

DEPARTMENT: Public Works

By: Marty Allan, Fleet/Fiscal
Manager

Phone: 966-5356

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes X No ___)

HEARING: REPORT OF DELINQUENT FEES AND ADD TO PROPERTY TAX ROLL FOR COLLECTION

Hearing regarding the "Report of Delinquent Fees" and confirmation by resolution the addition of delinquent fees to the appropriate property tax roll for collection of water and sewer standby fees and water, sewer and road fees in several County special districts as authorized in Government Code Section 25210.77f, and water, sewer and road fees as authorized in Government code Section 25210.9.

This process was used last fiscal year for the first time and proved to be quite successful in collecting delinquent accounts.

The ability to add delinquencies to the tax roll for collection along with taxes has saved considerable staff time and greatly increased the collection of much needed revenue for the districts. The delinquent amount includes a \$2.00 processing fee required by the Auditor's office for filing liens.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On June 24, 1997, per Resolution No. 97-261, the Board added delinquent accounts to the tax roll for the first time.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not add delinquencies to the tax roll and continue to file small claims actions or use collection agencies, both of which take valuable staff time an create additional expense.

COSTS: () Not Applicable	
A. Budgeted current FY>	\$ _____
B. Total anticipated Costs>	\$ _____
C. Required additional funding>	\$ _____
D. Internal transfers>	\$ _____

COSTS: () 4/5th Vote Required	
A. Unanticipated revenues>	\$ _____
B. Reserve for contingencies>	\$ _____
C. Source description: >	_____

Balance in Reserve Contingencies, If Approved:
\$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

1. Notice of Public Hearing _____
2. Government Code (4 pages) _____
3. List of Delinquent Accounts (1 page) _____

CLERK'S USE ONLY

Res. No.: 99-248 Ord. No.: _____

Vote - Ayes: 5 Noes: _____

Absent: _____ Abstained: _____

- Approved Denied
 Minute Order Attached No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office

Date: _____

ATTEST: _____

MARGIE WILLIAMS, Clerk of the Board

By: _____
Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:

This item on agenda as:

- Recommended
 Not Recommended
 For Policy Determination
 Submitted with Comment
 Returned for Further Action

Comment: _____

C.A.O. Initials: _____

HEARING NOTICE

**PROPOSED ACTION TO HEAR THE REPORT OF DELINQUENT FEES
AND ADD DELINQUENT FEES TO PROPERTY TAX ROLL**

On Tuesday, August 10, 1999, at 10:00 a.m., the Mariposa County Board of Supervisors will conduct a public hearing in the Board Room, County Government Center at 5100 Bullion Street, Mariposa, California, to hear the Report of Delinquent Fees for Yosemite West, Don Pedro, and Mariposa Pines, and to confirm by resolution the addition of delinquent fees to the appropriate property tax roll for collection of water and sewer standby fees as authorized in Government Code Section 25210.77f, and water, sewer and road fees as authorized in Government Code Section 25210.9.

Information on the fees will be available at the office of the Clerk of the Board. All affected landowners are invited to provide written and/or oral comments, objections or protests.

Michael D. Edwards
Public Works Director

Publication Dates: 7/28, 8/4

COUNTY of MARIPOSA



4639 Ben Hur Road
Mariposa, CA 95338
(209) 966-5356

DEPARTMENT OF PUBLIC WORKS

Divisions of:

- Design & Construction
- Administration
- Operations

July 22, 1999

Michael D. Edwards
Director

To all affected property owner:

NOTICE OF HEARING REGARDING THE "REPORT OF DELINQUENT FEES"

Pursuant to Government Code Section 25210.77f and Government Code Section 25210.9, delinquent fees for standby, water, sewer and roads may be added to the appropriate tax rolls, "if they remain unpaid for a period of 60 or more days after the date upon which they were billed."

The Public Hearing is set for 10:00 a.m., Tuesday, August 10, 1999, at the Board of Supervisors' Chambers in the County Government Center at 5100 Bullion Street, Mariposa, CA.

