



# MARIPOSA COUNTY

Public Works · 209 966 5356



## RESOLUTION - ACTION REQUESTED 2019-438

MEETING: July 23, 2019  
TO: The Board of Supervisors  
FROM: Mike Healy, Public Works Director  
RE: Public Hearing: Authorize Delinquent User Fees to be Placed on the FY19-20 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 FY18-19; authorize the fees to be placed on the Property Tax Roll for Fiscal Year 2019-20.

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 2018-391 authorized delinquencies to be placed on the FY18-19 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:

**Government Code Section 25215.4 (PDF)**

**Letter to Customers for FY19-20 (PDF)**

**Public Hearing Notice - Delinquent Fees for FY19-20 Tax Roll (DOC)**

## Resolution - Action Requested 2019-438

**FY19-20 Coulterville Users (PDF)**  
**FY19-20 Don Pedro Standby (PDF)**  
**FY19-20 Don Pedro Users (PDF)**  
**FY19-20 Mariposa Pines Users (PDF)**  
**FY19-20 Wawona Customers (PDF)**  
**FY19-20 Yosemite West Standby (PDF)**  
**FY19-20 Yosemite West Users (PDF)**

**RESULT: ADOPTED [UNANIMOUS]**

**MOVER:** Merlin Jones, District II Supervisor

**SECONDER:** Marshall Long, District III Supervisor

**AYES:** Smallcombe, Jones, Long, Cann, Menetrey