

DEPARTMENT: Public Works

By: Marty Allan, Fleet/Fiscal
Manager

Phone: 966-5356

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

PUBLIC HEARING: Regarding the "Report of Delinquent Fees" and confirmation by resolution the addition of delinquent fees to the appropriate 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 has been used for the past three years and has proven to have been quite successful in collecting delinquent funds. 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 August 8, 2000, per Res. No. 00-294, the Board unanimously added delinquent accounts to the tax roll.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

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

COSTS: (X) 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 Hearings (1 page)

2. Government Code (4 pages)

3. List of Delinquent Accounts

CLERK'S USE ONLY

Res. No.: 01-219 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: MA

PUBLIC HEARING NOTICE

Proposed Action to Hear the Report of Delinquent Fees and Add Delinquent Fees to Property Tax Roll

On Tuesday, July 24, 2001 at 10:00 a.m., the Mariposa County Board of Supervisors will conduct a public hearing in the Board Room at the Government Center, 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 or Public Works. All affected land-owners are invited to provide written and/or oral comments, objections or protests.

James J. Petropulos
Public Works Director

Publication dates: 7/3, 7/10, 7/17

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

bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the lien which would otherwise be imposed by this section shall not attach to such real property and the delinquency fees, as confirmed, relating to such property shall be transferred to the unsecured roll for collection.

Added Stats 1972 ch 12 § 6, effective March 2, 1972. Amended Stats 1972 ch 175 § 1, effective June 23, 1972; Stats 1973 ch 861 § 3; Stats 1981 ch 713 § 2.

Former Sections:

Former § 25210.77f, similar to the present section, was added Stats 1971 ch 1014 § 2 and repealed Stats 1972 ch 12 § 2, effective March 2, 1972, operative March 4, 1972.

Amendments:

1972 Amendment: (1) Substituted "date upon" for "close of the period for" in the introductory clause; (2) added "thereafter" in the introductory clause; (3) deleted "Upon receipt of the report" before "The" in subd (a); and (4) substituted "report" for "reports" in subd (a).

1973 Amendment: Added the exception at the end of subd (d).

1981 Amendment: Added ", on or before August 10," in the second sentence of subd (d).

Historical Derivation:

Former § 25210.77f, as added Stats 1971 ch 1014 § 2.

Cross References:

County tax levy: Gov C §§ 29100 et seq.

Collection of property taxes generally: Rev § & Tax C §§ 2501 et seq.

§ 25210.77g. Judicial action concerning validity of ordinance or resolution; Time for filing appeal

Chapter 9 (commencing with Section 860 of Title 10 of Part 2 of the Code of Civil Procedure) applies to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance or resolution adopted pursuant to this article and levying or fixing an assessment, charge, or fee or modifying or amending an existing ordinance or resolution.

If an ordinance or resolution provides for an automatic adjustment in an assessment, charge, or fee, and the automatic adjustment results in an increase in the amount of an assessment, charge, or fee, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 60 days of the effective date of the increase.

Any appeal from a final judgment in the action or proceeding brought pursuant to this section shall be filed within 30 days after entry of the judgment.

Added Stats 1990 ch 1558 § 1 (SB 1821).

§ 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.

(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 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 bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the lien which would otherwise be imposed by this section shall not attach to such real property and the delinquency fees, as confirmed, relating to such property shall be transferred to the unsecured roll for collection.

This remedy is in addition to all other means available for collection.

(e) If the person who appears as the owner of the respective parcels of land on the current assessment roll is different from the person to whom the bills for water, sewer or garbage service fees were sent, the provisions of this section shall apply only if

(1) Copies of any unpaid bills for water, sewer or garbage service fees and

(2) Copies of any notice of hearing of a report of delinquent fees were mailed to such person who appears as the owner of the respective parcels of land.

Added Stats 1973 ch 874 § 1.5. Amended Stats 1974 ch 515 § 1.

