, the Auditor's copy must be retained until the next July-August processing period for application to the tax roll. Be sure to only submit those that remain unpaid at that time. If this office receives an abatement cost resolution outside of the processing period, and it is not accompanied by a request for an amended tax bill, it will be returned for submission for the next year's tax roll.
- H. Whenever possible, this office will pick up the new parcel numbers assigned by the Assessor's Office within the last year, as a result of a re-parcel. This will be included on your Re-Parceled Listing – Report #PI311R04. The system will automatically place the assessment on the new parcel number. You should update your records so that future year's assessments will be submitted on the active parcel. If the property has been separated or combined, however, we will report this condition to you for further action on your Unapplied Listing – Report #PI311R02, which will state the unapplied reason. These require further action on your part and should be resubmitted on the correct parcel, if applicable.
- I. **ALL AGENCIES MUST SUBMIT A PRELIMINARY LISTING (ATTACHED). THIS MUST INCLUDE A PHONE NUMBER AND NAME FOR CONTACT REGARDING PROBLEMS WITH SPECIALS FOR AUDITORS USE AND A PHONE NUMBER FOR PUBLIC CONTACT TO BE PRINTED ON BILLS.**

## II. SUBMITTING PARCEL LISTINGS

- A. Your parcel listings detailing the assessments to be placed on the tax rolls can be emailed to [PTassessments@sbcountyatc.gov](mailto:PTassessments@sbcountyatc.gov). *(For information regarding the purchase of parcel listings, please contact ParcelQuest at (844) 893-7216 or <https://assr.parcelquest.com>.)* It is **NOT** mandatory that you record assessments as liens, but in the event that you are also recording these assessments as liens against the property, there must be a separate delivery to the County Recorder's Office at 222 West Hospitality Lane, First Floor, San Bernardino, California 92415. The County Recorder's Office does not analyze any documents sent to them to determine if they should be forwarded to the Property Tax Division, nor does the Property Tax Division forward any listing to the Recorder's Office.
- B. A copy of the resolution or ordinance of your governing body must accompany the parcel listing.
- C. **Include a grand total parcel count and a total dollar amount for each Agency account submitted.**

## POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

*Cont...*

- D. Cover letter: Please provide a mailing and email address for the resulting reports, as well as a telephone number and a person that we can contact to resolve any problems that may occur. Unless otherwise indicated, this same person and telephone number will be provided if a taxpayer calls with a question on his assessment.
- E. **Clearly label a description of the assessments and your agency and account number on your parcel listing or on the cover letter to the parcel listing.** For example, specifically distinguish between water stand-by or sewer stand-by assessments. If this office defines a description incorrectly, this will be printed on all County tax bills for that assessment, and it is not easily correctable. If you are adding assessments that "escaped" the tax rolls during prior years, please also indicate as such. This will help to avoid confusion if there are two amounts for the same parcel number.
- F. **Please send only one copy of your parcel listing.** Do *not* send copies to the Tax Collector, Board of Supervisors, Clerk to the Board, or Assessor. To send more than one copy could result in duplication.
- G. **DO NOT INCLUDE THE COUNTY'S COST IN THE ASSESSMENT AMOUNT THAT YOU PROVIDE US.**
- H. **Be sure that your parcel listings are clear copies.** We have received some parcel listings where part of the parcel number or the amount was cut off in photocopying or were copied so light it was difficult to read the data. If we are in receipt of such a listing, it will be returned to you for resubmission and may conflict with our deadlines.
- I. **Specify only one amount for each parcel number and list each parcel number only once. Do not show one parcel number with three amounts unless they have different sequence numbers.**
- J. The tax roll processing system has established the Assessor's parcel number at thirteen (13) digits. The format for the 13 digit parcel number is as follows:
- 4 digit map book number; insert a beginning zero if you have only 3 digits.
  - 3 digit page number; all three digits must be present.
  - 2 digit line number; both digits must be present.
  - 4 digit parcel type and sequence number; we will insert four zeroes if you do not provide this.
- K. **You must review your listings for accuracy and typographic errors before submission.**
- L. When submitting assessments in paper format for more than one Agency Account number, do not combine two Agency Account numbers on the same page. Use separate pages for each Agency account number.
- M. The only items on your parcel listing that this office is concerned with are: (1) the **parcel number**; (2) **the amount** to be collected for your agency, and (3) the **Agency Account** number. Any additional information, such as owner, address, or acreage of property should be omitted prior to submittal.
- N. Parcel listings, which are not clear or are not in required format with a font of at least (14) point, will be returned for your correction.

