

Frequently Asked Questions (FAQs)

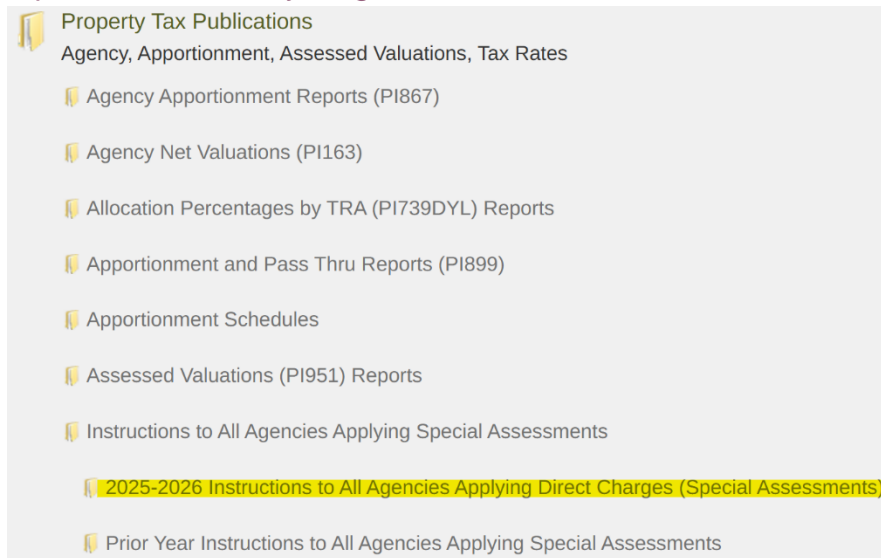
Applying Direct Charges to the Tax Roll

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

The full instructions and attachments are available on the [Auditor-Controller/Treasurer/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/Treasurer/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.

4. 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.

5. 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.

6. 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 per agency/subagency.

7. 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.

8. 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.

9. 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 asked to submit Direct Charge Web Portal User Access Form **by July 1**. Submitting user information in advance allows for efficient assignment of access permissions before the portal opens for registration and login

10. 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.

11. 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.

12. Is it necessary to use the updated agency account codes when completing the Preliminary Notification of Direct Charges?

Yes, to prevent confusion and errors, agencies are required to use the updated agency account codes provided in “**Direct Charge Agency-Account Information**” available on the website.

13. 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.

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

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

15. 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@sbcountyatc.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).

16. 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@sbcountyatc.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:

1. Click on “**Add another subagency**”, then “**Request to create a new subagency**”.
2. Complete all required fields, including:
 - Name and Address information
 - Tax Bill print phone number
 - Maximum charge (if applicable)
 - Jurisdiction contact
3. Upload the required documentation, including the **resolution authorizing the charge**. The **Vendor Direct Deposit Agreement** should not be uploaded through the portal.

17. 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 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.

18. 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.

19. 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.

20. 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.

21. 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**.

22. 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.

23. Do you require wet signature on the Agreement?

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

24. 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.

25. 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.

26. Can a new or revised direct charge file be submitted after the August 10 deadline?

The **August 10 deadline** is the **statutory due date** for direct charge submissions, as required by **Government Code § 26911**. All agencies must upload and **certify** their direct charges in the Direct Charge Portal by this date.

While agencies were previously able to submit corrected files by **August 30**, under the new Direct Charge Portal process, that period is reserved for limited corrections only.

If a correction is identified **after August 10 and before August 30**, agencies must email **ptassessments@sbcountyatc.gov** with the following information:

- Reason for the correction
- Revised total amount
- Number of affected parcels

The Property Tax Division will review the request and, if appropriate, provide instructions and a scheduled date to reupload and recertify the corrected file.

27. 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.

28. 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@sbcountyatc.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.

29. 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.

We are committed to making your transition to the Direct Charge Portal as smooth as possible. Please feel free to share any additional concerns or questions, and we will review them promptly to provide further assistance.