



San Bernardino County

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



DOLLARS & SENSE

ATC Quarterly Newsletter

Fourth Quarter, 2022

October - November - December

2022 Comes To An End...by Ensen Mason

We made it through 2022. ATC as a department has weathered a very difficult few years, and I had my own difficult year. But we made it, and I have every optimism that 2023 will be better.

Besides the obvious challenges presented by ongoing COVID related issues, we are in the midst of the most difficult hiring environment I have ever witnessed. We know each person in this building has an important job to do and when many positions are unfilled, it makes everybody's job that much harder. I'm seeing a clearing in the storm clouds this year. The economy is slowing as the COVID funds run out and interest rates continue to climb. A recession is not in itself a good thing, but it does lead to fewer job openings and an easier hiring environment. Like most things, it's not all bad.

Keep up the good work. The work you do every day is that much more important now.

-Ensen



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Coaching Our Youth featuring Rowena Barcelona-Nuqui, Chief Deputy, SAP Center of Excellence



Rowena Barcelona-Nuqui is the Head Softball Coach of E1 Prospects Nuqui, 18U. She has been coaching softball for the past 16 years— six years were spent coaching her daughter in recreational ball, while the other 10 years have been spent coaching travel ball. Rowena was fortunate enough to have coached four players that have gone and played collegiate softball and received their college degree. Her daughter Rochelle just received her degree with honors this past June 2022, and her son Ronan is currently a freshman baseball player at Fullerton Community College.

In High School, Rowena played three varsity sports: (Basketball -Shooting Guard, Volleyball – Setter, Softball – Pitcher). She is passionate about sports, and truly believes that participating in team sports has helped with her career. Lessons learned on the softball field can be used in everyday life. She wants her athletes to believe that they can achieve anything through hard work and commitment. Rowena's overall goal for all athletes is to receive a college scholarship to pursue a college degree, while the game they love with team camaraderie.



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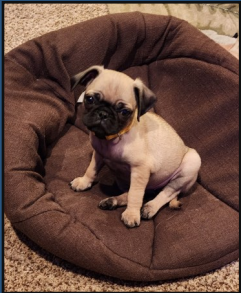
Fun Fact

by
Ensen Mason

I have a new family member! A very cute and very rambunctious Pug puppy named Button.

My older dog Kona is blind and deaf and doesn't seem to be too excited about the new addition.

They'll be best friends in time!



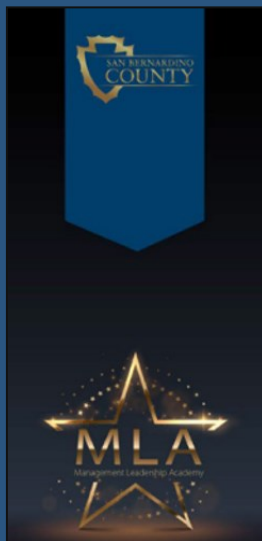
ATC's Management and Leadership Academy Graduates

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

The MLA was expanded to include three "tracks," each uniquely designed to prepare the participant for the "next level" of professional development. MLA program tracks include supervisory development, which helps staff prepare for the challenges of supervision; management development, which provides supervisors with skills and knowledge they need to successfully transition into management positions; and executive development, which introduces managers to the challenges and opportunities present in executive level positions. In addition to the instructional programs, MLA participants have access to mentoring, job shadowing and special project opportunities designed to help them gain operational insight and experience.

ATC had four graduates from MLA's Supervisory Development Program in 2022. ATC congratulated: Gina Lombardo, Darren Scott, Yusuf Singleton and Liliana Soto.

ATC's 2022 MLA coaches and mentors included Assistant Auditor-Controller/Treasurer/Tax Collector Tori Roberts, Chief Deputy Auditor Denise Mejico, Chief Deputy Controller Vanessa Doyle, and Management Services Section Manager Shay Younger.



Doug Boyd— 2022 ATC Employee of the Year

ATC Mason announced that Doug Boyd is ATC's 2023 Employee of the Year. This announcement comes with great pride and admiration as Mr. Boyd suddenly passed away in 2022 while on department business.



Over the years, Doug Boyd became such a vital part of ATC and a close personal friend to many. Mr. Boyd quarterbacked most of the prominent changes that ATC Mason envisioned since taking office. He was the person you wanted on your team to get things done.

ATC Mason presented Mr. Boyd's family with a plaque commemorating his recognition and highlighted many of the accomplishments during his time at ATC. The list is quite long, so we've listed the most prominent.



- Chaired the Property Tax Legacy Systems Replacement Steering Committee, the team responsible for diligently creating a massive RFP to replace our TROL/PI legacy systems, and negotiated the final contract so aggressively that I thought our vendor was going to tell us to take a hike.
- Spearheaded the Parking Lot Replacement Project which consisted of the complete removal and replacement of asphalt with new sealing and striping, and gutter repair to enhance drainage.
- Expanded ATC's employee recognition program to include monthly recipients and awards including lunch with me, a custom ATC polo shirt, and the employee's photo displayed on the first floor.
- Advocated alongside ATC Mason in giving ATC division chiefs and the ATC Employee of the Month their own parking spots, which are even better than his.
- Revamped the intern program to allow ATC to recruit more interns for an extended one-year term.
- Launched ATC's historical project, including the first-floor wall of ATC predecessors.
- Encouraged division chiefs to submit award-worthy programs, earning ATC 15 NACo Achievement Awards over the last four years.
- Initiated an automated external defibrillator training program.
- Secured ice machines for each floor.
- Introduced the battery recycling program.

