

## Delinquent Accounts Submitted to the Plumas County Tax Collector

### Time line and Workflow

File liens as necessary (following policy) throughout the year. (It is not mandatory to have liens filed in order to add a delinquent property to the tax roll. It is simply an additional means to remedy delinquencies)

DATE (no later than)	ACTION
JUNE 10, 2024	Bookkeeper and General Manager finalize a report of all affected parcels, the charges, penalties and other delinquency charges. Create a draft of the public notice for publication and mailing to the affected parcels.
JUNE 10, 2024	General Manager (or bookkeeper as delegated) submits to Board of Directors the collection report and public notice so they become an agenda item for the June board meeting.
JUNE 24, 2024	Board discussion, revisions (if any) and approval of the report. Board approves the public notice document which will state the July board meeting as the public hearing date.
JUNE 24, 2024	General Manager (or bookkeeper as delegated) places notice in the local newspaper. The notice must appear once a week for <b>2 consecutive weeks</b> (must have 5 days in between appearances not counting publication days)
JUNE 24, 2024	General Manager (or bookkeeper as delegated) prepares and mails the notice to the owner of each affected parcel
JULY 08, 2024	General Manager submits to Board of Directors the approved report and prepared Plumas County Auditor Resolution so they become an agenda item for the July board meeting.
JULY 18, 2024	Board meeting/public hearing – Board discussion & public discussion, revisions (if any) and adopts the report as FINAL.
JULY 18, 2024	Board reviews and approves the Resolution for the Plumas County Auditor submission which will include the final collection report.
AUG 05, 2024	General manager (or bookkeeper as delegated) files with the County Auditor a copy of the final report and the final adopted resolution (actual deadline is August 09)

Need:

1. Prepare Collection Spreadsheet
2. Prepare public notice for advertising and mailing
3. Prepare a resolution for the Plumas County Auditor (see Resolution No. 2020-7097 as example)

Example Public Notice:

Greenhorn Creek Community Services District  
Notice of Public Hearing

Pursuant to the California Government Code Section 6115(b), the Greenhorn Creek Community Services District will conduct a public hearing during the District’s Board of Director’s Regular Meeting scheduled on Thursday, July 18, 2024 at 6:00 p.m., held at the Greenhorn Fire Station, 2049 Red Bluff Circle, Quincy, CA 95971. The Board of Directors will review, discuss and adopt the ***Delinquent Water Charges and Penalties Report*** which will be submitted to the Plumas County Tax Collector for collection via the Secured Taxes Property statements. The July 2024 Board of Directors Agenda is available prior to the meeting at <https://www.greenhorncsd.org/board-meetings-88884e1>

June 2024 – Plumas Sun submission guidelines:

<https://plumassun.org/submission-guidelines/#LegalNotice>

## Legal notice guidelines

*The Plumas Sun* publishes legal notices, including announcements of the following:

- Name change.
- Petition to administer estate.
- Trustee sale.
- Summons.
- Bulk sale.
- Notice to creditors.
- Lien sale.
- **Notice of hearing.**
- Notice inviting bids.
- General legal matters.

## Publication day and deadline

Legal notices are typically published within five business days of receipt. Send them to [legalnotices@plumassun.org](mailto:legalnotices@plumassun.org).

## Fee

*The Plumas Sun* charges \$25 per week for each legal notice posting.

## Submission checklist

We will publish your legal notice as soon as we receive the following:

- Your legal notice in PDF format. Email your notice to [legalnotices@plumassun.org](mailto:legalnotices@plumassun.org). In the subject line of your email type “LEGAL NOTICE.”

- Fee payment. See fee schedule above. Send payments to our partner, The Almanor Foundation, and forward your proof of payment to [legalnotices@plumassun.org](mailto:legalnotices@plumassun.org).