CONTRA COSTA COUNTY

AGENDA

Abandoned Vehicle Abatement Services Authority

Wednesday, December 10, 2025 **10:00 AM** **30 Muir Road, Zoning Administration Room, Martinez, CA**

ZOOM LINK

https://cccounty-us.zoom.us/j/81374261112?pwd=zhNrMsbHJdpBGN27f1hRE6QO6QXHAw.1

Passcode:187377

Join via audio: USA 888 278 0254 US Toll-free Conference code: 198675

Agenda Items: Items may be taken out of order based on the business of the day and preference of the Committee

1. Roll Call and Introductions

2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to two minutes).

3. Review and Approve the meeting minutes from December 4, 2024 **25-5219**

Attachments: DRAFT_MeetingMinutes04-Dec-2024-03-47-05

4. Receive staff report describing expenditures for costs of services provided to the Authority by the Contra Costa County Department of Conservation and Development (DCD), and County Auditor-Controller in FY 24-25 and Approve reimbursement to DCD, and County Auditor-Controller for Administrative Costs of services provided to the Authority in the Amount $42,316.15 **25-5220**

Attachments: Attachment_AVAP Admin Costs FY2024-25
Attachment_Final Totals for cities_unincorp

5. Receive staff report describing anticipated administrative expenditures in support of the Authority for FY 25-26 and Approve reimbursement to DCD and County Auditor-controller **25-5221**

Attachments: Attachment_AVAP Estimated Admin Costs_FY2025-26

6. Receive Staff report and Accept CCAVASA 2023-2024 Independent Audit Report for years ending June 30, 2024 and 2023. **25-5222**

Attachments: CCCAVASA MOIC 23-24 Final
CCCAVASA RC 23-24 Final
CCCAVASA FS 23-24 Final

7. Review of Procedures for Documenting and Claiming Reimbursement for Abandoned Vehicles Abated **25-5223**

Attachments: 2025_Item #7 Attachment 7A_Excerpt CHP AVAP Handbook CH 4
2025_Item #7 Attachment 7B_Excerpt CHP AVAP Handbook Ch2

The next meeting is currently scheduled for December 2026.

Adjourn

The Committee will provide reasonable accommodations for persons with disabilities planning to attend the Committee meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar Street, Martinez, during normal business hours. Staff reports related to items on the agenda are also accessible online at www.contracosta.ca.gov. If the Zoom connection malfunctions for any reason, the meeting may be paused while a fix is attempted. If the connection is not reestablished, the committee will continue the meeting in person without remote access. Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact: Jason Crapo, 925-655-2800 or Jason.Crapo@dcd.cccounty.us

1025 ESCOBAR STREET
MARTINEZ, CA 94553

CONTRA COSTA COUNTY

Staff Report

File #: 25-5219 **Agenda Date:** 12/10/2025 **Agenda #:** 3.

Advisory Board: Abandoned Vehicle Abatement Authority
Subject: Review and Approve meeting minutes from December 4, 2024

Information:
This is an ongoing item of the Authority

Referral History and Update:
See attached

Recommendation(s)/Next Step(s):
Approve meeting minutes from the December 4, 2024, annual meeting.

Meeting Minutes

CONTRA COSTA COUNTY Abandoned Vehicle Abatement Services Authority

Wednesday, December 4, 2024 **10:00 AM 30 Muir Road, Zoning Administration Room, Martinez, CA**

Zoom Link
https://cccounty-us.zoom.us/j/82933861216?pwd=99aGEj5tKc23DkhB2P00m5MM5ui7Qv.1

Call In 888 278 0254
Access Code 198675

Agenda Items: Items may be taken out of order based on the business of the day and preference of the Authority. To view staff reports click on the number to the right of the agenda item.

1 Roll Call and Introductions
Chair Jason Crapo calls meeting to order
Roll and introductions: Jason Crapo, Chris Peart (Brentwood), Steve Borbely (Moraga), Dave Hoff (San Pablo), Alma Causey (Richmond), Katrina O'Brien (San Ramon), absent (Pittsburg).

2 Public comment on any item under the jurisdiction of the Authority and not on this agenda (speakers may be limited to two minutes).
No public comment

3 Review and approve meeting minutes from December 6, 2023, meeting
Attachments: Draft AVAP Annotated Minutes_Dec 2023
Motion to approve meeting minutes from December 6, 2023, meeting made by Katrina O'Brien and seconded by Dave Hoff. Motion approved 6 Ayes 0 Nays

4 Receive staff report reviewing procedure for selecting individuals to serve on the Board of Directors as described by the Authority Joint Powers Agreement

