



## **AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

### **MEETING AGENDA**

**Location:** San Bernardino County Government Center  
385 N. Arrowhead Avenue, 5<sup>th</sup> Floor – Citrus Room  
San Bernardino, California

**Date/Time:** Thursday, June 26, 2025, 4:30 p.m.

1. Call to Order
2. Roll Call
3. Action Item:  
Approval of Minutes of June 26, 2024
4. Action Item:  
Accept the SB 165 Annual Report for 2024
5. Action Item:  
Adopt Resolution Determining and Levying the Special Tax for Fiscal Year 2025-26
6. Action Item:  
Approval of an amendment to the contract with David Taussig & Associates, Inc., to extend the term for Mello-Roos special tax administration financial consulting services for one year, through June 30, 2026.
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 25, 2024 MINUTES**

### **MEETING OF THE EXECUTIVE COMMITTEE**

**MEETING:** Agua Mansa Industrial Growth Association

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

**DATE/TIME:** June 26, 2024, 4:30 p.m.

**MEMBERS PRESENT:** Supervisor Joe Baca, Jr., San Bernardino County, 5<sup>th</sup> District;  
Council Member David Toro, City of Colton; Council Member Ed Scott, City of Rialto

**MEMBERS ABSENT:** City of Riverside

**OTHERS PRESENT:** Virginia Marquez, Board of Supervisors 5<sup>th</sup> District; Aaron Gest, County Counsel; Noel Castillo, Director, Department of Public Works, Secretary for AMIGA; David Doublet, Assistant Director, DPW – Special Districts; Josue Palos, Division Manager, DPW – Special Districts; Donna Shiley, Special Districts; Andrea Roess, DTA

#### **1. Called to Order:**

Chair Supervisor Baca, Jr. called the Agua Mansa Industrial Growth Association Executive Committee meeting to order at 4:30 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, Noel Castillo to take roll of the committee members. Council Member David Toro and Council Member Ed Scott were present. Committee member from the City of Riverside was absent.

## **3. Approval of Minutes from June 21, 2023**

Chair Baca, Jr. asked committee members if they had any comments or questions after reviewing the minutes from June 21, 2023, minutes.

Hearing none, he asked for a motion to approve. Motion by Council Member Scott 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 2023**

Chair Baca, Jr. asked Noel Castillo to present Item #4. Noel Castillo 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 be a summary of 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 was made by Council Member Toro and seconded by Council Member Scott; hearing no questions or opposition, Item #4 was accepted.



**5. Adopt Resolution Determining and Levying the Special Tax for Fiscal Year 2024-2025**

Chair Baca, Jr. asked Director Noel Castillo to present Item #5. Director Castillo introduced himself to the committee members. Advised the action being requested is to adopt a Resolution that determines the special tax levy for the 2024-2025 Agua Mansa Industrial Growth Association. The amount of this levy is proposed at \$691,748. A total of \$347,431 in special tax will be placed on twenty-four parcels in Riverside County and \$344,317 in special tax will be placed on ten parcels in San Bernardino County. The amount of levy is a decrease of \$27,672 which is 3.8% less than last year due to surplus funds. Director Castillo advised this concluded 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.

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

**6. Consider authorizing San Bernardino County to prepare a Request for Proposal for Mello-Roos Special Tax Administration March 2025**

Chair Baca, Jr. asked Director Noel Castillo to present Item #5. Director Castillo introduced himself to the committee members. Advised the action being requested is to consider San Bernardino County to prepare a Request for Proposal for Mello-Roos Special Tax Administration March 2025. The current contract for special tax financial consulting will expire June 30, 2025. AMIGA will need to have a new contract approved at the 2025 meeting.

Since the current contract with DTA will expire 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. That completes my report. Staff members are here and available to answer specific questions you may have.

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



Hearing none, he asked for a motion to approve Item #6. Motion was made by Council Member Toro and seconded by Council Member Scott. Hearing no questions or opposition, Item #6 was approved.

## **7. Public Comment**

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

## **8. Adjournment**

With no other questions, Chair Baca, Jr. adjourned the meeting at 4:36 p.m.

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

June 26, 2025

**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 2024**

**RECOMMENDATION(S)**

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2024.

(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 4, 2025.

