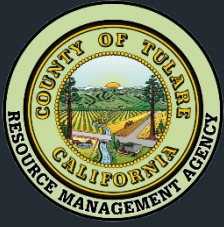




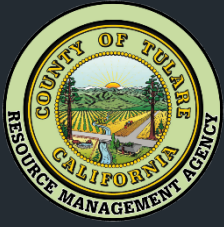
CSA Nos. 1 & 2 Delinquency Tax Roll

Presented by the
Tulare County Resource Management Agency
July 23, 2024 REVISED



Presentation Outline

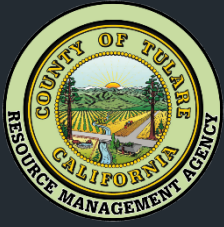
1. BACKGROUND
2. TIMELINE
3. SUMMARY OF DELINQUENT CHARGES
4. HISTORY OF DELINQUENCIES AND COLLECTIONS
5. ADDITIONAL SERVICE CHARGES FOR DELINQUENCIES
6. REQUEST
7. DISCUSSION



Background – CSA 1 & 2

- The following water and sewer systems are administered by Tulare County as Zones of Benefit within County Service Areas Nos. 1 & 2 and billed directly to service users:
 - Delft Colony Sewer
 - Delft Colony Water
 - El Rancho Sewer*
 - Seville Sewer
 - Tonyville Sewer
 - Tooleville Sewer
 - Traver Sewer
 - Wells Tract Water
 - Wells Tract Sewer
 - Yettem Sewer
- The County collects service fees to cover maintenance and operation costs.
- Some customers have failed to pay their service fees.
- Tulare County Ordinance 3604 authorizes the Board of Supervisors to place delinquent fees on the property tax roll in accordance with the provisions of the Health and Safety Code, Sections 5470 through 5474.10 and Government Code Section 6063.

*El Rancho users are charged once a year on their property tax statement.



Timeline

- April 30, 2024 – Notices printed on April statements
- May 31, 2024 – Notices printed on May statements
- June 10, 2024 – Customers with outstanding balance were mailed notices (1st notice)
- June 26, 2024 – First publication of notice of Delinquent Accounts published
- July 1, 2024 – Customers with outstanding balance were mailed notices (2nd notice)
- July 3, 2024 – Second publication of notice of Delinquent Accounts published
- July 10, 2024 – Third publication of notice of Delinquent Accounts published
- July 23, 2024 – Board of Supervisors conducts Public Hearing
- July 31, 2024 – Payment deadline is at 4:00 P.M.
- August 12, 2024 – Delinquent customer list due to Auditor's Office for placement on Tax Roll



Summary of Delinquent Charges

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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	25	113	22.1%	\$6,614	\$61,641	10.7%
1	Z11 - Delft Colony Water	25	113	22.1%	\$6,381	\$55,107	11.6%
1	Z50 - Seville Sewer	22	126	17.5%	\$8,902	\$73,275	12.1%
1	Z60 - Tonyville Sewer	13	82	15.9%	\$7,969	\$44,550	17.9%
1	Z70 - Tooleville Sewer	11	80	13.8%	\$3,063	\$46,731	6.6%
1	Z80 - Traver Sewer	27	214	12.6%	\$13,868	\$88,950	15.6%
1	Z90 - Yettem Sewer	6	69	8.7%	\$17,636	\$77,112	22.9%
2	Z95 - Wells Tract Water	11	67	16.4%	\$2,232	\$22,206	10.1%
2	Z96 - Wells Tract Sewer	11	67	16.4%	\$4,498	\$46,035	9.8%
	761 - TBSMD	34	518	6.6%	\$16,698	\$117,936	14.2%
	East Orosi CSD	19	98	19.4%	\$2,407	\$21,815	11.0%
	Total	204	1547	13.2%	\$90,265	\$655,358	13.8%



History of Delinquent Charges

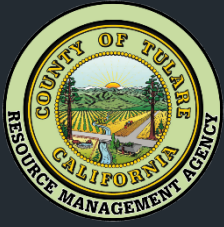
CSA	Zone of Benefit	FY2022		FY2023		FY2024	
		Delinquent Customers	Delinquent Amount	Delinquent Customers	Delinquent Amount	Delinquent Customers	Delinquent Amount
1	Z10 - Delft Colony Sewer	28	\$5,305	31	\$6,650	25	\$6,614
1	Z11 - Delft Colony Water	28	\$5,039	32	\$6,428	25	\$6,381
1	Z50 - Seville Sewer	30	\$11,470	39	\$11,428	22	\$8,902
1	Z60 - Tonyville Sewer	16	\$8,239	19	\$9,037	13	\$7,969
1	Z70 - Tooleville Sewer	14	\$5,203	12	\$2,740	11	\$3,063
1	Z80 - Traver Sewer	45	\$10,597	55	\$12,491	27	\$13,868
1	Z90 - Yettem Sewer	6	\$15,855	8	\$13,103	6	\$17,636
2	Z95 - Wells Tract Water	13	\$1,729	18	\$2,003	11	\$2,232
2	Z96 - Wells Tract Sewer	11	\$3,725	18	\$3,918	11	\$4,498
	761 - TBSMD	69	\$11,919	63	\$16,794	34	\$16,698
	East Orosi CSD	N/A	N/A	35	\$3,167	19	\$2,407
	Total	260	\$79,080	330	\$87,759	204	\$90,265



Additional Service Charges for Delinquencies

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- 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 23, 2024, at 9:30 a.m. or as soon thereafter as can be heard, to consider placement of delinquent water and sewer service fees, delinquent penalties, and Auditor's collection charges for County Service Areas No. 1 and No. 2 on the 2024/2025 tax roll; and
2. Direct the Tax Collector to place delinquent sewer and water service fees, delinquent penalties, and the Auditor's collection charges of County Service Areas No. 1 and No. 2 (Exhibits A-I) customers on the 2024/2025 tax roll if still delinquent after July 31, 2024 (2/3 majority).

Questions, Comments, and Discussion