Clearlake Oaks County Water District
P.O. Box 709 / 12952 East Highway 20
Clearlake Oaks, CA 95423
(707) 998-3322 Phone (707) 998-1245 Fax
www.clocwd.org (Website)

RESOLUTION 26-10

RESOLUTION AUTHORIZING THE TRANSFER OF DELINQUENT ACCOUNT BALANCES TO THE COUNTY OF LAKE FOR COLLECTION ON THE COUNTY'S SECURED PROPERTY TAX ROLL

WHEREAS, the Clearlake Oaks County Water District's Board of Directors has determined that there is a need for assistance in collecting the District's delinquent accounts receivables; and

WHEREAS, the County of Lake has a means of collecting government agency's delinquent accounts by placing direct charges on the secured tax roll for real property within its jurisdiction. (See Attachment A)

NOW, THEREFORE, BE IT RESOLVED THAT, the Clearlake Oaks County Water District herewith requests that the County of Lake place an assessment on the secured tax roll of certain real property within the County of Lake's jurisdiction, the District's delinquent accounts

THE ABOVE RESOLUTION is hereby passed and adopted by the Board of Directors of the Clearlake Oaks County Water District at a regular meeting thereof held on the 20th day of August 2026, by the following vote:

AYES: ARCHACKI, HERMANN, MUTUGH, WHITTIER, CROZIER
NOES:
ABSTAIN:
ABSENT:

CLEARLAKE OAKS COUNTY WATER DISTRICT

By: _____
Stanley Archacki, Board President

Attest: _____
Olivia Mann, Board Secretary

LAKE COUNTY AUDITOR-CONTROLLER

FY 2026-2027

SECURED DIRECT ASSESSMENT CERTIFICATION

Deadline: Submit any time, but no later than **August 10th**

To: Lake County Auditor-Controller
255 North Forbes Street
Lakeport, CA 95451

District Name & Direct Charge #: CLEARLAKE OAKS CO WTR DIST, 90900

Primary Contact Name: Olivia Mann Phone: 7079983322

Email: o.mann@clocwd.org

Secondary Contact Name: Bailey Anderson Phone: 7079983322

Email: b.anderson@clocwd.org

Total Number of Assessments Charged: 105 Total Sum of Assessments Charged: $191,186.80

Upon satisfactory proof, Revenue and Taxation (R& T) Code section 4986 authorizes the Auditor to cancel all or any portion of any tax, penalty or cost if it was levied or charged: 1) More than once; 2) Erroneously or illegally; 3) On the cancelled portion of an assessment that has been decreased pursuant to a correction; 4) On property that did not exist on the lien date; 5) On property annexed after lien date by the public entity owing it; 6) On property acquired by a public entity; 7) On that portion of an assessment in excess of the value of the property as determined by the Assessor pursuant to R & T code section 469.

Furthermore, upon the recommendation of the Tax Collector, R & T Code section 4986.8 authorizes the Auditor to cancel "any tax bill if the amount is so small as not to justify the cost of collection. Any penalties, costs, fees, or special assessments....of any tax bill which is cancelled pursuant to this section may also be cancelled." Any tax bill so cancelled will result in an adjustment to current tax apportionments. (See R & T Code section 4707).

The City/District certifies that it has read and understands the above paragraph regarding the potential effect on property tax apportionments if tax bills are cancelled. The City/District also certifies that it has complied with all applicable laws prior to imposing these taxes/fees/assessments and agrees to defend, indemnify, hold harmless and release the County from any and all actions, claims, and damages arising out of or in connection with any claim or lawsuit alleging that the City/District unlawfully imposed the taxes/fees/assessments.

The City/District certifies that the parcel data and taxes/fees/assessments have been updated to the City/ District's satisfaction. The City/District requests placement of the City/District's taxes/fees/assessments on the Lake County tax statements and agrees to the County's posted fee schedule per GC 51800.

☒ **City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.**

Preparer Signature: Olivia Mann Print Name: Olivia Mann Date: 08/10/2026

Chair/Vice Chair Signature: [signature] Print Name: Stanley Archacki Date: 08/20/2026

Please mail the original Direct Assessment Certification form to the address listed above. Email a copy to Peter Bazzano at peter.bazzano@lakecountyca.gov along with the completed electronic listing of your assessments.