



AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

MEETING AGENDA

Location: San Bernardino County Government Center
385 N. Arrowhead Avenue, 5th Floor – Magda Lawson
San Bernardino, California

Date/Time: Wednesday, June 26, 2024, 4:30 p.m.

1. Call to Order
2. Roll Call
3. Action Item:
Approval of Minutes from June 21, 2023
4. Action Item:
Accept the SB 165 Annual Report for 2023
5. Action Item:
Adopt Resolution Determining and Levying the Special Tax for Fiscal Year 2024-25
6. Action Item:
Consider authorizing San Bernardino County to prepare a Request for Proposal for Mello-Roos Special Tax Administration March 2025
7. Public Comment
8. Adjournment

This meeting facility is accessible to persons with disabilities. If assistive listening devices or other auxiliary aids or services are needed in order to participate in the public meeting, requests should be made through San Bernardino County, DPW - Special Districts at least three (3) business days prior to the meeting. Please contact Donna Shiley at (909) 386-8830.



JUNE 21, 2023 MINUTES

MEETING OF THE EXECUTIVE COMMITTEE

MEETING: Agua Mansa Industrial Growth Association

LOCATION: San Bernardino County Government Center
385 N. Arrowhead Avenue, 5th Floor – Magda Lawson
San Bernardino, California

DATE/TIME: June 21, 2023, 4:30 p.m.

MEMBERS PRESENT: Supervisor Joe Baca, Jr., San Bernardino County, 5th District;
Council Member David Toro, City of Colton; Council Member
Clarissa Cervantes, City of Riverside.

MEMBERS ABSENT: City of Rialto

OTHERS PRESENT: Sonja Pang, Board of Supervisors 5th District; Aaron Gest, County Counsel; Trevor Leja, Deputy Executive Officer; Brendon Biggs, Director, Department of Public Works, Secretary for AMIGA; David Doublet, Assistant Director, DPW – Special Districts; Donna Shiley, Special Districts; Andrea Roess, DTA; Tom Crowley, City of Rialto public representative.

1. Called to Order:

Chair Supervisor Baca, Jr. called the Agua Mansa Industrial Growth Association Executive Committee meeting to order at 4:33 p.m. He advised the committee the purpose of this meeting is to take care of business as required with the ongoing administration of Community Facilities District 2002-1. Chair Baca, Jr.



asked if there were changes to the agenda. Staff advises there were no changes.

2. Roll Call:

Chair Baca, Jr. asked Secretary, Brendon Biggs to take roll of the committee members. Council Member David Toro and Council Member Clarissa Cervantes were present. Committee member from the City of Rialto was absent.

3. Approval of Minutes from July 12, 2022

Chair Baca, Jr. asked committee members if they had any comments or questions after reviewing the minutes from the July 12, 2022, minutes.

Hearing none, he asked for a motion to approve. Motion by Council Member Cervantes and a second by Council Member Toro. Chair Baca, Jr. asked if there were any objections. Hearing no comments or opposition, the minutes were approved.

4. Accept the SB 165 Annual Report for 2022

Chair Baca, Jr. asked Brendon Biggs to present Item #4. Brendon Biggs introduced Andrea Roess with DTA and asked her to present the report. Ms. Roess advised the committee members that this is an annual report that is prepared each year to stay in compliance with the Local Agency Special Tax and Bond Accountability Act. The report is intended to cover the funds collected and expended over the last year as well as the status of funds for facilities constructed with bond proceeds. She provided a list of all facilities that were constructed with the bond proceeds and explained the table included in the report which includes administrative expenses and the debt service on the bond. Ms. Roess advised the committee she was happy to answer any questions.

Chair Baca, Jr. thanks Ms. Roess for the report and asked committee members if they had any questions. Hearing none, he asked for a motion to accept Item #4. Motion made by Council Member Toro and seconded by Council Member Cervantes; hearing no questions or opposition, Item #4 was accepted.



5. Adopt Resolution Determining and Levying the Special Tax for Fiscal Year 2023-2024

Chair Baca, Jr. asked Director Brendon Biggs to present Item #5. Director Biggs introduced himself to the committee members. Advised the action being requested is to adopt a Resolution that determines the special tax levy for the 2023-2024 Agua Mansa Industrial Growth Association. The amount of this levy is proposed at \$719,419.64. A total of \$361,328.74 in special tax will be placed on twenty-four parcels in Riverside County and \$358,090.90 in special tax will be placed on ten parcels in San Bernardino County. The levy amount is an increase of \$8,652 which is a 1.2% increase from last year due to a 4.26% delinquency rate and delinquent taxes being paid. Director Biggs advised this concludes his report and staff are available to answer any questions the committee members may have.