Doug Boyd was an exceptional person both professionally and personally. His accomplishments and memories will leave a lasting footprint for others to enjoy.

"In God is my salvation and my glory. The rock of my strength and my refuge is in God."

Psalms 62:7

My Two \$ense...One Size Fits All?

By Don Le, Chief Deputy, Information Technology



As the head of ATC-IT, I have been asked why ATC needs its own IT staff and if the County's Innovation and Technology Department (ITD) can provide all information technology and services required. My answer is that the ATC-IT provides ATC's specialized IT Services.

ATC has a very close strategic partnership with ITD and utilizes many of its services. While the centralized ITD plays an important role in providing Countywide infrastructure support, the tremendous value of having dedicated IT staff at the department level cannot be overstated. ATC requires and promotes a hybrid IT model to take advantage of both centralized and decentralized modalities.

As an analogy, the choices of Wi-Fi routers can be used to illustrate the organizational concept and the differences between IT servicing models. For most medium-large residential properties or commercial buildings, the legacy centralized Wi-Fi router in *Figure 1* is incapable of providing signal coverage for the entire structure. While coverage of the entire structure and fulfilling all requirements with a standard router is almost impossible, it might be possible to purchase an extremely expensive and powerful router, as illustrated in *Figure 2*, to address the expansion requirements; however, it comes with an extremely high cost, many disadvantages, and inefficiencies. When considering the hybrid IT model, the modern technology Mesh Router model, as illustrated in *Figure 3*, is the ideal solution because servicing coverage is designed to include all areas where service is needed and can address many other special requirements.

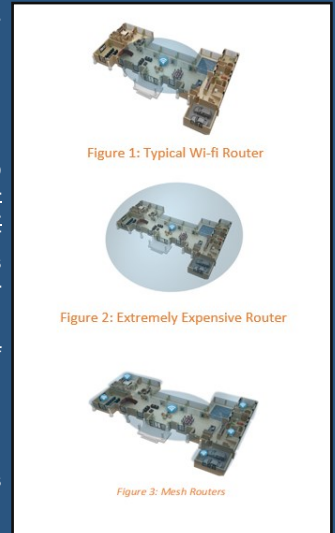
So, why does ATC need specialized IT services?

ATC is a financial institution comprising eight business divisions that not only perform enterprise-wide County support but also provide service to all San Bernardino County taxpayers as well as over 600 local taxing entities. Because of the range and complexity of ATC's critical businesses, ATC-IT staff have not only technical expertise but also in-depth knowledge and intricate understandings of multifaceted business processes and rules, many of which have vast learning curves. As such, our specialized IT staff have invested significant time and effort in acquiring this business knowledge with the understanding that this investment is essential to collaborate with the other ATC business divisions. Our integrated approach has resulted in the successful implementation of numerous initiatives that enhance internal processes and optimize service to other County departments and the public.

Distinguishing itself in the extensive, specialized role to supplement the County's centralized IT services and to be the driver of business value, ATC-IT serves the following organizational and functional roles:

- Business leader: generate business value from technology by partnering with the business divisions from the level of management strategic planning to the smallest day-to-day tedious processes
- Innovation Agent: through a deep understanding of the business, ATC-IT infuses innovative technologies into the business strategies and processes where they yield the greatest return on investment
- Cultural Revolutionary: taking leadership in modeling and supporting true collaboration; embracing transparent, innovative, and collaborative values; building up internal business and technical talent

This management philosophy is dedicated to the memory of Mr. Douglas Boyd Sr. for his mentorship, support, and inspiration.



County Officials Warn Homeowners of Real Estate Scam

ATC Ensen Mason and Assessor-Recorder-County Clerk Chris Wilhite issued a joint warning to San Bernardino County homeowners of a nationwide property scam where homeowners are duped into assigning a lien on their property in exchange for an upfront cash payment. The scam is called a Homeowner Benefit Program.

A Florida-based real estate company operating a nationwide network offers homeowners up to \$5,000 cash in return for the homeowner signing a Homeowner Benefit Agreement. The agreement gives the company the exclusive right to serve as the listing agent, receiving a 3% commission when the homeowner decides to sell their home. When the agreement is signed, the company files a memorandum lien with the county Recorder's office.



The catch is that it is a 40-year agreement attached to the property. If a homeowner dies or gifts the property to another, the heir or new owner is obligated to the terms of the contract. If the homeowner wishes to cancel the agreement or avoid listing their property with the real estate company, they must pay an early termination fee equal to 3% of their home's value (the amount the company would have received upon the sale of the property).

