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DATE: July 7, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Travis Sanborn, Finance Director

THROUGH: Kyle Knopp, City Manager

SUBJECT: Public Hearing to Confirm Delinquent Sewer Charges for Placement on the Fiscal Year 2026-27 Property Tax Roll

IT IS RECOMMENDED THAT THE CITY COUNCIL:

- Conduct the public hearing and hear and consider all protests and objections to the report of delinquent sewer charges (Attachment A).
- At the conclusion of the hearing, adopt Resolution No. 1675-2026 (Attachment E), confirming the report of delinquent sewer charges as presented, or as modified by the City Council, as the Council's final determination under Rio Dell Municipal Code Section 13.10.244, and directing the Humboldt County Auditor-Controller to place the charges on the fiscal year 2026-27 secured property tax roll.
- Direct the City Clerk to file the confirmed report, together with the direct charge documentation required by the Humboldt County Auditor-Controller, on or before August 10, 2026, for collection on the fiscal year 2026-27 secured property tax roll, excluding any account paid in full on or before August 6, 2026.

BACKGROUND AND DISCUSSION:

Rio Dell Municipal Code Section 13.10.241-246 will allow for the collection of delinquent utility charges by placing a lien or special assessment against the respective parcel(s) of land for which the service was provided. Liens and special assessments can only be placed on active utility accounts that are in the property owner's name.

In conformance with Section 13.10.243(A), a written report describing each affected parcel and the amount of the delinquent sewer charge for each parcel (Attachment A) has been prepared and filed with the City Clerk. Each affected property owner was mailed written notice (Attachment B) describing the delinquency, the special assessment process, the July 7, 2026 public hearing, and the August 6, 2026 final payment deadline. Any account paid in full on or before August 6,

2026 will be removed from the report and will not have charges placed on the fiscal year 2026-27 property tax bill.

Public Notice and Hearing:

Annually, the City Council must conduct a public hearing to consider placing delinquent sewer charges on the County tax roll. In conformance with Section 13.10.243(B), notice of the filing of the report and of the time and place of this hearing was given by posting in three public places within the City of Rio Dell and on the City website, and written notice was mailed to each affected property owner. At this hearing the City Council will hear and consider all protests and objections to the report and may continue the hearing from time to time. Upon the conclusion of the hearing, the Council may adopt, revise, change, reduce, or modify any charge, or overrule any or all objections, and shall make its determination upon each charge, which determination is final. The Council's final determination will be memorialized by adoption of Resolution No. 1675-2026 (Attachment E), which confirms the report and directs the Humboldt County Auditor-Controller to place the charges on the fiscal year 2026-27 secured property tax roll. Following the Council's final determination, and on or before August 10, 2026, the City Clerk will file the confirmed report, together with the direct charge documentation required by the Humboldt County Auditor-Controller, for collection on the fiscal year 2026-27 secured property tax roll, as provided in Section 13.10.245.

ATTACHMENTS:

- Attachment A - List of Delinquent Sewer Accounts
- Attachment B - Sample Letter
- Attachment C - Ordinance No. 399-2023
- Attachment D - Notice of Public Hearing
- Attachment E - Resolution No. 1675-2026