

Frequently Asked Questions (FAQs)


Applying Direct Charges to the Tax Roll

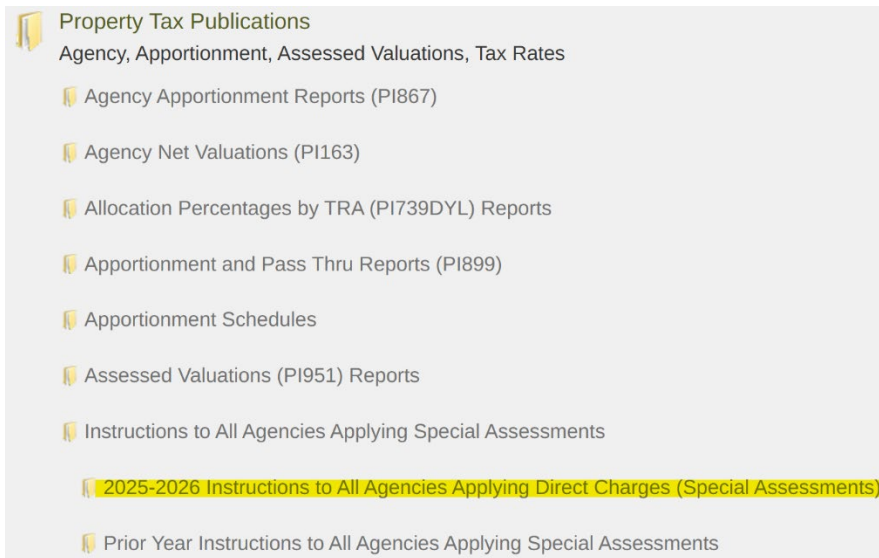
This FAQ section provides answers to common questions related to the new online submission process for direct charges. It covers key topics including portal access, data submission, agency responsibilities, and deadlines to help ensure a smooth experience for all agencies involved.

General Overview & Information

1. Where can they find complete instructions for applying Direct Charges (Special Assessments)?

The full instructions and attachments are available on the [Auditor-Controller/Tax Collector website](#).

To access, navigate to Online Services>Online Documents>Property Tax Publications>Instructions to All Agencies Applying Special Assessments>2025-2026 Instructions to All Agencies Applying Direct Charges (Special Assessments) folder. 
<https://www.sbcountyatc.gov/Services/Documents>



It is also available for download in the Resources section of the Direct Charge Web Portal.

2. What is the purpose of the Instructions Manual?

The Instructions Manual is designed for use by public agencies (sometimes referred to as districts) that submit direct charge levies to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector. Its purpose is to guide agencies through the process of including these direct charges on the current year's tax roll.

3. What's New for the 2025–2026 Tax Roll Year?

Several important updates have been introduced for the 2025–2026 tax roll cycle to improve efficiency, transparency, and compliance. Key changes include:

- **New Direct Charge Web Portal (DCWP):** All direct charge submissions, user access management, and subagency requests must now be completed through the new online portal. Early registration is encouraged.
- **Mandatory User Access Submission by July 1:** Agencies must submit the *Direct Charge Web Portal Access Form* (Attachment C, Page 2) by July 1, 2025, to ensure timely access to the portal before it opens.
- **Portal Registration Window:** The DCWP will be open for user registration from July 14–18, 2025. Late registrations will be accepted, but early access is recommended.
- **Annual Submissions Required (No Change):** As in prior years, direct charge levy data must be submitted fresh each year. The County does not carry forward data from prior tax rolls.
- **Updated File Correction Procedures:** The August 10 deadline is the final date to upload and certify files. From August 10–30, only limited corrections are permitted and must be reviewed and approved by the Property Tax Division.
- **New Option to Submit Subagency Requests via Portal:** Agencies can now request new agency accounts directly within the DCWP. Required supporting documents (e.g., Resolution) must be uploaded through the portal; Vendor Direct Deposit Agreements must be coordinated separately.
- **Wet Signatures Still Required:** The annual *Agreement for Collection of Special Taxes, Fees, and Assessments* must include an original wet signature and be submitted by mail.
- **County Processing Fee and/or Agency Administrative Fee Responsibility:** Agencies must include the County's \$0.30 per-parcel processing fee and/or any authorized agency administrative fee in the total direct charge amount submitted. Auditor-Controller/Tax Collector **will not add** this fee separately.

