

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 Service Areas.

California Government Code authorizes delinquent fees for services charged in County Service Areas to be added to the property tax roll for collection. This method of collection has proven 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 has approved adding delinquent fees to the property tax roll on an annual basis. Last year the request was approved on August 1, 2006 Res. No. 06-368.

**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. California 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.: 07-388 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.

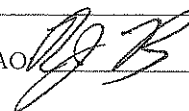
Date: \_\_\_\_\_  
Attest: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California

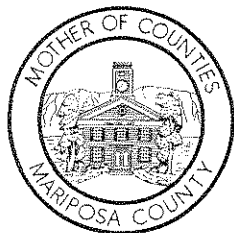
By: \_\_\_\_\_  
Deputy

**COUNTY ADMINISTRATIVE OFFICER:**

Requested Action Recommended  
 No Opinion  
 Comments:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

CAO 

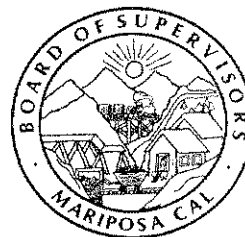


# COUNTY of MARIPOSA

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

JANET BIBBY, CHAIR  
LYLE TURPIN, VICE CHAIR  
BRAD ABORN  
DIANNE A. FRITZ  
BOB PICKARD

DISTRICT III  
DISTRICT II  
DISTRICT I  
DISTRICT IV  
DISTRICT V



## MARIPOSA COUNTY BOARD OF SUPERVISORS

### MINUTE ORDER

---

TO: DANA HERTFELDER, Public Works Director  
FROM: MARGIE WILLIAMS, Clerk of the Board *MW*  
SUBJECT: PUBLIC HEARING Regarding the Report of Delinquent Fees in County Service Areas and Approval to Add the Delinquent Fees to the Appropriate Property Tax Roll for Collection

RESOLUTION 07-388

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on August 7, 2007

#### ACTION AND VOTE:

B) PUBLIC HEARING Regarding the Report of Delinquent Fees in County Service Areas and Approval to Add the Delinquent Fees to the Appropriate Property Tax Roll for Collection

**BOARD ACTION:** Dana Hertfelder presented the staff report. 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)Fritz, (S)Aborn, Res. 07-388 was adopted approving adding delinquent fees to the appropriate property tax roll for collection/Ayes: Unanimous.

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

| SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2007 |                   |                |                   |                                   |   |
|---|-------------------|----------------|-------------------|-----------------------------------|---|
| APN   | ASSESSMENT        | AUDITOR        | TOTAL             | ENTITY AND ASSESSMENT DESCRIPTION |   |
| NO.   | AMOUNT            | FEE            | ASSESSMENT        |                                   |   |
| 006-090-032-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-034-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-035-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-042-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-044-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-045-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-046-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-047-0                                 | \$154.00          | \$2.00         | \$156.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-090-053-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-100-020-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-100-031-0                                 | \$141.73          | \$2.00         | \$143.73          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-100-033-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-100-041-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-100-053-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-110-009-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-110-019-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-110-022-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-120-004-0                                 | \$173.16          | \$2.00         | \$175.16          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-120-028-0                                 | \$173.16          | \$2.00         | \$175.16          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-120-030-0                                 | \$156.00          | \$2.00         | \$158.00          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-130-019-0                                 | \$669.48          | \$2.00         | \$671.48          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| 006-130-041-0                                 | \$172.99          | \$2.00         | \$174.99          | 946                               | YOSEMITE WEST DELINQUENT STANDBY ROADS        |
| <b>Total for Entity 946</b>                   | <b>\$3,968.52</b> | <b>\$44.00</b> | <b>\$4,012.52</b> | <b>946</b>                        | <b>YOSEMITE WEST DELINQUENT STANDBY ROADS</b> |
| 021-270-013-0                                 | \$202.61          | \$2.00         | \$204.61          | 950                               | LAKE DON PEDRO USER FEES                      |
| <b>Total for Entity 950</b>                   | <b>\$202.61</b>   | <b>\$2.00</b>  | <b>\$204.61</b>   | <b>950</b>                        | <b>LAKE DON PEDRO USER FEES</b>               |
| 021-210-031-0                                 | \$33.30           | \$2.00         | \$35.30           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-240-013-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-250-017-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-280-005-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-290-020-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-290-027-0                                 | \$33.30           | \$2.00         | \$35.30           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-300-010-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-310-031-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| 021-310-022-0                                 | \$30.00           | \$2.00         | \$32.00           | 951                               | LAKE DON PEDRO STANDBY FEES                   |
| <b>Total for Entity 951</b>                   | <b>\$276.60</b>   | <b>\$18.00</b> | <b>\$294.60</b>   | <b>951</b>                        | <b>LAKE DON PEDRO STANDBY FEES</b>            |
| <b>TOTAL</b>                                  | <b>\$4,447.73</b> | <b>\$64.00</b> | <b>\$4,511.73</b> |                                   |   |

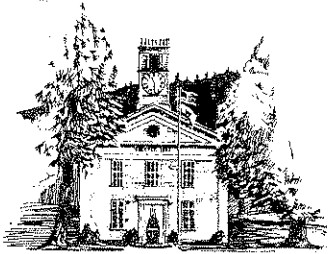
11

# COUNTY of MARIPOSA

DEPT. OF PUBLIC WORKS

4639 Ben Hur Road  
Mariposa, CA 95338  
(209) 966-5356

Admin  
Airport  
Engineering  
Roads  
Solid Waste  
Facilities  
Fleet  
Parks & Rec  
Transportation



**Dana S. Hertfelder**  
Director

July 25, 2007

Dear Property Owner:

On Tuesday, August 7, 2007 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 Coulterville, Don Pedro, Mariposa Pines 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,

Carl Casey  
Public Works Administrator

ATTACHMENT #2

2

## PUBLIC HEARING NOTICE

On Tuesday, August 7, 2007 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 Coulterville, Don Pedro, Mariposa Pines 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 fees is available at the Public Works Department at 4639 Ben Hur Road, Mariposa, California.

Dana S. Hertfelder  
Public Works Director

Publication dates: 7/19/07 and 7/26/07

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 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 two million dollars (\$2,000,000) 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