

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

June 18, 2025

**FROM**

**NOEL CASTILLO, 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. 2025-158** authorizing the continuing levy of special assessment taxes for 2025-26 on parcels within Assessment District 2018-1 (Snowdrop Road), and continue collection on two benefiting parcels, 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, as detailed in Exhibits A and B, on the 2025-26 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: Noel Castillo, 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 2025-26 is summarized in the following table:

<b>Assessment District 2018-1 (Snowdrop Road)</b>	<b>Number of Taxable Parcels</b>	<b>2025-26 Revenue Projection</b>	<b>Increase (Decrease) From Prior Year</b>
Improvement Assessment	65	\$412,786	-
Operations and Maintenance Assessment	85	\$49,968	1,455

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

**BACKGROUND INFORMATION**

On March 13, 2018 (Item No. 65), the Board of Supervisors (Board) adopted Resolution No. 2018-20 approving the formation of Assessment District (AD) 2018-1 (Snowdrop Road) that

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included a related special assessment, with an annual 3% inflationary increase, to fund future road and drainage improvements and ongoing operations and maintenance costs.

On March 22, 2018, property owners within AD 2018-1 (Snowdrop Road) 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 consisting of approximately 2.1 miles of paved road and drainage improvements to a residential area in the unincorporated County area north of the City of Rancho Cucamonga. Two parcels (Assessor's Parcel Numbers 0201-043-28-0000 and 0201-043-04-0000) were omitted from original assessments for bond repayment and operations and maintenance as a condition of the purchase of the first series of bonds. However, on July 25<sup>th</sup>, 2023 (Item No. 46), the Board adopted Resolution No. 2023-145 authorizing Department of Public Works – Special Districts to collect the prorated share from the two parcels as they remain in the AD and receive a benefit of the new road. The County has the option to issue a second series of bonds for one or both of the remaining parcels at a later date. Alternatively, the County may apply these special assessments to the existing bond issuance, pay for ongoing operations and maintenance, or issue prorated reimbursement to property owners of any excess collected funds.

This item seeks authorization to continue the levy of the following AD 2018-1 (Snowdrop Road) special assessments on the 2025-26 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 65 parcels, as detailed in Exhibit A, that the property owners opted not to prepay. Other improvement assessments collected will be applied to the current issuance.
- 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 85 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 May 23, 2025; Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Chief Deputy, 382-3176) on May 27, 2025; Finance (Amanda Trussell, Principal Administrative Analyst, 387-4773) on May 29, 2025; County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 2, 2025.

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Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Curt Hagman   Seconded: Joe Baca, Jr.  
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: June 18, 2025



cc:     File - Public Works - Special Districts w/attachments  
MBA   06/26/2025