



BOARD MEETING AGENDA SUBMITTAL

TO: GCSB Board of Directors

FROM: Rachel Pearlman, Board Secretary

DATE: July 14, 2025

SUBJECT: Agenda Item 3A: Adoption of a Resolution Approving the Placement of Delinquent Charges for FY 2024-25 on Property Tax Rolls

RECOMMENDED ACTION:

I move to adopt resolution 26-2025 Approving the Placement of Delinquent Charges for FY 2024-25 on Property Tax Rolls.

BACKGROUND:

Government Code Section 61115 (Code) provides for the collection of unpaid utility charges and delinquencies. There are two basic methods set forth in the Code that may be pursued simultaneously. The Code provides that the District may record a Certificate of Lien with the County Recorder's Office declaring the amount of charges and penalties due. The recorded Lien attaches to any real property in the County that is owned by the delinquent property owner. The Code also authorizes the District to collect the delinquent charges and penalties on the tax rolls as part of the ad valorem property tax collected by the County on real property, after a public hearing.

Notice of such a public hearing must be published in the newspaper and mailed notice must be given to the delinquent property owner. Notice of this public hearing was published in the Sonora Union Democrat on June 28, 2025, and mailed notices were sent to the property owners on June 24, 2025.

In addition to providing notice of the hearing, the General Manager must file a report with the Board that describes the amount of unpaid charges and delinquencies, as well as the associated property owners and the assessor's parcel numbers. At today's public hearing, the Board must hear and consider any objections and/or protests to this report. At the close of the public hearing, the Board must make a determination on each affected parcel by adopting or revising the report. The final report is filed with the County Auditor on or before August 1st and the amount entered on the property tax assessment roll for collection in the same manner as property taxes.

ATTACHMENTS:

1. Report on accounts of unpaid charges and delinquencies for FY 2024-2025
2. Union Democrat Affidavit
3. Resolution 26-2025

Exhibit A
Groveland Community Services District
Report of Unpaid Charges and Delinquencies
for FY 2024-2025

First	Last	APN	Delinquent Balance
Jane	Hansen	093-150-011-000	\$2,664.24
Rufus	Price	094-210-021-000	\$1,018.12
Shane	Morrison	066-370-014-000	\$331.88
L.	Quintero	094-170-010-000	\$167.02
Marlene	Johanson	091-130-061-000	\$710.94
David & Maria	Winfrey	091-280-019-000	\$152.56
Donald	Handley	092-080-012-000	\$152.56
Marc	DeJong	007-190-023-000	\$2,345.44
Mark	Williams	092-050-005-000	\$179.50
Paul	Ingvaldsen	094-060-038-000	\$2,652.70
Elizabeth	Gutierrez	094-200-037-000	\$160.90
Elizabeth	Gutierrez	092-150-018-000	\$335.54
Michael	Blue	663-902-002-000	\$7,803.80
Cassie	Darnall	092-270-002-000	\$194.66
Ralph	McAnelly	094-170-004-000	\$175.08
Chengxiang	Ye	091-050-037-000	\$1,146.52
Joshua	Booher	066-411-006-000	\$2,943.60
Joshua	Booher	066-411-005-000	\$1,089.42
Angel	Hernandez	094-160-022-000	\$152.56
George	Lowe	092-110-032-000	\$2,655.12
Timothy	Hoekstra	091-170-026-000	\$426.82
Blanca	Martinez-Salinas	007-160-017-000	\$2,067.60
Gordan	Glasson	091-310-042-000	\$426.82
Garrett and Vaneza	Maxwell	092-120-013-000	\$1,155.50
Robert & Deanna	Olmstead	093-150-005-000	\$144.20
David	Schmiedler	094-340-010-000	\$136.72
Hemanth	Gundibogula	090-040-054-000	\$260.34
FY 2024-2025 Tax Roll Total:			\$31,650.16

NOTICE TO OWNERS OF PROPERTY IN GROVELAND COMMUNITY SERVICES DISTRICT

Notice of Hearing for Filing of Report and
Collection of Charges on Delinquent Accounts
over 90 Days

(California Government Code Section 61115)

Assessor Parcel Numbers

007-190-009-000, 093-150-011-000,
094-210-021-000, 066-370-014-000
094-170-010-000, 066-413-002-000,
091-130-061-000, 066-480-006-000
091-280-019-000, 092-080-012-000,
092-050-020-000, 007-190-023-000
092-050-005-000, 094-060-038-000,
094-200-037-000, 092-150-018-000
663-902-002-000, 092-130-017-000,
092-270-002-000, 094-170-004-000
091-050-037-000, 066-411-006-000,
066-411-005-000, 094-160-022-000
066-411-010-000, 092-110-032-000,
092-060-030-000, 091-170-026-000
007-160-017-000, 091-310-042-000,
092-120-013-000, 093-150-005-000
094-340-010-000, 007-190-021-000,
090-040-054-000, 094-250-001-000
091-190-018-000.

