



County of San Bernardino



Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

DOLLARS & SENSE

ATC Quarterly Newsletter

Fourth Quarter, 2020

October - November - December 2020

HOLIDAYS WRAP UP YEAR OF ACCOMPLISHMENTS...by Ensen Mason

I'm not sorry to see 2020 leave and hopefully take the pandemic with it, but I'm also grateful to my employees for the Auditor-Controller/Treasurer/Tax Collector's (ATC) record year of successes. Because of your hard work, ATC and I were presented with a special ten years of achievement resolution by the Board of Supervisors in January, I presented our new "Where Do My Property Taxes Go?" program to the Board in February, and our Property Tax Division did an outstanding job of refunding 43,000 property tax payments in only one month during February and March. All of you did a great job of putting taxpayer service first during the last seven months of pandemic involved turbulence here at the office, and we garnered two NACo Awards, two GFOA Awards and an award from the State Controller's Office. The Board honored Diana Atkeson and our Tax Collector Division for an outstanding job of collecting taxes with a closed building at their July 14th meeting and then honored Linda Santillano and our Property Tax Division at their October 27th meeting for the special refunds project. Our "A Team" of visionaries Don Le, Diana Atkeson and Linda Santillano continued to make great progress on our top priority Property Tax Legacy Systems Replacement Project all year long, I took the unprecedented step of canceling the tax sales in our county in 2020 to help folks suffering in the pandemic, we implemented many new health and safety provisions for employees to protect against Covid-19 and provided expanded telecommuting ability for employees the rest of this year.

ATC is moving forward at an ever accelerating pace, and that wouldn't be happening without the talented and dedicated people who work here. **Thank you** for all you do, and please accept my heartfelt best wishes to you and yours for a wonderful holiday season.

- Ensen



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SAN BERNARDINO COUNTY

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TeamSBC Essentials

Property Tax FP-5 Special Refunds

The County recently launched TeamSBC Essentials, which is an interactive electronic newsletter for County employees. Departments were asked to contribute content on an on-going basis.

Our first submission was a video titled **Collecting Property Taxes During a Pandemic** featuring ATC Ensen Mason and Chief Deputy Tax Collector Diana Atkeson. This was a story about our extremely successful April Tax Installment with employees continuing to collect property taxes while the building was closed to the public. Ensen and our Tax Collector Division were honored by the Board of Supervisors a few months ago and the video can be viewed here: <https://youtu.be/hoTm1H0pJUK>. The second submission from ATC is a video about **Property Tax FP-5 Special Refunds**. This video features ATC Ensen Mason and Linda Santillano, Chief Deputy of the Property Tax Division. The video takes you through the process of refunding a special assessment that was placed on 43,400 property tax bills and refunded to taxpayers in only one month on top of all the other work we do. This outstanding accomplishment was also recognized by the Board of Supervisors by playing this video at their October 27, 2020 meeting and personally congratulating ATC Mason and Property Tax Chief Santillano. You can view the video here: https://www.youtube.com/watch?v=Y_HzSB8ethM.



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San Bernardino County
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ATC EARNS MULTIPLE AWARDS FOR FINANCIAL REPORTING

Ensen Mason was notified that his office has earned three prestigious Financial Reporting awards. The Certificate of Achievement for Excellence in Financial Reporting for the comprehensive annual financial report (CAFR) and the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) are given by the Government Finance Officers Association (GFOA). In addition, ATC Mason is receiving the State Controller's Award for Counties Financial Transactions Reporting on behalf of California State Controller Betty T. Yee. All three awards will be presented to Mr. Mason, Chief Deputy Controller Vanessa Doyle, and her team at an upcoming Board of Supervisors meeting in January, 2021.

GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program in 1945, and it has gained widespread recognition as the premier national indicator of excellence in governmental accounting and financial reporting. This marks the 32nd consecutive year that ATC has received this prestigious award. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

This award is presented to state and local governments that prepare annual financial reporting exceeding the requirements of generally accepted accounting principles (GAAP), while also preparing accurate CAFRs that evidence the spirit of transparency and full disclosure. The CAFR has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the CAFR.

