

ORDINANCE NO. 2-2019

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY
ELECTING TO COLLECT SEWER SERVICE CHARGES
ON THE COUNTY TAX ROLL**

BE IT ORDAINED by the Board of Directors of the Tahoe-Truckee Sanitation Agency as follows:

Section 1. Recitals. This ordinance is adopted with reference to the following background recitals:

(a) The Agency levies and collects sewer service charges from the owners of parcels connected to the sewer system pursuant to law Agency Act, Agency Ordinance No. 2-2015, and other applicable ordinances. The current Agency ordinances that authorize the levy and collection of Agency sewer service charges were adopted pursuant to Health and Safety Code section 5471 and other applicable law.

(b) Currently, the Agency directly mails the service charge bills semi-annually on July 1 and January 1 of each year. For some accounts, as an accommodation to the property owner, the Agency bills the lessee of the property pursuant to a billing agreement with the owner.

(c) State law authorizes the Agency to elect to have its service charges collected on the County tax roll in the same manner as property taxes. Portions of the Agency territory are located within three counties, which are the County of El Dorado, County of Nevada, and County of Placer; therefore, this ordinance and the tax roll billing election applies to these Counties.

(d) The Board desires to transition from direct billing and collection of service charges by the Agency to billing and collection on and through the County property tax rolls. The purposes of this ordinance are to make the election to bill and collect service charges on the County tax rolls, to authorize and direct Agency staff to annually prepare the report of service charges and notice the public hearing required by state law, and to otherwise authorize and direct Agency staff to coordinate and work with the Counties to implement the tax roll billing and collection.

Section 2. Authority. This ordinance is adopted pursuant to Agency Act sections 67, 80 and 130, Health and Safety Code sections 5471 and 5473, and other applicable law.

Section 3. Election to Collect Sewer Service Charges on Tax Roll. Pursuant to Health and Safety Code sections 5473 through 5473.9, the Agency elects to have its sewer service charges collected on the County tax rolls in the same manner, by the same persons, and at the same time as the general property taxes.

Section 4. Annual Report of Service Charges. Commencing with the 2019-20 property tax year, and continuing each year thereafter until modified or repealed by the Board, the

Agency General Manager and his designees are authorized and directed to cause a written report of sewer service charges for collection on the tax roll to be prepared in accordance with Health and Safety Code section 5473. The report of charges shall include (a) a list and description (by County assessor parcel number) of each parcel of real property receiving sewer service and to be billed through the County tax roll, and (b) the corresponding amount of the Agency sewer service charges for the parcel for the year computed in conformity with applicable Agency ordinances and rates. The report of charges shall be completed and filed with the Agency Secretary at least three weeks before the regular Board of Directors meeting for the month of June or July of each year.

Section 5. Annual Public Hearing. Each year upon filing the report of service charges, the Agency Secretary is authorized and directed to prepare and publish a public hearing notice and notice of filing of report of charges in accordance with Health and Safety Code section 5473.1. The public hearing ordinarily will be held at the regular Board meeting in June or July of each year.

Section 6. First Time Public Hearing. For the first time a parcel's service charges are proposed for collection on the County tax year, in addition to the notice pursuant to section 5, the Agency Secretary shall mail the public hearing notice and notice of filing of report of charges to the parcel owner in accordance with Health and Safety Code section 5473.1. Notices shall be mailed to the parcel owner address as shown on the last equalized County assessment roll.

Section 7. Rollout Over Years. The Agency goal is to bill and collect all service charges through the County tax rolls. However, the Board acknowledges that this process may take a few years to implement and that there may be some parcels that, for legal or other reasons, cannot be billed through the tax roll. The Board therefore authorizes and directs the Agency General Manager and his designees to develop and implement a multi-year phased approach to implementing service charge billing and collection through the County tax rolls. Until a parcel's service charges are billed and collected through the tax roll, the Agency shall continue to directly mail and collect the service charge bill on a semi-annual basis. For those parcels that continue to receive service charge bills from the Agency, the Agency may continue to collect delinquent service charges against the parcel on and through the County tax roll pursuant to Health and Safety Code section 5473a and Ordinance Nos. 2-2015 and 3-90.

Section 8. Termination of Lessee Agreements. With service charge billing and collection through the County tax roll and with County property tax bills being sent only to the parcel owner, the Agency no longer will be able to accommodate and provide for billing to and collection from the lessee of the parcel. Therefore, as a parcel transitions to the County tax roll for service charge billing and collection, any Agency lessee billing agreement with the parcel owner shall be terminated effective June 30 of the year that the Agency begins collection through the tax roll.

Section 9. Related Authorization. The Board authorizes and directs the Agency General Manager and his designees to work and coordinate with the County property tax billing and collection staffs as appropriate to implement the service charge tax roll billing and collection as authorized by this ordinance, including authorization to request each County to provide a direct charge tax code for the Agency. The Board further authorizes and directs

the Agency General Manager and his designees to approve and execute such agreements, certificates, and documents and as may be necessary or appropriate to effectuate the transition to and implementation of billing and collection through the County tax rolls.

Section 10. Effective Date. This ordinance shall take effect 30 days after its passage.

Section 11. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on the 15th day of May 2019, by the following vote:

AYES: Directors Cox, Northrop, Wilkins, Tresan and President Lewis
NOES: None
ABSTAIN: None
ABSENT: None



Lane Lewis, President

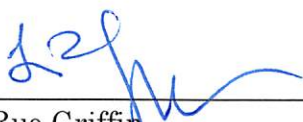
Attest:



LaRue Griffin, Secretary

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 2-2019, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency on May 15, 2019.



LaRue Griffin
Secretary of the Board