Agencies are strongly encouraged to review the updated 2025–2026 Instructions Manual in full and ensure compliance with all new processes and deadlines.

Direct Charge Web Portal Access & Registration

4. Where can I find the Direct Charge Web Portal Access Form?

The ***Direct Charge Web Portal Access Form*** can be found in the **Instructions to All Agencies Applying Direct Charges**, under **Attachment C – Preliminary Notification of Direct Charges**, in the tab labeled “Page 2 of 2.”

When submitting the **Preliminary Notification of Direct Charges**, the **Direct Charge Web Portal User Access Form** must be included. This form specifies each user’s access level - Read/Write or Read Only- and outlines the corresponding permissions.

5. Is the submission of Preliminary Notification of Direct Charges (Attachment C) mandatory?

Yes, Submission of the **Preliminary Notification of Direct Charges (Attachment C)** is mandatory.

The notification consists of two parts:

Page 1: lists the agency account codes intended for direct charge submissions, along with agency contact information.

Page 2 identifies the portal users authorized to submit charges on behalf of the agency and assigns their access levels in the Direct Charge Web Portal.

6. Why is the Direct Charge Web Portal Access form required by July 1?

Last year, approximately **1,264 agency accounts** applied direct charges. To streamline the setup process and ensure timely access to the portal, agencies are Yes. Access is not year-specific—once granted, it continues year over year unless

SBC-ATC removes the access, or the user deactivates their account. However,

agencies are still required to submit an **annual user form** to ensure user lists remain

current. User information in advance allows for efficient assignment of access permissions before the portal opens for registration and login

7. When is the Direct Charge Portal open for user account creation and registration?

The Direct Charge Web Portal will be open for user registration from **July 14 to July 18, 2025**.

While registration will remain available after these dates, if necessary, early registration is encouraged to help to streamline the process.

8. Can multiple users, including consultants, access the same agency or subagencies?

Yes. Consultants can be granted access alongside agency staff, provided they are listed as authorized users.

9. When requesting Access, what does Agency and Sub-agencies mean?

The term “**Agency**” refers to the main **agency or district** overseeing one or more sub-agencies (Agency Accounts). It is also identified as the **Parent Agency - Account** in the *Direct Charge Agency-Account Information*.

A “**Sub-agency**” refers to the specific Agency Account to which the direct charges are attributed.

10. Is the Direct Charge Web Portal User Access Form required for each agency code?

Yes, The **Direct Charge Web Portal User Access Form** must be completed for each agency code to ensure appropriate user access permissions are assigned.

11. Is a signature required on Attachment C, “Preliminary Notification of Direct Charges”?

Although a signature line was not included in Attachment C; the authorizing individual must sign next to their printed name.

12. Can we sign up on the portal website now, or do we have to wait until July 14, 2025?

Portal registration will open on **July 14, 2025**. Access will not be available prior to this date.

13. Is there a limit to how many users can have access within an agency?

No. There is no limit—multiple users within an agency may request access as needed.

14. Can multiple users, including consultants, access the same agency or subagencies?

Yes. Consultants can be granted access alongside agency staff, provided they are listed as authorized users.

15. Where can I find the Direct Charge Web Portal User Access Form?

The form is available on the San Bernardino County Auditor-Controller/Treasurer/Tax Collector’s website: **Online Services → Online Documents → Property Tax Publications**

Refer to: “**Instructions to All Agencies Applying Special Assessments 2025–2026.**” Download **Attachment C – Preliminary Notification of Direct Charges** (Tab Page 2 of 2).

16. Can you provide a sample of how to fill out the User Access Form?

Yes. A sample completed form is included below for reference. (Exhibit A)

17. I’m starting the process with the Preliminary Notification of Direct Charges – how will the agency contact, and email be used?

