



Date: June 10, 2025

Honorable Mayor and Council Members:

Author and title: Melanie Grebitus, Sustainability Program Analyst II

Title: **Delinquent Accounts for Residential Solid Waste Services**

Jen Callaway, Town Manager

---

**Recommended Action:** Adopt Resolution 2025-39 establishing delinquent residential solid waste service accounts and authorizing the Nevada County Auditor-Controller to place direct charges on the secured tax roll for collection of delinquent accounts.

**Discussion:** Title VI, Section 6.01.030 of the Town of Truckee Municipal Code states that accounts delinquent and unpaid for a period of sixty days as of June 30 each year shall be placed on the property tax roll if the Town Council finds and declares that the charges are true and correct. Tahoe Truckee Sierra Disposal (TTSD) has provided a list of residential solid waste accounts with unpaid balances that were delinquent as of March 31, 2025, and remain delinquent as of May 28, 2025. The amounts and parcel numbers are included as "Exhibit A" for Resolution 2025-39 (see Attachment 1). Attachment 2 shows the list of delinquent accounts, ordered by property address to facilitate finding a specific property, although the attachments to this staff report are not intended as a method of notifying property owners about their delinquent balance. Property owners with delinquent balances have been notified of the balance due directly at least four times as described below prior to this Town Council meeting. Consistent with practice in recent years, property owner names are not included on these lists to protect their privacy.

The purpose of this public hearing is to consider approval of Resolution 2025-39, which would authorize the Nevada County Auditor-Controller to place the balance of each delinquent account as a direct charge on the secured tax roll for each parcel and constituting a lien against the property. There are a total of 104 delinquent residential accounts as of May 28, 2025, with a total past due balance of \$15,626.25. All delinquent residential accounts in the attached list are delinquent by at least \$50.00, with an average past due amount of \$150.25. Delinquent account balances appear in each customer's online account portal and are included on each quarterly bill mailed to customers. Any balances included in this list would have initially appeared on a quarterly bill no later than December 31, 2024, and indicated as delinquent no later than the bill sent on March 31, 2025. Each property owner with a delinquent balance also received a letter from TTSD mailed on April 23, 2025, notifying them that their respective accounts are past due and could be subject to collection via the secured tax roll. The Town sent a second letter on May 8, 2025, notifying these property owners to pay delinquent charges and informing them of this public hearing. Attachments 3 and 4 show samples of the referenced letters. According to TTSD, as of May 28, 2025, none of the delinquent charges on the attached parcel list are being actively disputed.

Payments on delinquent accounts will be accepted by TTSD through June 30, 2025, at 4:00 p.m. Payment in full of delinquent balances by this date and time will remove the parcel from the final list sent to Nevada County for collection on the tax roll.

There are direct costs to the Town and staff time required to collect these delinquent balances on the property tax roll. The costs include a \$200 flat rate and \$1.00 per-parcel administrative fee charged by Nevada County for placing non-teetered charges on the tax roll and postage to mail the notice letters to

residents. Significant staff time is required from the Keep Truckee Green and Finance Divisions to provide noticing to residents, compile the parcel lists, develop Council documents, prepare the direct charge files for the County, and process payments. Currently, both the direct costs and staff time are funded by the Solid Waste Fund, meaning these costs are supported by all ratepayers rather than only the property owners with delinquent balances.

Staff recommend shifting as much of the cost of these fees as possible from all ratepayers to the property owners that incur these fees due to collection of delinquent balances. Staff will quantify the financial impact on the Solid Waste Fund, including staff time, to conduct this annual collection of delinquent balances and propose an administrative fee for Council consideration as part of the next Town Wide Fee Schedule update. This fee would be added to the delinquent account balance collected from property owners, reducing the costs that must be recovered from all ratepayers.

**Priority:**

<input type="checkbox"/> Enhanced Communication	<input type="checkbox"/> Climate and Greenhouse Gas Reduction	<input type="checkbox"/> Housing
<input type="checkbox"/> Infrastructure Investment	<input type="checkbox"/> Emergency and Wildfire Preparedness	<input checked="" type="checkbox"/> Core Service

**Fiscal Impact:** Nevada County charges a flat rate of \$200 plus \$1.00 per parcel for non-teetered direct charges for the administration of placing direct charges on the tax roll, totaling up to \$304 for 104 delinquent parcels. These fees, as well as the staff time required to prepare the direct charge files required by Nevada County are included in the Solid Waste Fund operating budget.

**Public Communication:** In addition to the agenda posting and noticing this public hearing in the *Sierra Sun*, affected property owners received at least two quarterly bills indicating the balance due. Additionally, property owners were sent a letter on April 23, 2025, from the hauler requesting payment and notifying them that delinquent balances may be subject to collection on the tax roll, and a letter from the Town on May 8, 2025, requesting payment and notifying them of this public hearing.

**Attachments:**

1. Resolution 2025-39
2. Exhibit A- List of delinquent balances ordered by address
3. Sample letter sent to delinquent accounts from Tahoe Truckee Sierra Disposal on April 23, 2025
4. Sample letter sent to delinquent accounts from the Town of Truckee on May 8, 2025