

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

August 10, 2021

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 annual agreement templates with San Bernardino County cities and districts for collection of special taxes, fees, and assessments.
2. Designate the Auditor-Controller/Treasurer/Tax Collector, or designee, as authorized to execute the annual agreements and any subsequent non-substantive amendments on behalf of the County, subject to review by County Counsel, effective August 24, 2021, through June 30, 2026.

(Presenter: Douglas R. Boyd, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

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

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

Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders.

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 collecting special taxes and assessments through fees charged to the originating entities pursuant to Government Code Section 29304.

BACKGROUND INFORMATION

Government Code Section 51800 authorizes the collection by San Bernardino County of city or district special taxes and assessments with the regular property tax roll. Agreements to perform this service for over 230 entities are currently in effect. Proposition 218, approved by popular vote on November 5, 1996, places restrictions on entities wishing to impose special taxes or assessments upon property owners. The agreement templates include language that clarifies that the risk of non-compliance with Proposition 218 remains 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 or his designee to sign the individual contracts. This item will approve two updated agreement templates, one for cities and one for districts, and renew the Board's delegation of authority to the Auditor-Controller/Treasurer/Tax Collector (ATC) for these

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agreements, thereby reducing the Board's administrative burden to approve over 230 individual agreements. As a best practice, the delegation of authority is scheduled to expire in five years, allowing ATC to periodically present substantive revisions to the agreement templates and providing the Board an opportunity to reaffirm its delegated authority.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Robert F. Messinger, Chief Assistant County Counsel, 387-5455) on July 22, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5404) on July 26, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on July 26, 2021.

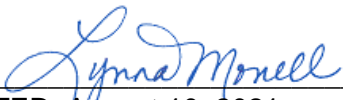
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: August 10, 2021



cc: File - Auditor-Controller/Treasurer/Tax w/attach
CCM 08/12/2021