The contact information you provide will serve as the main point of contact for any inquiries related to your submitted direct charges.

18. Will user access carry over into the next year automatically?

Yes. Access is not year-specific—once granted, it continues year over year unless SBC-ATC removes the access, or the user deactivates their account. However, agencies are still required to submit an **annual user form** to ensure user lists remain current.

New Account Creation & Sub-agency Management

19. How do we submit a new Agency request?

To request a new agency, complete and submit the **Request for New Direct Charge Agency Account** form (Attachment H) via email to ptassessments@sbccountyatc.gov.

A \$187 set up fee payable to **San Bernardino County**, is required. Property Tax will coordinate the vendor set up with ATC - Accounts Payable, which requires the new agency to submit a completed “**Vendor Direct Deposit form**” (Attachment D).

20. What is the process for requesting a new Direct Charge Agency Account under an existing agency?

To request a **New Direct Charge Agency Account** under an existing agency , submit the **Request for New Direct Charge Agency Account** form (Attachment H) via email to ptassessments@sbccountyatc.gov by July 1, 2025. This ensures the new agency account can be created before the Direct Charge Web Portal (DCWP) opens for registration. A \$187 set up fee applies for each new agency account.

Alternatively, requests may also be submitted through the DCWP once it opens. The portal user must:

Click on “**Add another subagency**”, then “**Request to create a new subagency**”.

Complete all required fields, including:

- Name and Address information
- Tax Bill print phone number
- Maximum charge (if applicable)
- Jurisdiction contact

Upload the required documentation, including the **resolution authorizing the charge**. The **Vendor Direct Deposit Agreement** should not be uploaded through the portal.

21. Is a Vendor Direct Deposit Agreement required for each new agency account request?

If remittances for the new agency account will be directed to the same ACH account already on file for an existing account, please indicate this when submitting the request.

If the ACH account is **different** or **not previously on file**, a **Vendor Direct Deposit Agreement** will be required. Coordination must be done directly with the Property Tax Division. **Do not** send the form directly to ATC-Accounts Payable unless instructed by the Property Tax Division, to ensure proper set up in the new Property Tax system. This **should not** be uploaded through the portal.

22. What is the process for requesting a new Direct Charge Agency Account under an existing agency?

To request a **New Direct Charge Agency Account** under an existing agency, submit the **Request for New Direct Charge Agency Account** form (Attachment H) via email to ptassessments@sbccountyatc.gov by July 1, 2025. This ensures the new agency account can be created before the Direct Charge Web Portal (DCWP) opens for registration. A \$187 set up fee applies for each new agency account

23. Can subagency contact information include just the agency name and phone number, or must it list an individual?

Listing an individual is preferred, but providing just the agency name and phone number is acceptable if necessary.

24. Can we update the description of a subagency?

Yes. If your subagency description needs to be updated, please indicate it in the **Attachment C – Preliminary Notification of Direct Charges**.

Data Submission & File Uploads

25. Approximately how long does it take to upload parcel files with over 200,000 records?

Uploading a large file (e.g., 200,000 records with fewer than 200 errors) typically takes under **5 minutes**. However, processing time may vary depending on file size, the number of errors, and portal traffic at the time of upload.

26. What is the process for submitting data records by agency?

Data from the prior tax roll year is **not automatically carried over** to the new tax roll. Each tax roll year is considered **separate and distinct**.

As a result, agencies are required to submit a **new and updated set of direct charge levy data records** each year for inclusion on the current tax roll.

27. Must parcel record files be submitted in text format or is Excel acceptable?

Files must be submitted in **CSV (comma-separated values)** format. Excel files are not accepted.

28. Can agencies upload multiple sub-agencies at once?

Each file must be uploaded to one sub-agency at a time. However, users may upload multiple files back-to-back—there's no need to wait for one to finish processing before uploading the next.

29. Should the "Anticipated Collections" amount include the \$0.30 per-record administrative fee?

Yes. Please include the \$0.30 per parcel fee in your total "Anticipated Collections" amount.