At this time the Board will: a) listen to the report and hear any objections or protests hereto, b) confirm that the notice was sent to all property owners listed not less than ten days prior to the date of the hearing and, c) hear any objections or protests of property owners liable to be assessed for delinquent fees. The Board may make such revisions or corrections to the report as it deems just, after which, by resolution, the report shall be confirmed. The delinquent fees set forth in the report as confirmed shall constitute special assessments against the respective parcels of land are a lien on the affected property for the amount of such delinquent fees.

The lien created attaches, upon recordation in the office of the County Recorder of the County in which the property is situated, a certified copy of the resolution of confirmation. The assessment may be collected at the same time and in the same manner as ordinary county ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection and enforcement of county ad valorem property taxes shall be applicable to such assessments. This remedy is in addition to all other means available for collection.

You have the right to appear before the Board to object or protest in person, on that date, or in writing prior to the hearing.

Sincerely,

Michael D. Edwards
Public Works Director

OFFICERS

§ 25210.77f

Former Sections:

Former § 25210.77e, similar to the present section, was added Stats 1971 ch 1014 § 1 and repealed Stats 1972 ch 12 § 1, effective March 2, 1972, operative March 4, 1972.

Amendments:

1972 Amendment: Added (1) "and for financing waste collection, processing, reclamation, and disposal services, where such services are provided" at the end of the first sentence in the first paragraph; and (2) "; provided, however, that the board shall establish a category of land for which no services are provided and no fee required, and shall determine eligibility for inclusion in such category, upon application, on a case-by-case basis" at the end of the first sentence in the last paragraph.

Historical Derivation:

Former § 25210.77e, as added Stats 1971 ch 1014 § 1.

Cross References:

County ordinances: Gov C §§ 25120 et seq.

§ 25210.77f. Billing and collecting delinquent fees

Any fees authorized pursuant to Section 25210.77e which remain unpaid for a period of 60 or more days after the date upon which they were billed may be collected thereafter by the county as provided herein.

(a) Once a year the board of supervisors shall cause to be prepared a report of delinquent fees. The board shall fix a time, date and place for hearing the report and any objections or protests thereto.

(b) The board shall cause notice of the hearing to be mailed to the landowners listed on the report not less than 10 days prior to the date of the hearing.

(c) At the hearing the board shall hear any objections or protests of landowners liable to be assessed for delinquent fees. The board may make such revisions or corrections to the report as it deems just, after which, by resolution, the report shall be confirmed.

(d) The delinquent fees set forth in the report as confirmed shall constitute special assessments against the respective parcels of land and are a lien on the property for the amount of such delinquent fees. A certified copy of the confirmed report shall be filed with the county auditor, on or before August 10, for the amounts of the respective assessments against the respective parcels of land as they appear on the current assessment roll. The lien created attaches upon recordation, in the office of the county recorder of the county in which the property is situated, of a certified copy of the resolution of confirmation. The assessment may be collected at the same time and in the same manner as ordinary county ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection and enforcement of county ad valorem property taxes shall be applicable to such assessment, except that if any real property to which such lien would attach has been transferred or conveyed to a

§ 25210.6a

GOVERNMENT OF COUNTIES

Collateral References:

Law Review Articles:

1989 legislative summary. 8 Cal Real Prop J No. 1 p 1.

§ 25210.7. Tax for contingency expenses

Notwithstanding any other provision of this chapter, the board of supervisors may levy and collect taxes for any appropriation for contingencies to be used for expenses for maintenance and operation of any services within a county service area.

Added Stats 1963 ch 1113 § 1.

Cross References:

Tax levy in county: Gov C §§ 29100 et seq.

§ 25210.8. Zones with varying tax rates

Notwithstanding any other provision in this chapter, the board of supervisors may establish zones within any county service area with tax rates, service charges, benefit assessments, fire suppression assessments, or connection charges varying with the extent of benefit to each zone derived from services provided to the property within each zone or with the availability of other funds within a zone.

Added Stats 1963 ch 1112 § 1. Amended Stats 1986 ch 1019 § 5; Stats 1991 ch 1226 § 1.5 (SB 767).

Amendments:

1986 Amendment: Added (1) "service charges, or connection charges"; and (2) "or with the availability of other funds within the zone".