Chair Baca, Jr. asked committee members if they had any questions. Council Member Cervantes asked for staff to expand on the steps on delinquent special taxes. Ms. Roess, DTA, advises the special taxes are placed on the tax roll. If the installments are not paid reminder letters are sent to the delinquent property owners and generally the delinquent bills are paid. Special District staff also provided the processes of when letters are sent and advised letters are sent certified mail.

Chair Baca, Jr. asked committee members if they had any other questions.

Hearing none, he asked for a motion to approve Item #5. Motion made by Council Member Cervantes and seconded by Council Member Toro. Hearing no questions or opposition, Item #5 was approved.

6. Public Comment

Chair Baca, Jr. asked Committee Members if they had received any public comments. Hearing none, public comment is closed.

7. Adjournment

Chair Baca, Jr. asked for a motion to adjourn. Motion by Council Member Toro and seconded by Council Member Cervantes. With no other questions, Chair Baca, Jr. adjourned the meeting at 4:40 p.m.

**REPORT/RECOMMENDATION TO THE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
EXECUTIVE COMMITTEE
AND RECORD OF ACTION**

June 26, 2024

ITEM NO. 4

FROM: **NOEL CASTILLO**, Director
Department of Public Works - Special Districts, San Bernardino County

SUBJECT: **ACCEPT REPORT OF COMMUNITY FACILITIES DISTRICT 2002-1 (AGUA
MANSA INDUSTRIAL CENTER) SB 165 ANNUAL REPORT FOR 2023**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2023.

(Presenter: Noel Castillo, Director, Department of Public Works - Special Districts, San Bernardino County, 909 386-8811)

FINANCIAL IMPACT

There is no financial impact related to this item.

BACKGROUND INFORMATION

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the Community Facilities District (CFD) and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 authorizing the levy of a special tax on property located within the District.

The filing of the SB 165 Annual Report is required annually by the Local Agency Special Tax and Bond Accountability Act.

REVIEW BY OTHERS

This item has been reviewed by San Bernardino County, County Counsel (Aaron Gest, Deputy Counsel, 909 387-5289) on June 17, 2024.

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Moved: _____ Second: _____ Aye: _____ Nay: _____

Approved Date: _____

Secretary of the Governing Board _____

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
SPECIAL TAX BONDS, SERIES 2014**

ANNUAL REPORT

The purpose of this report is to comply with the provisions of the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act provides that any local special tax measure that is subject to voter approval on or after January 1, 2001, that would provide for the imposition of a special tax by a local agency shall require the chief fiscal officer of the levying local agency to file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- The amount of funds collected and expended; and
- The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Article 1.5, Section 53410.

The Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 Special Tax Bonds, Series 2003 (the "2003 Bonds") were issued in July 2003. The 2003 Bonds were issued to refinance the Agua Mansa Industrial Growth Association Community Facilities District No. 1989-1 Special Tax Bonds, Series 1992 (the "1992 Bonds"). In February 2014, the 2003 Bonds were refunded by the Special Tax Refunding Bonds (the "2014 Refunding Bonds"). In connection with the issuance of the 2003 Bonds \$1,423,734.90 was transferred from the Acquisition and Construction Fund for the 1992 Bonds to the Construction Account of the Project Fund for the 2003 Bonds to complete the following:

- Fire station and related equipment;
- Storm drain/rock slope protection project; and
- Resolution of issues relating to an easement for a portion of an existing sewer line.

As of May 1, 2015, \$1,479,686.17 has been expended for facilities and engineering services related to the storm drain/rock slope protection project, for costs relating to the easement for a portion of an existing sewer line, and to the Rubidoux Community Services District for costs relating to a fire station and related equipment. On February 8, 2005, \$1,000,000 was paid to Rubidoux Community Services District to satisfy the fire station and fire apparatus requirements of the Community Facilities District Joint Financing Agreement. All of the facilities to be funded by Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 bond proceeds have been completed.

A summary sheet showing disbursements made during the period of May 1, 2023 to April 30, 2024 is attached as a part of this report. Due to funds being transferred from one account to another before disbursement, the aggregate amounts shown are in excess of actual funds expended.

