

Agenda Item 5D

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STAFF REPORT

TO: Board of Directors

PREPARED BY: Christina Greek, Office Manager

REVIEWED BY: Steven Palmer, CSDM, PE, General Manager *SP*

SUBJECT: Adopt Resolutions Requesting Collection of Unpaid Charges on the County Tax Rolls

RECOMMENDATION

Adopt Resolutions 2026-11 and 2026-12 requesting collection of unpaid charges on the County tax rolls.

BACKGROUND

Section 16469 of the California Public Utilities Code allows the Donner Summit Public Utility District (DSPUD) to place unpaid charges on the County tax rolls.

As required by both Placer and Nevada County, DSPUD must submit a request, warrant the legality of the charges, release and discharge the County from any claims arising from the collection, and defend and indemnify the County from any challenge to the legality thereof. DSPUD must also pay reasonable and ordinary charges as prescribed by the County(s) to recoup the cost of placing on the tax rolls and collecting the special tax, as provided by Government Code sections 29304 and 51800.

DISCUSSION AND ANALYSIS

Staff has identified \$244,905.90 in charges against 48 parcels that have been delinquent for more than 90 days and need to be submitted to the Counties tax rolls. The APNs and amounts are listed in Attachment 1.

DSPUD staff sent out notices to these customers on July 16, 2026. If the customers do not pay by July 31, 2026 then Staff will submit the charges to the County tax rolls. In order to place the charges on the tax roll for Fiscal Year 2025/26, DSPUD must adopt attached Resolutions 2026-11 and 2026-12.

FISCAL IMPACT

This action will result in the collection of \$244,905.90 of delinquent charges.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Parcel List
2. Resolution 2026-11
3. Resolution 2026-12

**ATTACHMENT 1
PARCEL LIST**

**July 21, 2026
Agenda Item: 5D**

APN	AMOUNT
NEVADA COUNTY	
017-050-006-000	3,700.80
017-490-007-000	3,220.29
017-490-029-000	3,220.29
017-490-036-000	3,220.29
047-030-004-000	4,341.72
047-030-005-000	4,341.72
047-030-006-000	2,170.86
047-040-002-000	3,700.80
047-040-008-000	1,812.60
047-040-009-000	4,293.72
047-040-020-000	2,251.05
047-040-021-000	2,251.05
047-040-027-000	4,293.72
047-053-009-000	2,146.55
047-053-013-000	1,414.24
047-070-003-000	4,293.72
047-070-005-000	3,700.80
047-070-039-000	1,812.60
047-071-001-000	5,321.67
047-080-013-000	2,146.86
047-080-015-000	2,146.86
047-080-029-000	1,850.40
047-090-009-000	3,700.80
047-090-015-000	2,146.86
047-101-007-000	1,620.29
047-101-012-000	4,293.72
047-101-019-000	4,248.24
047-101-026-000	3,220.29
047-101-027-000	1,812.60
047-101-027-000	1,359.45
047-102-005-000	3,700.80
047-102-006-000	14,609.96
047-380-001-000	4,293.72
047-380-017-000	4,293.72
047-400-007-000	4,293.72
047-440-011-000	9,350.92
Subtotal Nevada County	130,597.70

APN	AMOUNT
PLACER COUNTY	
069-102-006-000	\$ 1,411.80
069-103-007-000	\$ 1,225.23
069-103-054-000	\$ 1,305.96
069-103-055-000	\$ 4,900.92
069-103-057-000	\$ 1,915.80
069-103-062-000	\$ 1,219.68
069-103-063-000	\$ 1,509.87
069-103-096-000	\$ 3,831.60
069-320-023-000	\$ 3,700.80
069-320-053-000	\$ 2,450.46
104-010-001-000	\$ 89,616.40
104-020-012-000	\$ 1,219.68
Subtotal Placer County	\$ 114,308.20
Grand Total	\$ 244,905.90

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Attachment 2

**RESOLUTION 2026-11
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES ON THE NEVADA COUNTY TAX
ROLL**

WHEREAS, the Donner Summit Public Utility District (hereinafter “District”) requests the County of Nevada collect on the County tax rolls certain charges which have been imposed pursuant to section 16469 of the California Public Utilities Code by the District, and

WHEREAS, the list of parcels charged and amount of the charges for Fiscal Year 2025/2026 is shown in Exhibit A; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors that:

1. The Auditor-Controller of Nevada County is requested to attach for collection on the Fiscal Year 2026/2027 County tax rolls those taxes, assessments, fees and/or charges in Tax Rate Area 077-005. Upon completion and correction of the current list through June 30, 2026, a copy will be forwarded to the Auditor Controller of the County.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges Nevada County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless Nevada County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any of District’s said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District’s establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District’s taxes, assessments, fees and/or charges, Nevada County may

- offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with Nevada County in answering questions referred to District by Nevada County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to Nevada County officers and employees for response.
 6. The District agrees to pay such reasonable and ordinary charges as Nevada County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED this 21st day of July 2026 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Donner Summit Public Utility District

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

Dawn Parkhurst
Secretary of the Board

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Attachment 3

**RESOLUTION 2026-12
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES
ON THE PLACER COUNTY TAX ROLL**

WHEREAS, the Donner Summit Public Utility District (hereinafter “District”) requests the County of Placer collect on the County Tax Rolls certain charges which have been imposed pursuant to section 16469 of the California Public Utilities Code by the District, and

WHEREAS, the County has required as a condition of collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. Upon completion and correction of the current list through June 30, 2026, a copy will be forwarded to the Auditor Controller of the County.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges Placer County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any taxes, and assessments, fees and/or charges on behalf of the District.
4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any of the District’s said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District’s establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District’s taxes, assessments, fees and/or charges, Placer County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with Placer County in answering questions referred to District by Placer County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer persons to Placer County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Placer County may prescribe to recoup its costs in placing on the tax rolls and collection of the taxes, assessments, fees and/or charges as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED, this 21st day of July 2026, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Donner Summit Public Utility District

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

Dawn Parkhurst
Secretary of the Board