

DEPARTMENT: Public Works/Special Districts

BY: Allen Toschi

PHONE: 966-5356

RECOMMENDED ACTION AND JUSTIFICATION:

Request 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. The delinquent fees are unpaid water, sewer, road and standby fees charged to property owners in several Special Districts.

California Government Code Sections 25210.9 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 have been unsuccessful.

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. 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 has approved adding delinquent fees to the property tax roll on an annual basis. On August 4, 2009 the request was approved. Res. No. 09-394.

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.

Financial Impact? () Yes (X) No	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? () Yes () No () Partially Funded		
Amount in Budget: \$ _____		List Attachments, number pages consecutively
Additional Funding Needed: \$ _____		1. List of Delinquent Accounts
Source:		2. Letter to Property Owners
Internal Transfer _____		3. Public Hearing Notice
Unanticipated Revenue _____ 4/5's vote		4. Government Code Section 25210.9
Transfer Between Funds _____ 4/5's vote		
Contingency _____ 4/5's vote		
() General () Other		

CLERK'S USE ONLY:

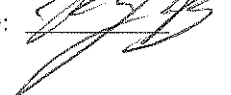
Res. No.: 10-325 Ord. No. _____
 Vote - Ayes: 5 Noes: _____
 Absent: _____
 Approved
 Minute Order Attached () No Action Necessary

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: _____
 Deputy

COUNTY ADMINISTRATIVE OFFICER:

Requested Action Recommended
 No Opinion
 Comments:

CAO: 



COUNTY OF MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

KEVIN CANN, CHAIR
JIM ALLEN, VICE-CHAIR
BRAD ABORN
LYLE TURPIN
JANET BIBBY

DISTRICT IV
DISTRICT V
DISTRICT I
DISTRICT II
DISTRICT III



MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: ALLEN TOSCHI, Public Works Director
FROM: MARGIE WILLIAMS, Clerk of the Board *ADD TO MINUTE*
SUBJECT: 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 Special Districts

RES. 10-375

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on July 27, 2010

ACTION AND VOTE:

8 **Public Works**
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 Special Districts
BOARD ACTION: Allen Toschi presented the staff report; and he responded to questions from the Board relative to the status of payments and delinquent fees; this matter being separate from the bond issue; and relative to invoicing timeframes. Mike Pardi/PWD-Administrative Analyst, responded to questions from the Board relative to the status of delinquent fees for each district. The public portion of the hearing was opened and there was no public input. The public portion was closed and the Board commenced with deliberations. (M)Bibby, (S)Allen, Res. 10-375 was adopted approving the recommended action/Ayes: Unanimous. The hearing was closed.

Cc: Chris Ebie, Auditor
Keith Williams, Tax Collector
File

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2010

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	COULTERVILLE DELINQUENT USERS FEES
002-010-017-0	\$434.41	\$2.00	\$436.41	945	HANCOCK, JOSEPH / ORVAL
002-050-038-0	\$521.15	\$2.00	\$523.15	945	STALLINGS, FRED / ELAINE
002-160-008-0	\$742.62	\$2.00	\$744.62	945	DRAKE, CANDACE
020-070-0030-0	\$644.61	\$2.00	\$646.61	945	STALLINGS, FRED / ELAINE

Total Entity 956	\$2,342.79	\$8.00	\$2,350.79	945	COULTERVILLE DELINQUENT USERS
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SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2010

