



**MEMORANDUM**  
**PUBLIC WORKS AND FACILITIES**  
**ENVIRONMENTAL ENGINEERING DIVISION**  
County of Placer

TO: Board of Supervisors DATE: July 12, 2016  
FROM: Ken Grehm, Director of Public Works and Facilities  
By: Kevin Bell, P.E., Environmental Engineering Program Manager  
SUBJECT: Environmental Engineering / Placement on Property Taxes / Tahoe Truckee Disposal Company / Delinquent Garbage Collection Bills for Solid Waste Franchise Area 3

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**ACTION REQUESTED**

Adopt a Resolution authorizing the County Auditor to place the delinquent Solid Waste Franchise Area 3 (Tahoe) garbage bills on the FY 2016-17 County Tax Roll up to \$63,120 which includes a \$40 administrative fee per account, unless otherwise paid in full by June 30, 2016.

**BACKGROUND**

Garbage collection service is mandatory in Solid Waste Franchise Area 3 (Tahoe). The County is contractually obligated to pay the Tahoe Franchisee, Tahoe Truckee Disposal Co., Inc. (TTD), for any customer billings that are more than 60 days delinquent as of March 31<sup>st</sup> of each year. The County recovers the balance of the unpaid accounts through annual property tax billing. In addition, your Board has historically approved the assessment of a \$40 administrative fee, per account, to cover the County's administrative costs associated with collecting the unpaid bills.

TTD has submitted a list of 255 unpaid accounts totaling \$55,568. Of this amount 13 accounts, totaling \$2,128 (Attachment 1), have been identified as uncollectible through the County Tax Roll due to changes in property ownership. The remaining 242 accounts, totaling \$63,120 including the administrative fee, are listed in Exhibit A of the attached Resolution. This amount is comparable to the delinquent account balances in previous years. The uncollectible amount of \$2,128 is payable to TTD pursuant to the terms of the Franchise Agreement for service provided.

The owners of property with delinquent accounts were individually notified in June of the intent to place their bills, plus a \$40 administrative fee, on the County Tax Roll (Attachment 2). The property owners had until June 24, 2016 to clear the delinquent accounts. However, any payments received on or before June 30, 2016 will be credited to the delinquent accounts. All cleared accounts will be removed prior to being forwarded to the Auditor's Office, and, as such, will not be assessed the \$40 administrative fee. In order to place the delinquent accounts and the associated administrative fees on the County Tax Roll, your Board must adopt the attached Resolution.

**ENVIROMENTAL IMPACT**

The placement of delinquent garbage bills on the County Tax Roll is not considered a project under the California Environmental Quality Act.

**FISCAL IMPACT**

Placement of the delinquent accounts and associated penalties on the County Tax Roll will result in the County recovering \$53,440 for the unpaid bills and \$9,680 in administrative fees to offset the County's costs associated with calculating, collecting, and tracking unpaid bills. The uncollectible amount of \$2,128 is budgeted and paid for by the Solid Waste Management Enterprise Fund. The total amount to be paid to TTD is \$55,568.

**ATTACHMENTS**

Change Of Ownership  
Sample Letter - Tahoe  
Resolution

CHANGE OF OWNERSHIP 2015-16

<b>TOTAL PARCEL COUNT</b>	<b>TOTAL DELINQUENT</b>
<b>13</b>	<b>\$2,128.03</b>
<b>094-236-003-000</b>	<b>\$200.25</b>
<b>085-095-011-000</b>	<b>\$133.50</b>
<b>090-075-010-000</b>	<b>\$235.85</b>
<b>800-024-580-000</b>	<b>\$941.75</b>
<b>092-152-005-000</b>	<b>\$99.83</b>
<b>115-050-018-000</b>	<b>\$181.20</b>
<b>094-252-029-000</b>	<b>\$8.90</b>
<b>091-060-014-000</b>	<b>\$9.54</b>
<b>116-110-061-000</b>	<b>\$19.08</b>
<b>083-360-039-000</b>	<b>\$17.70</b>
<b>098-293-012-000</b>	<b>\$194.59</b>
<b>090-181-081-000</b>	<b>\$26.70</b>
<b>117-190-050-000</b>	<b>\$59.14</b>

SAMPLE LETTER

June 7, 2016

«First\_Name» «Last\_Name»  
«Billing\_Address2»  
«Billing\_City» «Billing\_State» «Billing\_Zip»

RE: Delinquent Account No. «Account»

Placer County contracts with Tahoe Truckee Disposal Company, Inc., (TTD) for mandatory garbage collection services in Franchise Area 3 (Donner Pass to Lake Tahoe). TTD has identified your account «**Account**» for parcel number «**Parcel\_Number**» located at «**Address**» as delinquent. The current amount due for this account is \$«**Balance**».

