DEPARTMENT: Public Works/Special Districts  
BY: Dana S. Hertfelder  
PHONE: 966-5356

RECOMMENDED ACTION AND JUSTIFICATION:

Public Hearing regarding the Report of Delinquent Fees, and Board approval to add the delinquent fees to the appropriate property tax roll for collection. The delinquent fees are unpaid water, sewer, road and standby fees charged to property owners in several County Special Districts.

California Government Code authorizes delinquent fees for services charged in Special Districts to be added to the property tax roll for collection. This method of collection has proved to be successful, and saves staff the time that would otherwise be required to prepare letters demanding payment, follow up phone calls, etc.

All the effected property owners were sent a letter informing them of the public hearing and the past due amount we plan to add to their property tax bill. This gives them the opportunity to pay the amount owed if they so choose, and avoid having it added to the tax roll. Public works staff prepares a final list of unpaid fees for the Auditor’s office that takes into account any recent payments made by property owners.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board first approved using this method of collecting past due accounts at the meeting of June 24, 1997, Resolution No. 97-261.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

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

<table>
<thead>
<tr>
<th>Financial Impact? ( ) Yes (X) No</th>
<th>Current FY Cost: $</th>
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<tbody>
<tr>
<td>Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded</td>
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<td>Amount in Budget: $</td>
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<tr>
<td>Additional Funding Needed: $</td>
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<tr>
<td>Source:</td>
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<tr>
<td>Internal Transfer</td>
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<tr>
<td>Unanticipated Revenue</td>
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<tr>
<td>Transfer Between Funds</td>
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<td>Contingency</td>
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<tr>
<td>( ) General ( ) Other</td>
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Annual Recurring Cost:

List Attachments, number pages consecutively

1. Public Hearing Notice
2. List of Delinquent Accounts
3. California Government Code

CLERK’S USE ONLY:

Res. No.: 06-348  
Ord. No. ______

Vote – Ayes: 4  
Noes: ______

Absent: ______

Approved  
) 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  
County of Mariposa, State of California

By: ________________

COUNTY ADMINISTRATIVE OFFICER:  
Requested Action Recommended

______ No Opinion

Comments:

____________________

CAO: ____________________

Revised Dec. 2002
PUBLIC HEARING NOTICE

On Tuesday, July 19, 2005 at 11:00 a.m. 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 and Yosemite West; and to authorize 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.

Any member of the general public may appear at the hearing and be heard or provide written input.

Information on the fees is available at the Public Works Department at 4639 Ben Hur Road, Mariposa, California.

Dana S. Hertfelder
Public Works Director

Publication dates: 7/6/05 and 7/13/05
<table>
<thead>
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<th>APN</th>
<th>ACCOUNT NUMBER</th>
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**Total for Entity 946**  
$1,684.42 $24.00 $1,708.42  
YOSEMITE WEST DELINQUENT STANDBY ROADS

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**Total for Entity 951**  
$634.67 $22.00 $656.67  
LAKE DON PEDRO STANDBY FEES

**TOTAL**  
$2,319.09 $46.00 $2,365.09
operation of any services within a county service area.

25210.8. 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.

25210.9. 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

http://www.loginio.ca.gov/cgi-bin/displaycode?section=gov&group=25001-26000&file=25... 7/7/2005
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.

25210.9a. 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 services within the service area or zone. The
rate of interest earned by such moneys shall be determined by the
board of supervisors.

25210.9b. The board of supervisors shall in the first fiscal year
in which a special tax upon the taxable property therein may be
levied for any extended service in and on behalf of a county service
area or a zone within a county service area, levy a special tax upon
the taxable property therein for the purposes of the service area or
zone, and shall include in the levy a sum sufficient to repay to the
county the amounts transferred to the said service area or zone
pursuant to Section 25210.9a. The amounts borrowed, with interest,
shall be retransferred to the proper county fund or funds from the
first available receipts from said special levy in said service area
or zone.

