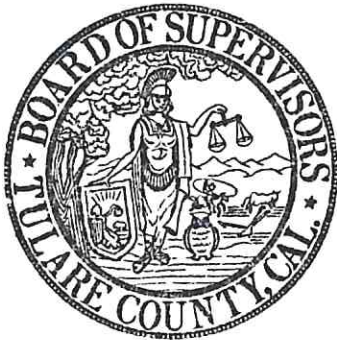


BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF PLACEMENT OF)
 DELINQUENT WATER SERVICE FEES) Resolution No. 2018-0617
 ON THE 2018/2019 TAX ROLL FOR)
 THE SEVILLE WATER COMPANY)

UPON MOTION OF SUPERVISOR ENNIS, SECONDED BY SUPERVISOR VANDER POEL, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD JULY 24, 2018, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS CROCKER, VANDER POEL, SHUKLIAN, WORTHLEY,
 AND ENNIS
 NOES: NONE
 ABSTAIN: NONE
 ABSENT: NONE



ATTEST: MICHAEL C. SPATA
 COUNTY ADMINISTRATIVE OFFICER/
 CLERK, BOARD OF SUPERVISORS

BY: Hilary Ronello
 Deputy Clerk

1. Conducted a Public Hearing on July 24, 2018, at 9:30 a.m. or as soon thereafter as can be heard in the Board Chambers, Administration Building, 2800 West Burrel, Visalia, California, to consider placement of delinquent water and sewer service fees, delinquent penalties, and Auditor's collection charges for the Seville Water Company on the 2018/2019 tax roll; and
2. Directed the Auditor/Tax Collector to place delinquent water service fees, delinquent penalties, and the Auditor's collection charges of the Seville Water Company's customers (as identified in Attachment A) on the 2018/2019 tax roll if still delinquent after July 31, 2018.



**RESOURCE
MANAGEMENT AGENCY
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: July 24, 2018 – REVISED

Public Hearing Required	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Published Notice Required	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Advertised Published Notice	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
County Counsel Sign-Off	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Celeste Perez PHONE: (559) 624-7010				

SUBJECT: Placement of Delinquent Water Service Fees on the 2018/2019 Tax Roll for Seville Water Company

REQUEST(S):
That the Board of Supervisors:

1. Conduct a Public Hearing on July 24, 2018, at 9:30 a.m. or as soon thereafter as can be heard in the Board Chambers, Administration Building, 2800 West Burrel, Visalia, California, to consider placement of delinquent water and sewer service fees, delinquent penalties, and Auditor's collection charges for the Seville Water Company on the 2018/2019 tax roll; and
2. Direct the Assessor to place delinquent water service fees, delinquent penalties, and the Auditor's collection charges of the Seville Water Company's customers (as identified in Attachment A) on the 2018/2019 tax roll if still delinquent after July 31, 2018.

SUMMARY:

Seville Water Company is a small, rural water company servicing the domestic water needs of the Seville community. The water system serves approximately 74 homes, or 400 residents, as well as 140 students and staff of Stone Corral School.

On June 11, 2009, the Superior Court for Tulare County granted temporary receivership of the Seville Water Company to the County of Tulare. The temporary receivership period expired on June 10, 2011. Receivership has been extended in

SUBJECT: Placement of Delinquent Water Service Fees on the 2018/2019 Tax Roll for Seville Water Company.

DATE: July 24, 2018

two-year increments through Resolution No.'s 2011-0232, 2013-0315, 2015-0355 and most recently through Resolution 2017-0388 that expires on June 30, 2019.

On June 28, 2011, the Board adopted Resolution 2011-0487, uncodified Ordinance No. 3428, allowing the Board to place delinquent fees for Seville Water Company on the property tax roll, in accordance with the provisions of Health and Safety Code Sections 5473 to 5474.10, particularly Section 547(a) and Government Code 6063. The process requires the Board to set the matter for public hearing, provide mailed and published notices of the public hearing and provide property owners the opportunity to speak to the matter. Notices were mailed and published as required.

A notice has been mailed to every delinquent property owner advising them that their bill must be paid in full by June 27, 2018, or the County will begin the process of placing the delinquent fees on the property tax rolls by publishing their delinquency in the newspaper. Further, the delinquent property owners have until July 31, 2018 at 4:30 p.m. to pay before their delinquencies will be placed on the tax rolls. Attachment A, identifies the property owners who received delinquent notices but have failed to pay their account in full.

The purpose of the public hearing is to allow the Board to hear and consider all objections or protests from the affected property owners, prior to adopting the resolution to place delinquent charges and penalties on the 2018/2019 tax rolls. State law requires that the final list of delinquent property owners be submitted to the Auditor by August 10, 2018.