The Popular Annual Financial Reporting Awards Program was established in 1991 by GFOA. This is the 13th consecutive year and the 14th year overall that ATC has received this award, recognizing ATC's efforts to develop a high-quality popular annual report that is designed to be readily accessible and easily understandable to the general public.

Finally, California State Controller Betty T. Yee is awarding ATC with the State Controller's Award for Counties Financial Transactions Reporting for achieving the highest quality in California governmental accounting and financial reporting. This is the 15th consecutive year ATC has won this important award.

WELCOME TO AMBOY, CA!

About 60 miles northeast of Twenty-nine Palms, on an old segment of Historic Route 66 in San Bernardino County, lies the unincorporated community of Amboy, CA. ATC Ensen Mason is responsible for collecting property taxes on this parcel, as well as the 883,805 other parcels of property in America's largest county at over 20,000 square miles.



Horsing around in Amboy, CA!

A few years ago, flash flooding destroyed dozens of bridges along historic Route 66, now known as the National Trails Highway, between Amboy on the west and Essex to the east. To restore this 30-mile stretch of the National Trails Highway for travelers, San Bernardino County recently approved \$2.5 million in addition to federal funding to build ten new bridges.

And did you know that Amboy is also home to a US National Natural landmark? Amboy Crater is a 79,000-year-old cinder cone that has been a popular stop for travelers since the glory days of Route 66!" Can you say "Road Trip"?"



Amboy Crater

You'll find several reasons to visit this small but important piece of San Bernardino County history. If not in person, you can watch our video about this great piece of San Bernardino history: <https://youtu.be/fGfwZmVxL5w>.

ENSEN MASON—THE LONG AND WINDING ROAD

Born in Albuquerque, New Mexico, Ensen Mason was the oldest of three boys raised by a military veteran father who was a rising star in management at J.C. Penney Corporation and a homemaker mother. Ensen moved with his family to a New Jersey suburb of New York City at age 5 when his father received a major promotion to corporate headquarters. Ensen was drawn to mathematics and technology at an early age, and spent much of his teenage years learning to program his TI-99/4A in Extended BASIC and Assembly language.



The Mason Family in 1980.

When Ensen was 17, his father Thomas was laid off in a massive corporate restructure at Penney's and the family moved to Thomas Mason's native California. They selected the Victorville area to live because housing prices were low enough for Thomas to buy a house mortgage free for his family while he launched an accounting practice. Ensen's mathematical talent and his father's growing accounting practice led him to learn from his Dad and join his accounting practice before branching out on his own.

Nineteen year old Ensen Mason started an accounting practice in a tiny office shared with the private mail box business he owned called "The Mail Centre" in the small desert town of Phelan. He became an enrolled agent with the IRS at the age of 21 and worked long hours for low pay, but Mason Financial Services slowly grew to become a well regarded accounting office in the Victor Valley.

Inspired by the birth of his son Travis and realizing the importance of education to the future, Ensen ran for and won a seat on his local school board, where he quickly became a champion of taxpayers and parents in demanding more bang for their educational buck.

In 2012, Ensen moved his home and accounting practice to Redlands after falling in love with the small town character and quality of the area. By the time he was elected to oversee the County tax system in 2018, Ensen had completed over 15,000 tax returns and become known as a Taxpayer Advocate by repeatedly fighting and beating the IRS and state Franchise Tax Board on behalf of the taxpayers he represented. Branching into wealth management at the request of his clients, Ensen added Chartered Financial Analyst (CFA) and several securities licenses to his CPA license along with an MBA from the University of Redlands.

Click here to continue reading about Ensen Mason's life journey: <https://storymaps.arcgis.com/stories/01302eb3a2534b948f01982ed67b4cf9>.