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
2014 REFUNDING BONDS
SB 165 FUND SUMMARY**

Fund/Account	Fund Balances as of 05/01/2023	Funds Received (05/01/2023- 04/30/2024)	Funds Transferred to Other Accounts or Expended (05/01/2023- 04/30/2024)	Balance as of 04/30/2024
Administrative Expense Fund	\$56,812.51	\$2.43	(\$28,361.41)	\$28,453.53
Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
Interest Account	\$0.02	\$266,948.77	(\$266,948.75)	\$0.04
Principal Account	\$0.05	\$425,000.01	(\$425,000.00)	\$0.06
Bond Reserve Fund	\$843,643.08	\$42.29	(\$42.18)	\$843,643.19
Cost of Issuance Fund	\$0.00	\$0.00	\$0.00	\$0.00
Rebate Fund	\$0.00	\$0.00	\$0.00	\$0.00
Redemption Fund	\$0.00	\$0.00	\$0.00	\$0.00
Redemption Account	\$0.00	\$0.00	\$0.00	\$0.00
Sinking Account	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$601,993.39	\$743,655.31	(\$694,885.68)	\$650,763.02
Prepayment Account	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$1,502,449.05	\$1,435,648.81	(\$1,415,238.02)	\$1,522,859.84

**REPORT/RECOMMENDATION TO THE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
EXECUTIVE COMMITTEE
AND RECORD OF ACTION**

JUNE 26, 2024

ITEM NO. 5

FROM: NOEL CASTILLO, Director
Department of Public Works – Special Districts, San Bernardino County

SUBJECT: ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN
COMMUNITY FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL
CENTER) FOR FISCAL YEAR 2024-2025

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), adopt Resolution determining and levying the special taxes in Community Facilities District No. 2002-1 for fiscal year 2024-2025 and directing the Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of San Bernardino County to place the special taxes on the 2024-2025 Tax Roll.

(Presenter: Noel Castillo, Director, Department of Public Works – Special Districts, San Bernardino County, 909 386-8811)

FINANCIAL IMPACT

If approved, the special tax for the 2024-2025 fiscal year will be placed on the property tax bills of properties within the Community Facilities District (CFD). The special tax will pay the debt service on the bonds issued and administrative costs.

BACKGROUND INFORMATION

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the CFD and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 (Government Code section 53311 et seq.) authorizing the levy of a special tax on property located within the CFD. February 24, 2014 Special Tax Refunding Bonds in the amount of \$9,170,000 were issued with a maturity date of September 2033.

Approval of this Resolution is necessary to determine and levy the special taxes for fiscal year 2024-2025 and to direct the placement of the 2024-2025 special taxes on the property tax bills. The total levy for 2024-2025 is \$691,748.42. A total of \$347,430.86 in special taxes will be placed

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Moved: Second: Aye: Nay:
Approved Date:

Secretary of the Governing Board _____
Noel Castillo

**ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY
FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL CENTER) FOR FISCAL
YEAR 2024-2025
JUNE 26, 2024
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on twenty-four parcels within the County of Riverside and a total of \$344,317.56 in special taxes will be placed on ten parcels located within the San Bernardino County.

REVIEW BY OTHERS

This item has been reviewed by San Bernardino County, County Counsel (Aaron Gest, Deputy Counsel, 909 387-5289) on June 21, 2024.

EXHIBIT A
Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
FY 2024-2025 Special Tax Roll