### III. SCHEDULE FOR 2023-2024

- A. **Submit your parcel listings any time after July 1, but before August 10. Every effort will be made to send you any "error reports" before the tax roll is extended.**

# POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

*Cont...*

- B. The County tax rolls are usually extended during the third week in September. Any individual problems may be resolved through September 1, 2023. Written notification of these changes should be received by this office by that date. **Please be sure to call us at (909) 382-3180 if there are any other problems or any questions about last-minute items.**

## IV. REPORTING TO AGENCIES

- A. Applied Listing – Report #PI311R01

After your parcel listings are processed for entry to the tax rolls, we will forward to each agency concerned a computer printout listing the accepted parcels. This report lists the parcels and the amounts (including the County cost) for those assessments that were successfully applied. Any parcel beginning with a "9" represents a parcel on the utility roll, which is assessed by the State Board of Equalization, and will not correspond to the local parcel number supplied by your agency. ***It is highly recommended that the report showing the charges applied to the tax rolls be reconciled to your own parcel lists, as submitted to this office.*** Due to the tremendous amount of data that is processed by our office, errors may have occurred and we will gladly correct a tax bill at no cost, if the error was a result of our operations.

- B. Unapplied Listing – Report #PI311R02

We will also forward to each agency a computer printout listing the rejected parcels. ***This listing should be reviewed immediately,*** correct parcel numbers obtained from the Assessor, and where necessary, action initiated to revise the assessments. When submitting corrections to parcels, please ensure that they are clear and legible. ***Do not*** submit corrections on the computer printout listing sent to the agency. Prepare a listing with the correct parcel numbers and amounts on a separate piece of paper. If notification to this office of the corrections cannot occur before we extend the property tax rolls, these corrections should be retained by your agency for submission with the following year's parcel listings.

- C. Re-Parceled Listing – Report #PI311R04

A computer printout will also be submitted to your agency referencing all parcel numbers that have been renumbered by the Assessor. This report is a reference tool used to update your records with new parcel numbers. All special assessments have been applied to the roll under the new parcel number as shown on the applied listing.

- D. Special Assessment Final Extract – Report #PI347E01

Final and permanent listing of all special assessments applied to the roll at time of extension. Any corrections made after this time will be subject to charges as listed on page 1.

***This report is on CD-ROM***

- E. Paid Special Assessment Listing – Report #PI824

After the end of each tax collection period, we will forward a computer listing of the parcels on which payments have been received. This should balance to the money that we are apportioning for the same period (Report #PI867 Apportionment Report). This will occur both on current secured collections and on prior secured collections. This will also occur on our unsecured collections if an assessment has been removed from the Current Secured tax roll and placed on the Unsecured Roll.

***This report is on CD-ROM.***

## POLICIES AND PROCEDURES FOR APPLYING SPECIAL ASSESSMENTS TO THE TAX ROLLS

*Cont...*

F. Unpaid Special Assessment Listing – Report #PI351R01

In the past, a special report was created, upon request, listing "unpaid" special assessments as of any given date. While this report is still available, **the cost will be \$55.00 per Agency Account requested plus ACTUAL COMPUTER CHARGES, per request.** The computer costs to run the report are very high, and can range from \$200 to \$4,000. This cost is split between any other agencies requesting this report. The billed CPU time usually ranges from \$20 to \$70 per agency account but may be more, depending upon the number of requests submitted.