4a Board opens meeting to general membership and receives nominations

4b Vote - General membership

4c New Board members are selected and impaneled

4d Board of Directors to select a Chairperson

General membership nominates and vote on new board members. New Board members are selected and impaneled for a two year term:
East: Beth Baldwin (Brentwood), Myla Rivers (Pittsburg)
Central : Luis Martinez (Pleasant Hill), Katrina O'Brien (San Ramon)
West : Gloria Garcia (Richmond), Illeana Gutierrez (Hercules)
Chair : Jason Crapo (Contra Costa County)

5 Receive staff report describing expenditures for costs of services provided to the Authority by Contra Costa County Department of Conservation and development (DCD) and County Auditor-Controller in FY 23-24 and Approve reimbursement to DCD and County Auditor-Controller for Administrative Costs of services provided to the Authority in the amount of $45,697.86

Attachments: Attachment 5A_AVAP Admin Costs FY2023-24
Attachment 5B_Final Totals for cities & unincorp

Motion to receive staff report describing expenditures for costs of serves provided to the Authority by Contra Costa County Department of Conservation and development (DCD) and County Auditor-Controller in FY 23-24 and Approve reimbursement to DCD and County Auditor-Controller for Administrative Costs of services provided to the Authority in the amount of $45,697.86 made by Beth Baldwin and Seconded by Gloria Garcia. Motion approved 6 Ayes 0 Nays

6 Approve Reimbursement to DCD and County Auditor-Controller for administrative costs for services provided to the Authority for FY 24-25 in an amount not to exceed $55,000.00 which represents 5% of the Authority's estimated gross revenues for FY24-25

Attachments: Attachment #6A_Estimated Admin Costs 24-25 for Annual Meeting

Motion to approve Reimbursement to DCD and County Auditor-Controller for administrative costs for services provided to the Authority for FY 24-25 in an amount not to exceed $55,000.00 which represents 5% of the Authority's estimated gross revenues for FY24-25 made by Beth Baldwin Motion Seconded by Gloria Garcia. Motion approved 6 Ayes 0 Nays

The next meeting is currently scheduled for December 2025.

Adjourn

The Authority will provide reasonable accommodations for persons with disabilities planning to attend the Authority meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Authority less than 96 hours prior to that meeting are available for public inspection at 30 Muir Road, Martinez, during normal business hours. Staff reports related to items on the agenda are also accessible online at www.contracosta.ca.gov. If the Zoom connection malfunctions for any reason, the meeting may be paused while a fix is attempted. If the connection is not reestablished, the authority will continue the meeting in person without remote access. Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact: Jason Crapo, 925-655-2800

File #: 25-5220 **Agenda Date:** 12/10/2025 **Agenda #:** 4.

Advisory Board: Abandoned Vehicle Abatement Authority
Subject: Reimbursement of Administrative Costs of Services Provided to the Authority by Contra Costa County in FY 2024-25
Presenter: Jason Crapo

Information:
Since its inception, staff support for the Contra Costa County Abandoned Vehicle Abatement Service Authority (Authority) has been provided by Contra Costa County (County), and the Authority has reimbursed the County for the cost of these administrative support services. This report recommends the Authority continue this practice and reimburse the County for services it provided to the Authority in FY 2024-25.

In 1991, the County Sheriff's Office recommended that the County and the Cities within the County, establish an Abandoned Vehicle Abatement Service Authority, as allowed under legislations newly enacted at the time, AB 4114. Under that law, a vehicle registration surcharge is collected and used to fund such authorities, which administer the abatement of abandoned vehicles on public and private properties within their jurisdictions.

The Sheriff recommended that the County provide administrative support to the Authority, maintaining county-wide records of abatement activities and preparing documentation as required by State law and regulation through the use of appropriate County personnel and equipment. The Board of Supervisors agreed. The Authority has been in continuous operation since 1992 and the County has provided administrative support to the Authority for the past 33 years.

Each quarter, the Contra Costa County Auditor Controller's Office (CCCACO) receives a disbursement from the Office of the State Controller and deposits the revenue into the Authority's fund. The County Department of Conservation and Development (DCD) receives reports from each of the participating member agencies and an accountant reviews each report and recovers statistical information. This information is required for a quarterly report which must be submitted to the Office of the State Controller and the CCCACO. The quarterly report is then sent to the CCCACO and their staff enters the data into the County Finance system to generate payments to each Authority member agency. Records of reports, funding received by the State and disbursements from the Authority fund to member agencies are maintained by the CCCACO. The CCCACO conducts audits of the DCD finances, including accounting practices and procedures relating to the financial services provided to the Authority. The DCD Fiscal Officer is responsible for ensuring the accurate and timely preparation of the quarterly reports. The Fiscal Officer ensures that all Authority funds and transactions are accurately recorded, reported and transmitted as required by law. The Fiscal Officer conducts end of the year audits of the Authority funds. In accordance with State law, every other year the DCD Fiscal Officer contracts with a third party auditing firm to conduct an independent audit of the Authority finances. The results of the audit are reported to the Authority, the CCCACO, and the State of California.