On July 12, 2016, commencing at 9:00 a.m., in the Placer County Board of Supervisors Chambers located at 175 Fulweiler Avenue, Auburn, California, the Board of Supervisors will meet to consider adding any delinquent balances, plus a \$40.00 per parcel administrative fee, to the property owner's 2016/17 Placer County property tax bills. Therefore, \$«**Total\_Due**» will be added to your 2016/17 tax bill unless your payment of \$«**Balance**» is received (not postmarked) by TTD no later than June 24, 2016. Please remit the delinquent payment to:

Tahoe Truckee Sierra Disposal Co., Inc.  
P.O. Box 6479  
Tahoe City, CA 96145-6479

If you feel you have been placed on the delinquent account list in error, please call TTD at (530) 583-0148. You may attend the July 12, 2016 meeting and protest placement of your bill on the tax rolls. If you have any questions regarding this letter, please call me at (530) 886-4909.

Sincerely,

*Kathy Kane*

Kathy Kane  
Staff Services Analyst

KK:KK

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# Before the Board of Supervisors County of Placer, State of California

**In the matter of:** A Resolution Authorizing and Directing Placement of Delinquent Garbage Bills from Solid Waste Franchise Area 3 (Tahoe) on the FY 2016-17 County Tax Roll

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held \_\_\_\_\_, by the following vote on roll call:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Clerk of said Board

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WHEREAS, Placer County Code section 8.16.220 established mandatory garbage collection service in Solid Waste Franchise Area 3 (Tahoe); and

WHEREAS, the Franchisee for Tahoe is Tahoe Truckee Disposal Company, Inc.; and

WHEREAS, pursuant to the Solid Waste Handling Agreement dated July 22, 2003, the County is contractually obligated to pay TTD for any customer billings that are more than 60 days delinquent as of March 31<sup>st</sup> of each year; and

WHEREAS, TTD has submitted Exhibit A, a list of 242 accounts with a total of \$63,120 in delinquencies, including administrative fees, attached hereto and incorporated herein by this reference, for inclusion on the County Tax Rolls; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors hereby authorizes and directs the County Auditor to place for collection the amounts shown on Exhibit A on the FY 2016-17 County Tax Roll unless otherwise paid in full by June 30, 2016.

Attachments: Exhibit A

**EXHIBIT A**

<b>TOTAL # of ACCOUNTS</b>	<b>TOTAL DELINQUENT</b>	<b>TOTAL ADMIN FEE</b>	<b>TOTAL ON TAXES</b>
<b>242</b>	<b>\$53,440.31</b>	<b>\$9,680.00</b>	<b>\$63,120.31</b>

<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A146107	\$67.39	\$40.00	\$107.39
A146111	\$346.47	\$40.00	\$386.47
A146113	\$61.03	\$40.00	\$101.03
A146124	\$327.58	\$40.00	\$367.58
A146181	\$120.15	\$40.00	\$160.15
A146191	\$99.19	\$40.00	\$139.19
A146235	\$153.40	\$40.00	\$193.40
A146250	\$200.26	\$40.00	\$240.26
A146321	\$120.15	\$40.00	\$160.15
A146483	\$251.78	\$40.00	\$291.78
A146489	\$312.70	\$40.00	\$352.70
A146537	\$120.15	\$40.00	\$160.15
A146576	\$219.34	\$40.00	\$259.34
A146681	\$75.65	\$40.00	\$115.65
A146720	\$487.31	\$40.00	\$527.31
A146727	\$76.70	\$40.00	\$116.70
A146774	\$76.70	\$40.00	\$116.70
A146782	\$376.30	\$40.00	\$416.30
A147017	\$111.00	\$40.00	\$151.00
A147137	\$76.70	\$40.00	\$116.70
A147248	\$235.85	\$40.00	\$275.85
A147266	\$337.78	\$40.00	\$377.78
A147344	\$57.85	\$40.00	\$97.85
A147376	\$312.70	\$40.00	\$352.70
A147402	\$312.70	\$40.00	\$352.70
A147433	\$127.81	\$40.00	\$167.81
A147482	\$151.95	\$40.00	\$191.95
A147519	\$312.70	\$40.00	\$352.70
A147565	\$264.47	\$40.00	\$304.47
A147579	\$236.00	\$40.00	\$276.00
A147580	\$251.80	\$40.00	\$291.80
A147603	\$312.70	\$40.00	\$352.70
A147669	\$235.85	\$40.00	\$275.85
A147729	\$278.73	\$40.00	\$318.73
A147736	\$105.32	\$40.00	\$145.32
A147742	\$151.95	\$40.00	\$191.95
A147745	\$312.70	\$40.00	\$352.70

