

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 Special Districts.

California Government Code Sections 25215.4(b) and 25215.5(b) authorize 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 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 (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. Last year the request was approved on August 5, 2008 Res. No. 08-363.

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 25215.4b & 25215.5b
Transfer Between Funds _____ 4/5's vote		
Contingency _____ 4/5's vote		
() General () Other		

CLERK'S USE ONLY:

Res. No.: 08-394 Ord. No. _____
Vote - Ayes: 5 Noes: _____
Absent: _____
AMW 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: *[Signature]*

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2009

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	YOSEMITE WEST DELINQUENT ROADS
006-080-028-0	\$107.52	\$2.00	\$109.52	946	FLORES, JOHN
006-100-020-0	\$107.52	\$2.00	\$109.52	946	FLEMING, ETAL, FRANCES
006-080-031-0	\$106.56	\$2.00	\$108.56	946	INOUYE, JOHN
006-120-002-0	\$107.52	\$2.00	\$109.52	946	RANKIN, TR, LAWSON / GISELE
006-120-029-0	\$107.52	\$2.00	\$109.52	946	THOMPSON, ETAL, WILLIAM & LORI
006-120-030-0	\$107.52	\$2.00	\$109.52	946	THOMPSON, ETAL, WILLIAM & LORI
006-130-041-0	\$107.52	\$2.00	\$109.52	946	PRINCE, M.D., EDWARD
006-120-028-0	\$107.52	\$2.00	\$109.52	946	SOLEY, JUDITH LESLIE
006-100-049-0	\$96.00	\$2.00	\$98.00	946	BAZAR TRUST, JOHN / DOROTHY
006-100-050-0	\$96.00	\$2.00	\$98.00	946	CHRISTLE, DIANE A.
006-120-009-0	\$96.00	\$2.00	\$98.00	946	HOPKINS, JOHN
006-120-004-0	\$73.23	\$2.00	\$75.23	946	ESPOSITO, RICHARD / BARBARA

Total Entity 946	\$1,220.43	\$24.00	\$1,244.43	946	YOSEMITE WEST DELINQUENT ROADS
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SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2009

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	YOSEMITE WEST DELINQUENT STANDBY FEES
006-080-028-0	\$67.20	\$2.00	\$69.20	947	FLORES, JOHN
006-100-020-0	\$67.20	\$2.00	\$69.20	947	FLEMING, ETAL, FRANCES
006-080-031-0	\$66.60	\$2.00	\$68.60	947	INOUYE, JOHN
006-120-002-0	\$55.20	\$2.00	\$57.20	947	RANKIN, TR, LAWSON / GISELE
006-120-004-0	\$42.00	\$2.00	\$44.00	947	ESPOSITO, RICHARD / BARBARA
006-120-029-0	\$47.20	\$2.00	\$49.20	947	THOMPSON, ETAL, WILLIAM & LORI
006-120-030-0	\$67.20	\$2.00	\$69.20	947	THOMPSON, ETAL, WILLIAM & LORI
006-120-009-0	\$60.00	\$2.00	\$62.00	947	HOPKINS, JOHN
006-130-041-0	\$67.20	\$2.00	\$69.20	947	PRINCE, M.D., EDWARD
006-120-028-0	\$63.20	\$2.00	\$65.20	947	SOLEY, JUDITH LESLIE
006-100-049-0	\$60.00	\$2.00	\$62.00	947	BAZAR TRUST, JOHN / DOROTHY
006-100-050-0	\$60.00	\$2.00	\$62.00	947	CHRISTLE, DIANE A.
Total For 947	\$723.00	\$24.00	\$747.00		YOSEMITE WEST DELINQUENT STANDBY FEES

SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2009

APN NO.	ASSESSMENT AMOUNT	AUDITOR FEE	TOTAL ASSESSMENT	ENTITY	Lake Don Pedro Delinquent User Fees
021-250-023-0	\$194.32	\$2.00	\$196.32	950	GRADE, RANDALL
021-270-013-0	\$307.25	\$2.00	\$309.25	950	BANK OF NEW YORK
021-350-035-0	\$551.60	\$2.00	\$553.60	950	CARLTON, MAC / WANDA
021-260-019-0	\$254.30	\$2.00	\$256.30	950	BANK OF AMERICA, N.A.
021-270-008-0	\$556.20	\$2.00	\$558.20	950	BANK OF NEW YORK, C/O B OF A
021-290-013-0	\$457.63	\$2.00	\$459.63	950	MACASPAC, LUZ
021-300-018-0	\$176.20	\$2.00	\$178.20	950	BANK OF NEW YORK
021-390-010-0	\$176.20	\$2.00	\$178.20	950	PORTER, CARY / CHERYL
021-390-006-0	\$222.55	\$2.00	\$224.55	950	LASITER, DONALD / TERRY

Total for 950	\$2,896.25	\$12.00	\$2,315.18	950	Lake Don Pedro Delinquent User Fees
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SPECIAL DISTRICTS ASSESSMENTS - TAX YEAR 2009