Notice is hereby given to the property owners of the above assessor parcel numbers that in accordance with Government Code Section 61115, a public hearing has been scheduled for July 14, 2025 at 10:00 a.m. at a Special Meeting of the Board of Directors, at the Groveland Community Resilience Center, 18986 Ferretti Road, Groveland, California 95321, to hear and make determinations on a report filed by the General Manager describing the amount of charges and delinquencies for the past 90 days for each parcel of real property referenced above. If the report is approved by the Board of Directors for the District, said report will be filed with the Tuolumne County Auditor and the charges detailed therein will be transferred to the Auditor for collection on the tax rolls in the same manner as property taxes as authorized by Government Code Section 61115.

The following charges and delinquencies have been accrued in connection with said parcels pursuant to the District's Water Ordinance 2-10 and Sewer Ordinance 1-10 and are delinquent:
Amount Claimed: \$40,104.78

Publication date: June 28, 2025

The Union Democrat, Sonora, CA 95370

RESOLUTION 26-2025

A RESOLUTION OF THE GROVELAND COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS APPROVING THE PLACEMENT OF DELINQUENT CHARGES FOR FY 2024-25 ON PROPERTY TAX ROLLS

WHEREAS, the Groveland Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, Government Code Section 61115 specifies the permissible methods for collection and enforcement of unpaid charges for services which the District provides including, but not limited to, the following: (1) by recording in the office of the County Recorder of the county in which the affected parcel is located, a certificate declaring the amount of the charges and penalties due and the name and last known address of the person liable for those charges and penalties which shall constitute a lien against all real property of the delinquent property owner in that county; and (2) to provide that any charges and penalties may be collected on the tax roll in the same manner as property taxes after giving notice to the affected property owner of the time and place for a public hearing to consider any objections or protests to the District's statement of delinquent charges; and (3) to provide for a basic penalty for the nonpayment of charges of not more than ten percent (10%); and

WHEREAS, the District's Water Ordinance authorizes the District to set user rates, charges, and fees for water related services, and

WHEREAS, the District's Sewer Ordinance authorizes the District to set user rates, charges, and fees for sewer related services, and

WHEREAS, pursuant to Government Code Section 61115, on June 24, 2025 the District mailed to all affected property owners a written Notice of Hearing for Filing of Report and Collection of Charges on Property Tax Roll, notifying property owners of a public hearing before the Board of Directors of this District on July 14, 2025 at 10:00 a.m. for the purpose of hearing and making determinations on a report by the General Manager describing the amount of charges and delinquencies for FY 2024-25 on the affected parcels; and

WHEREAS, said Notice of Hearing for Filing of Report and Collection of Charges on Property Tax Roll was published in The Union Democrat Newspaper, Sonora, California, as required by Government Code Section 61115 on June 28, 2025; and

WHEREAS, the Board of Directors of District has conducted and completed the public hearing in accordance with the notice requirements specified in Government Code Section 61115.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Groveland Community Services District that the report from the General Manager describing the amount of charges and delinquencies for FY 2024-25 is attached hereto entitled Exhibit A and is hereby approved, received and filed; the Board hereby determines that the charges and delinquencies in the amount of \$31,650.16 shall be collected by the Tuolumne County Tax Collector on the Property Tax Roll in the same manner as property taxes; and that Staff is hereby directed to file with the Tuolumne County Auditor a copy of this Resolution on or before August 1, 2025, whereby the County Auditor shall enter the amount of the delinquent charges as specified in this Resolution against each of the affected parcels of real property specified herein as they appear on the current assessment roll, and collect the charges and delinquencies in the same manner as property taxes.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on July 14, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVE:

Nancy Mora, Board President

ATTEST:

Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on July 14, 2025.

DATED: _____