



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

To: Mayor and City Council

From: Michelle Gonzalez, Finance Director

Meeting Date: August 18, 2026

Subject: Public Hearing and Adoption of Resolution No. 26-75 Approving Delinquent Sewer Charges for Collection on the Calaveras County Property Tax Roll

Recommendation

Staff recommends that the City Council:

1. Conduct a public hearing regarding the delinquent sewer charges proposed for collection on the Calaveras County property tax roll;
2. Hear and consider any objections or protests regarding the delinquent charges; and Direct staff to certify and transmit the finally adopted report to the Calaveras County Auditor-Controller in accordance with applicable law and County procedures.
3. Adopt Resolution No. 26-75, approving the delinquent sewer charges and authorizing staff to submit the approved charges to Calaveras County for collection on the property tax roll, subject to applicable County requirements and deadlines.

Background

The City provides sewer services to properties within the City of Angels. When an account becomes delinquent, the City uses its established billing and collection procedures to obtain payment, including providing delinquency notices to the responsible party and/or property owner.

The sewer account associated with the property identified in Exhibit A has remained delinquent since 2024. The City has provided notices regarding the outstanding balance; however, the charges remain unpaid.

Unlike water service, sewer service is not generally discontinued as a collection remedy. As a result, collection of qualifying delinquent sewer charges through the property tax roll provides the City with an additional mechanism for recovering amounts owed for services provided to the property.

California Health and Safety Code section 5473 et seq. provides a process by which qualifying sewer charges may be collected on the property tax roll. The process includes preparation of a report identifying the affected parcel and amount due, a public hearing before the City Council, consideration of objections or protests, and approval of the report by the City Council.



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Discussion

Staff has reviewed the delinquent account and prepared a report identifying the affected parcel and the amount proposed for collection. The report is attached to Resolution No. 26-75 as Exhibit A.

The delinquent charges included in the report are for sewer services provided beginning in May 2024 and continuing through June 30, 2026.

At the public hearing, the City Council will hear and consider any objections or protests regarding the report and proposed charge. Following the hearing, the City Council may approve the report or make any appropriate revisions, reductions, or corrections.

If the delinquent balance is paid in full before the charge is finalized for collection by Calaveras County, staff recommends that the account be removed from the County submission to prevent duplicate collection.

The accompanying resolution therefore authorizes the Finance Director, or designee, to remove the parcel if the delinquency is paid in full prior to the applicable County processing deadline and to make non-substantive corrections resulting from payments, credits, or clerical errors. Staff would not be authorized to increase the amount above that approved by the City Council without further Council action.

Fiscal Impact

The total delinquent sewer charges proposed for collection are \$2,822.96.

Approval of the resolution will allow the City to pursue recovery of these outstanding sewer charges through the County property tax collection process, subject to applicable legal and County requirements.

Attachments

1. Resolution No. 26-75 Approving Delinquent Sewer Charges for Collection on the Calaveras County Property Tax Roll
2. Exhibit A – Report of Delinquent Sewer Charges



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