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	YOSEMITE WEST DELINQUENT ROADS
006-080-028-0	\$142.50	\$2.00	\$144.50	946	AMERICA DRAYAGE, INC
006-080-031-0	\$96.00	\$2.00	\$98.00	946	INOUYE, JOHN
006-080-062-0	\$96.00	\$2.00	\$98.00	946	HANSEN, TED
006-080-075-0	\$96.00	\$2.00	\$98.00	946	LONG, TERRI
006-090-004-0	\$96.00	\$2.00	\$98.00	946	MILANI-MOWEN, MICHELLE
006-090-023-0	\$96.00	\$2.00	\$98.00	946	MILANI-MOWEN, MICHELLE
006-090-026-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-090-027-0	\$96.00	\$2.00	\$98.00	946	QUATTRO, FRANK / CHRISTINA
006-090-032-0	\$111.16	\$2.00	\$113.16	946	CARANTO, TODD / MICHELLE
006-090-034-0	\$105.14	\$2.00	\$107.14	946	CARANTO, TODD / MICHELLE
006-090-035-0	\$104.36	\$2.00	\$106.36	946	CARANTO, TODD / MICHELLE
006-090-044-0	\$104.36	\$2.00	\$106.36	946	CARANTO, TODD / MICHELLE
006-090-045-0	\$104.36	\$2.00	\$106.36	946	CARANTO, TODD / MICHELLE
006-090-046-0	\$104.36	\$2.00	\$106.36	946	CARANTO, TODD / MICHELLE
006-090-047-0	\$104.36	\$2.00	\$106.36	946	CARANTO, TODD / MICHELLE
006-100-013-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-100-017-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-100-018-0	\$96.00	\$2.00	\$98.00	946	CISLAW, STEPHEN
006-100-020-0	\$96.00	\$2.00	\$98.00	946	FLEMING, FRANCIS / JOANNE

006-100-033-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-100-036-0	\$96.00	\$2.00	\$98.00	946	HIROMURA, ALAN
006-100-042-0	\$58.25	\$2.00	\$60.25	946	MILANI-MOWEN, MICHELLE
006-100-050-0	\$192.00	\$2.00	\$194.00	946	DEARING, JOHN / JENNIFER
006-100-053-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-110-019-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-110-022-0	\$96.00	\$2.00	\$98.00	946	LONG, RICHARD / MARCIA
006-120-004-0	\$96.00	\$2.00	\$98.00	946	ESPOSITO, RICHARD / BARBARA
006-120-009-0	\$96.00	\$2.00	\$98.00	946	HOPKINS, JOHN
006-120-015-0	\$96.00	\$2.00	\$98.00	946	HOLT, AMY / MARX, DONALD
006-120-016-0	\$96.00	\$2.00	\$98.00	946	PRAZAK, LISA / JAMES
006-120-028-0	\$96.00	\$2.00	\$98.00	946	SOLEY, JUDITH LESLIE
006-120-029-0	\$96.00	\$2.00	\$98.00	946	THOMPSON, WILLIAM / LORI
006-120-030-0	\$96.00	\$2.00	\$98.00	946	THOMPSON, WILLIAM / LORI
006-130-041-0	\$96.00	\$2.00	\$98.00	946	PRINCE, M.D, EDWARD / AILEEN
Total Entity 946	\$3,434.85	\$68.00	\$3,502.85	946	YOSEMITE WEST DELINQUENT ROADS

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2010

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	YOSEMITE WEST DELINQUENT STANDBY FEES
006-080-028-0	69.36	2.00	71.36	947	AMERICAN DRAYAGE, INC.
006-080-031-0	60.00	2.00	62.00	947	INOUYE, JOHN
006-080-062-0	60.00	2.00	62.00	947	HANSEN, TED
006-080-075-0	60.00	2.00	62.00	947	LONG, TERRI
006-090-004-0	4.00	2.00	6.00	947	MILANI-MOWEN, MICHELLE
006-090-023-0	4.00	2.00	6.00	947	MILANI-MOWEN, MICHELLE
006-090-026-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-090-027-0	61.56	2.00	63.56	947	QUATTRO, FRANK / CHRISTINA
006-090-032-0	67.58	2.00	69.58	947	CARANTO, TODD / MICHELLE
006-090-034-0	69.14	2.00	71.14	947	CARANTO, TODD / MICHELLE
006-090-035-0	68.36	2.00	70.36	947	CARANTO, TODD / MICHELLE
006-090-044-0	68.36	2.00	70.36	947	CARANTO, TODD / MICHELLE
006-090-045-0	68.36	2.00	70.36	947	CARANTO, TODD / MICHELLE
006-090-046-0	68.36	2.00	70.36	947	CARANTO, TODD / MICHELLE
006-090-047-0	68.36	2.00	70.36	947	CARANTO, TODD / MICHELLE
006-100-013-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-100-017-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-100-018-0	60.00	2.00	62.00	947	CISLAW, STEPHEN
006-100-020-0	60.00	2.00	62.00	947	FLEMING, FRANCIS / JOANNE
006-100-033-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA

