COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 7/14/2026

To: Board of Supervisors County of Sonoma
Department or Agency Name(s): County Counsel and Permit Sonoma
Staff Name and Phone Number: Alexandra Apodaca, Deputy County Counsel (707) 565-2421 and Jesse Cablk, Permit Sonoma Code Enforcement Manager (707) 565-1900
Vote Requirement: Majority
Supervisorial District(s): All

Title:

Resolution for the Collection of Unpaid Abatement Costs as Special Assessments to be Placed on Fiscal Year 2026-27 Tax Roll

Recommended Action:

Adopt a Resolution (1) Confirming the "Report of Unpaid Abatement Costs" As Special Assessments Associated with Public Nuisance Abatement on Various Properties as shown in Exhibit A to the Resolution, (2) Directing Submittal of the Resolution and Exhibit A to the Auditor-Controller-Treasurer-Tax Collector (ACTTC) for Action to Collect the Unpaid Abatement Costs as Special Assessment Costs on the FY 2026-2027 Tax Roll, and (3) Authorizing ACTTC to remove or lower amounts shown on Exhibit A prior to placement on the 2026-27 to reflect payments received before August 10, 2026.

Executive Summary:

The Code Enforcement Division of Permit Sonoma enforces County Code, abates public nuisances, and handles special projects such as Public Health Order enforcement. It responds to citizen complaints submitted through GoGov, phone, email, mail, and referrals from other agencies.

Public nuisance abatement in unincorporated Sonoma County follows Government Code section 25845 and Sonoma County Code Chapter 1. Notices and Orders are sent to Property Owners that describe violations and required corrections. Most property owners receive 30 days to voluntarily comply before civil penalties begin, except for unpermitted cannabis, for which penalties begin immediately. The Notices and Orders advise that costs accrue immediately and may be administratively appealed within 10 days. Independent hearing officers conduct appeal hearings, and their orders may be judicially enforced. In severe cases, the Board of Supervisors may authorize County Counsel to proceed directly to court. Either way, due process is provided.

If violations remain uncorrected after the deadline for voluntary abatement has lapsed, Code Enforcement may seek authority to abate using third-party contractors. Cases involving significant risks or uncooperative owners may be referred to County Counsel for judicial remedies.

The County incurs many costs in abating violations, and those costs continue to accrue until compliance. The County Code makes unpaid abatement costs the responsibility of the property owner. State law, implemented through the County Code, Chapter 1, Section 1-7 et seq., authorizes the placement of abatement costs on the tax roll as a special assessment for collection in the same manner as property taxes. Sonoma County routinely places such amounts on the tax roll annually as direct charges after owners are provided notice and an opportunity to pay or provide evidence that the amount is incorrectly calculated - for instance because a partial payment has already been submitted - before the list is finalized and transmitted by County Counsel to the ACTTC in August. The direct charge list must be submitted to the ACTTC's Office by August 10, 2026, for the FY2026-2027 tax roll. This item seeks confirmation of the amounts to place on the tax roll for that tax year, and also seeks authority for the ACTTC to remove costs from the list if they are paid in full before that date.

While the County Code authorizes and directs the placement of these costs on the tax roll without further action by the Board, staff and Counsel are bringing this item to your Board confirmation of the listed amounts in the interest of enhanced transparency for matters related to code enforcement. Counsel will return to your Board in the Spring 2027 for direction regarding whether to obtain Board confirmation of costs prior to placement on the tax roll for future years; or to instead rely on the standing authority to place costs on the tax roll provided by Chapter 1, Section 1-7 et seq. to do so.

Discussion:

<u>Background:</u>

Sonoma County Code section 1-7(b) provides: "Costs" or "abatement costs" means all costs incurred by the county in pursuing abatement, associated remedies, civil penalties, including administrative overhead, salaries, attorneys' fees, and expenses incurred by any county department or agency" and section 1-7(f)(2) provides: "Costs. The responsible party is liable for all costs. Costs will be a special assessment against the parcel where the public nuisance is located."

California Government Code section 25845, subdivision (a) authorizes a county to adopt an ordinance to make costs related to abatement of nuisances a special assessment against a parcel. The Board of Supervisors, in enacting Sonoma County Municipal Code Section 1-7(b), requires that "[c]osts will be a special assessment against the parcel where the public nuisance is located" and Section 1-7(f)(2) grants the County authority to make costs related to abatement of public nuisances a special assessment against a parcel. Since the adoption of Sections 1-7 et seq. and in conformance with it, County Counsel and Permit Sonoma have annually reviewed outstanding costs of abatement and provided the ACTTC with a list of amounts to be collected as a special assessment against the parcel where the public nuisance is located.

California Government Code section 25845, subdivision (d) provides: "If the owner fails to pay costs of the abatement upon demand by the County, the Board of Supervisors may order the costs of the abatement to be specifically assessed against the parcel. The assessment may be collected at the same time and in the same manner as ordinary taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as are provided for ordinary County taxes. All laws applicable to the levy, collection, and enforcement of County taxes are applicable to the special assessment." Chapter 1, Section 1-7 et seq., provides the standing authority and direction from the Board to staff to place costs of abatement on the tax roll.

In 2025, the Board of Supervisors established an ad hoc committee to review and make recommendations regarding code enforcement operations and procedures, and the Board thereafter provided direction to staff. While no recommendations were considered or made concerning the placement of 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 bring the current item forward for the Board. This item is a resolution to confirm the "Report of Unpaid Abatement Costs" and its Exhibit A showing amounts to be collected on as special assessments associated with public nuisance abatement on various properties, and to authorize the ACTTC to collect the special assessment costs on the FY2026-2027 tax roll.