30. We lien twice a year, resulting in two liens per parcel. How can we submit without being flagged for duplicates?

The portal will flag duplicate submissions. Please combine the two lien amounts into a single submission. Agencies are responsible for tracking lien timing internally.

31. What if we need to make corrections after the August 10th deadline?

Corrections submitted after the deadline will be reviewed **on a case-by-case basis**. Please contact ptassessments@sbcountyatc.gov for assistance.

32. Can we test uploading a file with only one corrected parcel?

Yes. The system has been tested to support single-parcel file uploads. However, to correct a previously uploaded and accepted charge, you will need to remove the upload and upload a corrected file.

33. Is the maximum amount limit per parcel or per file?

The maximum is **per parcel**. If a parcel exceeds the allowable amount, the portal will alert you so that you can identify and correct the issue.

34. Will agencies be notified once files are certified and accepted?

Yes. Once a file is successfully uploaded and certified in the portal, the system will send confirmation and a report summarizing accepted records. You can also track status in the portal.

35. What happens if an agency misses the August 10 deadline?

Submissions received after August 10 are not guaranteed to be processed. Under Government Code section 26911, the August 10 date is the required deadline for submission and certification. Late submissions may result in the charges not being applied to the current year tax roll.

36. How can changes be requested after August 30?

If an assessment was placed on the bill in error, the agency may request a correction by emailing ptassessments@sbccountyatc.gov with the following details:

- Parcel number
- Revised amount
- Reason for the correction

A \$27.50 fee applies per bill/assessment correction. If the tax bill has been partially paid, only the unpaid portion of the assessment can be removed.

37. What happens if the parcel file includes records for tax-exempt parcels?

The Direct Charge Portal will flag and reject those parcels. The agency should review the Summary and Error Reports and revise the file accordingly before resubmitting.

Reports, Tracking, and Reconciliation

38. Will the new system allow tracking of payments between specific dates?

Yes. A "Payment Date" column has been added to the **DCW – Direct Charge Amounts Levied** report. This functionality will be available at go-live.

39. What is the difference between “Payment Date” and “Distribution Date” in reports?

- **Payment Date:** When the taxpayer submitted the payment. This includes both current year and prior year data.

- **Distribution Date:** When funds were distributed to the agency. Only **new distributions** created in TaxSys® will be shown—**these should begin in November 2025.**

40. Can we search for payments made between specific dates?

Yes. You can use the Payment Date column in the **DCW - Direct Charge Amounts Levied** report to filter it to a specific date range. Example date searches include:

- 1/1/2025 - 6/30/2025
- June 2025
- last 3 months

41. How far back will records be available in the Direct Charge Portal (DCP)?

The DCP provide access to approximately **12 years of property tax data** and up to **30 years for unpaid bills**. Since DCP reports are powered by saved reports in TaxSys®, ATC's new property tax system, any data available in TaxSys® will also be available on the portal.

42. How will delinquencies be reported?

Use the "Balance Status = Unpaid" filter in the **DCW – Direct Charge Amounts Levied** report to identify unpaid balances. If additional reporting is needed, contact ATC-Property Tax Division to discuss options for creating a custom report.

43. Can agencies generate reports that include prior year levies, paid amounts, and outstanding receivables?

Yes. The **DCW – Direct Charge Amounts Levied** report includes prior year (PY) levies, along with paid and unpaid balances.

CDs and Payment Data

44. Will the 833 and delinquency CDs stop being mailed?

Yes. CDs will no longer be mailed. All relevant data will be available on the portal.

45. Is there a way to download payment data to replace the 833 CDs?

Yes. The **DCW - Direct Charge Amounts Levied** report will be available for download in multiple formats.

Document Submission & Requirements

46. What documents must be submitted by July 1, 2025?

The following must be submitted via email by July 1, 2025:

- Preliminary Notification of Direct Charges
- Direct Charge Web Portal User Access Form
- Vendor Direct Deposit Agreement (for new direct charge setups)
- Request for New Direct Charge Agency Account
- Notification Letter of Authorization

These forms are also included in your agency's information packet.