FISCAL IMPACT/FINANCING:

The costs to the County are those associated with noticing and conducting the Public Hearing, as well as an Auditor's administrative charge of \$200 for the system, a \$1 fee per assessor's parcel number and a ten percent (10%) penalty fee, which are assessed to the delinquent customers and applied to the tax rolls. These costs are included in the budget. There is a net County cost associated with the Seville water system. Any shortfall in revenue within the system is covered by a loan from the revolving fund.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The proposed action links with the Safety And Security Strategic Initiative through the goals of providing adequate facilities for the protection of the public and promoting personal accountability for public safety by helping to maintain the budgets for the sewer system.

SUBJECT: Placement of Delinquent Water Service Fees on the 2018/2019 Tax Roll
for Seville Water Company.

DATE: July 24, 2018

ADMINISTRATIVE SIGN-OFF:



Sherman Dix, CPA
Assistant Director Fiscal Services



Reed Schenke, P.E.
Director

Cc: County Administrative Office

Attachment(s) Attachment A—Seville Water Delinquent Accounts

Attachment “A”

Seville Water Delinquent Accounts

798 SEVILLE WATER - EXHIBIT A

Water

Client No.	Balance Due as of 7/16/18	Name
050053017	\$60.00	FRIAS GREGORIO (CO-TR)(REV TR)
050070007	\$720.00	SANDOVAL TONY
050070008	\$117.50	GOMEZ FELICIANA
050070016	\$60.00	LEAL ALBERT DANIEL
050070021	\$300.00	SANTANA GILBERT
050070029	\$360.00	HOLGUIN ISIDRO Q & YOLANDA G
050070032	\$720.00	VELASQUEZ ALEJANDRO
050161015	\$720.00	RODRIGUEZ VIRGINIA
050165007	\$240.00	GARCIA MARTIN REYNOSO
050172014	\$60.00	VIVERO ROGELIA & JAVIER B SR
050172015	\$299.50	GUERRERO ALEJANDRO
050172022	\$114.00	KIMBLE WILSON & SALLY
050174003	\$720.00	MEDINA ALLEN
050174011	\$720.00	AVILA CIPRIANO & MARIA E
050174013	\$720.00	SANTANA GILBERT
050182002	\$720.00	VERGARA BRISARELI MARQUEZ
050182008	\$720.00	GONZALEZ-RUIZ OCTAVIO
050183008	\$620.75	NIETO LORIE
050192002	\$720.00	TAVAREZ RUBEN JR & MARY
050193005	\$60.00	SALGADO THOMAS MIRANDA



Seville Water Company Delinquency Tax Roll

Presented by the
Tulare County Resource Management Agency
July 24, 2018



Presentation Outline

1. BACKGROUND
2. TIMELINE
3. SUMMARY OF DELINQUENT CHARGES
4. HISTORY OF DELINQUENCIES AND COLLECTIONS
5. ADDITIONAL SERVICE CHARGES FOR DELINQUENCIES
6. REQUEST
7. DISCUSSION



Background

- The Seville Water Company is administered by Tulare County as temporary court receiver since June 9, 2009 and bills directly to service users.
- The County collects service fees to cover maintenance and operation costs.
- Some customers have failed to pay their service fees.
- On June 28, 2011, the Board adopted Resolution Number 2011-048 (uncodified Ordinance Number 3428) allowing the placement of delinquent water fees for Seville Water Company on the property tax roll, in accordance with the provisions of Health and Safety Code Sections 5470 to 5474.10 and Government Code 6063.



Timeline

- May 18, 2018 – Customers with Balance were mailed notices
- June 18, 2018 – Customers with Outstanding Balance were mailed notices (2nd notice)
- July 3, 2018 – First publication of notice of Delinquent Accounts published
- July 10, 2018 – Second publication of notice of Delinquent Accounts published
- July 17, 2018 – Third publication of notice of Delinquent Accounts published
- July 24, 2018 – Board of Supervisors conducts Public Hearing
- July 31, 2018 – Payment deadline is at 4:30 P.M.
- August 10, 2018 – Delinquent customer list due to Auditor's Office for placement on Tax Roll