***This report is also available on CD-ROM for no additional charge.***

**COUNTY OF SAN BERNARDINO  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**

**Electronic Data Specifications for  
Special Assessments 2023-2024**

**DELIVERY:**

E-mail data to [PTassessments@sbcountyatc.gov](mailto:PTassessments@sbcountyatc.gov) and direct any questions to Glen E Lastimoso, Supervising Accountant II at (909) 382-3180 or Emerita Meily, Property Tax Manager, at (909) 382-3105.

**REQUIREMENTS:**

- Provide data in 80-column record layout as defined below.
- No form feed (ØC) or blank lines of any kind.
- Each line must be terminated with a carriage return (ØD) and line feed (ØA).
- Format must be ASC11 text only (WKS, DIF, or SILK is not acceptable).
- Cover letter with control totals (parcel count and dollar amount) and signed by representative of assessing agency. Include copy of resolution of governing body. Sample cover letter is attached.
- If more than one assessment on a CD-ROM, name each file similarly such as:  
File #1 – CQ01ST01; File #2 – CQ02ST01; File #3 – CQ03ST01

**RECORD LAYOUT:**

<u>Column</u>	<u>Description</u>	<u>Note</u>
1-5	"PI320"	Insert (Please note this is P <u>I</u> 320 not a P <u>1</u> 320)
6-16	Blank	
17-22	Tape Preparation Date	YYMMDD
23-34	Blank	
35	"D"	Insert
36-41	Blank	
42-49	Agency-Account Code	Contact Auditor for codes if unsure
50-51	Roll Year	Use "23" for 2023-24
52-55	Assessor Parcel # - Book	Insert leading zero, if needed to make four digits
56-58	Assessor Parcel # - Page	Three digits
59-60	Assessor Parcel # - Line	Two digits
61	Assessor Parcel # - Par Type	Zeroes for most real property
62-64	Assessor Parcel # - Sequence	Exceptions are mobile homes, possessory interest and condominiums.
65-66	Sequence Number	Use 01. If more than one record for the same parcel, increment to 02, 03, etc. This is an edit check for erroneous duplicates.
67-77	Assessment Amount	The decimal is implied. Use "00000023450" for \$234.50.
78-80	Blank	





AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS  
FISCAL YEAR 2023-24

THIS AGREEMENT is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between the COUNTY OF SAN BERNARDINO, hereinafter referred to as "County" and the \_\_\_\_\_, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any city, school district, special district, zone or improvement district thereof; and

WHEREAS, the District and County have determined that it is in the public interest that the County, when requested by District, collect on the County tax rolls the special taxes, fees, and assessments for District.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided to collect on the County tax rolls the special taxes, fees, and assessments of District, and of each zone or improvement District thereof.

2. When County is to collect District's special taxes, fees, and assessments, District agrees to notify in writing the Auditor-Controller (268 W. Hospitality Lane, 4<sup>TH</sup> floor, San Bernardino, CA 92415) of the County on or before the 10<sup>th</sup> day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to be so collected. Any such notice, in order to be effective, must be received by the Auditor-Controller by said date.

3. County may charge District an amount per parcel for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District, not to exceed County's actual cost of collection.

4. District warrants that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIII C and XIII D of the California Constitution (Proposition 218).

5. District hereby releases and forever discharges County and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under

this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees or assessments as contemplated in this agreement.

6. The County Auditor-Controller has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned District hereby assumes any and all responsibility for making such a determination. The undersigned District agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract or the imposition of the taxes or assessments collected pursuant to this contract, and for any costs or expenses incurred by the County on account of any claim therefore, except where such indemnification is prohibited by law. If any judgment is entered against County or any other indemnified party as a result of action taken to implement this Agreement, District agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

7. District agrees that its officers, agents and employees will cooperate with County by answering inquiries made to District by any person concerning District's special tax, fee, or assessment, and District agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.

