RESOLUTION - ACTION REQUESTED 2020-408

MEETING: July 14, 2020

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Conduct Public Hearing: to Place Delinquent User Fees on the FY20-21 Property Tax Roll

RECOMMENDATION AND JUSTIFICATION:
PUBLIC HEARING: Conduct a Public Hearing to Consider Authorizing and Directing staff to Place Delinquent User Fees on the FY20-21 Property Tax Roll.

California Government Code Section 25215.4 authorizes the ability for 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 very successful when previous efforts to collect delinquent fees for services 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 which takes into account any recent payment made by property owners.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
Each year the Board has approved adding delinquent fees to the property tax roll. Resolution 2019-438 authorized delinquencies to be placed on the FY19-20 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: The risk of not collecting revenue for the districts thereby impacting services and in effect creates a reduction in service levels to other fee paying members of a particular district.

ATTACHMENTS:
Public Hearing Notice - Delinquent Fees for FY20-21 Tax Roll (DOC)
Letter to Customers (DOCX)
Resolution - Action Requested 2020-408

Government Code 25215(MSG)
FY20-21 Coulterville Users   (PDF)
FY20-21 Don Pedro Standby   (PDF)
FY20-21 Don Pedro Users     (PDF)
FY20-21 Mariposa Pines Standby   (PDF)
FY20-21 Mariposa Pines Users  (PDF)
FY20-21 Wawona Customers    (PDF)
FY20-21 Yosemite West Standby  (PDF)
FY20-21 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