This brief is being provided to inform the Board, staff and public of the details of an agenda item that requires action from the Board. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

**Date:** **7/8/21**

**Originator:** Tiana Bradley

**Purpose**: Pass & Adopt – Resolution 2021/22-02: Electing to Place Delinquencies and Penalties on the Tax Roll

**Supporting Documents Included: Yes**

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1. **Description:**

At the requirement of the Plumas County Auditor’s Office a Resolution is required to authorize the Collection of Delinquent Charges on the Plumas County Tax Roll on behalf of the Gold Mountain Community Services District. I request the board Pass & Adopt Resolution 2021/22-02: Electing to Place Delinquencies and Penalties on the Tax Roll.

1. **Reason for Recommended Board Action -** (*Consider compliance, cost savings, fixing a problem*):

To comply with the Plumas County Auditor’s Office requirements. Allow the GMCSD to collect delinquent charges from non-compliant customers.

1. **Anticipated Impacts to the District (negative and/or positive) -** (*Consider financial impact, change in procedures, customer and staff communication and effect if recommendations are not adopted*):

This Resolution allows the GMCSD the potentiality of another avenue collecting payment for non-compliant customers.

1. **Anticipated Impacts to the Customer –** *Standby, Residential, Commercial***:**

This specific resolution would authorize the Plumas County Auditor’s Office to collect delinquent payments from non- compliant Non-Developed Parcels and Connected Parcels on behalf of the GMCSD.

1. **Recommendation (s):**

Pass & Adopt Resolution 2021/22-02: Electing to Place Delinquencies and Penalties on the Tax Roll

**RESOLUTION NO. 2021/22 -02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF**

**THE GOLD MOUNTAIN COMMUNITY SERVICES DISTRICT**

**ELECTING TO PLACE DELINQUENT CHARGES AND**

**PENALTIES ON THE TAX ROLL**

WHEREAS, the Board of Directors of the Gold Mountain Community Services District is authorized by Government Code section 61115(b) to provide, by resolution or ordinance, for the collection and enforcement of rates and other charges for services and facilities the District provides; and

WHEREAS, the Board of Directors is authorized by Government Code section 61115(b) to provide that “any charges and penalties may be collected on the tax roll in the same manner as property taxes”; and

WHEREAS, the Board finds and determines that it would be to the District’s benefit to collect delinquent charges and penalties on the tax roll following the procedures set forth in Government Code section 61115(b);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GOLD MOUNTAIN COMMUNINTY SERVICES DISTRICT, as follows:

Section 1. The Recitals are true and correct and are incorporated herein.

Section 2. The District elects to include the amount of delinquent charges, penalties and interest on the tax bills for each affected parcel of real property and collect the charges and penalties in the same manner as property taxes pursuant to the procedures set forth in Government Code section 61115(b).

Section 3. The President provided notice of the District’s election in Section 2 to the affected property owners and other interested parties as required by Government Code section 61115(b). The Board of Directors conducted a public hearing on July \_\_\_, 2021 regarding the delinquent charges identified in Section 4. All procedural requirements for placing the delinquent charges on the tax roll have been followed.

Section 4. The Board of Directors hereby receives and approves the report set forth in Exhibit A, incorporated by this reference. The President shall forward the report and this Resolution to the County Auditor and undertake any other actions necessary to collect such delinquencies on the tax roll in the same manner as property taxes.

Section 5. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED BY THE Board of Directors of the Gold Mountain Community Services District on the \_\_\_ \_\_\_\_day of \_ \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Cary Curtis, Gold Mountain CSD President Date

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tiana Bradley, Gold Mountain CSD Board Secretary Date