Notwithstanding the above, the board of supervisors, may, by a
four-fifths resolution no later than the time of the first levy,
extend the repayment of the transferred funds over a period of not to
exceed three consecutive years, in which event said levy and each
subsequent levy shall include a sum sufficient to repay the amount
specified by the board of supervisors for the year of the levy.

25210.9c. (a) Pursuant to a resolution adopted by a four-fifths
vote of all the members of its board of supervisors, a county may
appropriate any of its available moneys to a revolving fund not to
exceed one million dollars ($1,000,000) to be used for the
acquisition of real or personal property, environmental impact
studies, fiscal analysis, engineering services, salaries, wages,
services, supplies, or the construction of structures or improvements
needed in whole or in part to provide one or more extended services
to a county service area located wholly within the county. The
revolving fund shall be reimbursed from service fees, connection
charges, tax revenues, or other moneys available from the service
area, and no sums shall be disbursed from the fund until the board
has, by resolution, established the method by and the term, not
exceeding 10 years, within which the county service area is to
reimburse the fund. The service area shall reimburse the fund for
any amount disbursed to the service area within 10 years after
disbursement, together with interest at the current rate per annum
received on similar types of investments by the county as determined
by the county treasurer.
(b) Notwithstanding subdivision (a), the Board of Supervisors of
the County of Santa Barbara or the County of Tulare may disburse
year, the board of supervisors of any county may, by resolution or
ordinance, establish a schedule of fees to be imposed on land within
a county service area, revenue from such fees to be used for the
acquisition, operation and maintenance of county waste disposal sites
and for financing waste collection, processing, reclamation, and
disposal services, where such services are provided. In establishing
the schedule of fees, the board of supervisors shall classify the
land within the county service area based upon the various uses to
which the land is put, the volume of waste occurring from the
different land uses and any other factors that the board determines
would reasonably relate the waste disposal fee to the land upon which
it would be imposed.

The board shall set a reasonable fee for each category established
and divide the land within the county service areas according to
categories and ownership; 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. The board
shall impose the appropriate fee upon each division of land and
provide for the billing and collection of such fees. The fees may be
established, billed and collected on a monthly or yearly basis.

25210.77f. 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
thereof.

(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.

25210.77g. 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.
COUNTY of MARIPOSA
P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

BOB PICKARD, CHAIR
LEE STETSON, VICE CHAIR
LYLE TURPIN
JANET BIBBY
DIANNE FRITZ

DISTRICT V
DISTRICT I
DISTRICT II
DISTRICT III
DISTRICT IV

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: DANA HERTFELDER, Public Works Director
FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: PUBLIC HEARING REGARDING THE REPORT OF DELINQUENT FEES AND BOARD APPROVAL TO ADD THEM TO THE APPROPRIATE PROPERTY TAX ROLL FOR COLLECTION

Resolution No. 05-348

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on July 19, 2005

ACTION AND VOTE:

10:56 a.m. Dana Hertfelder, Public Works Director;
   A) PUBLIC HEARING Regarding the Report of Delinquent Fees, and Board Approval to Add the Delinquent Fees to the Appropriate Property Tax Roll for Collection

BOARD ACTION: The public hearing was opened and continued to after a recess.

10:57 a.m. Recess

11:15 a.m. PUBLIC HEARING Regarding the Report of Delinquent Fees, and Board Approval to Add the Delinquent Fees to the Appropriate Property Tax Roll for Collection. The Delinquent Fees are Unpaid Water, Sewer, Road, and Standby Fees Charged to Property Owners in Several County Special Districts.

BOARD ACTION: Dana Hertfelder, Public Works Director, presented the staff report. Carl Casey, PWD-Fiscal Officer, responded to questions from the Board relative to the reduction in the delinquent fees over the years, and relative to collecting for the interest and collection costs. The public portion of the hearing was opened. There was no public input. The public portion of the hearing was closed, and the Board commenced with deliberations. (M)Fritz, (S)Turpin, Res. 05-348 was adopted approving the addition of the delinquent fees for unpaid water, sewer, road, and standby fees in the County special districts to the appropriate property tax roll for collection/Ayes: Turpin, Bibby, Fritz, Pickard; Excused: Stetson. The hearing was closed.

cc: File