Summary of Delinquent Charges

CSA	Zone of Benefit	Delinquent Customers	Total Customers	Percent of Customers Delinquent	Delinquent Charges	Expected Revenue from Service Charges	Percent of Revenue Delinquent
1	Z10 – Delft Colony Sewer	28	113	24.8%	\$7,285	\$63,255	11.5%
1	Z11 – Delft Colony Water	28	113	24.8%	\$6,641	\$56,580	11.7%
1	Z50 – Seville Sewer	30	129	23.3%	\$10,529	\$76,155	13.8%
1	Z60 – Tonyville Sewer	9	82	11.0%	\$4,781	\$45,684	10.5%
1	Z70 – Tooleville Sewer	15	79	19.0%	\$5,906	\$50,199	11.8%
1	Z80 – Traver Sewer	27	213	12.7%	\$5,346	\$85,155	6.3%
1	Z90 – Yettem Sewer	4	69	5.8%	\$6,321	\$79,305	8.0%
1	Z91 – Yettem Water	4	69	5.8%	\$3,649	\$43,596	8.4%
2	Z95 – Wells Tract Water	11	66	16.7%	\$1,637	\$21,636	7.6%
2	Z96 – Wells Tract Sewer	11	66	16.7%	\$3,228	\$43,281	7.5%
	761 – TBSMD	44	517	8.5%	\$10,809	\$143,031	7.6%
	798 – Seville Water	19	75	25.3%	\$8,712	\$54,000	16.1%
	Total:	230	1591	14.46%	\$74,843	\$761,877	9.8%



History of Delinquent Charges

CSA	Zone of Benefit	FY 2016		FY 2017		FY 2018	
		Delinquent Customers	Delinquent Amount	Delinquent Customers	Delinquent Amount	Delinquent Customers	Delinquent Amount
1	Z10 – Delft Colony Sewer	8	\$3,189	14	\$1,809	28	\$7,285
1	Z11 – Delft Colony Water	8	\$2,929	14	\$1,674	28	\$6,641
1	Z50 – Seville Sewer	23	\$10,689	24	\$7,821	30	\$10,529
1	Z60 – Tonyville Sewer	8	\$4,949	7	\$4,329	9	\$4,781
1	Z70 – Tooleville Sewer	6	\$2,440	10	\$3,686	15	\$5,906
1	Z80 – Traver Sewer	17	\$6,468	27	\$6,637	27	\$5,346
1	Z90 – Yettem Sewer	3	\$5,686	4	\$6,283	4	\$6,321
1	Z91 – Yettem Water	3	\$3,507	4	\$3,701	4	\$3,649
2	Z95 – Wells Tract Water	4	\$1,294	10	\$1,593	11	\$1,637
2	Z96 – Wells Tract Sewer	4	\$2,027	8	\$1,028	11	\$3,228
	761 – TBSMD	36	\$11,207	40	\$11,101	44	\$10,809
	798 – Seville Water	13	\$7,961	16	\$7,360	19	\$8,712
Total:		133	\$62,345	178	\$57,023	230	\$74,843



Collection History

CSA	Zone of Benefit	FY 2016		FY 2017		FY 2018	
		Collection Customers	Collection Amount	Collection Customers	Collection Amount	Collection Customers	Collection Amount
1	Z10 – Delft Colony Sewer	7	\$1,474	3	\$968	5	\$1,113
1	Z11 – Delft Colony Water	7	\$1,306	3	\$922	5	\$1,113
1	Z50 – Seville Sewer	16	\$12,737	18	\$11,442	13	\$6,583
1	Z60 – Tonyville Sewer	8	\$4,823	5	\$2,563	7	\$4,764
1	Z70 – Tooleville Sewer	8	\$6,016	6	\$1,966	8	\$2,268
1	Z80 – Traver Sewer	25	\$8,433	16	\$7,302	16	\$5,697
1	Z90 – Yettem Sewer	0	\$0	2	\$1,338	2	\$451
1	Z91 – Yettem Water	0	\$0	2	\$940	2	\$366
2	Z95 – Wells Tract Water	6	\$873	2	\$410	4	\$271
2	Z96 – Wells Tract Sewer	5	\$1,099	2	\$278	2	\$323
	761 – TBSMD	37	\$34,118	33	\$12,818	28	\$11,443
	798 – Seville Water	11	\$7,224	12	\$6,613	13	\$7,311
Total:		132	\$78,108	104	\$47,559	105	\$41,703



Additional Service Charges for Delinquencies

8

- Amount rolled includes:
 - Auditor Fees
 - \$200 per Zone of Benefit
 - \$1 per assessor parcel number
 - Penalty
 - 10%



Requests

1. Conduct a Public Hearing on July 24, 2018, at 9:30 a.m. or as soon thereafter as can be heard in the Board Chambers, Administration Building, 2800 West Burrel, Visalia, California, to consider placement of delinquent water service fees, delinquent penalties, and Auditor's collection charges for the Seville Water Company on the 2018/2019 tax roll; and
2. Direct the Tax Collector to place delinquent water service fees, delinquent penalties, and the Auditor's collection charges of the Seville Water Company's customers (as identified in Attachment A) on the 2018/2019 tax roll if still delinquent after July 31, 2018.



Questions, Comments, and Discussion