<u>Notice to Owners & Opportunity to Pay</u>

Notice was sent to all Property Owners of the parcels listed in Exhibit A to the Resolution. The notice: (1) indicated that there are unpaid costs associated with the code enforcement action for the owner's respective property, (2) provided the amount of the unpaid costs, (3) explained that the owner has at least 30 days to voluntarily pay the costs owed to avoid placement of the charges on the tax roll, and (4) provided the date of the Board meeting for the present item. County Counsel gives the ACTTC the list of parcels to which special assessments will attach no later than August 10, 2026, to allow time for processing. Property Owners can submit payment to County Counsel, or contact County Counsel to set up a payment plan, <u>prior to</u> August 10, 2026,to avoid placement of the amount on the tax roll. After that, collection is handled in the same manner as collection for property taxes. However, any amount that the Board authorizes to be placed on the tax roll as part of this item will not be placed on the tax roll if the ACTTC is informed by County Counsel on or before August 10th that they are paid in full. If a partial payment is received by that date, the amount to be placed on the tax roll will be recalculated accordingly.

<u>Amounts to be Collected</u>

For the FY2026-2027, there are a total of 53 properties with outstanding abatement costs, and the total amount of all outstanding abatement costs on these 53 properties collectively is $590,489.76. If no payments are received and the Board confirms the amounts listed in Exhibit A attached to the resolution, these amounts will be submitted to the ACTTC. Additional information regarding the financial impacts can be found below.

Exhibit A attached to the Resolution provides the property address, Assessor's Parcel Number, amount to be specially assessed on the tax roll, as well as the supervisorial district where the property is located for each of the 55 properties listed. There is a wide range of outstanding costs on the properties included in Exhibit A. Some properties carry as little as $525.00 in outstanding abatement costs, while the other end of the spectrum is a property with $96,392.48 in outstanding abatement costs. The proposed resolution includes direction to the ACTTC to confirm with County Counsel that amounts remain unpaid on August 10, 2026, prior to placing amounts on the tax roll and to adjust amounts in the event payments are received before that date.

<u>Alternatives</u>

Collecting unpaid costs of abatement in the same manner as a property tax is a cost-effective means of collection that generally results in expeditious cost recovery, without the County spending additional funds seeking collection, often within five years. Costs that are not placed on the tax roll this year can be placed on next year's tax roll if not paid by then. Costs of abatement that are not placed on the tax roll can still become a lien against the property when either Permit Sonoma records an abatement lien, or when County Counsel obtains and records a court judgment for abatement, penalties, and costs. The difference is that only costs may be recovered on the tax roll; penalties are not collected via the tax roll. A recorded court judgement will act as a lien for costs, fees, and penalties. An abatement lien or court judgment lien is released when amounts due are paid, which typically happens when a property sells or is refinanced, sometimes after many decades. While these collection mechanisms are not mutually exclusive, amounts due are only collected once. Recovered costs go to making the County whole. Property owners can keep the costs of enforcement low by promptly cooperating with enforcement and abating violations.

Recommendation

Staff recommends that the Board adopt the Resolution (1) Confirming the "Report of Unpaid Abatement Costs" As Special Assessments Associated with Public Nuisance Abatement on Various Properties as shown in Exhibit A to the Resolution, (2) Directing Submittal of the Resolution and Exhibit A to the ACTTC for Action to Collect the Unpaid Abatement Costs as Special Assessment Costs on the FY2026-2027 Tax Roll, and (3) Authorizing the ACTTC to remove or lower amounts shown on Exhibit A prior to placement on the FY2026-2027 Tax Roll where County Counsel confirms receipt of payment before August 10, 2026.

Counsel and Permit Sonoma will return to your Board in the Spring 2027 for direction regarding whether to obtain Board confirmation of costs prior to placement on the tax roll for future years; or to instead rely on the standing authority to place costs on the tax roll provided by Chapter 1, Section 1-7 et seq. to do so.

Strategic Plan:
N/A

Racial Equity:

Was this item identified as an opportunity to apply the Racial Equity Toolkit?
No

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Prior Board Actions:

- July 24, 2018, adoption of Ordinance No. 6236 (Amending Ch. 1 to add an administrative citation program to the County Code.)
- February 2, 2020, adoption of Ordinance No. 6298 (Amending Ch. 1, Ch. 26, and Ch. 37 related to industrial hemp.)
- August 18, 2020, adoption of Ordinance No. 6319 (Amending Ch. 1 and Ch. 26) - which among other things added subsection (f)(2) to section 1-7 providing that "Costs will be a special assessment against the parcel where the public nuisance is located".)
- September 1, 2020, Ordinance No. 6322 (Amending Ch. 1 and Ch. 26, update to consolidate enforcement, align with state law, establish new penalties, address cannabis and vacation rental enforcement, and address environmental damage remedies.)

FISCAL SUMMARY

Expenditures	FY25-26 Adopted	FY26-27 Projected	FY27-28 Projected

Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:
There are a total of 55 properties with a collective $601,287.86 in outstanding abatement costs that County Counsel and Permit Sonoma Code Enforcement are requesting be placed on the tax roll. Permit Sonoma Code Enforcement must cover these costs until they are recovered or absorb costs of enforcement work through other funds.

While placing the costs on the tax roll is not a guarantee to lead to recovery, it is generally the most expeditious and least costly option for the County to receive reimbursement.

Staffing Impacts:			
Position Title (Payroll Classification)	**Monthly Salary Range (A-I Step)**	**Additions (Number)**	**Deletions (Number)**

Narrative Explanation of Staffing Impacts (If Required):
n/a

Attachments:
Resolution
Report of Unpaid Abatement Costs” - Exhibit A to Resolution

Related Items “On File” with the Clerk of the Board:
n/a