Unfortunately, this arrangement is perfectly legal.

"A couple thousand dollars may seem like a lot of money to someone in financial need, but what they don't realize is that the median listing price of homes in San Bernardino County was nearly a half-million dollars in November 2022," said Mason. "At that price, the 3% fee obligation to the company would be \$15,000! With up to 40 years of future home price appreciation, that fee could easily grow to six figures."

"In my opinion, this is fraud," warned Mason. "It is presented as a listing agreement when it is really a loan with an astronomical interest rate. As an example, a homeowner with a home value of \$500,000 who receives a \$1,500 upfront cash incentive to sign the Homeowner Benefit Agreement will owe the company a 3% commission worth \$15,000, essentially paying back the \$1,500 incentive at an interest rate of 900%."

"As with any legal document, you should always read the fine print and I would encourage you to ask questions and seek appropriate legal advice," said Assessor-Recorder Chris Wilhite. "Unfortunately, once a document has been signed, it can become legally binding. I look forward to working with Ensen Mason to proactively educate San Bernardino County homeowners of this questionable program so they can better protect themselves from predatory activities."

Both officials encourage County residents to be very careful when approached by companies offering real estate services and benefits that sound too good to be true. In this case, a Homeowner Benefit Program is a losing proposition for San Bernardino County homeowners.

ATC HOLIDAY LUNCHEON



ATC Mason celebrated the holiday season with his ATC family at the 2022 annual Holiday Luncheon at the Elk's Lodge in San Bernardino. This year's event was full of holiday cheer as ATC Mason called out all the raffle-prize winners. Staff members reaching employment milestones were recognized for 5, 15, 20, 30 and 35 years of service.

ATC Employees of the Month for 2022 were recognized during the luncheon to commemorate their achievement.



ATC Mason wished all ATC employees and their families a very blessed holiday season.

ATC MASON PAYS PROPERTY TAXES

The last day to pay the first installment of property taxes without incurring a 10% penalty was December 12. In addition to in-person and mailed payments, taxpayers always have the option to pay online electronically at MyTaxCollector.com or by phone at 909-387-8308. This year, ATC Mason paid a visit to his staff and paid his property taxes in person. The staff was absolutely delighted to assist Mr. Mason.



Property taxes fund the many key public services that enhance the quality of life for County residents. Those services range from public safety, our schools, libraries, and so much more.

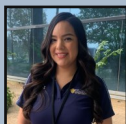


The pie chart illustrates the distribution of property taxes in San Bernardino County. You can also find information about your property taxes online at www.MyTaxCollector.com.

ATC Employees of the Month (EOM) for October, November, and December 2022

All of these outstanding employees were gifted with an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo placed on the wall located on the first floor near the employee entrance, a \$50 gift card from ATC Mason's personal funds or lunch with him at a local restaurant, and of course, bragging rights as ATC Employee of the Month.

Alexandra Avitia, October 2022, Employee of the Month



Alexandra Avitia started her career with ATC in October 2018 as an Office Assistant III with the Tax Collector Division. Her greatest quality is her ability to provide excellent customer service. She is patient, kind, and thorough with every taxpayer she assists. She has an extensive knowledge of Tax Collector policies that allows her to go above and beyond to ensure that all taxpayers' questions and concerns are addressed. She presents a positive first impression of the Tax Collector Division that has prompted many customer service accolades.

Alexandra is very approachable, always sporting a smile, and gets along well with her co-workers. Her willingness to help wherever she is needed is greatly appreciated, as well as her positive attitude and funny sense of humor.

Congratulations Alexandra!

Tristin Johnson, November 2022, Employee of the Month

Tristin started his career with San Bernardino County in 2020 as an Office Specialist with the Registrar of Voters. In January 2022, Tristin joined ATC as an Automated Systems Technician with the Information Technology Division (ITD). Some of Tristin's greatest strengths are his customer service, attention to detail, and follow-up. He joined the Department's Microsoft Exchange migration project and quickly became an integral part of the migration team, addressing and resolving several highly complex issues during the conversion process.



Tristin has gone above and beyond responding to Helpdesk tickets during staffing shortages in ITD's primary Helpdesk unit. Additionally, Tristin is involved in managing higher-level projects, such as assisting the Tax Collector with the Remittance Processing Machines Replacement Project. His ability to manage multiple competing priorities with a positive attitude makes him an excellent choice for Employee of the Month.

Congratulations Tristin!

Angie Stark, December 2022, Employee of the Month



Angie started her career with San Bernardino County as a Public Service Employee in Special Districts—Fire Administration. In July 2014, Angie joined ATC Administration as an Office Assistant III, temporarily filling in as the Tax Collector secretary from March through July 2017, and promoted to her current position as Fiscal Specialist in November 2017. Her primary responsibility is ensuring the Department's payables are processed in a timely and accurate manner. She processes contracts, purchase orders and invoices in SRM and SAP works with staff and vendors to resolve issues. Angie also assists with various payroll duties for ATC.

Angie is a dedicated employee and an essential part of the Administration team with her positive attitude and willingness to assist. Congratulations!