47. Do we submit the Agreement with only our district's signature?

Yes. Submit your signed Agreement before August 10. The County will return a fully executed version after processing.

48. We mailed the Agreement per the instructions. Do we still need to upload it to the portal?

No, the portal will not accept uploads of the signed Agreement.

49. Will the County return a signed copy of the Agreement? When can we expect it?

Yes. A fully executed copy will be returned. Timing varies but typically takes a few weeks.

50. Should annual ordinances or resolutions be submitted via email or through the portal?

Ordinances and/or resolutions may be submitted through the portal as part of a request for a new sub agency. Annual recertifications should be submitted via email.

51. Are County departments required to upload the Agreement for Collection of Special Taxes, Fees and Assessments?

The agreement must be mailed to the Property Tax Division. The portal will not accept uploads of the Agreement. The agreement is required for **separate legal entities**, such as cities and districts. For example, **DPW – Special Districts** are considered separate and must sign. Departments within the County umbrella, such as **EHS – Vector Control**, are not required to sign.

Agreements, Resolutions, and Certifications

52. What statements are required in the Resolution/Ordinance?

The Resolution or Ordinance must include the following statements:

- **Confirmation** that the agency has governing authorization and evidence of compliance with Proposition 218 and any other applicable laws governing the placement of fees on the tax roll.

- **Direction to the Auditor-Controller/Treasurer/Tax Collector (ATC)** to place the direct charge on the current tax roll.
- **Authorization of the total amount of the charge, including any administrative or processing fees.** Note: ATC will not add administrative or processing fees to the amounts submitted.

53. What is Proposition 218?

Proposition 218, as outlined in **Government Code § 53750**, establishes the legal framework for how local governments – including cities, counties, and special districts - may impose or increase taxes, assessments, and property related fees.

It requires compliance with specific procedural and voter approval requirements before any direct charges can be levied on the property tax roll.

54. Can an Ordinance be submitted in place of a Resolution?

An agency may submit either a **Resolution** or an **Ordinance**, depending on what is required under its governing authorization.

If an **Ordinance** is submitted, it must include all required statements outlined in **FAQ #13**. If the Ordinance references a Resolution, the agency must also submit a copy of the **Resolution** and any associated **attachments or exhibits**.

55. Is an Agreement for Collection of Special Taxes, Fees, and Assessments required every year?

Yes, Agencies are required to submit a **new agreement** for each fiscal year in which they intend to apply direct charges. The agreement is valid only for the year in which the charges are placed on the Tax Roll.

The original signed agreement must be received by the Property Tax Division no later than August 10.

56. Do you require wet signature on the Agreement?

Yes. A wet (original) signature is required in the **Agreement for Collection of Special Taxes, Fees, and Assessments**. The **original signed agreement** must be submitted by mail to the Property Tax Division

57. Will the Auditor-Controller/Treasurer/Tax Collector add the County's processing fee of \$.30 and/or agency administrative fee to the assessment amount?

No, Agencies are responsible for including the County's \$.30 processing fee and/or any agency authorized administrative fee in the total assessment amount submitted. The processing fee will be deducted from the submitted amount. Therefore, the total submitted must match the amount authorized in the agency's Resolution or Ordinance.

Responsibilities of the Agency/Consultant

58. What are the general responsibilities of the agency?

The agency is responsible for determining the validity and accuracy of the direct charge levies for both the parcel numbers and amounts. The County is **not** responsible for the validity or the computation of the direct charge levies.

59. What is the process for using consultants as proxy administrators?

An agency may use a third-party consultant or administrator to manage its direct charges, at its sole discretion and in accordance with any applicable legal requirements.

All procedures outlined in the Instructions Manual apply equally to third-party consultants acting on behalf of the agency. Consultants must submit a **Notification Letter of Authorization** confirming their designation by the agency.

60. Can a consultant manage Direct Charges for multiple agencies through one login?

Yes, but each agency must submit a separate Notification Letter of Authorization (Attachment F) specifying the consultant's access level. Permissions will be assigned by agency/subagency.

