City of Hesperia
STAFF REPORT

DATE: August 18, 2026

TO: Mayor and Council Members

FROM: Rachel Molina, City Manager

BY: Orlando Acevedo, Director of Development Services
Jacquelyn Castillo, Management Analyst

SUBJECT: Revised Resolution Confirming Unpaid Enforcement and Abatement Costs for FY 2026-27 Property Tax Roll Collection

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RECOMMENDED ACTION

Adopt the revised Joint Resolution No. 2026-42 and Resolution No. HWD-2026-15, superseding the previously presented resolutions, confirming unpaid enforcement and abatement costs, and authorizing the placement of these costs on the Fiscal Year 2026-27 San Bernardino County Auditor-Controller/Treasurer/Tax Collector Annual Property Tax Roll.

BACKGROUND

The City of Hesperia and the Hesperia Water District have incurred enforcement and abatement costs related to properties where required corrections were not completed or where associated fees remain unpaid.

The City and District previously adopted resolutions authorizing collection of these unpaid costs through the County property tax roll.

ISSUES/ANALYSIS

San Bernardino County requested additional clarification in the resolutions to meet its processing requirements. The revised resolutions supersede the previously adopted resolutions and include the required information for Fiscal Year 2026-27 property tax roll collection.

Approval and adoption of the revised Joint Resolution No. 2026-42 and Resolution No. HWD-2026-15 will confirm the unpaid enforcement and abatement costs and authorize submission of the charges to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector for placement on the Fiscal Year 2026-27 Annual Property Tax Roll.

The revised resolutions incorporate County requested updates to the wording contained therein. Due to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector Office failure to clearly and adequately notify cities and other taxing entities of the language changes they preferred as part of this process, it is believed that approximately 80 entities were impacted by this request for amended language. As a result of this oversight, the Auditor-Controller/Treasurer/Tax Collector Office communicated they are allowing what they characterize as a “one-time accommodation” whereby agencies were directed to submit corrected documents through the Direct Charge Portal by August 7, 2026. Although Hesperia met this deadline, the Auditor-Controller/Treasurer/Tax Collector Office further required elected bodies to adopt the revised resolutions in place of the previously prepared versions. Corrected resolutions must also be submitted to the County by September 15, 2026.

CITY GOAL SUPPORTED BY THIS ITEM

Financial Health - Maintain a balanced budget and adequate reserves

FISCAL IMPACT

Approval of the resolutions will allow the City and Hesperia Water District to recover unpaid enforcement and abatement costs through the Fiscal Year 2026-27 property tax roll.

The Advance Disposal delinquent account program will generate $46,436 in administrative reimbursement to the City for lien processing, staff time, and related administrative costs. These funds offset City expenses associated with administering the special assessment process.

Hesperia Water District delinquent utility accounts total approximately $850,864 and will be placed on the County property tax rolls for collection. Based on historical performance, staff estimates 80–85% will be collected in the first year and approximately 97% by year three, with remaining balances collected in subsequent tax cycles through the County.

ALTERNATIVE(S)

1. Provide alternative direction to staff.

ATTACHMENT(S)

1. Joint Resolution No. 2026-42 and Resolution No. HWD 2026-15
2. Exhibit A – Table of Enforcement and Abatement Costs with Owner Information