

Public Hearing to Approve a Resolution
Overruling Protest,
Adopting the Delinquent Utility Service
Assessment Report, and
Directing the Assessments be Placed on the
San Joaquin County Treasurer – Tax
Collector's Tax Roll

City Council Meeting
July 07, 2026

Item 9.3

Background

- ▶ On March 20, 2018, Council authorized staff (Resolution 2018-03-20-1403) to collect property owner utility delinquencies through liens and assessments on the property tax roll.
- ▶ The process includes three steps:
 - Notice of Violation and Intent to Record a Lien
 - Notice of Charges to be Assessed (Tax Roll)
 - Council Public Hearing
- ▶ The City bills approximately 85,000 customers for utility services.

Notice of Violation and Intent to Record a Lien

- ▶ The City and Solid Waste mailed certified and regular letters in Nov 2025 and Feb 2026, to the service address and the address provided by San Joaquin County of delinquent property owners
- ▶ Property owners were provided the option to make full payment of past due to avoid the lien. Owners were also given the option to appeal the lien.
- ▶ A total of 2 appeals were received by property owners
- ▶ Approximately 5,139 liens were recorded

Notice of Charges to be Assessed (Tax Roll)

- ▶ The City and Solid Waste Haulers mailed certified and regular letters on April 30th and May 08, 2026, to the service address and the address provided by San Joaquin County of delinquent property owners
- ▶ As of April 30th and May 08, 2026- 1,957 parcels for utilities and 4,072 parcels for solid waste received Notice of Charges to be Assessed
 - ▶ Total utilities delinquent charges of \$4,731,549
 - ▶ Total solid waste delinquent charge of \$5,611,098
- ▶ Administrative hearings were provided to owners on May 13, 14 and 22, 2026
- ▶ 89 appellants appeared before the Hearing Officers to present their case

Council Public Hearing Notice

- ▶ Notice of this public hearing was published in The Record on June 23, 2026 and June 30, 2026
- ▶ Customers were informed that the City Council will hear and consider all evidence, testimony and objection through written protest

Current Status

- ▶ Summary current balances:
 - As of June 15th the City and Solid Waste haulers received payments of approximately \$1,587,957.48 that satisfied the requirements to avoid assessment of charges on tax roll
 - 4,254 accounts with a balance of \$8,754,689.52 remain delinquent and will be referred to San Joaquin County for collection on the 2026-2027 property tax roll pending City Council approval
 - Staff will account for any payments that continue to be made after this meeting before finalizing the assessment list that is sent to the County

Recommended Action

- ▶ At the conclusion of the Public Hearing, it is recommended Council adopt a Resolution to:
 - Overrule all protests
 - Confirm the unpaid utility and solid waste service charges set forth in the Delinquent Utility and Solid Waste Service Charges, 2026 Assessment Report
 - Adopt the Delinquent Utility and Solid Waste Service Charges, 2026 Assessment Report
 - Direct the assessments to be placed on the San Joaquin County Treasurer - Tax Collector's Tax Roll
 - Authorize and direct the City Manager, or designee, to execute all documents
 - Authorize the City Manager, or designee, to take any necessary and appropriate actions to carry out the purpose and intent of the Resolution