

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

July 27, 2021

**FROM**

**BRENDON BIGGS, Director, Department of Public Works – Special Districts**

**SUBJECT**

Levy of 2021-22 Special Assessment Taxes for Assessment District 2018-1 (Snowdrop Road)

**RECOMMENDATION(S)**

1. Adopt **Resolution No. 2021-142** authorizing the levy of special assessment taxes for 2021-22 on parcels within Assessment District 2018-1 (Snowdrop Road), 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 (Snowdrop Road), as detailed in Exhibits A and B, on the 2021-22 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: Brendon Biggs, 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 2021-22 is summarized in the following table:

<b>Assessment District 2018-1 (Snowdrop Road)</b>	<b>No. of Taxable Parcels</b>	<b>2020-21 Projected Revenue</b>
Improvement Assessment	57	\$388,405.74
Operations and Maintenance Assessment	77	\$44,395.90

**BACKGROUND INFORMATION**

On March 13, 2018 (Item No. 65), the Board of Supervisors (Board) adopted Resolution No. 2018-20 approving formation of Assessment District (AD) 2018-1 (Snowdrop Road) that included related special assessments to fund future road and drainage improvements and ongoing operations and maintenance costs. On March 22, 2018, property owners within AD 2018-1 were given the option to prepay their improvement assessment on or before April 27,

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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 that entails approximately 2.1 miles of paved road and drainage improvements to a residential area in the unincorporated area north of the City of Rancho Cucamonga.

This item seeks authorization for levy of the following AD 2018-1 (Snowdrop Road) special assessments on the 2021-22 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 57 parcels, as detailed in Exhibit A, that the property owners opted not to prepay.
- 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 77 parcels, as detailed in Exhibit B.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by Auditor-Controller/Treasurer/Tax Collector (Evelyn Medina, Property Tax Manager, 382-3105) on June 17, 2021; County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on July 1, 2021; Finance (Tom Forster, Administrative Analyst, 387-4635) on July 7, 2021; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on July 11, 2021.

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**APPROVED (CONSENT CALENDAR)**

Moved: Dawn Rowe Seconded: Col. Paul Cook (Ret.)

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

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: July 27, 2021



cc: W/RESOLUTION  
File- Public Works/Special District w/attach  
LA 07/28/2021