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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, 2024 to March 31, 2025 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**

<b>Fund/Account</b>	<b>Fund Balances as of 05/01/2024</b>	<b>Funds Received (05/01/2024- 03/31/2025)</b>	<b>Funds Transferred to Other Accounts or Expended (05/01/2024- 03/31/2025)</b>	<b>Balance as of 03/31/2025</b>
<b>Administrative Expense Fund</b>	\$28,453.53	\$30,001.47	(\$12,242.12)	\$46,212.88
<b>Bond Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00
Interest Account	\$0.04	\$248,688.75	(\$248,688.75)	\$0.04
Principal Account	\$0.06	\$455,000.00	(\$455,000.00)	\$0.06
<b>Bond Reserve Fund</b>	\$843,643.19	\$38.60	(\$42.29)	\$843,639.50
<b>Cost of Issuance Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Rebate Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Redemption Fund</b>	\$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
<b>Special Tax Fund</b>	\$650,763.02	\$1,400,178.30	(\$1,788,490.65)	\$262,450.67
Prepayment Account	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>	<b>\$1,522,859.84</b>	<b>\$2,133,907.12</b>	<b>(\$2,504,463.81)</b>	<b>\$1,152,303.15</b>



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

JUNE 26, 2025

**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 2025-2026

**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 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 and to direct the placement of the 2025-2026 special taxes on the property tax bills. The total levy for 2025-2026 is \$709,063. A total of \$356,127 in special taxes will be placed on

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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 2025-2026  
JUNE 26, 2025  
PAGE 2 of 2**

twenty-four parcels within the County of Riverside and a total of \$352,936 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 16, 2025.

**RESOLUTION NO. 2025-\_\_**  
**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 2025-2026**

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 2025-2026 (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 2025-2026 (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, 2025, 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 2025-2026.

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 2025-2026 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, 2025.

AYES:

NOES:

ABSENT:

ABSTAIN:

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JOE BACA, JR., Chair

ATTEST:

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NOEL CASTILLO  
Secretary

**EXHIBIT A**  
**Agua Mansa Industrial Growth Association**  
**Community Facilities District No. 2002-1**  
**FY 2025-2026 Special Tax Roll**

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2025-26 Special Tax Levy
<b>County of Riverside</b>						
175-180-012-5	24088-1	POR. 5	7.59	1	\$49,282.70	\$28,227.44
175-180-013-6	24088-1	6	8.73	1	\$56,684.85	\$32,467.12
175-180-014-7	24088-1	POR. 9	0.51	1	\$3,311.49	\$1,896.70
175-180-016-9	24088-1	POR. 5	2.23	1	\$14,479.64	\$8,293.44
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$50,191.74	\$28,748.10
175-190-021-4	24088-1	POR. 7	9.23	1	\$59,931.41	\$34,326.64
175-190-022-5	24088-1	POR. 8	2.16	1	\$14,025.12	\$8,033.10
175-190-023-6	24088-1	POR. 9	15.74	1	\$102,201.55	\$58,537.52
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	\$4,999.69	\$2,863.64
175-190-028-1	24088-1	PAR. 1	4.53	1	\$29,413.79	\$16,847.20
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
175-210-039-2	24088-2	5	5.87	1	\$38,114.56	\$21,830.70
175-210-046-8	24088-2	7,8	3.62	1	\$23,505.18	\$13,462.96
175-210-056-7	24088-2	8,9	2.70	1	\$17,531.40	\$10,041.38
175-210-057-8	24088-2	10	2.95	1	\$19,154.67	\$10,971.14
175-210-058-9	24088-2	11	3.72	1	\$24,154.49	\$13,834.86
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	\$48,101.33	\$27,550.78
175-210-068-0	24088-2	4, 6	5.45	1	\$35,387.45	\$20,268.70
175-220-023-6	24088	1,3	4.82	1	\$31,296.79	\$17,925.72
<b>Subtotal:</b>			<b>95.76</b>		<b>\$621,767.85</b>	<b>\$356,127.14</b>
<b>County of San Bernardino</b>						
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	\$143,432.80	\$82,153.36
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	\$5,064.63	\$2,900.84
0260-113-14-6	12104	2,3	18.58	1	\$120,641.98	\$69,099.58
0260-113-15-7	21631	1	32.80	1	\$212,974.01	\$121,984.18
0260-113-16-8	21631	1	20.65	1	\$134,082.72	\$76,797.96
<b>Subtotal:</b>			<b>94.90</b>		<b>\$616,196.14</b>	<b>\$352,935.92</b>
<b>GRAND TOTAL:</b>			<b>190.66</b>		<b>\$1,237,963.99</b>	<b>\$709,063.06</b>
<b>Percent of Maximum Tax:</b>					<b>100.00%</b>	<b>57.28%</b>

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

June 26, 2025

**ITEM NO. 6**

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

**SUBJECT:** AMENDMENT TO CONTRACT WITH DAVID TAUSSIG & ASSOCIATES, INC.,  
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 Center), approve an amendment to the contract with David Taussig & Associates, Inc., to increase the contract amount by \$11,000, from \$55,000 to a new total amount of \$66,000, and extend the contract term by one year, through June 30, 2026, for continued Mello-Roos special tax administration financial consulting services.

