



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS  
FISCAL YEAR 20\_\_ - \_\_

THIS AGREEMENT is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_,  
by and between SAN BERNARDINO COUNTY, hereinafter referred to as "County" and  
the \_\_\_\_\_, hereinafter referred to as "City".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to  
recoup its collection costs when the County collects taxes, fees, or assessments for any city,  
school district, special district, zone or improvement district thereof; and

WHEREAS, the City and County have determined that it is in the public interest that  
the County, when requested by City, collect on the County tax rolls the special taxes, fees,  
and assessments for City.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by City as hereinafter provided to collect on the  
County tax rolls the special taxes, fees, and assessments of City, and of each zone or district  
thereof.

2. When County is to collect City's special taxes, fees, and assessments, City  
agrees to notify in writing the Auditor-Controller/Treasurer/Tax Collector (268 W. Hospitality  
Lane, 4<sup>TH</sup> floor, San Bernardino, CA 92415) of the County on or before the 10<sup>th</sup> day of August  
of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee,  
or assessment to be so collected. Any such notice, in order to be effective, must be received  
by the Auditor-Controller/Treasurer/Tax Collector by said date.

3. County may charge City an amount per parcel for each special tax, fee, or  
assessment that is to be collected on the County tax rolls by the County for the City, not to  
exceed County's actual cost of collection.

4. City warrants that the taxes, fees, or assessments imposed by City and  
collected pursuant to this agreement comply with all requirements of state law, including but  
not limited to, Articles XIIC and XIID of the California Constitution (Proposition 218).

5. City hereby releases and forever discharges County and its officers, agents,  
and employees from any and all claims, demands, liabilities, costs and expenses, damages,  
causes of action, and judgments, in any manner arising out of City's responsibility under this

agreement, or other action taken by City in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees or assessments as contemplated in this agreement.

6. The County Auditor-Controller/Treasurer/Tax Collector has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned City hereby assumes any and all responsibility for making such a determination. The undersigned City agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract or the imposition of the taxes or assessments collected pursuant to this contract, and for any costs or expenses incurred by the County on account of any claim therefore, except where such indemnification is prohibited by law. If any judgment is entered against County or any other indemnified party as a result of action taken to implement this agreement, City agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on City's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify City of its intent to implement any offset authorized by this paragraph.

7. City agrees that its officers, agents and employees will cooperate with County by answering inquiries made to City by any person concerning City's special tax, fee, or assessment, and City agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.

8. City shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by City shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 20\_\_-\_\_ fiscal year.

10. Either party may terminate this agreement for any reason upon 30 days' written notice to the other party. The County Auditor-Controller/Treasurer/Tax Collector shall have the right to exercise County's right and authority under this contract including the right to terminate the contract.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. Each person signing this agreement represents and warrants that he or she has been fully authorized to do so.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

City: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

ENSEN MASON CPA, CFA,  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
SAN BERNARDINO COUNTY

By Authorized Deputy: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_