



## City Council Staff Report

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**Subject:** Special Assessments for Delinquent Refuse Collection Fees

**Date:** June 24, 2025

**Submitted By:** Angela Doyle, Senior Accountant  
Diane Ahn, Accounting Supervisor  
Daniel Choe, Administrative Services Deputy Director

**Department:** Administrative Services - Finance

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**Recommendation:**

Conduct a Public Hearing and Consider the Following Actions:

- A. Adopt a Resolution of the City Council of the City of Rocklin Imposing Special Assessments Against Certain Parcels for Delinquent Refuse Collection Fees.
- B. Adopt a Resolution of the City Council of the City of Rocklin Requesting the Collection of Taxes, Assessments on the 2025/26 Tax Roll (Delinquent Refuse Collection Fees).

**Background:**

Effective April 1, 2009, the City entered into a Franchise Agreement with Recology Auburn Placer, the refuse collection services contractor. This agreement specifies that the City shall assist with the collection of refuse collection fees bills for services provided to customers on accounts that are more than 180 days delinquent. The City has the right under California Government Code sections 25831 and 38790.1, and Rocklin Municipal Code 13.08, to impose a special assessment on the property through the County property tax roll.

On May 27, 2025, the City Council accepted a report regarding delinquent refuse collection charges and adopted Resolution No. 2025-104, which set the public hearing for June 24, 2025, to hear objections to the imposition of special assessments for delinquent refuse collection charges. Notice of the public hearing was sent to all owners of record, was posted on the City's website, and was published in the Placer Herald on June 13, 2025.

The first resolution (Attachment 1) would authorize imposition of special assessments against specific properties with delinquent refuse collection charges in excess of 180 days. The second resolution (Attachment 2) is required by Placer County for all direct charges the County collected on the City's behalf. It serves to indemnify the County for any errors in those tax rolls submitted by the City.

**Fiscal Impact:**

The City applies a 15% administrative charge to each parcel that requires the processing of a property tax lien, resulting in fees received in the amount of \$28,075.65 to the General Fund.

**ATTACHMENTS:**

1. Resolution A - Refuse Assessments
2. Resolution B - Refuse collection