



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
AGREEMENT FOR COLLECTION OF SPECIAL  
TAXES, FEES, AND ASSESSMENTS  
FISCAL YEAR 2019-20

THIS AGREEMENT is made and entered into this 9 day of July, 2019,  
by and between the COUNTY OF SAN BERNARDINO, hereinafter referred to as "County" and  
the City of Rialto, hereinafter referred to as "District".

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

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

1. County agrees, when requested by District as hereinafter provided to collect on  
the County tax rolls the special taxes, fees, and assessments of District, and of each zone or  
improvement District thereof.
2. When County is to collect District's special taxes, fees, and assessments, District  
agrees to notify in writing the Auditor-Controller (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 by  
said date.
3. County may charge District 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 District, not to  
exceed County's actual cost of collection.
4. District warrants that the taxes, fees, or assessments imposed by District and  
collected pursuant to this Agreement comply with all requirements of state law, including but  
not limited to, Articles XIIIC and XIID of the California Constitution (Proposition 218).
5. District 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 District's responsibility under

this agreement, or other action taken by District 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 has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned District hereby assumes any and all responsibility for making such a determination. The undersigned District 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, District 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 District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

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

8. District 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 District shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 2019-20 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 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.

District: City of Rialto

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

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

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

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

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

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

Printed Name: Linda Santillano

Title: Chief Deputy, Property Tax

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