



San Bernardino County

Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector



# DOLLARS & SENSE

ATC Quarterly Newsletter

First Quarter, 2022

January - February - March

## Chapter 8 Tax Sale Due Process

*You Get It, Unless We Decide You Don't*

by Ensen Mason

The annual Tax Sale is one of two things I like least about my job, the other one being unclaimed tax refunds escheating to the government's general fund. Both of these involve involuntarily depriving taxpayers of their assets.

For property tax refunds, ATC staff does a noble job of reuniting taxpayers with their money. They use many methods to contact taxpayers to whom the money is owed. What could possibly go wrong? Taxpayers move with no forwarding address, they die with no one to claim it, they refuse to collect small amounts – you would be surprised how many reasons there are and how the money can add up in a county of over two million people. Since I've been in office, we've redoubled our efforts to locate taxpayers owed money and thought of new ways to find them. As a result, the ATC team has been able to reduce the amount escheated to the general fund annually from over a million dollars to less than half a million dollars. Members of the Board of Supervisors have aided these efforts to find people in their districts owed money and I'm grateful for their assistance.

The other thing that keeps me up at night is the tax sale process – and that one is intentionally caused by a state law. Most properties are sold via what is called the Chapter 7 process. After more than five years of not paying property taxes, and many efforts to secure payment on the part of ATC staff, the properties are put up for public sale through a public auction process as the final way to restore them to tax paying status, and level the playing field with the more than 99% of taxpayers who do pay their property taxes. But there is a little known provision called Chapter 8 that allows taxing agencies and Non-Governmental Organizations (NGO), like charities, to pull properties they desire out of the Chapter 7 public auction process, and claim them for their own merely by filling out a form and paying the overdue taxes owed. No public auction, no chance for the former owners to be paid the value of their equity also known as "excess proceeds".

The Fifth Amendment to the US Constitution states "nor shall private property be taken for public use, without just compensation". The whole point of Chapter 8 is to take private property for public use **without** just compensation. The open auction process used under Chapter 7 is the method to determine what just compensation is. Chapter 8 plucks properties out of that process and sells them often for pennies on the dollar. Some of these properties are occupied homes.

I was elected four years ago as a Taxpayer Advocate/CPA and that's the way I've run my office. Taxpayers who are down on their luck and lose their property to a tax sale because of inability to pay property taxes should have the right to possibly get some money back through a public tax sale where the free market determines the value – not some bureaucrats or NGO officials.

Taxpayers should have every procedural due process advantage available to them - and I'll be there to fight for them every time.

- Ensen



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SAN BERNARDINO COUNTY

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# ATC MASON LEADS SUCCESSFUL PROFESSIONAL CONFERENCE



ATC Mason provides opening remarks at the California Association of County Treasurer and Tax Collectors conference.

ATC Mason hosted a well-attended and informative in-person regional conference of the California Association of County Treasurers and Tax Collectors (CACTTC) on Wednesday, February 23, 2022, at his headquarters building located at 268 Hospitality Lane in San Bernardino. Region 5 is composed of the 11 Southern California counties, comprising over half of California's 40 million people and most of its economic power. Over 50 County Treasurers and Tax Collectors and their staff were registered, along with representatives of more than 20 companies and associated entities.

A virtual option was provided and 17 attended remotely; so that the total audience approximated 80 people interested in the latest developments in tax administration and safeguarding county treasuries. The program featured geo-political risk updates, hot topics in taxes and keeping public funds safe in a volatile economy. Fifteen counties were represented at the



Guest speaker Dr. Graeme Auton talks about geo-political risks.

conference including Alameda, Orange, Los Angeles, Del Norte, Imperial, Inyo, Kern, Nevada, Riverside, San Benito, San Bernardino, San Joaquin, San Luis Obispo, Ventura, and Yuba.

"I'm gratified that so many of my colleagues attended and reported learning information to help them do a better job," commented Mason. "This is the first time we hosted this conference in six years and it was better attended than last time, despite the pandemic. The networking and camaraderie with our professional colleagues really made it all worthwhile."

San Bernardino County Board of Supervisors Chairman Curt Hagman formally opened the conference after the Presentation of the Colors flag ceremony by the San Bernardino County Sheriff's Honor Guard. Supervisor Joe Baca also welcomed the group, and both Supervisors congratulated ATC Mason on hosting an outstanding conference.



Pledge of Allegiance and Presentation of Colors, San Bernardino County Sheriff's Department Honor Guard.

Link to video: <\\atc-filesrv\\PublicFolders\\CACTTC\\Recordings>

## ATC KICKS OFF INTERN PROGRAM

ATC Ensen Mason is looking for dedicated student interns interested in learning more about careers with ATC through paid internship opportunities as he kicks off the 2022 ATC Intern Program by expanding the number of positions open for recruitment to 25 and increasing the length of employment for each intern up to one year.

