

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 29, 2025  
Agenda Item 16.1

# 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 mailed certified and regular letters in Nov 2024 and Feb 2025, to the service address and the address provided by San Joaquin County of delinquent property owners
- ▶ Approximately 2,900 owners received a Notice to Lien unless a full payment was received within 30 days
- ▶ Property owners were provided the option to appeal the lien
- ▶ A total of 0 appeals were received by property owners

# Notice of Charges to be Assessed (Tax Roll)

- ▶ The City and Solid Waste Haulers mailed certified and regular letters on the last week of May, to the service address and the address provided by San Joaquin County of delinquent property owners
- ▶ As of May 1, 2025 - 2,550 parcels for utilities and 1507 parcels for solid waste received Notice of Charges to be Assessed
  - ▶ Total utilities delinquent charges of \$5,112,756.82
  - ▶ Total solid waste delinquent charge of \$984,261.74
- ▶ Administrative hearings were provided to owners on May 14-15, 2025
- ▶ 28 appellants appeared before the Hearing Officer to present their case

# Council Public Hearing Notice

- ▶ Notice of this public hearing was published in The Record on July 15, 2025 and July 22, 2025
- ▶ Customers were informed that the City Council will hear and consider all evidence, testimony and objection through written protest

# Summary

- ▶ Summary of the lien/tax roll process:
  - The City and Solid Waste haulers received payments of approximately \$911,703.54 that satisfied the requirements to avoid assessment of charges on tax roll
  - 2,835 accounts with a balance of \$5,185,315.02 remain delinquent and will be referred to San Joaquin County for collection on the 2025-2026 property tax roll pending City Council approval
  - Staff will account for any payments that came in July and any payments 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, 2025 Assessment Report
  - Adopt the Delinquent Utility and Solid Waste Service Charges, 2025 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