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2024-25 Special Tax Levy
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$48,316.42	\$27,538.14
175-180-013-6	24088-1	6	8.73	1	\$55,573.43	\$31,674.32
175-180-014-7	24088-1	POR. 9	0.51	1	\$3,246.56	\$1,850.38
175-180-016-9	24088-1	POR. 5	2.23	1	\$14,195.73	\$8,090.92
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$49,207.63	\$28,046.10
175-190-021-4	24088-1	POR. 7	9.23	1	\$58,756.33	\$33,488.42
175-190-022-5	24088-1	POR. 8	2.16	1	\$13,750.13	\$7,836.94
175-190-023-6	24088-1	POR. 9	15.74	1	\$100,197.69	\$57,108.10
175-190-024-7	24088-1	10	0.00	1	\$0.00	\$0.00
175-190-025-8	24088-1	POR. 7	0.77	1	\$4,901.67	\$2,793.72
175-190-028-1	24088-1	PAR. 1	4.53	1	\$28,837.07	\$16,435.80
175-190-029-2	24088	POR. 3	0.00	1	\$0.00	\$0.00
175-210-034-7	12104	9	0.00	1	\$0.00	\$0.00
175-210-035-8	24088-2	4	2.84	1	\$18,078.87	\$10,304.12
175-210-037-0	24088-2	6	2.61	1	\$16,614.74	\$9,469.64
175-210-039-2	24088-2	5	5.87	1	\$37,367.25	\$21,297.62
175-210-046-8	24088-2	7,8	3.62	1	\$23,044.31	\$13,134.20
175-210-056-7	24088-2	8,9	2.70	1	\$17,187.66	\$9,796.18
175-210-057-8	24088-2	10	2.95	1	\$18,779.11	\$10,703.22
175-210-058-9	24088-2	11	3.72	1	\$23,680.89	\$13,497.02
175-210-059-0	24088	2,3,4	0.00	1	\$0.00	\$0.00
175-210-061-1	24088-2	1,2,3	7.41	1	\$47,158.21	\$26,878.02
175-220-023-6	24088	1,3	4.82	1	\$30,683.16	\$17,488.00
Subtotal:			95.76		\$609,576.86	\$347,430.86
County of San Bernardino						
0260-113-06-9	12104	6	0.00	1	\$0.00	\$0.00
0260-113-07-0	12104	7	0.00	1	\$0.00	\$0.00
0260-113-08-1	12104	8	0.00	1	\$0.00	\$0.00
0260-113-10-2	12104	4 and 5	22.09	1	\$140,620.52	\$80,147.26
0260-113-11-3	24088	5	0.00	1	\$0.00	\$0.00
0260-113-12-4	24088	6	0.00	1	\$0.00	\$0.00
0260-113-13-5	24088	7	0.78	1	\$4,965.32	\$2,830.00
0260-113-14-6	12104	2,3	18.58	1	\$118,276.56	\$67,412.22
0260-113-15-7	21631	1	32.80	1	\$208,798.24	\$119,005.44
0260-113-16-8	21631	1	20.65	1	\$131,453.77	\$74,922.64
Subtotal:			94.90		\$604,114.41	\$344,317.56
GRAND TOTAL:			190.66		\$1,213,691.27	\$691,748.42
Percent of Maximum Tax:					100.00%	57.00%

RESOLUTION NO. 2024-__
RESOLUTION OF THE EXECUTIVE COMMITTEE
OF THE AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
DETERMINING AND LEVYING THE SPECIAL TAX
IN COMMUNITY FACILITIES DISTRICT NO. 2002-1
(AGUA MANSA INDUSTRIAL CENTER)
FOR FISCAL YEAR 2024-2025

WHEREAS, the Executive Committee (the “Executive Committee”) of the Agua Mansa Industrial Growth Association (“AMIGA”) is the legislative body of Community Facilities District No. 2002-1 (Agua Mansa Industrial Center) (the “District”), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”); and

WHEREAS, on February 13, 2003, the Executive Committee adopted Resolution No. 2003-4 establishing the District and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Act authorizing the levy of a special tax on the property located within the District; and

WHEREAS, AMIGA has heretofore received a schedule setting forth the Special Tax levy for Fiscal Year 2024-2025 (the “Schedule”), prepared at the request of AMIGA by the firm of David Taussig & Associates, Inc. (the “Special Tax Consultant”);

NOW, THEREFORE, BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION, AS FOLLOWS:

Section 1. The preceding recitals are true and correct.

Section 2. AMIGA hereby determines to levy the Special Taxes to be levied in Fiscal Year 2024-2025 (net of revenues from other sources as provided herein) in the District and to each parcel therein, as provided in the schedule of Special Taxes attached hereto as Exhibit A; provided, however, that if the Special Tax Consultant shall determine that as of August 1, 2024, that the categorization of property differs from Exhibit A hereto, the Special Tax Consultant shall prepare an amended schedule of Special Taxes and the Secretary of AMIGA is authorized to approve the taxes levied in accordance with such amended schedule for purposes of the levy of the Special Taxes for Fiscal Year 2024-2025.

Section 3. The rate of Special Tax utilized in the preparation of the Schedule does not exceed the amount previously authorized by Ordinance No. 2003-1, and is not in excess of that approved by the qualified electors of the District.

