



## OLYMPIC VALLEY PUBLIC SERVICE DISTRICT



EXHIBIT F-5  
5 pages

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

**DATE:** June 24<sup>th</sup>, 2025

**TO:** District Board Members

**FROM:** Danielle Mueller, Finance & Administration Manager

**SUBJECT:** Request Placer County to Collect Delinquent Charges on Tax Roll for Outstanding 2024-25 Bills

**BACKGROUND:** Each June, the District reviews overdue customer accounts with balances exceeding \$100. Delinquent accounts are submitted to Placer County in July to be added to the delinquent customer's property tax roll.

**DISCUSSION:** As of the date below, thirty two (32) accounts with overdue balances in excess of \$100 are outstanding from the July 1, 2024 annual water, sewer, and garbage billing. The aggregate total is \$63,909.44. Six (6) of these accounts were delinquent last year. Delinquent notices are sent to each overdue account quarterly beginning in September; the most recent notice was sent in early June. Per the District's policy, a 12% annual interest rate (1% per month) is charged to each overdue account, in addition to a \$10 rebilling fee for each notice sent.

Upon Board approval, the overdue balances will be reclassified as Delinquent Accounts Receivable and will be forwarded to Placer County to be added to each property's tax roll. The District will be paid by the County in December and April, less a 1% service fee.

**ALTERNATIVES:**

1. Approve Resolution 2025-11 and forward the list of delinquent accounts to Placer County and request the overdue charges be added to each delinquent customer's property tax roll.
2. Do not approve Resolution 2025-11 and continue to collect outstanding balances utilizing internal resources.

**FISCAL/RESOURCE IMPACTS:** The District pays 1% of the total amount collected, or \$639.09, to the County for providing this service. Interest and rebilling fees make the District

whole although its rate revenue is not received timely. As noted above, the total amount collected prior to payment of fees to the County is \$63,909.44 year.

**RECOMMENDATION:** Approve Resolution 2025-11 and forward the list of delinquent accounts to Placer County and request the overdue charges be added to each delinquent customer's property tax roll.

**ATTACHMENTS:** Delinquencies to Placer County as of 6-18-25 (1 page); Resolution 2025-11 (2 pages).

**DATE PREPARED:** June 18, 2025

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"118020005000", "2796.84", "64400", "ServFees"  
"118010019000", "2779.74", "64400", "ServFees"  
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"118010004000", "1022.56", "64400", "ServFees"

**RESOLUTION 2025-11**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE**  
**OLYMPIC VALLEY PUBLIC SERVICE DISTRICT**  
**REQUESTING COLLECTION OF CHARGES ON TAX ROLL**  
**FOR TAX YEAR 2025-2026**

**TAX CODE NUMBER:** 64400

**DIRECT CHARGE NAME:** DELINQUENT SERVICE FEES

**WHEREAS**, the OLYMPIC VALLEY PUBLIC SERVICE DISTRICT (hereinafter "District") requests the County of Placer collect on the county tax rolls certain charges which have been imposed pursuant to Section §54354.5 of the Government Code by the District; attached hereto, 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. The 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. The District releases and discharges 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. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the 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 by responding to all inquiries 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 to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code §29304 and §51800.

PASSED AND ADOPTED this 24<sup>th</sup> day of June 2025 at a regular meeting of the Board of Directors duly called and held by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

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Dale Cox, Board President

ATTEST:

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Jessica Asher, Board Secretary