County of Sonoma

State of California

Date: July 14, 2026

Item Number: ____________

Resolution Number: ____________

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, for the Collection of Unpaid Abatement Costs as Special Assessments to be Placed on Fiscal Year 2026-27 Tax Roll.

Whereas, the County of Sonoma (the "County") has adopted a Municipal Code to establish standards for property maintenance, hereinafter referred to as the Sonoma County Code; and

Whereas, the Sonoma County Code standards are intended to maintain public health and safety and quality of life for residents in unincorporated Sonoma County; and

Whereas, violations of the Sonoma County Code are enforced through notices, citations, fees and penalties issued and assessed by Permit Sonoma Code Enforcement Division; and

Whereas, Permit Sonoma Code Enforcement Division refers cases to County Counsel for enforcement, where the violations are substantial, or pose a significant risk to health and safety, or where property owners are uncooperative; and

Whereas, as authorized by California Government Code 25845 (a) the Board of Supervisors adopted **Ord. No. 6319** (Aug. 18, 2020), Ord. No. **6236**, (July 24, 2018), and Ord. No. **6298** (Feb. 4, 2020), which together enacted and subsequently amended, Sonoma County Code Chapter 1, Section 1-7.1 et seq. to established a process for abatement of public nuisances, including the opportunity for the property owner to request an administrative hearing before an independent hearing officer, unless the Board, on a case by case basis, authorizes County

Counsel to proceed directly to court to be heard by a judge for severe cases; and

Whereas, time and expenses incurred by Code Enforcement, other County Departments, and County Counsel as part of efforts to obtain abatement of public nuisances result in direct costs to the County; and

Whereas, California Government Code section 25845, subdivision (d) grants counties the authority to make costs related to abatement of nuisances a special assessment against a parcel, and the Board of Supervisors in enacting Sonoma County Code Section 1-7(b) requires that "[c]osts will be a special assessment against the parcel where the public nuisance is located"; and

Whereas, Sonoma County Code Section 1-7(b) defines "Costs" or "abatement costs" as all costs incurred by the county in pursuing abatement, associated remedies, and civil penalties, including administrative overhead, salaries, attorneys' fees, and expenses incurred by any county department or agency; and

Whereas, Sonoma County Municipal Code section 1-7(f)(2) grants the County authority to make costs related to abatement of public nuisances a special assessment against a parcel, and since its adoption, County Counsel has annually reviewed costs of abatement and provided the Auditor-Controller-Treasurer-Tax Collector (ACTTC) with a list of unpaid amounts to be collected as a special assessment against the parcel where the public nuisance is located; and

Whereas, the Board of Supervisor in 2025 formed an Ad Hoc committee to review and make recommendations regarding code enforcement operations and procedures, and the Board thereafter provided direction to staff based on the Ad Hoc's recommendations; and

Whereas, while no recommendations were made as part of the Ad Hoc's review of code enforcement operations concerning the placement the costs of enforcement on the assessment roll, as currently directed by Chapter 1, Section 1-7 et seq., and while no new action of the Board of Supervisors is required to place the amounts on the tax roll following the adoption of Section 1-7 et seq., in the interest of enhanced transparency, staff and County Counsel have requested that the Board confirm the "Report of Unpaid Abatement Costs," attached hereto as Exhibit A, prepared by County Counsel, as special assessments associated with public nuisance abatement on various properties, and expressly authorize the ACTTC to collect the special assessment costs on the FY2026-2027 tax roll; and

Whereas, the properties listed in the attached Exhibit A are delinquent in the payment of said abatement costs; and

Whereas, the property owners shown on the most recent assessor roll for the listed properties received notification by mail that there are unpaid abatement costs related to the code enforcement action on their respective properties; and

Whereas, all property owners were notified in writing that any unpaid or delinquent costs would be specially assessed against the property as direct charges on the tax roll for FY2026-2027 and will have received such notice at least 30 days prior to the costs being placed on the tax roll to pay all outstanding abatement costs; and

Whereas, all property owners were also notified in writing that the Board would consider this resolution confirming unpaid costs of abatement for placement as special assessment on the tax roll at its meeting of July 14, 2026; and

Whereas, the Board considered this matter during a public meeting held on July 14, 2026, at which interested parties and members of the public were given an opportunity to provide comment; and

Now, Therefore, Be It Resolved that the Sonoma County Board of Supervisors hereby finds that the foregoing recitals are true and correct, and makes the following findings and determinations:

1) California Government Code section 25845, subdivision (d) grants counties the authority to make costs related to abatement of nuisances a special assessment against a parcel, and the Board of Supervisors in enacting Sonoma County Code Section 1-7(b) requires that "[c]osts will be a special assessment against the parcel where the public nuisance is located;" and

2) The Board has considered the Report of Unpaid Abatement Costs attached hereto as Exhibit A, which contains a list of parcels by address and Assessor's Parcel Number that have unpaid costs, and the amount due, associated with code enforcement and abatement of a public nuisance on the parcel; and

3) The unpaid costs of enforcement are collectable as a special assessment and the Board orders and confirms the use of the authority under state law and local code for collection by placement of the unpaid amounts as a special assessment (also referred to as a direct charge) on the property tax bill to be collected in the same manner as a tax for tax year 2026-2027; and

4) The ACTTC, with the advice of County Counsel, is authorized and directed to reduce or remove any amount from the list of Unpaid Abatement Costs, if sufficiently prior to issuance of the tax bill and prior to August 10, 2026, evidence that a listed unpaid amount has been paid is provided. The Board's intent is that staff have the discretion to reduce or remove amounts from the list prior to placement as special assessments where payment is made or a payment plan is entered into in advance of tax bills being issued but after this Resolution is adopted; and

5) This Resolution shall take effect immediately upon adoption; and

6) The Clerk of the Board is directed to provide a copy of this Resolution with Exhibit A attached to the ACTTC, County Counsel, and Permit Sonoma.

Supervisors:

Rabbitt: Coursey: Gore: Hopkins: Hermosillo:

Ayes: Noes: Absent: Abstain:

So Ordered.