SWEETWATER SPRINGS WATER DISTRICT

TO: Board of Directors **AGENDA NO. V-D**

FROM: Ed Fortner, General Manager

Meeting Date: June 4, 2020

SUBJECT: Proposed District Tax Lien Policy

RECOMMENDED ACTION: Receive report and approve the Proposed District Tax Lien Policy Changes.

FISCAL IMPACT: N/A

DISCUSSION:

The Covid-19 Disaster has created a need to view many policies and procedures of the District differently. At the May Board meeting, direction was given to the GM to bring back a resolution clarifying the District's right to lien property taxes to collect delinquent billing. I have consulted with our legal counsel and with the County Tax Collections Department to confirm that the District is authorized to use this lien process.

I recommend that the District begin this process on an annual basis at the end of our fiscal year, in June 2021, and bring forward to the Board a list of delinquent accounts over 90 days overdue that have not been in contact with the District to set up a payment plan. A public hearing would be scheduled concurrent with the June, 2021 Board meeting where approval by the Board of the delinquent accounts scheduled for lien would occur. The list of delinquent accounts owners would be sent to the County to impose a lien on the property's current property tax bill. These collections would then be transferred to the District much as our annual assessment collections are handled. The attached Resolution 20-15 details the language of this process.