

Resolution No.

# STOCKTON CITY COUNCIL

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## **RESOLUTION OVERRULING PROTESTS, CONFIRMING THE DELINQUENT UTILITY BILLING CHARGES, ADOPTING THE DELINQUENT UTILITY SERVICES CHARGES, 2026 ASSESSMENT REPORT, AND DIRECTING THE ASSESSMENTS BE PLACED ON THE SAN JOAQUIN COUNTY TAX ROLL**

On March 20, 2018, the City Council adopted Resolution 2018-03-20-1403, which reaffirmed and reenacted the City of Stockton's previously adopted water, sewer, solid waste collection, and stormwater service rates and charges, to avail itself of the authority under the California Health and Safety Code to collect such rates and charges on the tax roll; and

Pursuant to California Health and Safety Code section 5470 *et seq.*, the City has the authority to elect to have its delinquent water, sewer, solid waste collection, and storm water service charges, and applicable penalties, collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, its taxes; and

Pursuant to California Government Code section 38790.1, the City has additional authority to elect to have such delinquent solid waste charges collected on the tax roll; and

Notices of charges to be assessed were mailed to delinquent property owners, which informed them of their opportunity for a hearing. Hearings were held before an Administrative Hearing Officer on May 13, May 14, and May 22, 2026, wherein all appeals to the proposed property tax assessments for delinquent utility charges were heard; and

The Administrative Services Department updated the proposed Delinquent Utility Service Charges, 2026 Assessment Report to reflect the order from the Administrative Hearing Officer; and

Notice of the Public Hearing held on July 7, 2026, was duly and regularly published in The Record in the time, form, and manner required by law, as evidenced by the declaration on file with the City Clerk; and

A public hearing was held on July 7, 2026, by the City Council to hear and consider all objections and protests to the Delinquent Utility Service Charges, 2026 Assessment Report; and

The City Council finds that it is in the best interests of the City to collect delinquent water, sewer, solid waste collection, and stormwater service charges on the tax roll, which charges shall constitute a lien against the parcel or parcels of land described in the report in accordance with California Health and Safety Code sections 5470 *et seq.* and Government Code section 38790.1; now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF STOCKTON, AS FOLLOWS:

1. The City Council hereby finds and determines that protests have not been made by the owners of a majority of the separate parcels or property described in the report. All protests, including all written protests not withdrawn in writing before the conclusion of the public hearing, to the proposed levy of assessments and objections to the charges listed in the Delinquent Utility Service Charges, 2026 Assessment Report, attached hereto as Exhibit 1 and by reference made a part hereof, are hereby overruled.

2. The charges set forth in the Delinquent Utility Service Charges, 2026 Assessment Report for the unpaid utility service charges incurred by property owners to the real properties described in the report are hereby confirmed.

3. The Delinquent Utility Service Charges, 2026 Assessment Report is hereby adopted, which a copy of said report is attached as Exhibit 1 and incorporated by this reference.

4. The City Clerk is hereby authorized and directed to forward a certified copy of this Resolution to the Chief Financial Officer of the City of Stockton, who is hereby authorized to and shall cause the amount of the assessments to be added to Fiscal Year 2026-27 regular bill of taxes levied against said properties for municipal purposes, which said amounts shall be collected at the time and in the same manner as ordinary municipal taxes are collected, and shall be subject to the same penalties and procedures under foreclosure and sale in case of delinquency as provided for ordinary municipal taxes. On or before the 10th day of August 2026, the City Clerk is hereby authorized and directed to file a copy of the report, in either written or electronic form, with the County of San Joaquin Auditor-Controller (or such other County officers as may request same), or such other date as may be permitted by the County of San Joaquin Auditor-Controller or such other County officers.

5. The City Council hereby requests the County of San Joaquin Auditor-Controller (and such other County officers as required) to collect the delinquent water, sewer, solid waste collection, and storm water service charges on the 2026-2027 tax bills for the taxable parcels in the City of Stockton identified in the report. Such delinquent charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the City of Stockton, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties to be levied on and collected from the owners of said parcel.

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6. The City Manager is hereby authorized to take whatever actions are necessary and appropriate to carry out the purpose and intent of this Resolution.

PASSED, APPROVED, and ADOPTED July 7, 2026.

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Christina Fugazi  
Mayor of the City of Stockton

ATTEST:

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KATHERINE ROLAND, CMC, CPMC  
City Clerk of the City of Stockton