

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

June 28, 2022

**FROM**

**BRENDON BIGGS, Director, Department of Public Works – Special Districts**

**SUBJECT**

Continuing Levy of Special Assessment Taxes for Assessment District 2018-1 (Snowdrop Road)

**RECOMMENDATION(S)**

1. Adopt **Resolution No. 2022-106** authorizing the continuing levy of special assessment taxes for 2022-23 on parcels within Assessment District 2018-1 (Snowdrop Road), as detailed in Exhibits A and B, to fund road and drainage improvements, and ongoing operations and maintenance costs.
2. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special assessment taxes for Assessment District 2018-1 (Snowdrop Road), as detailed in Exhibits A and B, on the 2022-23 tax roll.
3. Direct the Clerk of the Board of Supervisors to publish a copy of the resolution once in a newspaper of general circulation within Assessment District 2018-1 (Snowdrop Road).  
(Presenter: Brendon Biggs, Director, 387-7906)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Ensure Development of a Well-Planned, Balanced, and Sustainable County.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). Projected revenue from the special assessment taxes for 2022-23 is summarized in the following table:

<b>Assessment District 2018-1 (Snowdrop Road)</b>	<b>No. of Taxable Parcels</b>	<b>2022-23 Revenue from Special Assessments</b>	<b>Increase (Decrease) From Prior Year</b>
Improvement Assessment	60	\$388,406	-
Operations and Maintenance Assessment	80	\$45,738	\$1,332

The increase in revenue for Operations and Maintenance Assessment includes the approved annual 3% inflationary increase for ongoing maintenance.

**Continuing Levy of Special Assessment Taxes for Assessment District  
2018-1 (Snowdrop Road)  
June 28, 2022**

**BACKGROUND INFORMATION**

On March 13, 2018 (Item No. 65), the Board of Supervisors (Board) adopted Resolution No. 2018-20 approving formation of Assessment District (AD) 2018-1 (Snowdrop Road) that included related special assessments to fund future road and drainage improvements and ongoing operations and maintenance costs. On March 22, 2018, property owners within AD 2018-1 were given the option to prepay their improvement assessment on or before April 27, 2018. Full payment was received for 20 parcels and those property owners have therefore fully satisfied their payment obligation in regard to the improvement assessment.

On April 6, 2021 (Item No. 60), the Board adopted Resolution No. 2021-43 authorizing Series A bond issuance for AD 2018-1 (Snowdrop Road) to fund a project that entails approximately 2.1 miles of paved road and drainage improvements to a residential area in the unincorporated area north of the City of Rancho Cucamonga. Two parcels (Assessor's Parcel Numbers 0201-043-28-0000 & 0201-043-04-0000) were omitted as a condition of the purchase of the first series of bonds. These parcels are removed from the levy request but not from the AD. The County has the option to issue a second series of bonds for one or both of the remaining parcels at a later date.

This item seeks authorization to continue the levy of the following AD 2018-1 (Snowdrop Road) special assessments on the 2022-23 tax roll:

- Improvement Assessment – To fund debt service payments on the 22-year Series A bonds issued in April 2021 to finance the road and drainage improvements. This assessment is levied on 60 parcels, as detailed in Exhibit A, that the property owners opted not to prepay.
- Operations and Maintenance Assessment – To fund ongoing operation and maintenance costs, which includes inspections, cleaning, asphalt repair, administration and contingency costs. This assessment is levied on 80 parcels, as detailed in Exhibit B.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on June 3, 2022; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Property Tax Division Chief, 386-3189) on June 6, 2022; Finance (Tom Forster, Administrative Analyst, 387-4635) on June 7, 2022; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 13, 2022.

**Continuing Levy of Special Assessment Taxes for Assessment District  
2018-1 (Snowdrop Road)  
June 28, 2022**

Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Janice Rutherford Seconded: Col. Paul Cook (Ret.)  
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Joe Baca, Jr.  
Absent: Curt Hagman

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: June 28, 2022



cc: W/RESOLUTION  
File- SDD/Assessment Districts- 2018-1 (Snowdrop Road)  
w/attach  
LA 06/30/2022