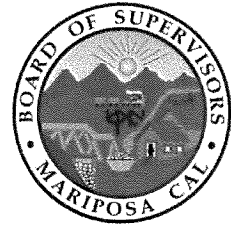




MARIPOSA COUNTY

Public Works • 209 966 5356



RESOLUTION - ACTION REQUESTED 2018-391

MEETING: August 7, 2018

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Public Hearing: Authorize Delinquent User Fees to be Placed on the FY18-19 Property Tax Roll

RECOMMENDATION AND JUSTIFICATION:

PUBLIC HEARING to consider the report of delinquent water, sewer, garbage, road, and standby fees in the County's Service Districts for FY17-18; authorize the fees to be placed on the Property Tax Roll for Fiscal Year 2018-19.

California Government Code Section 25215.4 authorizes delinquent fees for services charged in Special Districts to be added to the property tax roll for collection. This method of collection has proven to be successful when previous efforts to collect fees for service have been exhausted.

All the affected property owners were sent a letter (attached) informing them of the public hearing and the past due amount we plan to add to their property tax bill. The notification gives delinquent property owners the opportunity to pay the amount owed and avoid having it added to the tax roll. Public Works staff prepares a final list of unpaid fees for the Auditor that takes into account any recent payments made by property owners.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Each year the Board approves adding delinquent fees to the property tax roll. Resolution 2017-536 authorized delinquencies to be placed on the FY17-18 tax roll.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Alternative: Do not add the delinquent fees to the property tax roll and direct staff to use other collection methods.

Consequence: Risk not collecting revenue for the districts thereby impacting maintenance.

ATTACHMENTS:

Letter to Customers (signed) (PDF)

Government Code Section 25215.5(b)(PDF)

Public Hearing Notice - Delinquent Fees for FY18-19 Tax Roll (DOC)

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FY18-19 Cltvl Users (XLS)
FY18-19 Don Pedro Standby (XLS)
FY18-19 Don Pedro Users (XLS)
FY18-19 Mariposa Pines Users (XLS)
FY18-19 Wawona Garbage Customers (XLS)
FY18-19 YW Standby (XLS)
FY18-19 YW Users (XLS)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Kevin Cann, District IV Supervisor

AYES: Rosemarie Smallcombe, Marshall Long, Kevin Cann, Miles Menetrey

EXCUSED: Merlin Jones



**Mariposa County
Department of Public Works**

Airport – Cemeteries – Engineering – Facilities
Fleet Maintenance – Parks & Rec – Plant Operations
Roads – Solid Waste – Surveyor – Transportation

4639 Ben Hur Road
Mariposa, CA 95338
(209) 966-5356 office
(209) 966-2828 fax
www.mariposacounty.org

Team, Service, Stewardship

Dear Property Owner:

On Tuesday, August 7, 2018 at 9:00^{am} (or as soon thereafter as the matter can be heard) the Mariposa County Board of Supervisors will conduct a public hearing in the Board Chambers of the Government Center at 5100 Bullion Street, Mariposa, California, to hear the Report of Delinquent Fees for the Districts of Coulterville, Don Pedro, Mariposa Pines, Wawona and Yosemite West, and to authorize the addition of delinquent fees to the appropriate property tax roll for collection.

Attached is a current listing of your account and the past due amount that we intend to place on your property tax bill. If you wish to prevent the past due balance from being added to the tax roll please make payment to Mariposa County for the amount due and mail or bring it to the Public Works Department at 4639 Ben Hur Road, Mariposa, CA 95338 by August 3, 2018.

Any questions pertaining to your account may be directed to Darlene Benson at (209) 966-5356.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Pardi", written over a horizontal line.

Mike Pardi
Senior Administrative Analyst
Mariposa County
Public Works Department

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 25215-25215.7

25215. Whenever the board determines that the amount of revenue available to a county service area or any of its zones is inadequate to meet the costs of operating and maintaining the services and facilities that the county service area provides, the board may raise revenues pursuant to this article or any other provision of law.

25215.1. The auditor shall allocate to each county service area its share of property tax revenue, if any, pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

25215.2. The board may levy special taxes pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5. The special taxes shall be applied uniformly to all taxpayers or all real property within the county service area, except that unimproved property may be taxed at a lower rate than improved property.

25215.3. The board may levy benefit assessments for operations and maintenance consistent with the requirements of Article XIII D of the California Constitution, including, but not limited to, benefit assessments levied pursuant to any of the following:

- (a) The Improvement Act of 1911 (Division 7 (commencing with Section 5000) of the Streets and Highways Code).
- (b) The Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code).
- (c) The Municipal Improvement Act of 1913 (Division 12 (commencing with Section 10000) of the Streets and Highways Code).
- (d) The Landscaping and Lighting Assessment Act of 1972 (Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code, notwithstanding Section 22501 of the Streets and Highways Code).
- (e) Any other statutory authorization enacted on or after January 1, 2009.

25215.4. The board may, by resolution or ordinance, do any of the following:

- (a) Establish user fees, rates, or other charges, provided that they are not property-related fees and charges, for the services and facilities that are not property related that the county service area provides.
- (b) Provide for the collection and enforcement of those user fees, rates, and other charges in the same manner that the county collects and enforces user fees, rates, and charges for the services and facilities that the county provides.

25215.5. The board may, by resolution or ordinance, do any of the following:

(a) Impose property-related fees and charges for the property-related services that the county service area provides, subject to the requirements of Article XIII D of the California Constitution. If new, increased, or extended property-related fees and charges are proposed, the board shall comply with Section 53755.

(b) Provide for the collection and enforcement of those property-related fees and charges in the same manner that the county collects and enforces property-related fees and charges for the property-related services that the county provides, including, but not limited to, Article 4 (commencing with Section 5470) of Chapter 6 of Part 3 of Division 5 of the Health and Safety Code.

25215.6. (a) The board may charge standby charges for water, sewer, or water and sewer services pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5).

(b) If the procedures set forth in the former Section 25210.77b as it read at the time a standby charge was established were followed, the board may, by resolution, continue to collect the charge in successive years at the same rate from the parcels within the county service area to which water or sewers are made available for any purpose by the county service area, whether the water or sewers are actually used or not. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753.

25215.7. Whenever a person installs any facilities including, but not limited to, facilities for sewer or water service, and the board determines that it is necessary that those facilities be constructed so that they can be used for the benefit of property within a county service area other than the property of the person installing the facilities, and the facilities are dedicated to the public or become the property of the county or the county service area, the board may by contract agree to reimburse that person for the cost of the installation of those facilities. This contract may provide that the board may collect a reasonable fee or charge from any person using those facilities for the benefit of property not owned by the person who installed the facilities.