Amendments:

1974 Amendment: (1) Substituted ", sewer, or garbage" for "or sewer" in the first paragraph; and (2) added subd (e).

§ 25210.9a. Transfer of moneys to area or zone; Use; Rate of interest

The board of supervisors may from time to time transfer moneys to a county service area or to a zone within a county service area, for the benefit of the service area or zone, from any available funds of the county. Any moneys so transferred may be used for the payment of any currently payable expenses incurred by reason of the establishment of any extended services within the service area or zone prior to December 1 of the first fiscal year in which a tax may be levied for extended ser-

DELINQUENT ACCOUNTS FOR 2001 TAX ROLL

APN NO.	NAME	ACCOUNT NUMBER	ACCOUNT BALANCE	CHARGES BREAKDOWN		AUD/COL CHARGE	TOTAL COLLECTIBLE	DISTRICT
				ROADS	STANDBY			
006-080-002-0	EATON	20000110	\$176.32	\$105.41	\$70.91	\$2.00	\$178.32	YOSEMITE WEST
006-080-041-0	KREMEN	20000134	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-090-040-0	PATRICK	200000176	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-100-031-0	KEY	20000212	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-110-009-0	HUFFMAN	20000233	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-110-019-0	LONG	20000239	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-110-020-0	KROON	20000240	\$180.86	\$109.85	\$71.01	\$2.00	\$182.86	YOSEMITE WEST
006-110-026-0	SEAGER	20000246	\$166.29	\$102.76	\$63.53	\$2.00	\$168.29	YOSEMITE WEST
006-120-002-0	HAYDEN	20000248	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-120-030-0	THOMPSON	20000265	\$158.00	\$97.00	\$61.00	\$2.00	\$160.00	YOSEMITE WEST
006-130-035-0	PANKEY	20000285	\$156.00	\$96.00	\$60.00	\$2.00	\$158.00	YOSEMITE WEST
				SEWER	STANDBY			
009-100-006-0	HALL	30000006	\$411.64	\$411.64		\$2.00	\$413.64	MARIPOSA PINES
009-100-005-0	BELL	30000007	\$319.20	\$319.20		\$2.00	\$321.20	
009-110-008-0	DUCKWORTH	30000015	\$412.68	\$412.68		\$2.00	\$414.68	MARIPOSA PINES
009-120-009-0	ERBE	30000022	\$364.16	\$364.16		\$2.00	\$366.16	MARIPOSA PINES
021-300-027-0	BARKER	50000177	\$238.64		\$238.64	\$2.00	\$240.64	DON PEDRO
021-150-007-0	PONTICELLI	50000038	\$32.00		\$32.00	\$2.00	\$34.00	DON PEDRO
021-210-031-0	LAM	50000044	\$32.00		\$32.00	\$2.00	\$34.00	DON PEDRO
021-150-008-0	ALBRACHT	50000039	\$30.00		\$30.00	\$2.00	\$32.00	DON PEDRO
021-240-015-0	CLAVERAN	50000073	\$30.00		\$30.00	\$2.00	\$32.00	DON PEDRO
021-250-002-0	SAUER	50000083	\$17.11		\$17.11	\$2.00	\$19.11	DON PEDRO
021-250-013-0	BAER	50000092	\$17.11		\$17.11	\$2.00	\$19.11	DON PEDRO
021-290-023-0	JOHNSON	50000154	\$32.00		\$32.00	\$2.00	\$34.00	DON PEDRO
021-260-019-0	CHUNG	50000118	\$26.01		\$26.01	\$2.00	\$28.01	DON PEDRO
021-260-020-0	CHUNG	50000119	\$26.01		\$26.01	\$2.00	\$28.01	DON PEDRO
021-290-013-0	CLAVERAN	50000142	\$30.00		\$30.00	\$2.00	\$32.00	
021-300-014-0	WIGLEY	50000166	\$30.00		\$30.00	\$2.00	\$32.00	
021-300-025-0	SAUER	50000176	\$17.11		\$17.11	\$2.00	\$19.11	
021-380-390-0	BAER	50000214	\$88.21		\$88.21	\$2.00	\$90.21	
012-380-040-0	BAER	50000214	\$88.22		\$88.22	\$2.00	\$90.22	
021-380-041-0	BAER	50000214	\$88.22		\$88.22	\$2.00	\$90.22	
021-380-042-0	BAER	50000214	\$88.22		\$88.22	\$2.00	\$90.22	
021-360-020-0	EBENEZER	50000216	\$39.00		\$39.00	\$2.00	\$41.00	
021-370-012-0	EBENEZER	50000216	\$39.00		\$39.00	\$2.00	\$41.00	
021-370-013-0	EBENEZER	50000216	\$39.00		\$39.00	\$2.00	\$41.00	
021-370-014-0	EBENEZER	50000216	\$39.00		\$39.00	\$2.00	\$41.00	
TOTAL			\$4,360.01			\$72.00	\$4,432.01	ALL DISTRICTS