A147819	\$158.31	\$40.00	\$198.31
<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A147821	\$391.89	\$40.00	\$431.89
A147822	\$235.85	\$40.00	\$275.85
A147842	\$625.14	\$40.00	\$665.14
A147851	\$257.61	\$40.00	\$297.61
A147853	\$163.55	\$40.00	\$203.55
A147924	\$235.85	\$40.00	\$275.85
A147935	\$242.22	\$40.00	\$282.22
A148006	\$76.70	\$40.00	\$116.70
A148250	\$187.54	\$40.00	\$227.54
A148261	\$241.90	\$40.00	\$281.90
A148262	\$54.85	\$40.00	\$94.85
A148280	\$24.10	\$40.00	\$64.10
A148315	\$57.85	\$40.00	\$97.85
A148349	\$250.54	\$40.00	\$290.54
A148393	\$235.85	\$40.00	\$275.85
A148394	\$153.22	\$40.00	\$193.22
A148403	\$312.70	\$40.00	\$352.70
A148430	\$57.85	\$40.00	\$97.85
A148478	\$288.15	\$40.00	\$328.15
A148537	\$319.52	\$40.00	\$359.52
A148587	\$248.57	\$40.00	\$288.57
A148691	\$76.70	\$40.00	\$116.70
A148701	\$157.79	\$40.00	\$197.79
A148703	\$237.76	\$40.00	\$277.76
A148713	\$62.30	\$40.00	\$102.30
A148721	\$285.53	\$40.00	\$325.53
A148741	\$57.85	\$40.00	\$97.85
A148749	\$173.55	\$40.00	\$213.55
A148929	\$186.93	\$40.00	\$226.93
A148930	\$195.80	\$40.00	\$235.80
A148945	\$160.20	\$40.00	\$200.20
A149011	\$231.40	\$40.00	\$271.40
A149069	\$153.40	\$40.00	\$193.40
A149071	\$352.40	\$40.00	\$392.40
A149150	\$173.55	\$40.00	\$213.55
A149183	\$57.85	\$40.00	\$97.85
A149184	\$17.80	\$40.00	\$57.80
A149235	\$57.15	\$40.00	\$97.15
A149250	\$57.85	\$40.00	\$97.85
A149261	\$172.94	\$40.00	\$212.94
A149285	\$402.67	\$40.00	\$442.67
A149291	\$1,570.85	\$40.00	\$1,610.85
A149395	\$205.35	\$40.00	\$245.35