Training & Support

61. Will a recording of the training session be available?

Yes. A recording will be available online.

62. What is the contact email for additional questions or support?

Please email ptassessments@sbcountyatc.gov for assistance.

63. Is this program applicable to schools?

A: Yes. The Direct Charge Web Portal applies to **all taxing entities**, including schools, that submit direct charge levies to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector.

EXHIBIT A – Sample of Preliminary Notification and Direct Charge Web Portal User Access form

Agency Name CITY OF XYZ
 Agency Contact Name Two
 Agency Address 123 XYZ Street
 Agency City, State, Zip XYZ, CA 92222
 Agency Contact Phone (909) 123-xxxx
 Agency Contact Email nametwo@xyz.org

DUE: July 1, 2025

SAN BERNARDINO COUNTY
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
PROPERTY TAX DIVISION
PRELIMINARY NOTIFICATION OF DIRECT CHARGES
TAX ROLL YEAR - 2025-26

TaxSys		TaxSys		Tax Sys		If Applicable					Estimates	
Existing Agency-Account Code or NEW ¹	Active for New Year? Y or N ²	Description, contact, or phone updates from prior year? Y or N	Description on Tax Bill (25 characters)	Tax Bill Phone Number	Consultant Name	Consultant Address	Consultant City, State, Zip	Consultant Phone	Consultant Email		Parcel Count	Amount
CC001-XP001	Y	N	Street Lighting Dist No.1	(909)123-4567	n/a						250	\$ 3,000.00
NEW	Y	Y	Landscape Maint Dist No. 1	(909)123-4567	n/a						100	\$ 20,000.00
CC001-XP002	Y	Y	Delinq Coll Fees - NEW DESC	(909)123-4XXX	n/a						800	\$ 500,000.00

¹ If new Agency Account, write "NEW"

² Inactivated accounts may still have direct charges applied in future years

Name One
 Person Completing Form
nameone@xyz.org
 Email Address
(909) 123-xxxx
 Phone Number

FAQs: Applying Direct Charges to the Tax Roll

SAN BERNARDINO COUNTY
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
PROPERTY TAX DIVISION
SAN BERNARDINO COUNTY DIRECT CHARGE WEB PORTAL USER ACCESS FORM
TAX ROLL YEAR - 2025-26

Agency/ Account Code	Direct Charge Name	Name of Portal User	Position	Email Address	Phone Number	Access Level (Read/Write or Read Only)
CC001-XP001	Street Lighting Dist No.1	NAME ONE	ACCOUNTANT	nameone@xyz.org	(909)123-xxxx	Read/Write
NEW	Landscape Maint Dist No. 1	NAME ONE	ACCOUNTANT	nameone@xyz.org	(909)123-xxxx	Read/Write
CC001-XP002	Delinq Coll Fees - NEW DESC	NAME ONE	ACCOUNTANT	nameone@xyz.org	(909)123-xxxx	Read/Write
CC001	City of XYZ	JAMES BOND	Finance Director	jamesbond@xyz.org	(909)123-4567	Read Only
CC001	City of XYZ	NAME TWO	Principal Accountant	nametwo@xyz.org	(909)123-4777	Read/Write

James Bond - signature

Name of Person authorizing the above individual to access Agency/Account Information

Finance Director

Position

jamesbond@xyz.org

Email Address

(909) 123-4567

Phone Number

6/30/2025

Date

Agency/Account Code: The unique code assigned to your agency for identification and reporting purposes.

Direct Charge name: The official name of the direct charge as it appears on the tax bill.

Name of Portal User: The full name of the individual who will access the portal.

Position: The job title or role of the portal user within the agency.

Email Address: The official email address to be used for login and communication.

Phone Number: A direct contact number for the portal user.

Access Level (Read/Write or Read Only): Select the appropriate access level. *Read/Write* allows the user to make changes and submit data; *Read Only* limits the user to viewing access only.

Note: To update your list of portal users, you must submit a new form with the updated information. Only users listed on the most recent form we have on file will be granted portal access.