1991 Amendment: Added "benefit assessments, fire suppression assessments,".

Cross References:

Authority and duty of county board of supervisors with respect to taxes applicable to districts or zones: Gov C § 29102.

§ 25210.9. Collection of unpaid water, sewer, or garbage service fees

Any water, sewer, or garbage service fees which remain unpaid for a period of 60 or more days after the date upon which they were billed may be collected thereafter by the county as provided herein.

(a) Once a year the board of supervisors shall cause to be prepared a report of delinquent fees. The board shall fix a time, date and place for hearing the report and any objections or protests thereto.

(b) The board shall cause notice of the hearing to be mailed to the landowners listed on the report not less than 10 days prior to the date of the hearing.

(c) At the hearing the board shall hear any objections or protests of landowners liable to be assessed for delinquent fees. The board may make such revisions or corrections to the report as it deems just, after which, by resolution, the report shall be confirmed.

FIRST LISTII - DELINQUENT ACCOUNTS FO 1999 TAX ROLL

APN NO.	NAME	ACCOUNT NUMBER	ACCOUNT BALANCE	AUD/COLL CHARGE	TOTAL COLLECTIBLE	DISTRICT
006-080-0020	EATON, LAURA	20000110	\$125.56	\$2.00	\$127.56	YOSEMITE WEST
006-080-0210	KROON, THOMAS & EVA	20000122	\$327.60	\$2.00	\$329.60	"
006-080-0470	KROON, THOMAS & EVA	20000137	\$327.60	\$2.00	\$329.60	"
006-090-0070	KROON, THOMAS & EVA	20000158	\$172.56	\$2.00	\$174.56	"
006-090-0080	KROON, THOMAS & EVA	20000159	\$172.56	\$2.00	\$174.56	"
006-090-0130	O'KEEFE, ALICE M.	20000163	\$171.60	\$2.00	\$173.60	"
006-090-0400	PATRICK, PEGGY ANN	20000176	\$171.61	\$2.00	\$173.61	"
006-090-0500	WELGAN, PETER	20000184	\$173.60	\$2.00	\$175.60	"
006-090-0550	KROON, THOMAS & EVA	20000188	\$171.60	\$2.00	\$173.60	"
006-100-0080	MC KISSACK, LUKE	20000195	\$182.69	\$2.00	\$184.69	"
006-110-0200	MC KISSACK, LUKE	20000240	\$219.30	\$2.00	\$221.30	"
006-120-0040	ESPOSITO, RICHARD & BARBARA	20000250	\$174.27	\$2.00	\$176.27	"
006-120-0210	MAZZONE, GARY & CHRIS	20000260	\$173.60	\$2.00	\$175.60	"
006-120-0290	WELGAN, PETER	20000264	\$173.60	\$2.00	\$175.60	"
009-100-0060	HALL, MICHAEL	30000006	\$375.77	\$2.00	\$377.77	MARIPOSA PINES
009-100-0050	BELL, CLEMENTE & TOMIZINE	30000007	\$112.46	\$2.00	\$114.46	"
009-110-0040	VILLANTI, ETAL, MICHAEL	30000012	\$302.03	\$2.00	\$304.03	"
009-100-0080	DUCKWORTH, NOLA	30000015	\$320.94	\$2.00	\$322.94	"
009-120-0090	ERBIE, ETAL, ROBERT C.	30000022	\$360.00	\$2.00	\$362.00	"
009-120-0010	WALKER, KENNETH	30000016	\$127.01	\$2.00	\$129.01	"
009110-0070	DUCKWORTH, NOLA	30000026	\$43.00	\$2.00	\$45.00	"
021-350-0170	BANK OF CALIF TCE, ETAL	50000000	\$9,230.23	\$2.00	\$9,232.23	DON PEDRO
021-290-0100	CLAVERAN, RAY & BONNIE	50000018	\$511.98	\$2.00	\$513.98	"
021-300-0030	SKELTON, KIPP & KIM	50000027	\$672.70	\$2.00	\$674.70	"
021-210-0310	MEDINA, TRUST, ANTONIO	50000044	\$30.90	\$2.00	\$32.90	"
021-240-0150	CLAVERAN, RAY	50000073	\$31.84	\$2.00	\$33.84	"
021-260-0180	YAMATE, MINORU & EMIKO	50000117	\$60.60	\$2.00	\$62.60	"
021-260-0190	CHUNG, TRUST, ETAL, FRANKLIN P.	50000118	\$30.54	\$2.00	\$32.54	"
021-260-0200	CHUNG, TRUST, ETAL, FRANKLIN P.	50000119	\$30.54	\$2.00	\$32.54	"
021-280-0060	CARLTON, MAC & WANDA	50000140	\$60.60	\$2.00	\$62.60	"
021-290-0030	WARD, DAVID	50000144	\$60.60	\$2.00	\$62.60	"
021-290-0130	CLAVERAN, RAY & BONNIE	50000149	\$31.84	\$2.00	\$33.84	"
021-290-0230	JOHNSON, BRAD & CATHY	50000154	\$33.77	\$2.00	\$35.77	"
021-290-0270	LUBRIN, BENJAMIN & CAROLINA	50000158	\$60.60	\$2.00	\$62.60	"
021-300-0090	LOBAUGH, RICK	50000162	\$30.30	\$2.00	\$32.30	"
021-300-0270	BARKER, RICHARD & SHANNON	50000177	\$540.53	\$2.00	\$542.53	"
021-310-0110	SIGGINS, GEORGE & LINDA	50000193	\$60.60	\$2.00	\$62.60	"
TOWNHOUSES		50000208				"
021-380-0320	BANK OF CALIF TCE, ETAL		\$1,248.24	\$2.00	\$1,250.24	"
021-380-0340	BANK OF CALIF TCE, ETAL		\$1,248.24	\$2.00	\$1,250.24	"
021-380-0360	BANK OF CALIF TCE, ETAL		\$1,248.25	\$2.00	\$1,250.25	"
021-380-0380	BANK OF CALIF TCE, ETAL		\$1,248.25	\$2.00	\$1,250.25	"
	TOTAL FOR TOWNHOUSES		\$4,992.98	\$8.00	\$5,000.98	"
TOTALS			\$20,850.11	\$82.00	\$20,932.11	