A149406	\$114.92	\$40.00	\$154.92
A149458	\$76.93	\$40.00	\$116.93
<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A149478	\$306.80	\$40.00	\$346.80
A149517	\$337.81	\$40.00	\$377.81
A149596	\$57.85	\$40.00	\$97.85
A149607	\$235.85	\$40.00	\$275.85
A149622	\$169.08	\$40.00	\$209.08
A149681	\$235.11	\$40.00	\$275.11
A149800	\$57.85	\$40.00	\$97.85
A149897	\$312.70	\$40.00	\$352.70
A150031	\$235.85	\$40.00	\$275.85
A150033	\$59.28	\$40.00	\$99.28
A150038	\$424.28	\$40.00	\$464.28
A150060	\$358.92	\$40.00	\$398.92
A150070	\$235.85	\$40.00	\$275.85
A150105	\$231.50	\$40.00	\$271.50
A150190	\$351.63	\$40.00	\$391.63
A150208	\$115.70	\$40.00	\$155.70
A150218	\$213.60	\$40.00	\$253.60
A150243	\$76.70	\$40.00	\$116.70
A150250	\$68.66	\$40.00	\$108.66
A150254	\$417.78	\$40.00	\$457.78
A150265	\$382.82	\$40.00	\$422.82
A150266	\$153.40	\$40.00	\$193.40
A150267	\$153.40	\$40.00	\$193.40
A150319	\$256.92	\$40.00	\$296.92
A150342	\$239.04	\$40.00	\$279.04
A150345	\$235.85	\$40.00	\$275.85
A150347	\$76.70	\$40.00	\$116.70
A150435	\$214.28	\$40.00	\$254.28
A150453	\$57.85	\$40.00	\$97.85
A150470	\$231.40	\$40.00	\$271.40
A150471	\$173.55	\$40.00	\$213.55
A150667	\$235.85	\$40.00	\$275.85
A150709	\$57.85	\$40.00	\$97.85
A150710	\$80.11	\$40.00	\$120.11
A150727	\$303.46	\$40.00	\$343.46
A150728	\$178.00	\$40.00	\$218.00
A150735	\$264.49	\$40.00	\$304.49
A150826	\$313.10	\$40.00	\$353.10
A150828	\$315.88	\$40.00	\$355.88
A150852	\$178.00	\$40.00	\$218.00
A150854	\$77.10	\$40.00	\$117.10
A150899	\$115.70	\$40.00	\$155.70

A150921	\$235.85	\$40.00	\$275.85
A150941	\$178.00	\$40.00	\$218.00
A150948	\$122.06	\$40.00	\$162.06
<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A150955	\$57.85	\$40.00	\$97.85
A150975	\$157.04	\$40.00	\$197.04
A151019	\$76.70	\$40.00	\$116.70
A151084	\$57.85	\$40.00	\$97.85
A151194	\$312.70	\$40.00	\$352.70
A151401	\$298.21	\$40.00	\$338.21
A151414	\$746.82	\$40.00	\$786.82
A151430	\$318.50	\$40.00	\$358.50
A151541	\$288.74	\$40.00	\$328.74
A151560	\$1,432.46	\$40.00	\$1,472.46
A151653	\$235.85	\$40.00	\$275.85
A151658	\$41.95	\$40.00	\$81.95
A151665	\$235.85	\$40.00	\$275.85
A151683	\$235.85	\$40.00	\$275.85
A151696	\$136.05	\$40.00	\$176.05
A151738	\$312.70	\$40.00	\$352.70
A151753	\$102.35	\$40.00	\$142.35
A151757	\$235.85	\$40.00	\$275.85
A151762	\$531.98	\$40.00	\$571.98
A151763	\$549.70	\$40.00	\$589.70
A151773	\$312.70	\$40.00	\$352.70
A151813	\$131.90	\$40.00	\$171.90
A151847	\$338.32	\$40.00	\$378.32
A151867	\$217.46	\$40.00	\$257.46
A151885	\$8.05	\$40.00	\$48.05
A151914	\$40.20	\$40.00	\$80.20
A151925	\$101.90	\$40.00	\$141.90
A151928	\$242.21	\$40.00	\$282.21
A151932	\$235.85	\$40.00	\$275.85
A151945	\$139.03	\$40.00	\$179.03
A151969	\$315.18	\$40.00	\$355.18
A151985	\$13.79	\$40.00	\$53.79
A152025	\$93.45	\$40.00	\$133.45
A152137	\$178.00	\$40.00	\$218.00
A152164	\$91.70	\$40.00	\$131.70
A152188	\$253.70	\$40.00	\$293.70
A152189	\$440.22	\$40.00	\$480.22
A152218	\$336.35	\$40.00	\$376.35
A152298	\$231.40	\$40.00	\$271.40
A152302	\$57.85	\$40.00	\$97.85
A152308	\$473.44	\$40.00	\$513.44

