



BOARD MEETING AGENDA SUBMITTAL

TO: GCSD Board of Directors

FROM: Rachel Pearlman, Board Secretary

DATE: July 11, 2023

SUBJECT: Agenda Item 6A: Public Hearing for the Placement of Delinquent Charges for FY 2022-23 on Property Tax Rolls

RECOMMENDED ACTION

Staff recommends the following action:

I move to Adopt Resolution 34-2023 Approving the Report of Unpaid Charges and Delinquencies for FY 2022-23 and to Authorize Staff to File the Report and Resolution with the Tuolumne County Auditor on or before August 10, 2023, 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 24, 2023, and mailed notices were sent to the property owners on June 9, 2023.

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. Resolution 34-2023
2. Report of amount of Unpaid Charges and Delinquencies for FY 2022-23

GROVELAND COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 34-2023

**RESOLUTION OF THE BOARD OF DIRECTORS
REGARDING COLLECTION OF DELINQUENT CHARGES**

WHEREAS, GROVELAND COMMUNITY SERVICES DISTRICT (hereinafter the “District”) is a community services district duly organized and validly existing pursuant to the laws of the State of California, Government Code Section 61000 et seq., 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 9, 2023 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 11, 2023 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 2022-23 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 24, 2023; 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 2022-23 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 \$33,120.08 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, 2023, 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, APPROVED AND ADOPTED this 11th day of July 2023, by the following roll call vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVE:

Janice Kwiatkowski, Vice President

ATTEST:

Rachel Pearlman, Board Secretary

I hereby certify that the special meeting was held on July 11, 2023, and that such Resolution has not been modified, amended, or rescinded, and is currently in full force and effect.

Rachel Pearlman, Board Secretary

EXHIBIT A

**GROVELAND COMMUNITY SERVICES DISTRICT
REPORT OF UNPAID CHARGES AND DELINQUENCIES FOR FY
2022-23**

First	Last	APN	Amount
William & Mary	Langan	007-190-009-000	\$146.73
Paul & Antoinette	Kohn	093-240-013-000	\$1,391.11
Nancy	Lowe	091-300-021-000	\$937.32
Jane	Hansen	093-150-011-000	\$2,670.08
Rufus	Price	094-210-021-000	\$937.32
Amarjit	Grewal	094-340-010-000	\$184.82
Alicia	Bird	066-380-013-000	\$417.54
Wayne	Bonds	092-090-032-000	\$1,280.11
L.	Quintero	094-170-010-000	\$134.71
Marvin	Needles	092-280-002-000	\$174.99
Leo	Vigil	090-130-019-000	\$2,561.12
Daniel & Sharon	Mello	090-150-036-000	\$936.63
Glenn	Gray	007-070-002-000	\$9,093.75
John	Carver	090-038-022-000	\$122.74
David & Maria	Winfrey	091-280-019-000	\$195.10
John	Delaney	092-160-005-000	\$172.99
Keith & Susan	Grady	092-300-012-000	\$766.82
David	Perry	094-320-026-000	\$116.36
David	Perry	094-060-010-000	\$188.74
David	Perry	094-320-024-000	\$184.00
David	Perry	094-320-025-000	\$130.44
Donald	Handley	092-080-012-000	\$201.53
Marc	DeJong	007-190-023-000	\$2,228.23
Mark	Williams	092-050-005-000	\$346.78
Paul	Ingvaldsen	094-060-038-000	\$1,935.22
Elizabeth	Gutierrez	094-200-037-000	\$146.74
Elizabeth	Gutierrez	092-150-018-000	\$144.73
Cassie	Darnall	092-270-002-000	\$218.18
Mark	Williams	090-410-007-000	\$116.30
Irma	Gil	091-280-017-000	\$186.42
Qingming	Hou	092-010-024-000	\$134.72
Anthony	Villegas	091-280-046-000	\$144.74
Brian	Nelson	094-270-015-000	\$146.74
Ralph	McAnelly	094-170-004-000	\$130.74
Chengxiang	Ye	091-050-037-000	\$865.93
Angel	Hernandez	094-160-022-000	\$197.45
Century Land, LLC		090-040-054-000	\$118.18
Century Land, LLC		094-250-001-000	\$131.92
Robert	Mitchell	066-411-007-000	\$486.51
George	Lowe	092-100-026-000	\$2,495.60
		2022-2023 Tax Roll Lien Amount	\$33,120.08