



RESOLUTION NO.
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**RESOLUTION CONFIRMING REPORT OF DELINQUENT MANDATORY REFUSE COLLECTION FEES
AS SPECIAL ASSESSMENTS FOR THE 2025/2026 FISCAL YEAR**

WHEREAS, on December 29, 1981, the Board of Supervisors of the County of El Dorado adopted ordinance 3214 related to Mandatory Refuse and Garbage Collection for South Lake Tahoe; and

WHEREAS, the Board of Supervisors established the Solid Waste Management Ordinance, Chapter 8.42 of County Ordinance Code, as amended from time to time, pursuant to Public Resources Code § 40000, *et. seq.* (“California Integrated Solid Waste Management Act of 1989” or “AB 939”); and

WHEREAS, pursuant to provisions of Government Code § 25827 and County Ordinance Code Chapter 8.42, County entered into a franchise agreement for Solid Waste Collection with South Tahoe Refuse Company, Inc. to provide mandatory refuse collection services and charge to customers the fees for providing the compulsory services; and

WHEREAS, South Tahoe Refuse Company, Inc. has provided a list of delinquent mandatory collection fees (“fees”) to the County’s Environmental Management Department with a request to initiate proceedings pursuant to the provisions of Government Code § 25828 and County Ordinance Code § 8.42.250 – *Lien for Ninety (90) Day Delinquencies*; and

WHEREAS, on May 13, 2026, a Notice of Possible Lien Proceedings for Unpaid Mandatory Garbage Collection Services was mailed to each landowner with fees unpaid for a period of ninety (90) days after the date upon which they were billed (“delinquent landowner”); and

WHEREAS, on June 8, 2026, a Notice of Appeal Hearing Regarding Possible Lien Proceedings for Unpaid Mandatory Garbage Collection Services for a Hearing scheduled for June 23, 2026, from 12:30 p.m. to 1:30 p.m. at the County’s Environmental Management Department, South Lake Tahoe Office, located at 924 B, Emerald Bay Road, South Lake Tahoe, was mailed to each delinquent landowner; and

WHEREAS, on June 23, 2026, an Appeal Hearing Regarding Possible Lien Proceedings for Unpaid Mandatory Garbage Collection Services was conducted by the County’s Environmental Management Department, as noticed, at which hearing no appeals were made; and

WHEREAS, on July 8, 2026, a Notice of Lien Proceedings for Unpaid Mandatory Garbage Collection Services fees and Notice of Public Hearing was mailed to each delinquent landowner; and

WHEREAS, on July 21, 2026, the Board of Supervisors held a duly noticed public hearing and received and considered documentation and any objections or protests of landowners liable to be assessed for delinquent fees.

NOW, THEREFORE, BE IT RESOLVED

1. The Report of Delinquent Fees set forth in Exhibit A is confirmed and shall constitute special assessments against the respective parcels of land for the 2025/2026 fiscal year, and is a lien on the property for the amount of such delinquent fees;
2. The Environmental Management Department shall file a certified copy of the Resolution and Exhibit A with the County Auditor on or before August 10, 2026 for the amounts of the respective assessments against the respective parcels of land as they appear on the current assessment roll;
3. The lien attaches to the respective parcels of land upon recordation, in the office of the County Recorder, of a certified copy of this Resolution and Exhibit A; and
4. The Director of the Environmental Management Department, or his/her designee, is hereby authorized to prepare and execute release of liens on behalf of the County upon confirmation of payment of delinquent fees.

BE IT FURTHER RESOLVED, that the assessments as confirmed shall appear as a separate item in the tax bill for each parcel and shall be levied and collected in the same manner as County ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in case of delinquency as provided for such taxes, as more specifically set forth and authorized by County Ordinance Code § 8.42.250 and § 25828 of Government Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the ____ day of _____, 20__, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

Ayes:
Noes:
Absent:

By: _____
Deputy Clerk

Chair, Board of Supervisors