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

**FINANCIAL IMPACT**

Approval of this item will result in a cost increase of \$11,000, bringing the total contract amount to \$66,000. Funding for this contract is included in the approved budget for Community Facilities District 2002-1 (Agua Mansa Industrial Center), and no additional net District cost will be incurred.

**BACKGROUND INFORMATION**

On June 4, 2020 (Item No. 6), the Agua Mansa Industrial Growth Association (AMIGA) Executive Committee approved a contract with David Taussig & Associates, Inc. (DTA), to provide special tax consulting services for a five-year term. The current contract is set to expire on June 30, 2025.

Under the Joint Powers Agreement establishing AMIGA, San Bernardino County serves as the administering agency. AMIGA formed the Community Facilities District (CFD) in 2003 and issued special tax bonds, which were later refinanced in 2014. The Department of Public Works – Special Districts (Department), on behalf of the County, is responsible for administering the CFD.

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Moved: \_\_\_\_\_ Second: \_\_\_\_\_ Aye: \_\_\_\_\_ Nay: \_\_\_\_\_

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

Secretary of the Governing Board \_\_\_\_\_

**AMENDMENT TO CONTRACT WITH DAVID TAUSSIG & ASSOCIATES, INC., FOR  
MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES  
JUNE 26, 2025  
PAGE 2 of 2**

A special tax consultant is necessary to support annual CFD administration, including land use analysis, classification of parcels, financial modeling, preparation of annual reports and disclosures, submission of special taxes to San Bernardino and Riverside counties, delinquency research, tax roll corrections, and responses to property owner inquiries.

Although the Board previously authorized the development and release of a Request for Proposals (RFP) to identify a new consultant, DTA has agreed to extend the current contract for another year under terms consistent with prior years, which remain favorable to the AMIGA. Therefore, this amendment is being presented for approval to ensure uninterrupted service while the Department continues to refine the RFP for release next year.

**REVIEW BY OTHERS**

This item has been reviewed by San Bernardino County, County Counsel (Aaron Gest, Deputy Counsel, 909 387-5289) on June 24, 2025.



THIS CONTRACT is entered into in the State of California by and between the Agua Mansa Industrial Growth Association, hereinafter called AMIGA, and

Name

David Taussig & Associates, Inc.

hereinafter called CONSULTANT

Address

5000 BIRCH STREET, STE 6000

NEWPORT BEACH , CA 92660

Telephone

(949) 955 - 1550

Federal ID No. or Social Security No.

ON-FILE

**IT IS HEREBY AGREED AS FOLLOWS:**

**AMENDMENT NO. 1**

**WHEREAS**, on July 1, 2020, AMIGA and David Taussig & Associates, Inc. (Consultant), entered into an agreement for Consultant to provide Mello-Roos special tax administration financial consulting services (Agreement) for Community Facilities District 2002-1 (Agua Mansa Industrial Center) (together, the "Parties"); and

**WHEREAS**, the Agreement is set to expire on June 30, 2025; and

**WHEREAS**, AMIGA and Consultant seek to extend the contract term by one year, through June 30, 2026, for continued Mello-Roos special tax administration financial consulting services; and

**WHEREAS**, the Parties agree to increase the contract amount by \$11,000 from \$55,000 to a new total not-to-exceed amount of \$66,000, to provide for continued services by Consultant for an additional year; and

**NOW THEREFORE**, AMIGA and Consultant hereby seek to enter into this Amendment No. 1 to amend the Agreement as follows:

1. DELETE Section 1.1 "TERM OF CONTRACT," and REPLACE it with a revised Section 1.1, which shall now read as follows:

**Section 1.1** The Contract period will be for a six (6) year period beginning on July 1, 2020 through June 30, 2026.

2. The Recitals above are incorporated herein by reference.
3. All other terms and conditions of the Agreement shall remain the same and are incorporated into the body of this Amendment by this reference.
4. This Amendment No. 1 to the Agreement shall take effect on the date last signed and approved by authorized officers of both AMIGA and Consultant.
5. This Amendment 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 Amendment. The parties shall be entitled to sign and transmit an electronic signature of this Amendment (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 Amendment upon request.

[Signatures on next page.]

**IN WITNESS WHEREOF**, AMIGA and Consultant have each caused this Amendment to be subscribed by its respective duly authorized officers, on its behalf.

AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

► \_\_\_\_\_  
Joe Baca, Jr., Chair

Dated: \_\_\_\_\_

\_\_\_\_\_  
*(Print or type name of corporation, company, contractor, etc.)*

By ► \_\_\_\_\_  
*(Authorized signature - sign in blue ink)*

Name \_\_\_\_\_  
*(Print or type name of person signing contract)*

Title \_\_\_\_\_  
*(Print or Type)*

Dated: \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_