Section 4. The proceeds of the Special Tax shall be used to pay, in whole or in part, the costs of the following for the subject fiscal year as provided in the Bond Indenture dated as of February 1, 2014, by and between AMIGA on behalf of the District and U.S. Bank National Association, as Fiscal Agent:

- A. The administrative costs and other incidental expenses of the District;
- B. The interest scheduled for collection on the outstanding bonded indebtedness;
- C. The principal scheduled for collection on the outstanding bonded indebtedness; and
- D. Amounts, if any, needed to replenish the Bond Reserve Fund to the level of the Reserve Requirement.

Section 5. The Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of San Bernardino County are each hereby directed to prepare an amended real property tax statement for each parcel in such County in the District for the 2024-2025 fiscal year listing the Special Tax due opposite each lot or parcel of land affected, in a line item designated public improvements, CFD Special Tax, or any other suitable designation, in accordance with this resolution.

Section 6. All Special Taxes collected will be paid to the Fiscal Agent for deposit in the Special Tax Fund upon receipt by AMIGA from each County Auditor-Controller pursuant to the terms of the Bond Indenture.

Section 7. Each County Auditor-Controller shall, at the close of the tax collection period, promptly provide to the District a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to each Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract, if any, entered into between the District and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8. This resolution shall take effect immediately upon its passage and adoption.

APPROVED AND ADOPTED This 26th day of June, 2024.

AYES:

NOES:

ABSENT:

ABSTAIN:

JOE BACA, JR., Chair

ATTEST:

NOEL CASTILLO
Secretary

**REPORT/RECOMMENDATION TO THE
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION
EXECUTIVE COMMITTEE
AND RECORD OF ACTION**

June 26, 2024

ITEM NO. 6

FROM: NOEL CASTILLO, Director
Department of Public Works - Special Districts, San Bernardino County

**SUBJECT: REQUEST FOR PROPOSAL FOR MELLO-ROOS SPECIAL TAX
ADMINISTRATION FINANCIAL CONSULTING SERVICES**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Association), authorize San Bernardino County to prepare a Request for Proposal for Mello-Roos Special Tax Administration Financial Consulting Services, solicit bids for consulting services, negotiate terms and condition of a proposed contract with the best qualified consultant and present a final contract for approval at the 2025 special meeting.

(Presenter: Noel Castillo, Director, Department of Public Works - Special Districts, San Bernardino County, 909 386-8811)

FINANCIAL IMPACT

There is no financial impact related to this item.

BACKGROUND INFORMATION

On June 4, 2020 (Item No. 6) the Agua Mansa Industrial Growth Association (AMIGA) Executive Committee approved a special tax consultant contract with DTA for a five-year term. The contract will be expiring June 30, 2025.

Under the Joint Powers Agreement (JPA) creating AMIGA, San Bernardino County is tasked as the administering agency of the JPA. AMIGA approved the formation of the CFD and special tax bonds were issued in 2003. In 2014, AMIGA approved the refinancing of the special tax bonds. On behalf of San Bernardino County, Department of Public Works - Special Districts (Department) is responsible for the administration of the CFD. A special tax financial consultant is required for assistance with the administration of the CFD to provide land use research, classification of property, financial analysis, report preparation, submittal of special taxes to the San Bernardino County and the County of Riverside, delinquent property owner research, tax roll changes, responses to property owner questions, monthly review of funds and preparation of the required community facilities district reports and disclosure statements.

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Moved: Second: Aye: Nay:
Approved Date:

Secretary of the Governing Board _____
Noel Castillo

**REQUEST FOR PROPOSAL FOR MELLO-ROOS SPECIAL TAX ADMINISTRATION
FINANCIAL CONSULTING SERVICES 2025**

JUNE 26, 2024

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Since the current contract with DTA will be expiring shortly after the next annual anticipated special meeting in 2025, AMIGA will need to have a new contract with a special financial consultant approved at its 2025 meeting. Therefore, the Department is requesting that it be authorized to issue a Request for Proposal and solicit bids in anticipation of recommending approval of a contract with a special tax consultant at the next AMIGA meeting.

REVIEW BY OTHERS

This item has been reviewed by San Bernardino County, County Counsel (Aaron Gest, Deputy Counsel, 909 387-5455) on June 17, 2024.