



**City of Grass Valley  
City Council  
Agenda Action Sheet**

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**Title:** Collection of Delinquent Sewer and/or Water Accounts on the Nevada County Property Tax Roll

**CEQA:** Not a Project

**Recommendation:** After holding a public hearing, adopt Resolution 2026-34 requesting that the County of Nevada levy and collect delinquent sewer and water charges on the Nevada County property tax roll.

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**Prepared by:** Jennifer Styczynski, Finance Director

**Council Meeting Date:** 07/14/2026

**Date Prepared:** 07/08/2026

**Agenda:** Public Hearing

**Background Information:** California Health and Safety Code Section 5473 authorizes the City Council, by a two-thirds vote, to collect delinquent sewer and/or water charges by placing those unpaid charges on the Nevada County property tax roll. This collection method is used when discontinuation of utility service is not an available or appropriate means of recovering unpaid utility charges. Once placed on the tax roll, the delinquent charges are collected in the same manner as property taxes.

Nevada County participates in the Teeter Plan, a property tax distribution program under which the County advances the full amount of approved delinquent assessments to the City and assumes responsibility for collecting the charges from the property owner. This process provides the City with timely receipt of revenues while reducing the financial impact of delinquent utility accounts.

In accordance with state law, all affected property owners were notified of the City's intent to place delinquent charges on the property tax roll. Initial notices were mailed on May 22, 2026, and second notices were mailed on June 26, 2026. Property owners were provided an opportunity to pay the outstanding balance or appear at the public hearing to protest the proposed assessment. Any accounts paid in full prior to the final submission to the County will be removed from the assessment roll.

As of July 8, 2026, the total amount of delinquent sewer and water charges eligible for placement on the Nevada County property tax roll is \$102,787.55. This amount may decrease if additional payments are received before the assessment roll is submitted to the County. An updated list of delinquent accounts will be provided to the City Council prior to the public hearing.

**Council Goals/Objectives:** This action supports Strategic Plan Goal #7 - Water and Wastewater Systems & Underground Infrastructure, by promoting the timely collection

of utility revenues necessary to operate, maintain, and invest in the City's water and wastewater infrastructure.

**Fiscal Impact:** There is no direct fiscal impact associated with adopting the resolution. Approval of the proposed assessment will facilitate collection of delinquent utility charges through the Nevada County property tax roll, improving the City's ability to recover outstanding utility revenues.

**Reviewed by:** Interim City Manager

**Attachments:** Resolution 2026-34  
Exhibit A - Delinquent Sewer and Water Charges Assessment Roll