



# STAFF REPORT

DATE: 06/04/2025  
TO: Honorable Mayor and City Council Members  
FROM: Utilities Department

---

**2025-219**

## REQUEST FOR CITY COUNCIL ACTION

### SUBJECT:

RESOLUTION CONFIRMING AND AUTHORIZING THE PLACEMENT OF DELINQUENT SOLID WASTE CHARGES ON THE PROPERTY TAX ROLL

### EXECUTIVE SUMMARY:

This staff report requests that the City Council adopt a resolution affirming the report of delinquent residential solid waste collection charges and authorizing their placement on the Fiscal Year 2025-26 Riverside County property tax roll for collection.

### RECOMMENDED ACTION:

That the City Council:

- a. Conduct a public hearing and accept public testimony regarding the delinquent residential solid waste collection charges proposed for placement on the Fiscal Year 2025-26 Riverside County property tax roll.
- b. Adopt Resolution No. 2025-077, confirming the report of delinquent solid waste charges and authorizing their collection on the Fiscal Year 2025-26 Property Tax Roll.
- c. Authorize the City Manager or his designee to execute all necessary documents and take further actions to implement the placement of these charges.

**BACKGROUND & HISTORY:**

Placing delinquent residential solid waste charges on the property tax roll is a coordinated practice between the City and Waste Management efforts, ensuring consistent service funding and accountability. Public Resources Code Section 40059 grants the City authority to regulate solid waste collection and establish associated service fees. California Government Code Section 38790.1 authorizes a city to collect delinquent solid waste charges on the property tax roll in the manner provided in Government Code Section 25831, which requires preparation of a report of delinquent charges, provision of notice to affected property owners, and a public hearing.

Chapter [8.20.310](#) of the Corona Municipal Code allows the City to recover unpaid solid waste collection charges via property tax assessments if they remain unpaid 90 days after the billing date, after giving required notice and conducting a public hearing.

Section 6.6.4 of the City's Second Amended and Restated Franchise Agreement with USA Waste of California, Inc. (Waste Management) stipulates that Waste Management must continue service to delinquent single-family residential accounts and provides for the recovery of unpaid charges through the property tax roll process. Under the agreement, Waste Management notifies customers of delinquent account status (those that are more than 90 days overdue). After appropriate notice and collection efforts, Waste Management may recover delinquent service charges through the property tax roll to ensure continuity of service and financial responsibility.

**ANALYSIS:**

Waste Management provided the list of parcels with delinquent charges, which are attached as Exhibit A to Resolution No. 2025-077 authorizing the delinquent charges to be placed on the property tax roll. The City and Waste Management have followed all necessary procedural steps to comply with state law, local ordinances, and the Franchise Agreement as described below:

**Identification of Delinquent Accounts:** Waste Management identified residential solid waste accounts with unpaid charges incurred between July 1, 2024, and December 31, 2024, that remained delinquent for at least 90 days as of April 29, 2025. Waste Management provided written notification to account holders of their delinquent charges in October 2024 and April 2025.

**Notification to Property Owners and Account Holders for Public Hearing:** On May 5, 2025, a written notice was mailed to the account holders and record owners of affected properties, informing them of the delinquency, the City's intent to place the charges on the property tax roll, and the date and time of the public hearing (June 4, 2025, at 6:00 p.m.).

**Public Hearing:** This public hearing allows affected property owners to contest the delinquent charges before the City Council prior to final action.

**City Council Authorization:** Following adoption of Resolution No. 2025-077, the City will transmit a certified copy of the Resolution and delinquency report (Exhibit A to the Resolution) to the Riverside County Auditor-Controller by August 8, 2025, for inclusion in the Fiscal Year 2025-26 property tax roll.

Additionally, delinquent account holders may pay their 2024 outstanding charges in full by **July 15, 2025**, to avoid inclusion in the final tax roll submission. The Resolution will provide the City Manager, or his designee, with the authority to remove any paid accounts prior to finalizing the submission of the final report of delinquent accounts.

This process ensures the financial sustainability of waste services, prevents unpaid service costs from being passed on to the general ratepayer base, and ensures compliance with applicable laws and contractual obligations.

**FINANCIAL IMPACT:**

The final number of delinquent accounts and the total dollar amount to be collected will be determined after the July 15, 2025, deadline for account holders to pay their 2024 outstanding charges in full. Funds collected through the property tax roll will be remitted to Waste Management, with the City receiving its contractual franchise fee of 11% of gross receipts for the General Fund. This process ensures that solid waste services are financially supported.

**ENVIRONMENTAL ANALYSIS:**

This action is exempt pursuant to Section 15061(b)(3) of the Guidelines for the California Environmental Quality Act (CEQA), which states that a project is exempt from CEQA if the activity is covered by the common sense exemption that CEQA applies only to projects that have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. This action is to approve a resolution to place residential delinquent solid waste charges on the properties' tax roll for Fiscal Year 2026, and there is no possibility that adopting the resolution will have a significant effect on the environment. Therefore, no environmental analysis is required.

**PREPARED BY:** JACQUELINE ZUKERAN, UTILITY BILLING AND ADMINISTRATION MANAGER

**REVIEWED BY:** TOM MOODY, UTILITIES DIRECTOR

**ATTACHMENTS:**

1. Exhibit 1 – Resolution No. 2025-077
2. Exhibit 2 – Notice of Delinquent Charges to Property Owners
3. Exhibit 3 – Notice of Hearing on Delinquent Solid Waste Collection Charges