



COUNTY OF NEVADA  
COLLECTIONS DIVISION  
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**Mike Dent, Director**  
Department of Child Support, Collections,  
Housing and Community Services

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## NEVADA COUNTY BOARD OF SUPERVISORS

### Board Agenda Memo

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**MEETING DATE:** July 14, 2020

**TO:** Board of Supervisors

**FROM:** **Mike Dent**

**SUBJECT:** Resolution approving the addition of delinquent Community Development Agency (CDA) assessments (citations) and Code and Cannabis Division Marijuana abatements onto the 2020-2021 secured property tax roll.

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**RECOMMENDATION:** Approve the attached Resolution authorizing placement of Community Development Agency assessments and Code and Cannabis Division Marijuana abatements onto the 2020-2021 property tax roll.

**FUNDING:** N/A

**BACKGROUND:** Resolution 11-304 resolved that delinquent abatement costs and citation fees of any code enforcement account are an assessment against the property. Such assessments may be collected the same as ordinary county taxes per Government Code 25845(d).

Article 5 of Chapter IV Section G-IV 5.17 of the Nevada County General Code authorizes collection of any delinquent costs incurred by the Nevada County Code and Cannabis Compliance Division related to abating nuisances, pursuant to the Article, and the administrative penalties, costs and fees, as authorized under this section to be placed upon the County tax roll.

The County of Nevada Collections Division (Collections) is presenting this Board Resolution jointly with the Nevada County Community Development Agency Code and Cannabis Compliance Division. The property owners listed on Exhibit A received several notices of amounts due from the Code and Cannabis Compliance Office. When they failed to address the pertinent issues, they received a citation. When they further failed to fix the problem, contact CDA or the Code Compliance Office, propose a solution, or work with the County to remove the offending building structures or remodels that are not up to Code, they were referred to Collections. They have received notification from Collections or the Code Division Office that a lien would be placed on their property if payment was not made in full within 30 days. The property owners have still not made any payment on their account nor made arrangement to pay.

**Item Initiated and Approved by:** Mike Dent, Director of County of Nevada Collections Division