COUNTY of MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

BOB PICKARD, CHAIRMAN
GARRY R. PARKER, VICE-CHAIRMAN
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DOUG BALMAIN
ROBERT C. STEWART

DISTRICT V
DISTRICT IV
DISTRICT I
DISTRICT II
DISTRICT III



MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: MIKE EDWARDS, Public Works Director

FROM: MARGIE WILLIAMS, Clerk of the Board *MW*

SUBJECT: Delinquent Fees

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on August 10, 1999

ACTION AND VOTE:

Mike Edwards, Public Works Director;

A) PUBLIC HEARING Regarding the "Report of Delinquent Fees" and Confirmation by Resolution for the Addition of Delinquent Fees to the Appropriate Property Tax Roll for Collection of Water and Sewer Standby Fees and Water, Sewer and Road Fees in Several County Special Districts

BOARD ACTION: Mike Edwards presented the staff report and responded to questions from the Board relative to the \$2.00 processing fee required by the Auditor's Office for filing liens and whether that amount covers the costs. Public portion of the hearing was opened. There was no public input. Public portion of the hearing was closed and the Board commenced with deliberations. (M)Balmain, (S)Parker, Res. 99-248 adopted confirming the addition of delinquent fees to the appropriate property tax roll for collection of water and sewer standby fees and water, sewer and road fees in several County Special Districts. Further discussion was held. Jeff Green, County Counsel, responded to a question from the Board as to whether the delinquency fee could be added to the charges owed by the property owner. Motion was amended, agreeable with maker and second, to include direction for the \$2.00 delinquency fee to be collected against the delinquent property owner if this is possible; and direction was given to staff to work with County Counsel to determine whether other costs could be included in the delinquency fee/Ayes: Unanimous. Hearing was closed.

cc: Jeffrey G. Green, County Counsel
Ken Hawkins, Auditor
File