SAN BERNARDINO COUNTY

AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR AGREEMENT FOR PLACEMENT AND COLLECTION OF SPECIAL TAXES, FEES, AND ASSESSMENTS

FISCAL YEAR 2026-27 TO FISCAL YEAR 2030-31

THIS AGREEMENT is made and entered into this 4th day of August, 2026, by and between SAN BERNARDINO COUNTY, hereinafter referred to as "County" and the San Bernardino County Fire Protection District, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800, together with applicable provisions of the Revenue and Taxation Code and other applicable law, authorize the County to place, bill, collect, correct, and apportion special taxes, fees, and assessments for any city, school district, special district, zone or improvement district on the secured or unsecured tax roll, and to recover its full costs of placement, administration, and collection; and

WHEREAS, the District and County have determined that it is in the public interest for the County, upon request of the District, to place, bill, collect, correct, and apportion the District's special taxes, fees, and assessments on the secured or unsecured tax roll, as authorized by law.

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

1. County agrees, upon request of the District and as provided herein, to place, bill, collect, correct, and apportion the District's special taxes, fees, and assessments on the secured or unsecured tax roll, as authorized by law, including those levied by any zone or improvement district of the District.

2. When the County is to place and collect District's special taxes, fees, and assessments, the District shall submit all required assessment data electronically through the County's Direct Charge Portal no later than August 10 of each fiscal year, or such earlier deadline as may be established by the Auditor-Controller/Treasurer/Tax Collector to meet roll preparation timelines. Submissions shall include the Assessor's Parcel Numbers, levy amounts, certification of accuracy and legal authority, and any additional data elements or supporting documentation reasonably required by the Auditor-Controller/Treasurer/Tax Collector for placement, billing, collection, correction, reporting, compliance verification, or audit purposes. The County may reject incomplete, inaccurate, or untimely submissions.

3. The County may charge the District fees necessary to recover its costs of placement, administration, billing, collection, reporting, correction processing, and related services in connection with the District's special taxes, fees, and assessments, as established by the County's Board-adopted fee schedule. Such fees may include per-parcel charges and other administrative fees as applicable. The County may deduct applicable fees from amounts collected and distributed on behalf of the District at the first apportionment of the fiscal year, or at such other time as administratively determined by the Auditor-Controller/Treasurer/Tax Collector.

4. District warrants that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all applicable constitutional and statutory requirements including but not limited to, Articles XIIIC and XIIID of the California Constitution (Proposition 218), and that the District has taken all actions required by law to validly impose and collect such charges. The District acknowledges that the County does not review or determine the legality of such charges.

5. District hereby releases and forever discharges the County and its officers, agents, and employees from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, or judgments arising out of or related to the District's establishment, imposition, administration, or legality of any special tax, fee or assessment submitted under this Agreement, including the District's implementation of collection thereof, any challenge to the legality or priority of such charges, or any errors in data submitted by the District.

6. The County Auditor-Controller/Treasurer/Tax Collector has not determined the legality or validity of any special taxes, fees, or assessments placed, billed, corrected, collected, or otherwise administered pursuant to this Agreement, and the District assumes full responsibility for determining the legality and validity of such charges. The District agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers ("indemnified parties") from and against any and all claims, actions, losses, damages, liabilities, judgements, and expenses, including attorneys' fees, arising out of or related to this Agreement or the establishment, imposition, placement, billing, collection, correction, administration, legality, or priority of such charges pursuant to this Agreement, except where such indemnification is prohibited by law. The District's duty to defend is immediate upon tender by the County and is independent of the District's duty to indemnify.

If any judgment is entered against the County or any indemnified party, or if any settlement is paid as a result of actions taken to implement this Agreement, the District agrees that County may offset such amounts from any monies collected by the County on behalf of

the District, including property taxes, special taxes, fees, or assessments. The County may, but is not required to, notify the District prior to implementing such offset.

The District's obligations under this section shall survive termination or expiration of this Agreement.

7. In order to promote and maintain efficient property tax administration, the District agrees as follows:

(a) The District shall respond to taxpayer inquiries regarding its special taxes, fees, or assessments in a timely and informed manner and shall not refer such inquiries to County officers, agents, or employees, including requests related to the removal or correction of charges.

(b) The District shall publish and maintain current, accurate, and responsive contact information, including a working telephone number and/or email address, for public inquiries regarding such charges, and shall ensure that personnel responsible for responding to such inquiries are knowledgeable about the charges.

(c) The District shall comply with all administrative procedures established by the County, including timely submission of required certifications, supporting documentation, and assessment data in the format prescribed by the County, and shall submit all requests for removal or correction of charges in writing.

8. The District may utilize third-party consultants or agents in connection with the preparation or administration of its special taxes, fees, or assessments; however, the District shall remain solely responsible for compliance with this Agreement. Prior to permitting any consultant or agent to submit information or communicate with the County regarding such charges, the District shall provide written authorization on the District's official letterhead identifying the consultant and the scope of its authority. The County shall have no contractual relationship with any such consultant, and the use of a consultant shall not relieve the District of its obligations under this Agreement.

9. The District shall not assign or transfer this Agreement or any interest herein, without prior written consent of the County. Any attempted assignment or transfer without such consent shall be void and may result in termination of this Agreement at the County's discretion.

10. This Agreement supersedes and replaces all prior agreements between the County and the District pertaining to the placement or collection of special taxes, fees, or assessments. This Agreement shall become effective on **August 4, 2026 ("Effective Date")** and shall remain in effect through **June 30, 2031 ("End Date")**, as designated by the District and acknowledged by the County; provided, however, that the End Date shall not

exceed five (5) years from the Effective Date, unless terminated earlier as provided herein. The District's failure to submit charges in any fiscal year shall not terminate this Agreement; however, no special taxes, fees, or assessments shall be placed unless timely submitted in accordance with this Agreement.

11. Either party may terminate this Agreement upon 30 days' written notice to the other party. Termination shall not affect the validity or collection of any special taxes, fees, or assessments previously placed on the tax roll. Any corrections, removals, or refunds resulting from termination shall be processed in accordance with applicable law, and all associated costs shall be the responsibility of the District. Termination shall not affect the District's obligation to indemnify the County or to pay any outstanding fees or costs incurred prior to termination. The County Auditor-Controller/Treasurer/Tax Collector, or designee, is authorized to exercise County's right and authority under this Agreement including the right to terminate.

12. The County's waiver of any breach of a term, covenant, or other provision of this Agreement, shall not be deemed a waiver of any other breach, or any subsequent breach of the same term, covenant or provision.

13. Each person signing this Agreement represents and warrants that they are duly authorized to execute this Agreement on behalf of the party for whom they sign. The District shall provide documentation evidencing the signatory's authority upon request by the County.

14. This Agreement shall be governed by and subject to all applicable federal, state, and local laws, regulations, and County policies in effect during its term. The District agrees to comply with any changes to such laws, regulations, policies, or administrative procedures that apply to the placement, billing, collection, correction, or administration of charges under this Agreement.

15. This Agreement may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute one and the same Agreement. The parties shall be entitled to sign and transmit an electronic signature of this Agreement (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed Agreement upon request.

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

District: San Bernardino County Fire Protection District

By: _____

Printed Name: Dawn Rowe

Position: Chair

Date: _____

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

By Authorized Deputy: Vanessa Doyle

Printed Name: Vanessa Doyle

Title: Assistant Auditor-Controller/Treasurer/Tax Collector

Date: August 3, 2026