Shooting Myself Into The Air

My grand project of building a plane has become bigger than I first believed. Of course, there is a lot on the line when you put yourself and your loved ones in something and shoot it into the air.



Skeletal structure of the left and right elevators of the Van's RV 14 Aircraft.

Next year, I am going to ship the plane up to Oregon where I will be spending short vacations building it with the assistance and supervision of professional aircraft builders. It's been an ongoing endeavor for about 5 years and I would like to fly it before I become elderly.

- Ensen

HISTORICAL PHOTO FIND — Successful Roundup

ATC Mason offered a personal \$100 reward to anyone with information leading to the location and successful capture of a picture of any of his 14 predecessors in office whose portrait isn't located on the first floor wall of the ATC building. ATC Student Intern Andrew Salazar found former San Bernardino County Auditor Charles Ernest Hammer after months of searching. He was rewarded by ATC Mason with a Certificate of Recognition and (more importantly) cash money for his efforts.



Intern Salazar earns big bucks from ATC Mason.

Charles Ernest Hammer was San Bernardino County Auditor from 1908—1910.

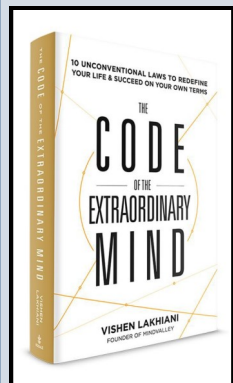


We are down to 12 missing photos as the search continues to complete the wall of portraits. Please contact Tracy Calentti at tracy.calentti@atc.sbcounty.gov if you find any of the missing portraits. We can think of at least a hundred good reasons for you to do it!

BOOK CLUB

Recommended Read by
ENSEN MASON

The book selection for this quarter is **The Code of the Extraordinary Mind** by Vishen Lakhiani.



This is more of a personal philosophy book than a self-help book as it may be marketed. There are so many things in life we simply accept as a given. We make decisions based upon this model that way developed by others — usually our family and society. But are all of these things we believe to be true, really true?

Like most books, I take some with a grain of salt. Some come across as goofy, but if you can get past that, there are some good bits of wisdom and maybe a different way of looking at the world.

See ATC Librarian Tracy Calentti to check out your copy today!

- Ensen

ATC Employees of the Month (EOM)

August, September, October

All of these outstanding employees received an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo on the wall located on the first floor near the employees' entrance, lunch with a guest of their choice and the ATC, and of course bragging rights as Employee of the Month.

Amy Yung, August 2020, EOM



Amy is a Systems Accountant III in the Controller Division's General Accounting Section (GA). Amy started with GA in 2008 as an Accountant III. In December 2015, she promoted to a Systems Accountant II, and two years later promoted into her current position.

Amy uses CAFR Unlimited to assist in the production of the Comprehensive Annual Financial Report. She uses her broad governmental accounting and information systems knowledge to maintain an orderly financial accounting system.

Amy's commitment, professionalism, outstanding work ethic, and dedication are well worth the recognition as EOM.

Emily Macias, September 2020, EOM

Emily is an Internal Auditor III in the Internal Audits Section of the Auditor Division. She joined ATC in February 2019, and has over seven years of experience in the audit field.



In addition to the audits she is performing, she was recently assigned the responsibility of coordinating the County's external audits, and made several new process improvements within this large project in a short period of time. She is also responsible for the administration of the Fraud, Waste, and Abuse (FWA) Hotline as part of the FWA team.

Emily is dependable, professional, and takes initiative to improve processes, create templates, and implement rigorous follow-up procedures without being prompted. These attributes make her a valuable asset to the Internal Audits Section and well-deserved EOM.

Ruth Tovar, October 2020, EOM



Ruth began her career with the County in 1985 as an Office Assistant III, and soon after joined Central Collections where she continues to serve today.

This year Ruth has processed over 4,000 payment transactions, 1,178 account set-ups, and 337 modifications and adjustments. These stats demonstrate her knowledge and experience within the unit.