"Hiring interns is a win-win situation for our Department and the students selected. We get talented and motivated college students, and they receive high-quality professional training while getting paid to launch their careers. I'm excited to grow the program this year and give more college students an opportunity to excel here at the financial foundation of San Bernardino County government," stated Mason.

ATC's Intern Program is intended to create a relationship and growth opportunity for collegiate students in our region. The one-year Intern Program is set to begin on June 20. This program will enhance ATC's ability to accomplish strategic goals, recruit top talent, and build strong relations within the community. Recruitment has been expanded to additional universities this year, including University of Redlands; California State University, San Bernardino; University of California, Riverside; California State Polytechnic University, Pomona; California State University, Fullerton; California Baptist University; University of La Verne; and Azusa Pacific University.

Students selected will get hands-on experience in accounting, finance, or information technology. Even better, interns will also be paid \$17 per hour and can work up to 29 hours per week. To qualify, students must be a senior or recent four-year college graduate with at least 15 quarter units or 10 semester units completed in accounting, finance, or information technology.

**NOW HIRING INTERNS**

San Bernardino County Auditor-Controller/Treasurer/Tax Collector

**Accounting Internship**  
Starts June 18 for up to one year and flexible schedule available, up to 29 hours per week.  
**Seniors or graduate college students may apply.**  
Get paid \$17 an hour!  
Must have at least 15 quarter units or 10 semester units of upper division accounting completed. To apply, send your resume and cover letter, transcripts and a list of all classes to [Handshakeannouncement@SBCountyATC.gov](mailto:Handshakeannouncement@SBCountyATC.gov) **Deadline is March 18th**

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[www.sbcounty.gov/atc](https://www.sbcounty.gov/atc)

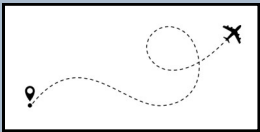
## Fun Fact

By

Ensen Mason

This is the year that my plane project will look like a plane. This is year six of the project and I discovered that among things I may be good at, reading plans isn't one of them. I kept making critical mistakes in interpreting what the plans were saying. It's not like Ikea furniture where you get step-by-step instructions. Come to think of it, I'm not good at assembling Ikea furniture either. Given that, I probably should have been a bit more humble in estimating my capabilities. Two years ago, I shipped it to a company that helps builders with their project. Everything was going well until COVID hit and the supply chain crisis set in. It didn't help that a lot of would-be builders came on the scene when they found themselves bored at home, but we seem to be moving past that now. My fuselage kit has been delivered and the wing kit should arrive this summer. It will still have a long way to go when those two components are done, but as the builder community says, at least I can sit in it and make airplane noises.

- Ensen



## LEGACY PROJECT CONTRACT NEARING COMPLETION FOR BOARD

The ATC flagship Property Tax Legacy Systems Replacement Project (PTLSR) took a big step forward this year with the framework of a contract agreed upon by ATC and vendor Grant Street Group. ATC Mason resolved the final obstacles this March, and the contract is being prepared for Board of Supervisors review and approval at their May 24, 2022 meeting.



"This is the hallmark of my first term," noted Mason. "Upon completion of the design and implementation process three years from now, San Bernardino County will have a state-of-the-art computer system to process payments faster, with less errors, and better service to taxpayers than ever before. We are building this system to last until mid-century, with plans for future innovations being provided for our system development."

The new system has a tentatively scheduled go-live date of July 1, 2025. The project has been guided for ATC Mason by top quality subject matter experts in the form of his Division Chiefs from Property Tax, Tax Collector and Information Technology. Grant Street Group was selected after an exhaustive two year nationwide search, including being evaluated through an RFP that weighed in at over 1,000 pages and received wide praise for quality and thoroughness.

## ATC Employees of the Month (EOM) For January, February, March 2022

All of these outstanding employees were gifted with an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo placed on the wall located on the first floor near the employee entrance, a \$50 gift card from ATC Mason's personal funds or lunch with him at a local restaurant, and of course, bragging rights as ATC Employee of the Month.

### Cris Zepeda, January 2022, Employee of the Month

Cris is the lead Revenue Recovery Officer II in the Probation/Misdemeanor unit of Revenue Recovery. Cris' pride in his work is evident through the assignments he has had in various units across the Division, including Juvenile, Court Legal, ARMC 3rd Party/Insurance, and Probation. Cris is always courteous, and goes out of his way to ensure that all debtor concerns are answered accurately and promptly.



Cris goes above and beyond the call of duty and is always willing to assist others both inside and outside his unit. He stepped up to help both the ARMC Self=Pay and Traffic unit supervisors when they both had vacancies. He assisted in training collectors new to the Court Legal unit when they were short staffed.

Congratulations Cris!

### Frank Mota, February 2022, Employee of the Month

Frank participated in our summer internship program for two summers before being hired into a regular full-time position with ATC in December of 2001 as an Accountant I in the Internal Audits Section. In 2008, he was promoted to his current position as Supervising Accountant within the Central Payroll Section. Frank oversees daily operations and the strict deadlines encompassing the County's bi-weekly payroll cycle to ensure that approximately 21,000 employees are paid every two weeks.

