



ATTACHMENT 5

Property Owner: Christine A Marquez
Property Address: 4138 E Willow Ave
APN: 103-520-002
Acct#: 765787
Lien Amount: \$409.64 (Covering period January 1, 2025 – December 31, 2025)

History:

April 20, 2022 - A Public Hearing Notice was mailed to 4138 E Willow Ave for 2021 debt.

April 6, 2023 - A Public Hearing Notice was mailed to 4138 E Willow Ave for 2022 debt.

April 28, 2023 - Customer called the Utility Billing Call Center to discuss her account balance and informed staff she would try to make a payment for past due balance.

April 17, 2024 - A Public Hearing Notice was mailed to 4138 E Willow Ave for 2023 debt.

September 2024 to May 2026 - Past Due Notices have been mailed monthly to 4138 E Willow Ave.

April 17, 2025 - A Public Hearing Notice was mailed to 4138 E Willow Ave for 2024 debt.

June 25, 2025 - Customer called the Utility Billing Call Center to discuss account balance and amount needed to remove her account from tax roll.

March 4, 2026 - Customer called the Utility Billing Call Center to discuss 2025 debt and potential tax roll.

April 6, 2026 - A Public Hearing Notice was mailed to 4138 E Willow Ave for 2025 debt.

April 23, 2026 - Customer called the Utility Billing Call Center to discuss tax roll amount and due date.

Account Background:

Christine Marquez, property owner, attended the Public Hearing on June 1, 2026, contesting the delinquent balance proposed to be tax rolled. Christine has requested assistance with paying her utility bill down by possibly waving past due charges.

Previous account history has shown that Christine has been a part of the tax roll process since 2022. Christine was mailed Notices of Public Hearings in April 2022, 2023, 2024, 2025, and 2026. Christine has periodically made payments on her account. However, since Christine's account has continued to have a past due balance, her payments have not paid off her 2025 debt. Christine receives monthly invoices and has been mailed past due notices every month since September 2024.

The amount put on the tax roll covers the period from January 1, 2025 – December 31, 2025. Christine's account continues to be delinquent as of today and will be tax rolled next year for January 1, 2026 to December 31, 2026 if she continues to not submit payment. Her account will continue to assess penalties.



Policy:

Municipal Code allows the City of Visalia to tax roll delinquent utilities as a means of collection. (VMC 13.08.880; VMC 8.28.170). This method has become the most effective way of collection of past due charges since 2014 when the City was separated from CalWater for billing.

Staff Recommendation: The Finance and Utility Billing Department have determined that the property owner was given proper notification of the tax roll amount. Staff recommends that the outstanding balance of \$384.64, plus the administrative fee of \$25.00, for a total of \$409.64 be placed as a tax lien assessment on the property at 4138 E Willow. The customer will automatically be removed from the Tax roll list if full payment is received by June 30, 2026.