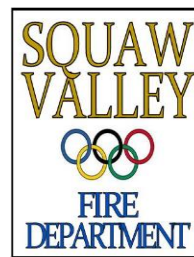




## SQUAW VALLEY PUBLIC SERVICE DISTRICT



### PUBLIC HEARING TO REQUEST PLACER COUNTY TO COLLECT DELINQUENT CHARGES

**DATE:** June 30, 2015

**TO:** District Board Members

**FROM:** Tom Campbell, Finance & Administration Manager

**SUBJECT:** Request Placer County to Collect Delinquent Charges on Tax Roll for Outstanding 2014-15 Bills

**BACKGROUND:** Each June, the District reviews overdue customer accounts with balances exceeding \$50, with potential submission to Placer County in July to be added to the property's tax roll.

**DISCUSSION:** At the time of drafting this report, 17 accounts totaling \$23,141.08 remain outstanding with overdue balances in excess of \$50 from the July 1, 2014 annual water, sewer, and garbage billing, 9 accounts of which were repeat offenders from last year. Delinquent notices have been sent to each overdue account quarterly beginning in September, with the latest notice being sent in early June. Per the District's policy, a 12% annual interest rate (1% per month) has been charged to each overdue account, in addition to a \$10 rebilling fee for each notice sent.

Upon Board approval, the aforementioned overdue balances will be reclassified as Delinquent Accounts Receivable and will be forwarded to Placer County to be added to the property's tax roll. Upon collection of said balances by the County, the District will be reimbursed in December and April for the full amounts paid less a 1% service fee.

**ALTERNATIVES:**

1. Forward list of delinquent accounts to Placer County to add to tax roll
2. Continue to collect outstanding balances utilizing internal resources

**FISCAL/RESOURCE IMPACTS:** Collection of overdue revenues amounting to \$23,141.08.

**RECOMMENDATION:** Staff recommends forwarding list of delinquent accounts and balances to Placer County to add to tax roll for collection.

**ATTACHMENTS:**

Resolution 2015-09 (2 pages)

Delinquencies to Placer County as of 6-18-15 (1 page)

**DATE PREPARED:** June 18, 2015

Delinquencies to Placer Cty as of 6-18-15

096030010000	,1592.14	,64400	,ServFees
096140008000	,839.00	,64400	,ServFees
096140011000	,839.00	,64400	,ServFees
096252014000	,2012.16	,64400	,ServFees
096261002000	,581.04	,64400	,ServFees
096261005000	,1766.72	,64400	,ServFees
096262001000	,1677.10	,64400	,ServFees
096360012000	,1717.62	,64400	,ServFees
096410006000	,1399.52	,64400	,ServFees
096420010000	,1425.44	,64400	,ServFees
096460017000	,1527.98	,64400	,ServFees
096500005000	,1341.94	,64400	,ServFees
096500007000	,1619.62	,64400	,ServFees
096500010000	,1425.84	,64400	,ServFees
096460012000	,211.98	,64400	,ServFees
096460039000	,1363.34	,64400	,ServFees
096560003000	,1800.64	,64400	,ServFees

Total 23141.08, 17 accounts

## **RESOLUTION 2015-09**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SQUAW VALLEY PUBLIC SERVICE DISTRICT REQUESTING PLACER COUNTY COLLECT DELINQUENT CHARGES ON TAX ROLL**

**WHEREAS**, the SQUAW VALLEY PUBLIC SERVICE DISTRICT (hereinafter "District") requests the County of Placer to collect on its tax rolls certain charges that have been imposed pursuant to Government Code §54354.5 by the District; and,

**WHEREAS**, the County has required, as a condition of the collection of said charges, that the District warrant the legality of said charges, and defend and indemnify the County from any challenge to the legality thereof;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors that:

1. The Auditor-Controller of Placer County (hereinafter County) is requested to attach for collection on the County tax rolls those delinquent assessments, fees and/or charges as designated on the listing that is on file with the District's Controller.
2. District warrants and represents that the delinquent assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. District releases and discharges Placer County, its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any delinquent assessments, fees and/or charges on behalf of District.
4. District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said delinquent assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. District agrees that its officers, agents and employees will cooperate with County in answering questions referred to District by County from any person concerning the District's assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the assessments, fees and/or charges, as provided by Government Code §29304 and §51800.

PASSED AND ADOPTED this 30<sup>th</sup> day of June, 2015 at a regular meeting of the Board of Directors by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

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Dale Cox, Board President

ATTEST:

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Kathryn Obayashi-Bartsch, Secretary to the Board

SQUAW VALLEY PUBLIC SERVICE DISTRICT IS A COUNTY WATER DISTRICT duly organized and existing under and by virtue of the laws of the State of California, and is, as such District, an exempt entity as defined in Section 11,922 (amended) of the California Revenue and Taxation Code.