



# Memorandum

**TO:** HONORABLE CHAIR AND  
MEMBERS OF THE CITY OF SAN JOSE  
APPEALS HEARING BOARD

**FROM:** Julia H. Cooper

**SUBJECT: SEE BELOW**

**DATE:** April 12, 2022

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**SUBJECT: PUBLIC HEARING FOR CONFIRMATION AND RECORDING OF  
SPECIAL ASSESSMENT LIENS ON THE SANTA CLARA COUNTY  
SECURED PROPERTY TAX ROLL FOR COLLECTION OF DELINQUENT  
SOLID WASTE COLLECTION SERVICE ACCOUNTS**

## RECOMMENDATION

(a) Conduct a Public Hearing on April 28, 2022, at 6:30 P.M, or as soon thereafter as the matter may be heard, via conference call due to the on-going COVID-19 pandemic for the confirmation and recording of special assessment liens on the Santa Clara County secured property tax roll for collection of delinquent solid waste collection service accounts.

(b) Adopt a resolution to:

- 1) Confirm the Special Assessment Report of the Director of Finance (“Director’s Report”) and the delinquent Residential Solid Waste Collection Service Charges, Late Charges and Administrative Fees and Charges contained therein; and
- 2) Direct the Director of Finance to place a special assessment and secure a lien in the amount of any delinquent customer account balance against the related parcels with the Santa Clara County Tax Assessor’s Office and Recorder’s Office, respectively.

## OUTCOME

Adoption of the proposed Resolution (a), as recommended above, will facilitate the confirmation of a Special Assessment against the residential parcel owner related to unpaid Solid Waste Collection Service Charges detailed in the Director’s Report which are to be placed on the Santa Clara County Secured Property Tax Roll for collection purposes. Adoption of the proposed Resolution (b), as recommended above, will secure the Special Assessment resulting from the confirmation of the Director’s Report, as described in Recommendation (a) above, by placing a lien against the parcels detailed in the Director’s Report until such time that the Special Assessment may be placed on the 2022-2023 Santa Clara County Secured Property Tax Roll.

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## **BACKGROUND**

Section 9.10.1200 of the San José (“City”) Municipal Code (“Code”) states that the owner of each residential parcel shall pay for Solid Waste Collection Services made available to the residential parcel by the solid waste collector designated by the City to provide such services. For Solid Waste Collection Services Charges not originally billed or collected on the tax roll, any bill for services not paid by the date specified in the bill shall be deemed as delinquent and the Director of Finance shall initiate the assessment procedures as set forth in Section(s) 9.10.1230 - 9.10.1290 of the Code. Upon confirmation of the Special Assessment Report by the Director of Finance, the delinquent Solid Waste Collection Service Charges, the Late Charges and Administrative Fees and Charges contained therein shall constitute the confirmation of a Special Assessment against the parcel for which the Solid Waste Collection Service Charge bills remain unpaid. The Director of Finance shall record a lien in the Office of the County Recorder to secure the Special Assessment until such time that the Special Assessment may be placed on the Santa Clara County Secured Property Tax Roll.

## **ANALYSIS**

When a Solid Waste Collection Service Account becomes delinquent, a Late Penalty Charge is added to the account holder’s balance in the amount of \$10.00 or 10% of the delinquent account balance, whichever is greater. If the account remains unpaid, a \$7.75 Notice of Intent to Lien (“NOITL”) Property Fee is added to the account balance and a NOITL is sent to the parcel owner.

On April 12, 2022, the Finance Department notified 885 Solid Waste Collection Service account holders stating their accounts were deemed delinquent and subject to the City’s Special Assessment and Lien Proceedings. The notice indicated that if the delinquent account balance is not paid by April 28, 2022, the delinquent balance, plus an administrative charge of \$94.00, will be secured by a lien on the parcel. Furthermore, if the delinquent balance plus the \$94.00 is not paid by June 15, 2022, a separate \$6.00 Special Assessment fee will be added to the delinquent balance and the total will be placed as a special assessment on the 2022-2023 Santa Clara County Secured Property Tax Roll.

## **PUBLIC OUTREACH**

A public hearing before the City’s Appeals Hearing Board will be conducted on April 28, 2022, at 6:30 P.M, or as soon thereafter as the matter may be heard, via conference call due to the on-going COVID-19 pandemic.

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**COORDINATION**

This item has been coordinated with the City Attorney's Office and the Secretary to the City's Appeals Hearing Board.

  
JULIA H. COOPER  
Director of Finance

For questions, please contact John Kachmanian, Deputy Director of Finance – Revenue Management, at (408) 535-7034.