Ruth's 35 years of service to San Bernardino County and her quiet yet capable daily demonstration of excellent customer service made her the best possible choice for EOM.

TAXPAYER MAIL SCAM

ATC Ensen Mason warned taxpayers of a recent mail scam to obtain payments from San Bernardino County residents. The fraudulent Notice of Intent to Levy Social Security Benefits issued by “J.S. Brown” reads in part:

“This notice has been issued against the debtor [NAME], because of a lien filing due to the tax liability that has not been paid. This letter serves as a final judgmental notice. The Federal Tax Authorities can now take enforcement action such as seizing Social Security benefits and garnishing wages and bank accounts to satisfy the outstanding debt owed. If no action is taken by [DATE], the Federal Tax Authorities may permanently revoke benefits, suspend licenses, and levy any federal tax refund gained this year. Your debt must be resolved in full to remove the lien. To avoid enforcement, call [FRAUDULENT NUMBER] within fifteen (15) days of receiving this notice. Failure to respond in time will cause an additional penalty to accumulate and lead to default judgment.”

If you or someone you know has received this notice, please do **NOT** call the phone number listed and do **NOT** send them any money. Property owners should contact the Tax Collector’s Office at (909) 387-8308 with questions concerning the accuracy of any claimed tax liens or outstanding property taxes due.



“Taxpayers are unfortunately subject to scam artists every year who claim county, state and federal tax agencies have fake liens against them,” warned ATC Mason. “I promised taxpayers in my campaign two years ago that I would do everything possible to shut these criminals down; and I have kept my promise. My office looks proactively for scammers attempting to commit fraud and abuse against San Bernardino County taxpayers, many of whom are elderly and have substantial assets. We blow the whistle on these criminals, and work with law enforcement to put them behind bars where they belong.”

Taxpayers should keep the following information in mind to help protect themselves against fraud:

- The Tax Collector’s Office will communicate with taxpayers directly regarding any outstanding property taxes owed. The Internal Revenue Service and Franchise Tax Board have similar processes of communicating outstanding taxes.
- The Tax Collector’s Office will notify taxpayers of its intent to file a tax lien in advance.
- The Tax Collector’s Office does not levy against social security funds at any time for any reason.
- The Tax Collector’s Office does not use an outside agency to collect any property tax liability owed.

Taxpayers who fell victim to this scam and provided payment to the scammers are encouraged to report the crime to their local police department and the Federal Bureau of Investigation at (310) 477-6565.

TEMPERATURE KIOSKS

ATC received five contactless, high-tech temperature-reading devices that instantly read the temperature of all persons placing themselves 12-20 inches from the screen. This equipment also records whether the person being scanned is wearing a mask — a process that takes less than three seconds.

Employees and public members entering the ATC building are required to have their temperature taken by these devices, and to wear facemasks that cover their mouth and nose. Security guards ensure that everyone is in compliance with these safety protocols.

Anyone with temperature reading of 100 degrees F or higher will be required to immediately leave the building.

For information about ATC safety procedures and policies, please contact Tracy Calentti at tracy.calentti@atc.sbcounty.gov.



ATC's very own R2D2 temperature scanning equipment.

MLA Workshop



ATC Mason welcomes MLA students to the virtual workshop hosted by ATC.

ATC hosted students from the Management Leadership Academy, Executive Development Program on October 29, 2020 and provided an overview of the department. Students heard from Ensen Mason as he provided the large

scope overview of ATC, along with presentations from ATC division chiefs and managers. Due to current circumstances, the overviews were presented virtually through Zoom.

In 1996, the San Bernardino County Board of Supervisors, Chief Administrative Office and department heads established the Management and Leadership Academy (MLA) to provide comprehensive management and leadership training to County employees. Those participating in MLA gain theoretical and practical knowledge of public service management and leadership practices, with specific emphasis on understanding their application within San Bernardino County.



MLA trains future County stars.