Frank provides exceptional customer service and with his years of experience in Central Payroll, he is the resource that employees throughout the County turn to for matters related to payroll. Frank's positive attitude and commitment ensures that payroll operations are seamless, and that payroll is processed efficiently.

# My Two \$ense — A Quarterly Perspective From An ATC Division Chief

by Denise Mejico, Chief Deputy Auditor



The Internal Audits Division (IAD) administers the Countywide Fraud, Waste, and Abuse (FWA) Hotline. Our Hotline is aimed at deterring, detecting, and investigating fraud, waste, and abuse. We are committed to the highest standards of business conduct and expect the same of all County employees, vendors, and customers. Everyone has an obligation to ensure that taxpayer money is spent properly. Theft, embezzlement, bribes, kickbacks, conflicts of interest, misuse, or unauthorized use of County equipment are just a few examples of misconduct that should be reported. Each report received through the FWA Hotline will be acted upon and followed until satisfactorily resolved or referred to the appropriate agency for resolution. We take all reports very seriously, therefore when you report misconduct it's important to report as much detail as possible. Complaints can be made anonymously, or you may request confidentiality when leaving contact information.

We currently utilize the services of an independent third-party fraud hotline provider. The benefits provided include:

- A call center staffed with trained interviewers 24 hours a day, 7 days a week.
- Reports that are in detail allow us to process investigations and referrals in a timely manner.
- Complete anonymity or confidentiality if desired by the reporting party, as the phone calls are not recorded.
- An escalated response system for threats against people or property.

Fraud, waste and abuse of public funds cheats everyone. Internal Audits is here to track it down and eliminate it on behalf of every taxpayer.

## WHAT'S YOUR STORY, FEATURING SONIA HERMOSILLO



The Department Diversity Committee (DDC) had the opportunity to host Sonia Hermosillo, Chief Deputy Revenue Recovery as the featured speaker for the quarterly "What's Your Story" segment.

Sonia shared touching stories from her family life which included cherished memories of her father recounting his passion to serve in the Navy during the Korean War, and giving up his prized '56 T-Bird in exchange for a '68 Mustang, the "family wagon" when she came along; and the relationship with her godfather, a Vietnam vet who has stood with her during her most important life events, including the last 25 years since her father's passing. An array of photos spanning over 50 years showcased this growing bond from her baptism, to her wedding, to today. The audience shared a chuckle as she pointed out the evolving fashion on display.

Sonia highlighted key events from 1968 stemming from the social unrest over the Vietnam War, values, and race. She also spotlighted major achievements of 1968, such as the debut of the 747 Jumbo Jet and the crew of Apollo 8 completing the first ever manned orbit around the moon. Her historical commentary ended with the infamous "Heidi" game that changed sports broadcasting. What would this year's NFL post-season look like had the games been cut in their last minutes to regular broadcasting? We can thank 1968 for keeping us tuned through the exciting end!

Sonia's professional journey began with her graduation from an all-girls, college-prep Catholic high school, to her admission to a male-dominated engineering program at Cal Poly. She candidly shared her experience and thoughts between Aerospace engineering and Accounting. The joy of attending her first accounting course after a grueling two quarters of engineering school, sealed the deal. But it came at a cost, as her father cut off financial support. Sonia rolled up her sleeves and increased her hours at work to pay for her education, and the rest is history! Her career path includes working at a local CPA firm that introduced her not only to the dry heat of the I.E., but also the kindness of the people living and working here, followed by healthcare accounting and finance work at three LA-area hospitals and a short stint at Gameworks in its development phase. Marriage brought Sonia to San Bernardino from Los Angeles, and led her to discover a career working for San Bernardino County. Working for ATC disproved myths and pre-conceived notions of working for a government agency. Sonia found an environment rich with efficiency, innovation, and structure. "There's always something new to learn or resolve every day, and I am so proud to see the development and growth of our staff over the years."

Sonia's warm and light-hearted presentation segued into festivities with snacks representing the ethnic mix that makes up her background. A well-appointed snack table featured homemade Portuguese and Italian goodies prepared by Barbra Hubshman, Mexican pumpkin empanadas shared by Nicole Clasby, County-friendly Spanish sangria poured by Sonia, and a large scrapbook poster displaying many of Sonia's personal interests and achievements.

Sonia Hermosillo is the Division Chief of Revenue Recovery, overseeing the debt collection services maximizing revenue owed the County. Sonia's career has spanned over 30 years with experience in external auditing, tax preparation, healthcare finance and government accounting. She is a graduate of Cal Poly Pomona and holds a Bachelor's Degree in Business Administration with a major in Accounting. Sonia has been with San Bernardino County since 2000 and has served the Auditor-Controller/Treasurer/Tax Collector (ATC) since 2001 in a number of management capacities.



Sonia Hermosillo, Chief Deputy, Revenue Recovery greets staff before she shares treats with everyone.