



# OLYMPIC VALLEY PUBLIC SERVICE DISTRICT BOARD REPORT



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<b>SUBJECT:</b>	Request Placer County to Collect Delinquent Charges on Tax Roll for Outstanding 2025-26 Bills	<b>EXHIBIT:</b>	F-8, 4 Pages
<b>AUTHOR:</b>	Danielle Mueller, Finance & Administration Manager	<b>MEETING DATE:</b>	June 30, 2026

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**RECOMMENDED ACTION:** Approve Resolution 2026-16 and forward the list of delinquent accounts to Placer County and request that the overdue charges be added to each delinquent customer's property tax roll.

**DISCUSSION:** 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.

As of the date below, twenty-four (24) accounts with overdue balances in excess of \$100 are outstanding from the July 1, 2025, annual water, sewer, and garbage billing. The aggregate total is \$54,067.60. Thirteen (13) of these accounts were delinquent last year. Delinquent notices are sent quarterly to each overdue account, 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.

**FISCAL/RESOURCE IMPACTS:** The District pays 1% of the total amount collected, or \$540.68, to the County for providing this service. Interest and rebilling fees make the District whole, although its rate revenue is not received in a timely manner. As noted above, the total amount collected prior to payment of fees to the County is \$54,067.60.

**STRATEGIC PLAN ALIGNMENT:**

**Focus Area:** Finance | **Goal:** Maintain excellence in financial management and reporting.

**ATTACHMENTS:** Delinquencies to Placer County as of 6-24-26 (1 page)  
Resolution 2026-16 (2 pages).

**DATE PREPARED:** June 24, 2026

**RESOLUTION 2026-16**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE**  
**OLYMPIC VALLEY PUBLIC SERVICE DISTRICT**  
**REQUESTING COLLECTION OF CHARGES ON TAX ROLL**  
**FOR TAX YEAR 2026-2027**

**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 inquires 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 30<sup>th</sup> day of June 2026 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

096030010000, 2880.44, 64400, ServFees  
096110009000, 1430.86, 64400, ServFees  
096140017000, 2589.94, 64400, ServFees  
096160009000, 1445.86, 64400, ServFees  
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096160022000, 1430.86, 64400, ServFees  
096252014000, 3626.90, 64400, ServFees  
096360003000, 3641.12, 64400, ServFees  
096370036000, 3435.40, 64400, ServFees  
096370042000, 5100.22, 64400, ServFees  
096380004000, 1643.40, 64400, ServFees  
096380020520, 1680.28, 64400, ServFees  
096390011000, 1794.06, 64400, ServFees  
096400019000, 1752.48, 64400, ServFees  
096420010000, 1654.86, 64400, ServFees  
096420013000, 1548.30, 64400, ServFees  
096440024000, 1658.18, 64400, ServFees  
096460035000, 1638.40, 64400, ServFees  
096470009000, 1544.60, 64400, ServFees  
096580002000, 3215.80, 64400, ServFees  
096460045000, 1830.98, 64400, ServFees  
096020027000, 2465.24, 64400, ServFees  
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096070025000, 1430.86, 64400, ServFees