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
021-230-005-0	\$31.30	\$2.00	\$33.30	951	PONTELO, WILLIAM
021-240-009-0	\$31.30	\$2.00	\$33.30	951	CAPULONG, HAGGEO
021-240-013-0	\$27.38	\$2.00	\$29.38	951	WARD, WAYNE / MARY JANE
021-250-003-0	\$31.30	\$2.00	\$33.30	951	GATCHALIAN, ERWIN / MITZIGAIL
021-250-005-0	\$31.30	\$2.00	\$33.30	951	COMMUNITY COMMERCE BANK
021-250-006-0	\$31.30	\$2.00	\$33.30	951	GRBAVAC, JAKE
021-250-017-0	\$33.30	\$2.00	\$35.30	951	VILORIA, FLORENTINO / LILLIA
021-260-009-0	\$30.00	\$2.00	\$32.00	951	NOBLE, REMIGIO / ERMELINDA
021-260-010-0	\$30.00	\$2.00	\$32.00	951	CARINO, SALVACION
021-270-001-0	\$31.30	\$2.00	\$33.30	951	MARTINEZ, TITO
021-280-005-0	\$33.30	\$2.00	\$35.30	951	ILAS, ARRON ANGELITO
021-290-025-0	\$30.00	\$2.00	\$32.00	951	AGUILAR, ANTONIO / LILIANA
021-300-005-0	\$31.30	\$2.00	\$33.30	951	JACOBA, REINA
021-300-009-0	\$30.00	\$2.00	\$32.00	951	CHUENG, CINDY YIN
021-310-011-0	\$33.30	\$2.00	\$35.30	951	CORIA, SERGIO / SAN JUANITA
021-310-022-0	\$25.20	\$2.00	\$27.20	951	DEERWOOD CORPORATION
021-310-024-0	\$30.00	\$2.00	\$32.00	951	MC DADE, THOMAS
Total for 951	\$551.58	\$34.00	\$523.58	951	LAKE DON PEDRO STANDBY FEES

COUNTY of MARIPOSA



Dana S. Hertfelder
Director

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

DEPARTMENT OF PUBLIC WORKS

Divisions of:

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

July 23, 2009

Dear Property Owner:

On Tuesday, August 4, 2009 at 10:30 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, 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,

Carl Casey
Public Works Administrator

PUBLIC HEARING NOTICE

On Tuesday, August 4, 2009 at 10:30 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, 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.

Dana S. Hertfelder
Public Works Director

Publication dates: 7/23/09 and 7/30/09



GOVERNMENT CODE

SECTION 25215-25215.7

25215. Whenever the board determines that the amount of revenue available to a county service area or any of its zones is inadequate to meet the costs of operating and maintaining the services and facilities that the county service area provides, the board may raise revenues pursuant to this article or any other provision of law.

25215.1. The auditor shall allocate to each county service area its share of property tax revenue, if any, pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

25215.2. The board may levy special taxes pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5. The special taxes shall be applied uniformly to all taxpayers or all real property within the county service area, except that unimproved property may be taxed at a lower rate than improved property.

25215.3. The board may levy benefit assessments for operations and maintenance consistent with the requirements of Article XIIIID of the California Constitution, including, but not limited to, benefit assessments levied pursuant to any of the following:

(a) The Improvement Act of 1911 (Division 7 (commencing with Section 5000) of the Streets and Highways Code).

(b) The Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code).

(c) The Municipal Improvement Act of 1913 (Division 12 (commencing with Section 10000) of the Streets and Highways Code).

(d) The Landscaping and Lighting Assessment Act of 1972 (Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code, notwithstanding Section 22501 of the Streets and Highways Code).

(e) Any other statutory authorization enacted on or after January 1, 2009.

25215.4. The board may, by resolution or ordinance, do any of the following:

(a) Establish user fees, rates, or other charges, provided that they are not property-related fees and charges, for the services and facilities that are not property related that the county service area provides.

→ (b) Provide for the collection and enforcement of those user fees, rates, and other charges in the same manner that the county collects and enforces user fees, rates, and charges for the services and facilities that the county provides.

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Attachment #4

25215.5. The board may, by resolution or ordinance, do any of the following:

(a) Impose property-related fees and charges for the property-related services that the county service area provides, subject to the requirements of Article XIII D of the California Constitution. If new, increased, or extended property-related fees and charges are proposed, the board shall comply with Section 53755.

→ (b) Provide for the collection and enforcement of those property-related fees and charges in the same manner that the county collects and enforces property-related fees and charges for the property-related services that the county provides, including, but not limited to, Article 4 (commencing with Section 5470) of Chapter 6 of Part 3 of Division 5 of the Health and Safety Code.

25215.6. (a) The board may charge standby charges for water, sewer, or water and sewer services pursuant to the Uniform Standby Charge Procedures Act (Chapter 12.4 (commencing with Section 54984) of Part 1 of Division 2 of Title 5).

(b) If the procedures set forth in the former Section 25210.77b as it read at the time a standby charge was established were followed, the board may, by resolution, continue to collect the charge in successive years at the same rate from the parcels within the county service area to which water or sewers are made available for any purpose by the county service area, whether the water or sewers are actually used or not. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753.

25215.7. Whenever a person installs any facilities including, but not limited to, facilities for sewer or water service, and the board determines that it is necessary that those facilities be constructed so that they can be used for the benefit of property within a county service area other than the property of the person installing the facilities, and the facilities are dedicated to the public or become the property of the county or the county service area, the board may by contract agree to reimburse that person for the cost of the installation of those facilities. This contract may provide that the board may collect a reasonable fee or charge from any person using those facilities for the benefit of property not owned by the person who installed the facilities.

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