8. District shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 2023-24 fiscal year.

10. Either party may terminate this agreement for any reason upon 30 days written notice to the other party. The County Auditor-Controller shall have the right to exercise County's right and authority under this contract including the right to terminate the contract.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. Each person signing this agreement represents and warrants that he or she has been fully authorized to do so.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

District: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

ENSEN MASON CPA, CFA,  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
SAN BERNARDINO COUNTY

By Authorized Deputy: \_\_\_\_\_

Printed Name: Franciliza Zyss \_\_\_\_\_

Title: Interim Chief Deputy, Property Tax \_\_\_\_\_

Date: \_\_\_\_\_



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS  
FISCAL YEAR 2023-24

THIS AGREEMENT is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between the COUNTY OF SAN BERNARDINO, hereinafter referred to as "County" and the \_\_\_\_\_, hereinafter referred to as "City".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any city, school district, special district, zone or improvement district thereof; and

WHEREAS, the City and County have determined that it is in the public interest that the County, when requested by City, collect on the County tax rolls the special taxes, fees, and assessments for City.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by City as hereinafter provided to collect on the County tax rolls the special taxes, fees, and assessments of City, and of each zone or improvement district thereof.

2. When County is to collect City's special taxes, fees, and assessments, City agrees to notify in writing the Auditor-Controller (268 W. Hospitality Lane, 4<sup>TH</sup> floor, San Bernardino, CA 92415) of the County on or before the 10<sup>th</sup> day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to be so collected. Any such notice, in order to be effective, must be received by the Auditor-Controller by said date.

3. County may charge City an amount per parcel for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the City, not to exceed County's actual cost of collection.

4. City warrants that the taxes, fees, or assessments imposed by City and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIII C and XIII D of the California Constitution (Proposition 218).

5. City hereby releases and forever discharges County and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of City's responsibility under this

agreement, or other action taken by City in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees or assessments as contemplated in this agreement.

6. The County Auditor-Controller has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned City hereby assumes any and all responsibility for making such a determination. The undersigned City agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract or the imposition of the taxes or assessments collected pursuant to this contract, and for any costs or expenses incurred by the County on account of any claim therefore, except where such indemnification is prohibited by law. If any judgment is entered against County or any other indemnified party as a result of action taken to implement this Agreement, City agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on City's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify City of its intent to implement any offset authorized by this paragraph.

7. City agrees that its officers, agents and employees will cooperate with County by answering inquiries made to City by any person concerning City's special tax, fee, or assessment, and City agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.

8. City shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by City shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 2023-24 fiscal year.

10. Either party may terminate this agreement for any reason upon 30 days written notice to the other party. The County Auditor-Controller shall have the right to exercise County's right and authority under this contract including the right to terminate the contract.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. Each person signing this agreement represents and warrants that he or she has been fully authorized to do so.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

City: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

ENSEN MASON CPA, CFA,  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
SAN BERNARDINO COUNTY

By Authorized Deputy: \_\_\_\_\_

Printed Name: Franciliza Zyss \_\_\_\_\_

Title: Interim Chief Deputy, Property Tax \_\_\_\_\_

Date: \_\_\_\_\_





**COUNTY OF SAN BERNARDINO**  
**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**  
**PROPERTY TAX DIVISION**  
**REQUEST FOR NEW SPECIAL ASSESSMENT AGENCY ACCOUNT**  
**TAX ROLL YEAR - 2023-24**

To be completed by Agency:

**Agency Information**

Name1: \_\_\_\_\_  
 Name2: \_\_\_\_\_  
  
 Address1: \_\_\_\_\_  
 City State: \_\_\_\_\_  
 Zip + 4: \_\_\_\_\_  
 Address2: \_\_\_\_\_

Description	Character Length	Count
Agency Name as it appears on warrant	(35)	0
	(35)	0
Mailing address, reports will be sent here, may include an attention line	(35)	0
	(35)	0
	(9)	0
	(35)	0

**Account Information**

Name Line 1: \_\_\_\_\_  
 Name Line 2: \_\_\_\_\_  
 Name Line 3: \_\_\_\_\_  
  
 Phone number: \_\_\_\_\_

Account Name generally related to the direct charge e.g. "SEWER USER FEES"	(35)	0
As it appears on tax bill an "***" is used to identify special assessments	(26)	0
Used as the attention line for reports	(35)	0
Contact number that appears on the tax bill	(10)	0

**Agreement to Accept Apportionments by ACH:**

A completed "Vendor Direct Deposit Form" and ACH information must be included with this setup form. Property Tax will facilitate the vendor setup with Accounts Payable.

