RECOMMENDED ACTION AND JUSTIFICATION:

Public Hearing regarding the Report of Delinquent Fees and resolution adding 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 affected 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.

Financial Impact? ( ) Yes ( X ) No Current FY Cost: $ 
Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded
Amount in Budget: $ ___________________
Additional Funding Needed: $ ___________________

Source:
Internal Transfer ___________________
Unanticipated Revenue ___________ 4/5's vote
Transfer Between Funds ___________ 4/5's vote
Contingency ___________ 4/5's vote
( ) General ( ) Other

Annual Recurring Cost: ___________________

List Attachments, number pages consecutively
1. Public Hearing Notice
2. California Government Code (3 pages)
3. List of Delinquent Accounts

CLERK’S USE ONLY:
Res. No.: 74-998 Ord. No. __________
Vote – Ayes: __________ 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: __________

Revised Dec. 2002
PUBLIC HEARING NOTICE

On Tuesday, July 13, 2004 at 10:00 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 Don Pedro, Mariposa Pines and Yosemite West; 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.

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 office of the Clerk of the Board at the address listed above and the Public Works Department at 4639 Ben Hur Road, Mariposa, California.

James J. Petropulos
Public Works Director

Publication dates: 6/30/04 and 7/7/04
abatement, and enforcement of the Uniform Fire Code as adopted by the State Fire Marshal in Section 1.09 of Title 19 of the California Code of Regulations.

25210.6. Notwithstanding any other provision of this chapter (commencing with Section 25210.1), the board of supervisors may levy and collect taxes for capital outlay purposes within a county service area. The board may also levy and collect taxes for the accumulation of a reserve fund for capital outlay purposes.

25210.6a. (a) Notwithstanding any other provision in this chapter, the board of supervisors may levy and collect a special tax in any county service area or zone within a county service area, pursuant to the procedures prescribed in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1, to fund any one or more services which may be provided under this chapter.
   (b) "Special tax," as used in this section, means any special tax which applies uniformly to all taxpayers or all real property within the county service area or zone.

25210.7. 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.

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 located.
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.

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,
25210.77d. If any water or sewer standby charge remains unpaid on the first day of the month before the month in which the board of supervisors of the county in which the county service area is located is required by law to levy the amount of taxes required for county purposes, a 6-percent penalty thereon shall accrue. The amount of the unpaid standby charge plus the penalty shall be added to the annual tax levied upon the land for which the standby charge is unpaid, and shall constitute a lien on that land. The amount of tax attributable to the levy, collection and enforcement of municipal ad valorem taxes shall be applicable to the charges appearing on the tax bill, except that if any real property to which the 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 the real property and the unpaid water or sewer standby charges, and any penalty thereon, relating to the property shall be transferred to the unsecured roll for collection.

On or before August 10, the county officer, designated by the board of supervisors, shall furnish in writing to the board of supervisors and to the county auditor, respectively, a description of each and every parcel of land within the county service area upon which a standby charge remains unpaid, together with the amount of the unpaid charge, plus the penalty on each parcel of land.

25210.77e. On or before the first day of July of each calendar 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 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.
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<th>APN</th>
<th>ACCOUNT</th>
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MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JIM PETROPULOS, Public Works Director
FROM: MARGIE WILLIAMS, Clerk of the Board
SUBJECT: REPORT OF DELINQUENT UNPAID WATER, SEWER, ROAD AND STANDBY FEES CHARGED TO PROPERTY OWNERS IN SEVERAL COUNTY SPECIAL DISTRICTS AND RESOLUTION ADDING THE DELINQUENT FEES TO THE APPROPRIATE PROPERTY TAX ROLL FOR COLLECTION
Resolution No. 04-339

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on July 13, 2004

ACTION AND VOTE:

10:07 a.m. Carl Casey/PWD-Fiscal Officer, appeared on behalf of Jim Petropulos, Public Works Director; PUBLIC HEARING: Regarding the “Report of Delinquent Fees” and Confirmation by Resolution of the addition of Delinquent Fees to the Appropriate Property Tax Roll for Collection of Unpaid Water, Sewer, Road and Standby Fees Charged to Property Owners in Several County Special Districts
BOARD ACTION: Carl Casey presented the staff report, and he responded to questions from the Board relative to the delinquent fees for properties in Yosemite West; compliance with the noticing requirements to property owners; and relative to the length of time the fees have been delinquent. The public portion of the hearing was closed and the Board commenced with deliberations. Staff responded to questions from the Board as to whether the applicable code sections for this process have been reviewed for any changes; relative to the tax roll and collection burden; and whether delinquent fees would be collected in escrow if the property sold. (M)Pickard, (S)Stetson, Res. 04-339 was adopted, and direction was given for County Counsel to review the applicable code sections for any changes/Ayes: Unanimous. The hearing was closed.

cc: Ken Hawkins, Auditor
    Marjorie Wass, Treasurer/Tax Collector
    Bob Lowrimore, Assessor
    Tom Guarino, County Counsel
    File