A152339	\$287.57	\$40.00	\$327.57
A152435	\$200.00	\$40.00	\$240.00
A152448	\$231.40	\$40.00	\$271.40
A152482	\$398.72	\$40.00	\$438.72
<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A152515	\$312.70	\$40.00	\$352.70
A152530	\$235.85	\$40.00	\$275.85
A152582	\$76.70	\$40.00	\$116.70
A152587	\$236.00	\$40.00	\$276.00
A152598	\$166.56	\$40.00	\$206.56
A152645	\$131.60	\$40.00	\$171.60
A152646	\$135.00	\$40.00	\$175.00
A152731	\$235.85	\$40.00	\$275.85
A152747	\$289.00	\$40.00	\$329.00
A152758	\$47.65	\$40.00	\$87.65
A152762	\$235.85	\$40.00	\$275.85
A152822	\$76.70	\$40.00	\$116.70
A152837	\$238.14	\$40.00	\$278.14
A152929	\$83.29	\$40.00	\$123.29
A152953	\$115.70	\$40.00	\$155.70
A152957	\$80.10	\$40.00	\$120.10
A152974	\$169.76	\$40.00	\$209.76
A153220	\$134.78	\$40.00	\$174.78
A153221	\$306.80	\$40.00	\$346.80
A153224	\$304.61	\$40.00	\$344.61
A153241	\$131.60	\$40.00	\$171.60
A153300	\$122.10	\$40.00	\$162.10
A153473	\$230.10	\$40.00	\$270.10
A153475	\$261.90	\$40.00	\$301.90
A153526	\$173.55	\$40.00	\$213.55
A153553	\$306.80	\$40.00	\$346.80
A153575	\$231.40	\$40.00	\$271.40
A153600	\$57.85	\$40.00	\$97.85
A153716	\$252.31	\$40.00	\$292.31
A153779	\$57.85	\$40.00	\$97.85
A153811	\$231.40	\$40.00	\$271.40
A153841	\$306.80	\$40.00	\$346.80
A154156	\$76.70	\$40.00	\$116.70
A154166	\$97.76	\$40.00	\$137.76
A154240	\$231.40	\$40.00	\$271.40
A154250	\$306.80	\$40.00	\$346.80
A154429	\$57.85	\$40.00	\$97.85
A154497	\$83.29	\$40.00	\$123.29
A154526	\$343.08	\$40.00	\$383.08
A154559	\$173.55	\$40.00	\$213.55

A154656	\$642.48	\$40.00	\$682.48
A154705	\$57.85	\$40.00	\$97.85
A154890	\$141.14	\$40.00	\$181.14
A158407	\$57.85	\$40.00	\$97.85
A158638	\$100.40	\$40.00	\$140.40
<b>Account</b>	<b>Total Delinquent</b>	<b>Total Admin Fee</b>	<b>Total on Taxes</b>
A159149	\$64.21	\$40.00	\$104.21
A170332	\$356.89	\$40.00	\$396.89
A170612	\$235.85	\$40.00	\$275.85
A170699	\$57.85	\$40.00	\$97.85
A171113	\$325.45	\$40.00	\$365.45
A171453	\$289.93	\$40.00	\$329.93
A172348	\$363.65	\$40.00	\$403.65
A172542	\$193.92	\$40.00	\$233.92
A173032	\$235.84	\$40.00	\$275.84
A173248	\$231.40	\$40.00	\$271.40
A173284	\$198.12	\$40.00	\$238.12
A173448	\$317.96	\$40.00	\$357.96
A173974	\$608.20	\$40.00	\$648.20
A173995	\$458.39	\$40.00	\$498.39
A174108	\$146.57	\$40.00	\$186.57
A174323	\$212.66	\$40.00	\$252.66
A174441	\$88.50	\$40.00	\$128.50
A174519	\$69.15	\$40.00	\$109.15
A174624	\$76.70	\$40.00	\$116.70
A174684	\$4.25	\$40.00	\$44.25
A174704	\$877.72	\$40.00	\$917.72
A175366	\$206.62	\$40.00	\$246.62
A175554	\$31.15	\$40.00	\$71.15
899-0050-0	\$635.99	\$40.00	\$675.99

<b>TOTAL # of ACCOUNTS</b>	<b>TOTAL DELINQUENT</b>	<b>TOTAL ADMIN FEE</b>	<b>TOTAL ON TAXES</b>
<b>242</b>	<b>\$53,440.31</b>	<b>\$9,680.00</b>	<b>\$63,120.31</b>