\_\_\_\_\_ I understand.

<b>To be completed by Property Tax:</b>	
<b>610 Screen</b>	<b>PIRF</b>
Agency Code _____	Agency Crosswalk Code _____
<b>611 Screen</b>	<b>SAP</b>
Account Code _____	Vendor Code _____
FUND _____	Date Completed by AP _____
DEPT _____	
ORG _____	
<b>612 Screen</b>	
Agency Code _____	
Account Code _____	
Year _____	

*I, the undersigned, agree to the costs for new accounts as outlined in the Policies and Procedures for Applying Special Assessments to the Tax Rolls as a \$187 setup fee and that I am authorized to approve such charges.*

\_\_\_\_\_  
 Authorized by (print and sign Name) Date  
 Name and Title

Agency Name \_\_\_\_\_  
 Agency Contact \_\_\_\_\_  
 Agency Address \_\_\_\_\_  
 Agency City, State, Zip \_\_\_\_\_  
 Agency Contact Phone \_\_\_\_\_  
 Agency Contact Email \_\_\_\_\_

**DUE: July 3, 2023**

**COUNTY OF SAN BERNARDINO**  
**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**  
**PROPERTY TAX DIVISION**  
**PRELIMINARY NOTIFICATION OF SPECIAL ASSESSMENTS**  
**TAX ROLL YEAR - 2023-24**

PIAU Existing Agency-Account Code or NEW <sup>1</sup>	Active for New Year? Y or N <sup>2</sup>	Description, contact, or phone updates from prior year? Y or N	PIAU Description on Tax Bill (25 characters)	PIAU Tax Bill Phone Number	If Applicable					Estimates	
					Consultant Name	Consultant Address	Consultant City, State, Zip	Consultant Phone	Consultant Email	Parcel Count	Amount

<sup>1</sup> If new Agency Account, write "NEW"  
<sup>2</sup> Inactivated accounts may still have direct charges applied in future years

\_\_\_\_\_  
 Person Completing Form

\_\_\_\_\_  
 Email Address

\_\_\_\_\_  
 Phone Number



**COUNTY OF SAN BERNARDINO  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
PROPERTY TAX DIVISION  
REQUEST FOR UNPAID SPECIAL ASSESSMENT LISTING  
TAX ROLL YEAR - 2023-24**

The cost of the report is \$55 per Agency Account requested plus ACTUAL COMPUTER CHARGES, per request. The computer costs to run the report are very high, and can range from \$200 to \$4,000. This cost is split between any other agencies requesting this report. The billed CPU time usually ranges from \$20 to \$70 per agency account but may be more, depending upon the number of requests submitted. This report is also available on CD-ROM for no additional charge. Please note that the run dates listed below are approximate in order accomodate multiple agency requests.

**PLEASE COMPLETE THE FOLLOWING FORM:**

Agency: _____	County Mail Code: _____
Address1: _____	Contact Name: _____
Address2: _____	Contact Phone: _____
City, State, Zip: _____	Contact Email: _____

\_\_\_\_\_ We do *not* request an Unpaid Special Assessment Report (PI350).

\_\_\_\_\_ Yes, we request an Unpaid Special Assessment Report (PI350) for the period ending(s) listed below.

- December 31, 2023 (After 1st Installment)
- April 30, 2024 (After 2nd Installment)
- June 30, 2024 (Fiscal Year End)

\_\_\_\_\_ Additionally we are requesting a CD of the reports.

