

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

May 5, 2026

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Special Taxes, Fees, and Assessments Agreements with San Bernardino County Cities and Districts

RECOMMENDATION(S)

1. Approve revised agreement templates for use with San Bernardino County cities and districts for placement and collection of special taxes, fees, and assessments on the property tax roll for up to a five-year term.
2. Authorize the Auditor-Controller/Treasurer/Tax Collector, Assistant Auditor-Controller/Treasurer/Tax Collector, or Chief Deputy, Property Tax to execute agreements with San Bernardino County cities and districts, and to execute any subsequent non-substantive amendments, on behalf of the County, subject to review by County Counsel, effective May 5, 2026, through June 30, 2031.

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

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

Foster Sustainable Development Through Strategic Partnerships.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). The County recovers the cost of placing and collecting special taxes and assessments through fees charged to the originating entities in accordance with Government Code Section 29304.

BACKGROUND INFORMATION

Government Code Section 51800 authorizes San Bernardino County to collect city and district special taxes, fees, and assessments on the regular property tax roll. Agreements to provide this service for over 1,200 agency accounts are currently in effect. Proposition 218, approved by popular vote on November 5, 1996, imposes constitutional requirements on entities seeking to establish or increase special taxes, assessments, and certain property-related fees. The revised agreement template clarifies that responsibility for compliance with Proposition 218 and all other applicable laws remains solely with the entity receiving the funds.

On May 20, 1997 (Item No. 61), the Board of Supervisors (Board) approved a form contract with cities and districts for collection of special taxes, fees, and assessments and authorized the Auditor-Controller/Treasurer/Tax Collector (ATC) or designee, to execute the individual

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agreements. Most recently, on August 10, 2021 (Item No. 13), the Board approved updated agreement templates and renewed its delegation of authority to the ATC to execute these agreements.

This item requests approval of revised agreement templates, one for cities and one for districts, and renews the Board's delegation of authority to ATC to execute these agreements. The revised templates increase the term from one year to up to five years, consistent with the Board's authorization, reducing unnecessary yearly paperwork, saving staff time, and helping ensure uninterrupted service while maintaining standard oversight and termination protections. Each agreement shall be effective on the date specified therein and shall provide for a term of up to five years; however, each city or district shall determine its own specific agreement term, including the effective date and end date, as set forth in the individual agreement.

As a governance best practice, the delegation of authority is scheduled to expire in five years. This allows ATC to periodically present substantive revisions to the agreement templates and provides the Board with an opportunity to reaffirm its delegated authority and oversight, while avoiding the administrative burden of bringing individual agreements before the Board.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on April 1, 2026; and County Finance and Administration (Garrett Baker, Administrative Analyst, 387-3077) on April 16, 2026.

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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: May 5, 2026



cc: File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 05/7/2026