



## **BOARD MEETING AGENDA SUBMITTAL**

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**TO:** GCSB Board of Directors

**FROM:** Peter Kampa, General Manager

**DATE:** July 13, 2021

**SUBJECT:** Agenda Item 6Ai: Adoption of a Resolution Approving the Placement of Delinquent Charges for FY 2020-21 on Property Tax Roll

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**RECOMMENDED ACTION:**

Staff recommends the following action:

*I Move to approve Resolution 20-2021 approving the Report of Unpaid Charges and Delinquencies for FY 2020-21 and authorizing staff to file the Report and Resolution with the Tuolumne County Auditor on or before August 1, 2021, to collect the Delinquent Charges.*

**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 26, 2021, and mailed notices were sent to the property owners on June 9, 2021.

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 assessors 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. Resolution 20-2021
2. Report of Amount of Unpaid Charges and Delinquencies for FY 2020-21

Exhibit A  
 Groveland Community Services District  
 Report of Unpaid Charges and Delinquencies for FY 2020-2021

First	Last	APN	Amount
W	Moore, Jr	092-230-028-000	\$ 672.54
Carol	Sisemore	092-110-005-000	\$ 2,123.50
Lawrence	Fleenor, Sr.	092-060-030-000	\$ 944.72
Nancy	Lowe	091-300-021-000	\$ 508.22
Sandra	Harrison	093-170-022-000	\$ 811.98
Florella	Purdom	093-160-002-000	\$ 781.58
Jane	Hansen	093-150-011-000	\$ 2,343.90
Joyce	Messing	091-270-003-000	\$ 755.16
Rufus	Price	094-210-021-000	\$ 561.96
Donna	Christensen	092-300-021-000	\$ 4,631.10
Alicia	Bird	066-380-013-000	\$ 310.04
Wayne	Bonds	092-090-032-000	\$ 802.96
L.	Quintero	094-170-010-000	\$ 216.52
Norbert	La Haie	094-190-005-000	\$ 4,966.04
Leo	Vigil	090-130-019-000	\$ 2,417.26
Daniel & Sharon	Mello	090-150-036-000	\$ 743.90
Rachelle	Nichols	007-220-007-000	\$ 2,622.56
Gaskill	Winkler	066-480-010-000	\$ 1,204.54
Lily	Bogaards	007-190-021-000	\$ 1,464.50
Chisolm	Estate	091-260-660-000	\$ 1,256.54
Michelle	Hutson	066-570-006-000	\$ 648.28
James	Kersey	066-380-014-000	\$ 860.88
Fernando	Mayorga	091-160-020-000	\$ 1,620.20
Dan	Parsons	066-500-023-000	\$ 3,066.92
Marc	DeJong	007-190-023-000	\$ 1,857.34
Celeste	Ingvaldsen	094-060-038-000	\$ 1,274.86
Joel	McEwen-Patterson	092-120-014-000	\$ 1,339.18
Shannan & Jason	Jaime	093-120-014-000	\$ 183.14
Irma	Gil	091-280-017-000	\$ 172.56
Quingming	Hou	092-010-024-000	\$ 222.20
Jon	Espino	091-080-003-000	\$ 1,453.16
Jorden	Gaestel	093-230-002-000	\$ 2,341.56
Manuel	Avila	092-050-014-000	\$ 678.12
Pavel	Huliai	094-130-018-000	\$ 482.50
Roque & Josephine	Ramirez	093-260-001-000	\$ 686.48
Charles & Fiona	Huson	091-080-053-000	\$ 765.44
Kiel & Melissa	Christensen	091-200-031-000	\$ 449.36
2020-2021 Tax Roll Lien Amount			\$ 48,241.70

## RESOLUTION 20-2021

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT APPROVING THE PLACEMENT OF DELINQUENT CHARGES FOR FY 2020-21 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 charges and penalties due and the name and last known address of the person liable for those charges and penalties which shall constitute as a lien against all real property of the delinquent property owner in that county; and (2) to provide that any and 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 9, 2021 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 13, 2021 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 the FY 2020-21 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 26, 2021; and

**WHEREAS**, the Board of Directors of this 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 the FY 2020-21 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 \$48,241.70 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, 2021, 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.

**WHEREFORE**, this Resolution is PASSED, APPROVED, and ADOPTED by the Board of Directors of the Groveland Community Services District on July 13, 2021, by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST:

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Rachel Pearlman, Board Secretary

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Janice Kwiatkowski, President - Board of Directors

**CERTIFICATE OF SECRETARY**

I, Jennifer Flores, 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 Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on July 13, 2021.

DATED: \_\_\_\_\_