Please provide reports for the following Agency Accounts:

Count: 

1
---

<i>e.g. AA01-AA01</i>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

*I, the undersigned, agree to the costs outlined in the Policies and Procedures for Applying Special Assessments to the Tax Rolls as \$55 per Agency-Account Requested plus ACTUAL COMPUTER CHARGES and that I am authorized to approve such charges.*

\_\_\_\_\_  
Authorized by (print and sign Name)  
Name and Title

\_\_\_\_\_  
Date



# VENDOR DIRECT DEPOSIT AGREEMENT

## CHECK ONE

New     
  Amended     
  Cancel

E-mail address (**MANDATORY**): \_\_\_\_\_

### REMITTANCE ADDRESS

Name		
Address line 1		
Address line 2		
City	State	Zip
Federal Tax ID/Social Security #		

### CHECKING ACCOUNT INFORMATION

Name	Acct Name (as on statement)	
Address line 1		
Address line 2		
City	State	Zip
ABA (Rounting #)	Account Number	

Contact Name/Title	Telephone
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**TAPE VOIDED ORIGINAL PREPRINTED CHECK HERE. COPIES WILL NOT BE ACCEPTED.**

If a check cannot be provided, banking information **must** be substantiated on the vendor's letterhead, **signed by an individual of appropriate authority.**

I am authorized by the organization listed above to approve deposits (credits) to the organization's account listed above. I hereby authorize San Bernardino County to initiate deposits (credits) to the financial institution indicated herein. The financial institution is authorized to credit amounts to this organization's account. This authority will remain in full force and effect until the County has received written notification from our organization in the form of a new Agreement, canceling this Agreement in such time and such manner as to afford the County and the depositor a reasonable opportunity to act on it. (**No mark outs or alterations to this paragraph will be accepted. Signed original must be forwarded.**)

\_\_\_\_\_ *Name (print)*     
 \_\_\_\_\_ *Title*     
 \_\_\_\_\_ *Phone number*  
 \_\_\_\_\_ *Signature*     
 \_\_\_\_\_ *Company*     
 \_\_\_\_\_ *Vendor Code*     
 \_\_\_\_\_ *Date*

**Mail to: Auditor-Controller/Treasurer/Tax Collector**  
**Accounts Payable Section**  
**268 West Hospitality Lane 4<sup>th</sup> Floor**  
**San Bernardino, CA 92415-0018**

**Office use only**

Reviewed by	Date	Keyed by	Date
Verified by			Date



## VENDOR DIRECT DEPOSIT AGREEMENT FORM INSTRUCTIONS

### Purpose of Form

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This form will register your organization for automated electronic payments. Instead of creating a paper warrant, the County will make direct deposits to your organization's designated checking account (saving accounts cannot be used). Please note that the e-mailed payment information (remittance advice) will be sent out separately from the electronic payment and in most instances will arrive ahead of the direct deposit.

**Effective Aug. 1, 2007, vendors who have new or amended County contracts are required to accept all payments from the County via electronic funds transfer (EFT).**

For direct deposits from San Bernardino County, your organization or the person authorized by your organization must have an e-mail address where remittance advice information will be sent. County contractors must maintain continued enrollment in order to remain eligible. Vendors without contracts may cancel direct deposit authorization at any time by providing written notification to the County at the address below.

Auditor-Controller/Treasurer/Tax Collector's Office  
Accounts Payable  
268 Hospitality Lane, 4th Floor  
San Bernardino, CA 92415-0018

