

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: September 17, 2020

Item description/summary:

Yuba County and its political subdivisions operate under the provisions of Sections 4701-4717 of the California Revenue and Taxations Code. This provision is known as the “Teeter Plan”. Under this method, the accounts of political subdivisions that adopted the Teeter Plan and levy taxes on the County tax roll are credited with 100% of their respective secured tax levy, regardless of the actual payments and delinquencies. Yuba County’s Teeter Plan includes secured taxes, not direct assessments (with a few exceptions). OPUD Weed Abatement (Yuba County Tax Code 81200) was/is a non-teeter direct assessment. Direct charges disbursed to the District are based on actual collections.

Olivehurst Fire Department performed weed abatement on non-compliant properties from 2009-10 to 2011-12. The actual abatement was handled by Yuba Sutter Community Conservation Corps. Property owners were billed for the costs. Unpaid assessments were placed on the County’s Property Tax Roll for collection. The program was discontinued after 2012 due to the financial burden caused by the slowness of cost recovery (Original staff report attached). See Fiscal Analysis for actual collections.

Fiscal Analysis:

Year	# of Parcels	Abatement	Fees	Total Assessed	Dec 2009 Tax Roll	Apr 2010 Tax Roll	Unpaid April 2010	Dec 2010 Tax Roll	Apr 2011 Tax Roll	Unpaid April 2011	Dec 2011 Tax Roll	Apr 2012 Tax Roll	Unpaid April 2012	Tax Roll 2013	Tax Roll 2014	Tax Roll 2015	Tax Roll 2016	Tax Roll 2017	Tax Roll 2018	Total collected 2009-2018	
2008-09	63	18,239	3,780	22,019	5,626	7,621	(8,772)														
2009-10	37	8,955	2,220	11,175				2,049	2,700	(6,427)											
2010-11	43	11,967	2,580	14,547							3,927	2,879	(7,742)								
				47,741	5,626	7,621		2,049	2,700		3,927	2,879		5,466	4,851	1,909	2,594	6,706	1,086	47,413	

Employee Feedback

Sample Motion:

Prepared by:

8.5.1

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: 6-21-2012

Item description/summary:

Consider discontinuing the weed abatement program as it currently exists: At the inception of current configuration of the weed abatement program, the OPUD board authorized short-term loans to bridge the gap between costs incurred (paying the contractor to abate weeds) and the receipt of revenue via the direct assessment process via the Yuba County Tax Collector. The gap is typically 6-9 months. In reality, the amount of money spent on weed abatement is far greater than the yield of the direct assessment. Last year we direct assessed approximately \$14,000 for weed abatement. We received only about \$7,000. The difference is due to parcel owners NOT paying their property taxes. Theoretically, OPUD will eventually receive the revenue IF the property is sold at auction. However, it is possible no one will bid even the amount owed in taxes.

If OPUD continues the weed abatement program as is, the funding mechanism needs to be reevaluated. We now know the term of the loan is greater than 6-9 months, possibly far greater.

Fiscal Analysis:

It is reasonable to anticipate the fiscal impact this weed abatement season will be at least as impactful as last season. The fiscal impact to continue the program could be at least \$7,000 per year.

Sample Motion/Staff Recommendation:

Move to discontinue the weed abatement program until the reported financial obstacle can be addressed.

Prepared by:

Timothy R. Shaw, General Manager