



| DEFERRED ASSESSMENTS, HARDSHIP DEFERRALS & DELINQUENT LOANS FINAL RESOLUTION 246-25 AUGUST 27, 2025

Resolution 246-25

1. Constitutes the Final Rate Resolution for the following:
 - a. Delinquent Deferred Assessments
 - b. Delinquent Hardship Deferrals
 - c. Delinquent Capital Expansion and Contribution in Aid of Construction Loans
2. Amounts will be collected pursuant to the Uniform Assessment Collection Act
3. Notices were sent out first week of August to assessed property owners

Delinquent Deferred Assessments

1. For certain Utility Expansion Projects (UEPs), the City offered property owners the option to defer assessment payments.
2. Owners were allowed to place a voluntary lien for the full assessment, including principal, interest, and administrative fees.
3. Deferred assessments become due and payable upon sale of the property, refinancing or transfer of ownership.

Delinquent Deferred Assessments

4. (7) properties totaling (15) deferred assessment accounts are still due and owing to the City
5. Installments will bill for a term of 20 years.
6. Delinquent balances, plus statutory discount and tax collector fees will be added to each installment.
7. Lien will be released upon payment in full.
8. Total Delinquent Deferred Assessments - \$354,203.34

Delinquent Deferred Assessments

PARCEL NUMBER	PROJECT	TOTAL as of 7/31/25	Term 20 Year Annual Installment	Total per Yr/Per Property	Total Over 20 Year Term
			Total installment		
Parcel #1	SW2W	\$ 11,736.71	\$621.71		
Parcel #1	SW2S	\$ 37,818.68	\$1,980.15		
Parcel #1	SW2I	\$ 10,316.44	\$547.74		
				\$3,149.60	\$62,992.00
Parcel #2	SW2S	\$26,295.41	\$1,379.98		
				\$1,379.98	\$27,599.60
Parcel #3	SW4W	\$16,985.66	\$895.09		
Parcel #3	SW4S	\$40,816.35	\$2,136.27		
Parcel #3	SW4I	\$13,372.34	\$706.90		
				\$3,738.26	\$74,765.20
Parcel #4	SW4W	\$16,880.97	\$889.64		
				\$889.64	\$17,792.80
Parcel #5	SW4W	\$15,441.50	\$814.67		
Parcel #5	SW4S	\$37,105.76	\$1,943.01		
Parcel #5	SW4I	\$12,156.67	\$643.58		
				\$3,401.26	\$68,025.20
Parcel #6	SW4W	\$16,985.66	\$895.09		
Parcel #6	SW4S	\$40,816.35	\$2,136.27		
Parcel #6	SW4I	\$13,372.34	\$706.90		
				\$3,738.26	\$74,765.20
Parcel #7	SE1S	\$44,102.50	\$2,307.43		
				\$2,307.43	\$46,148.60
	TOTAL DUE	\$ 354,203.34	\$18,604.43	\$18,604.43	\$372,088.60

Delinquent Hardship Assessments

1. Provides low-income property owners a means to defer all or part of certain UEP and Fire Service assessment each year based on HUD guidelines
2. Owners must apply for the program annually and all deferred amounts are recorded as liens against the properties.
3. Hardship amount includes principal and interest.
4. Hardship deferred amounts become due and payable upon sale of the property, refinancing or transfer of ownership.

Delinquent Hardship Assessments

5. Currently (18) properties where the deferred hardship amount remains outstanding:
 - a. (4) properties – ownership changed hands and amounts were not paid in full at closing
 - b. (14) properties – Owner is no longer enrolled in the hardship program
6. Total Delinquent Hardship Assessments - \$116,408.44

Delinquent Hardship Assessments

7. The repayment term will match the remaining term of the original assessment.
8. Remaining Capital Expansion and Contributions in Aid of Construction (CIAC) balances will be billed over a term of 6 years
9. Fire Service assessment balances will be billed over a term of 5 years and be added to the current annual Fire Service Assessment
10. No additional interest will accrue.

Delinquent Hardship Assessments

PARCEL NUMBER	PROJECT	TOTAL as of 7/31/25	Term Annual Installment	Total Repayment Over Term
Parcel #1	N1 - FIRE	\$ 2,552.04	\$198.58	\$4,460.35
Parcel #2	N1	\$ 3,258.76	\$179.59	\$5,207.92
Parcel #3	N2 -FIRE	\$ 10,196.07	\$1,621.89	\$11,175.52
Parcel #4	N2 -FIRE	\$ 3,693.75	\$529.63	\$4,164.35
Parcel #5	N2 -FIRE	\$ 3,355.66	\$473.55	\$3,807.51
Parcel #6	N2 -FIRE	\$ 3,095.34	\$485.21	\$3,808.16
Parcel #7	N2 -FIRE	\$ 14,986.95	\$2,527.60	\$15,993.19
Parcel #8	N2 -FIRE	\$ 11,621.30	\$1,698.56	\$12,652.23
Parcel #9	N2 -FIRE	\$ 2,186.33	\$354.35	\$2,864.52
Parcel #10	N2 -FIRE	\$ 7,269.18	\$1,185.28	\$8,130.76
Parcel #11	N2 -FIRE	\$ 835.55	\$158.40	\$1,262.56
Parcel #12	SW67- FIRE	\$ 8,790.09	\$1,433.12	\$9,592.57
Parcel #13	SW67- FIRE	\$ 5,383.98	\$855.71	\$6,039.55
Parcel #14	SW67- FIRE	\$ 22,669.05	\$3,267.39	\$24,008.29
Parcel #15	SW67	\$ 4,204.83	\$699.78	\$4,849.07
Parcel #16	SW67- FIRE	\$ 1,074.37	\$229.91	\$1,584.46
Parcel #17	SW67- FIRE	\$ 1,879.89	\$357.90	\$2,420.59
Parcel #18	SW67- FIRE	\$ 9,355.30	\$1,529.40	\$10,180.46
	TOTAL DUE	\$ 116,408.44	\$17,785.85	\$132,202.05



Terms: North 1 - 29 years; North 2 – 13 years; SW 6&7 – 9 years; all other CFECs- 6 years;
Fire – 5 Years

Delinquent Loan - Contribution in Aid of Construction (CIAC)

1. Prior to 2023, property owners could finance Utility Capital Expansion Fees (UCEF) for up to 6 years and Contribution in Aid of Construction (CIAC) fees for up to 15 years by entering into a voluntary lien agreement with the City.
2. The loans were billed annually by the City, not through property tax bills.
3. Ordinance 56-18 allows the City to collect delinquent loans via installments on the tax bill.

Delinquent Loan - Contribution in Aid of Construction (CIAC)

4. Penalties/Interest stop accruing.
5. All penalties and fines already imposed shall be waived upon payment in full of the Assessment.
6. Lien will be released upon payment in full.
7. Notices were mailed to Property Owners advising that failure to pay by 9/30/25 would result in installments on the November 2025 tax bill.

Delinquent Loan - Contribution in Aid of Construction (CIAC)

8. (1) property- total amount to be billed: \$7,751.67

Parcel #1	Loan Balance					
		Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total
Water CIAC	\$ 1,719.50	\$ 607.47	\$ 607.47	\$ 607.47		
Sewer CIAC	\$ 5,642.09	\$ 1,185.85	\$ 1,185.85	\$ 1,185.85	\$ 1,185.85	\$ 1,185.84
		\$ 1,793.32	\$ 1,793.32	\$ 1,793.32	\$ 1,185.85	\$ 1,185.84
Grant total to be collected	\$ 7,751.67					

Thank you