006-100-036-0	60.00	2.00	62.00	947	HIROMURA, ALAN
006-100-050-0	120.00	2.00	122.00	947	DEARING, JOHN / JENNIFER
006-100-053-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-110-019-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-110-022-0	60.00	2.00	62.00	947	LONG, RICHARD / MARCIA
006-120-004-0	60.00	2.00	62.00	947	ESPOSITO, RICHARD / BARBARA
006-120-009-0	56.00	2.00	58.00	947	HOPKINS, JOHN
006-120-015-0	60.00	2.00	62.00	947	HOLT, AMY / MARX, DONALD
006-120-016-0	60.00	2.00	62.00	947	PRAZAK, LISA / JAMES
006-120-028-0	56.00	2.00	58.00	947	SOLEY, JUDITH LESLIE
006-120-029-0	56.00	2.00	58.00	947	THOMPSON, WILLIAM / LORI
006-120-030-0	60.00	2.00	62.00	947	THOMPSON, WILLIAM / LORI
006-130-041-0	60.00	2.00	62.00	947	PRINCE, M.D., EDWARD / AILEEN
Total For 947	\$828.00	\$26.00	\$854.00	947	YOSEMITE WEST DELINQUENT STANDBY FEES

(5)

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2010

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	Lake Don Pedro Delinquent User Fees
021-250-023-0	\$452.58	\$2.00	\$454.58	950	GRADE, RANDALL
021-300-013-0	\$639.70	\$2.00	\$641.70	950	HSBC MTG SERV INC
021-300-026-0	\$222.55	\$2.00	\$224.55	950	HULSTINE, RONNIE
021-250-006-0	\$74.57	\$2.00	\$76.57	950	GRBAVAC, JAKE
021-270-003-0	\$129.85	\$2.00	\$131.85	950	JAMES, GREGORY / MARLO
021-270-006-0	\$134.45	\$2.00	\$136.45	950	PALMON, BERT / DIANA
021-280-002-0	\$407.95	\$2.00	\$409.95	950	PORTER, CARY / CHERYL
021-290-003-0	\$407.95	\$2.00	\$409.95	950	HAFEN, MARK
021-290-013-0	\$752.88	\$2.00	\$754.88	950	MACASPAC, LUZ
021-310-019-0	\$454.30	\$2.00	\$456.30	950	PORTER, CHRISTOPHER M
021-390-010-0	\$315.25	\$2.00	\$317.25	950	PORTER, CARY / CHERYL
021-390-009-0	\$315.25	\$2.00	\$317.25	950	PORTER, CARY / CHERYL
021-390-007-0	\$361.20	\$2.00	\$363.20	950	GUEVARRA, HAIDY G
021-390-004-0	\$222.55	\$2.00	\$224.55	950	RYDER, TR, ROBERT
021-390-006-0	\$556.20	\$2.00	\$558.20	950	LASITER, DONALD / TERRY
Total for 950	\$5,447.23	\$30.00	\$5,477.23	950	Lake Don Pedro Delinquent User Fees

