

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: June 20, 2024

Item description/summary:

Yuba County collects the District's special assessments through the County's tax roll. The Yuba County Auditor Controller has added additional information to Section IV of the application guidelines for 2024-25 assessments and requires all participating agencies to sign new agreements.

Fiscal Analysis:

The changes in the new agreement are the additions A, B and D in Section IV and describe guidelines for changes to previously submitted assessments for the current tax year. Yuba County's fee to collect special assessments through the County's tax roll remains at \$.20 per parcel.

Employee Feedback

Sample Motion:

Make a motion to approve Resolution 2438 to authorize Agreement with Yuba County to collect and distribute special assessments for Olivehurst Public Utility District and authorize staff to sign agreement

Prepared by:

Karin Helvey – Financial Manager

RESOLUTION NO. 2438

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE OLIVEHURST PUBLIC UTILITY DISTRICT
AUTHORIZING AGREEMENT WITH YUBA COUNTY
FOR COLLECTION OF SPECIAL ASSESSMENTS
THROUGH COUNTY TAX ROLL**

WHEREAS, the Olivehurst Public Utility District (District) desires to be the recipient of certain services from COUNTY; and

WHEREAS, District AGENCY and COUNTY wish to enter into an agreement whereby the services to be provided, the conditions under which the services are to be provided and the compensation, if any, to COUNTY for services provided shall be stipulated and binding upon the parties who do so agree; and

WHEREAS, services to the District include the collection and distribution of special assessments

WHEREAS, Section 29304 of the Government code, provides that COUNTY can collect and cost of collecting assessments for Agency;

WHEREAS, the District Board of Directors agree with services provided by Yuba County in Exhibit “A”;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Olivehurst Public Utility District as follows:

The Board authorizes the execution of agreement shown as Exhibit A.

PASSED AND ADOPTED by the Board of Directors of Olivehurst Public Utility District, this 20th day of June 2024, by the following vote:

OLIVEHURST PUBLIC UTILITY DISTRICT

President, Board of Directors

ATTEST:

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:

District Clerk and Ex-Officio Secretary

Deirdre Joan Cox, Legal Counsel

* * * * *

I hereby certify that the foregoing is a full, true, and correct copy of a Resolution duly adopted and passed by the Board of Directors of the Olivehurst Public Utility District, Yuba County, California, at a meeting thereof held on the 20th day of June 2024, by the following vote:

AYES, AND IN FAVOR THEREOF:

NOES:

ABSTAIN:

ABSENT:

District Clerk and ex-officio Secretary

Agreement

This AGREEMENT is entered into by and between the County of Yuba, Auditor-Controller, hereinafter referred to as COUNTY and Olivehurst Public Utility District, hereinafter referred to as AGENCY.

WITNESSETH:

WHEREAS, AGENCY desires to be the recipient of certain services from COUNTY; and

WHEREAS, AGENCY and COUNTY wish to enter into an agreement whereby the services to be provided, the conditions under which the services are to be provided and the compensation, if any, to COUNTY for services provided shall be stipulated and binding upon the parties who do so agree; and

WHEREAS, services to AGENCY include the collection and distribution of special assessments.

WHEREAS, Section 29304 of the Government code, provides that COUNTY can collect any cost of collecting assessments for Agency;

NOW, THEREFORE, the parties hereto agree as follows:

Property Tax Related Services:

I. Collections

COUNTY will collect for AGENCY all fixed charge benefit assessments based on benefit conferred to each parcel without regard to assessed valuation.

Said assessments shall be collected at the same time and in the same manner as COUNTY taxes are collected and all laws applicable to the levy and collection of COUNTY taxes shall be and are hereby made applicable to such assessments.

II. Fee for Collection Services

Except when compensation is otherwise provided by law, such as for 1915 Act assessments and bonds (Streets & Highways Code Section 8682), COUNTY will collect fees as follows:

1. For collection for all fixed charge benefit assessments for AGENCY, COUNTY shall collect \$ 0.20 cents per assessment per parcel.

2. In addition, for any extended services requested by AGENCY, COUNTY may charge a fee sufficient to recover actual costs.
3. Paid and unpaid reports can be requested by AGENCY, COUNTY charges \$20 per report.

COUNTY hereby certifies that the fees charged are for the purpose of recovering costs attributable to the service provided and that said fees do not exceed costs of providing said service.

III. Method of Collection

1. Fixed Charge Benefit Assessments

At the time fixed charge benefit assessments are entered on the tax roll, the County Auditor will calculate the amount due to the COUNTY from AGENCY as follows:

Twenty cents per parcel, \$ 0.20.

The total amount due to the COUNTY will be deducted in two equal installments. If your Agency is part of the Teeter plan, the deduction will occur in December and April of each tax year. For Non-Teeter Agencies, the deduction will occur in January and May of each tax year.

2. Extended Services

COUNTY charges for extended services not included in regular rates. These may be directly billed to AGENCY.

IV. Transmission of Information

1. On or before August 10, AGENCY shall certify and deliver to the County Auditor a listing showing, as a minimum, the amount of the assessment against each parcel that shall be designated by assessment number, (i.e. parcel number to be collected by COUNTY for AGENCY).
2. It shall be the obligation of AGENCY, prior to the time of delivery to COUNTY of the fixed charge benefit assessments roll, to verify that the parcel numbers on the assessment roll for fixed charge benefit assessments certified by AGENCY correspond benefit assessments (i.e., parcel) numbers shown on the County Secured Assessment Roll. AGENCY shall, as between itself and COUNTY, be responsible for the indemnification of and shall hold COUNTY harmless against and from any and all claims by third parties

which are related in any way to the services provided by the COUNTY for the AGENCY'S benefit pursuant to this Agreement.

3. Requests for the levy of fixed charge special assessment shall be accompanied by a resolution or alternative document of AGENCY stating the following:
 - (1) That AGENCY has complied with all laws pertaining to the levy of the particular assessment;
 - (2) That the charge being levied is in accordance with benefit conferred to each parcel without regard to assessed valuation; and
 - (3) The purpose of the fixed charge benefit assessment.
 - (4) Requests for the levy of fixed charge special assessments shall be accompanied by a summary statement of the total number of assessments and the total charges.

V. Modification of Collections and Charges

COUNTY reserves the right to increase or decrease any charges herein provided in proportion to any changes in costs incurred by COUNTY in providing the services described herein, provided that written notice of any increase or decrease in charges shall be given by COUNTY to AGENCY on or before June 1, of any year the term of Agreement.

VI. No Change in Liability

It is the purpose and intent of the parties not to change their existing legal responsibilities and relationships by virtue of this agreement. The purpose of this agreement is to establish the fees herein set forth together with description and scheduling of the tasks to be accomplished by each party that are in accordance with existing provisions of law.

VII. Term of Agreement

All existing agreements between COUNTY and AGENCY pertaining to collection of special assessments by COUNTY for AGENCY shall be terminated upon the execution of this Agreement. This Agreement shall continue from year to year and shall be subject to cancellation by either party by giving written notice to the other party of cancellation on or before July 1 of any year during the term of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the first day above written.

COUNTY OF YUBA

AGENCY

By: _____

By: _____

Auditor-Controller

Title