### Instructions for Vendor Direct Deposit Agreement (form on previous page)

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1. Enter the e-mail address where remittance advice information can be sent. Organizations receiving automated payments from San Bernardino County must have an e-mail address.
2. Fill in requested information (i.e. correct billing address, federal tax identification number, and banking data). The financial institution's ABA or routing number can be found on the bottom left section of your checks between these symbols  $\Psi$ : \_\_\_\_ - \_\_\_\_  $\Psi$ : The bank account number can normally be found at the bottom of checks in the section on the right.
3. Enter the name and telephone number of someone in your organization that the County can call if we have questions about the information contained on the Direct Deposit Agreement form.
4. Tape a voided (original preprinted bank) check on the account listed in the space provided. If one cannot be provided, banking information must be substantiated on the vendor's letterhead, signed by an individual of appropriate authority.
5. Complete the authorization section. A person authorized by the organization to approve deposits (credits), and/or corrections to the previous credits for the listed account must sign the "Vendor Direct Deposit Agreement" before direct deposits may begin.
6. Return the form (signed original) to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector's Office Accounts Payable section at the address above.

Please inform the County of any changes in your banking information or e-mail address. Updates are essential to ensuring timely deposits and e-mail notifications.

If you have any questions about this form or our direct deposit system, please call us at 909-382-3139.

**SAMPLE COVER LETTER**

Date:

**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**  
**Property Tax Division**

Attn: Emerita Meily  
268 West Hospitality Lane, 4<sup>th</sup> Floor  
San Bernardino, CA 92415-0018

The following assessments are submitted for placement on the 2023-24 tax roll:

<b>AGENCY NUMBER</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>PARCEL COUNT</b>	<b>TOTAL DOLLARS</b>
CC99	SP03	Delinquent Collections	244	\$90,846.31
CC99	SP04	Street Lights	185	7,564.08
CC99	SP06	Flood Control	125	12,396.00
CC99	SP07	Landscape	90	16,307.92
CC99	SP09	Street Maintenance	70	16,517.43

Please mail corresponding reports to:

(Name)  
(Address)  
(City, State, Zip)

Also enclosed is a copy of each applicable resolution authorizing the assessments. If there are any questions, please do not hesitate to call me at (Phone Number).

Sincerely,

(Name)  
(Title)





**Ensen Mason CPA, CFA**  
**Auditor-Controller/  
 Treasurer/Tax Collector**  
 SAN BERNARDINO COUNTY

# (For Internal Datasets Only) Interoffice Memo

**DATE:** April 28, 2023

**PHONE:** 555-5555

**FROM:** **AUTHOR'S NAME**, Author's Title  
 Author's Department

**TO:** **EMERITA MEILY**, Property Tax Manager  
 Auditor-Controller/Treasurer/Tax Collector

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**SUBJECT: SPECIAL ASSESSMENTS FOR 2023-24 COUNTY TAX ROLLS**

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File Name (Including Generation): \_\_\_\_\_

VOL. SER: \_\_\_\_\_

OMS Contact and Telephone \_\_\_\_\_

Special Assessment Name	Agency-Account	Record Count	Total Dollar Amount
_____	_____	_____	_____
_____	_____	_____	\$ _____

I have reviewed and approved the data file prepared for the above special assessments. Please proceed to apply this file to the County tax rolls.

\_\_\_\_\_  
 (Signature)

\_\_\_\_\_  
 (Date)

**Instructions:**

1. This format is to be submitted by user department.
2. Include a copy of appropriate resolution(s) or ordinances(s).
3. If multiple assessment accounts are being submitted on one file, list each account with a separate "record count" and "total dollar amount".

(Date)

Auditor-Controller/Treasurer/Tax Collector  
Property Tax Division  
Attn: Emerita Meily  
268 W. Hospitality Lane, 4<sup>th</sup> Floor  
San Bernardino, CA 92415-0018

Please make the following corrections to the roll for 2023 Year:

**(Agency Account)**

ADDS

0123-222-12-0000	125.00
0123-223-13-0000	125.00
1022-221-10-0000	142.00
Total	392.00

DELETES

0122-212-01-0000	125.00
0122-212-22-0000	220.00
0201-012-30-0000	100.00
Total	445.00

CHANGES

	From	To
0123-212-23-0000	100.00	125.00
0123-222-40-0000	200.00	400.00
0121-011-14-0000	400.00	200.00
Totals	700.00	725.00

Please contact (Name) if you have any question at (###) ###-####.