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2010

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	LAKE DON PEDRO DELINQUENT STANDBY FEES
021-150-007-0	\$30.00	\$2.00	\$32.00	951	PONTICELLI ETAL, STEPHEN
021-210-031-0	\$68.40	\$2.00	\$70.40	951	LAM, CHIU HUNG
021-230-003-0	\$30.00	\$2.00	\$32.00	951	MUI, KENNETH / MARIE
021-230-005-0	\$28.00	\$2.00	\$30.00	951	PONTELO, WILLIAM
021-230-016-0	\$30.00	\$2.00	\$32.00	951	ADDISON, CHRISTOPHER / GEORGIA
021-240-009-0	\$28.00	\$2.00	\$30.00	951	CAPULONG, HAGGEO / CHARLOTTE, ETAL
021-240-011-0	\$30.00	\$2.00	\$32.00	951	DELA CUADRA, ROBERTO / CHUA, S
021-240-012-0	\$30.00	\$2.00	\$32.00	951	PRESTOSA, ARNEL / ANNABELLE
021-240-013-0	\$30.00	\$2.00	\$32.00	951	PACIFIC STATE BANK
021-240-019-0	\$30.00	\$2.00	\$32.00	951	MALEK-ZADEH, JACOB / REMOUZ
021-240-020-0	\$30.00	\$2.00	\$32.00	951	VENTURA, HENNESSEY / ANABELLE
021-240-021-0	\$30.00	\$2.00	\$32.00	951	RESTAURO, EDITHA / AMORES, LEL
021-250-017-0	\$30.00	\$2.00	\$32.00	951	VILORIA, FLORENTINO / LILLIA
021-260-009-0	\$30.00	\$2.00	\$32.00	951	NOBLE, REMIGIO / REMELINDA
021-260-010-0	\$30.00	\$2.00	\$32.00	951	CARINO, SALVACION
021-260-014-0	\$33.30	\$2.00	\$35.30	951	HERRADURA, PRUDENCIO / LOLITA
021-260-018-0	\$27.00	\$2.00	\$29.00	951	YAMATE, MINORU / EMIKO
021-270-001-0	\$30.00	\$2.00	\$32.00	951	MARTINEZ, TITO
021-280-003-0	\$30.00	\$2.00	\$32.00	951	PAYOPAY-POGUE, VENERANDA
021-280-005-0	\$28.20	\$2.00	\$30.20	951	ILAS, AARON ANGELITO
021-290-020-0	\$30.00	\$2.00	\$32.00	951	SCHUHMAN, J. DAN / MELANIE

021-290-025-0	\$30.00	\$2.00	\$32.00	951	AGUILAR, ANTONIO / LILIANA
021-300-005-0	\$26.33	\$2.00	\$28.33	951	JACOBA, REINA
021-300-009-0	\$28.00	\$2.00	\$30.00	951	CHEUNG, CINDY YIN
021-310-004-0	\$30.00	\$2.00	\$32.00	951	HERNANDEZ, GUADALUPE / RUIZ, A
021-310-011-0	\$30.00	\$2.00	\$32.00	951	CORIA, SERGIO / SAN JUANITA
021-310-017-0	\$30.00	\$2.00	\$32.00	951	ONEWEST BANK
021-310-021-0	\$30.00	\$2.00	\$32.00	951	OLEGARIO, ANGELITO / MARLENE
021-310-023-0	\$30.00	\$2.00	\$32.00	951	MEDINA, EDUVIGES
021-310-024-0	\$30.00	\$2.00	\$32.00	951	MC DADE, THOMAS
Total for 951	\$927.23	\$60.00	\$987.23	951	LAKE DON PEDRO STANDBY FEES

8

COUNTY of MARIPOSA



Allen Toschi
Director

4639 Ben Hur Road
Mariposa, CA 95338
Phone: (209) 966-5356
Fax: (209) 966-2828

July 1, 2010

DEPARTMENT OF PUBLIC WORKS

Divisions of:

Administration	Airport
Cemeteries	County Surveyor Design &
Construction	Engineering
Facilities	Parks & Rec.
Roads	Solid Waste
Transportation	Fleet Maintenance

Dear Property Owner:

On Tuesday, July 27, 2010 at 9:00am (or as soon there after 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 (which is highlighted in yellow) 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 immediately 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.

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

Sincerely,

Mike Pardi
Administrative Analyst

PUBLIC HEARING NOTICE

On Tuesday, July 27, 2010 at 9:00^{am} (or as soon there after 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.

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

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

Allen Toschi
Public Works Director

Publication dates: 7/15/09 and 7/22/09

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-