The DCD Code Enforcement Division provides the Authority with technical advisors (TAs). County Code Enforcement staff possess a thorough knowledge and understanding of the Government and Vehicle Code sections authorizing and governing operation of the Authority. Legal mandates, changes to law and policy and interpretations of law and policy are frequently reviewed by the TAs and disseminated to the member agencies. The TAs must maintain close contact with representatives in the California Highway Patrol and the State Controller's Office to remain current on the issues of law, policy and procedure. Member agencies have direct access to TAs for questions regarding policy, procedure, law, reporting and finances. The TA's are responsible for researching answers to questions and providing timely responses to member agencies.

A DCD Deputy Director is the County's representative to the Authority and Chair of the Board of Directors and serves as the Administrator for the Authority. The Chair calls for the annual meetings, coordinates the efforts of the County staff providing services to the Authority, and ensures all legal requirements are met and reports are presented to the Board of Directors on matters affecting the Authority. County staff prepare notices and advisories, schedule and prepare agendas for Authority meetings, and maintain records of meetings, agreements, policies and handbooks.

During its last annual meeting on December 4, 2024, the Authority Board of Directors authorized reimbursement to the County in an amount not to exceed $55,000 for administrative costs in support of the Authority in FY2024-25, representing an estimated 5% of the Authority's anticipated gross revenues for the fiscal year.

Staff has provided a spreadsheet attached to this staff report that identifies the Administrative costs of $42,316.15 for services provided to the Authority by the County for FY2024-25.
Since administrative costs were less than the 5% of revenues previously authorized by the Board of Directors, the balance of the 5% of revenue held in reserve for such costs was distributed to all member agencies on September 25, 2025.

Since administrative costs were less than the 5% of revenues previously authorized by the Board of Directors, the balance of the 5% of revenue held in reserve for such costs was distributed to all member agencies on September 25, 2025.

ADMINISTRATIVE COSTS FOR AVAP FY2024-25

EXPENSES:

ADMINISTRATIVE SUPPORT	HOURS	EMPLOYEE HOURL RATE	AMOUNT	
CLERK - EXPERIENCED LEVEL	0	$106.38	$0.00	
CLERK - SPECIALIST LEVEL	1	$156.21	$156.21	
ACCOUNTANT III	112	$231.64	$25,827.69	
FISCAL OFFICER	0	$279.42	$0.00	
ADMINISTRATOR	0	$380.81	$0.00	
SECRETARY - ADVANCED LEVEL	1	$153.48	$153.48	
PRINCIPAL BUILDING INSPECTOR	0	$255.77	$0.00	
TOTAL	114			$26,007.16
CCC AUDITOR'S OFFICE COSTS				$3,090.99
OUTSIDE AUDITOR - MAZE & ASSOCIATES				$12,865.00
COUNTY COUNSEL				$353.00
TOTAL EXPENSES:				$42,316.15

TOTAL REVENUES:

$ 1,054,557.16	*5%	$52,727.86

BALANCE	$10,411.70

Contra Costa County Abandoned Vehicle Abatement Trust Fund Allocation Figures - Final 2024-2025

Auditor's Vendor #	City	50% Allocation Amount (based on population)	50% Allocation Amount (based on % Towed/Tagged/Voluntary removal)	Total Allocation	
00147	Antioch	51,016.94	41,923.01	92,939.95	
12731	Brentwood	28,595.81	15,614.23	44,210.04	
10839	Clayton	4,706.92	0.00	4,706.92	
01985	Concord	53,648.75	64,419.64	118,068.39	
10184	Danville	18,777.07	0.00	18,777.07	
02120	El Cerrito	11,337.10	0.00	11,337.10	
06943	Hercules	11,488.93	30,249.41	41,738.34	
07863	Lafayette	10,932.20	0.00	10,932.20	
02380	Martinez	16,094.64	0.00	16,094.64	
02069	Moraga	7,389.36	0.00	7,389.36	
10132	Oakley	20,194.22	56,856.13	77,050.35	
00884	Orinda	8,452.22	16,387.47	24,839.69	
04007	Pinole	8,047.32	71,869.06	79,916.38	
05534	Pittsburg	33,150.90	39,436.56	72,587.46	
10821	Pleasant Hill	14,728.11	8,653.05	23,381.16	
04048	Richmond	49,751.64	9,933.08	59,684.72	
01679	San Pablo	13,715.87	31,047.95	44,763.82	
00376	San Ramon	36,440.68	7,613.80	44,054.48	
08405	Walnut Creek	30,670.90	321.59	30,992.49	
	Unincorp	76,980.92	111,795.53	188,776.45	
		506,120.50	506,120.51	1,012,241.01	$ 1,012,241.01
Total Administrative Cost for FY 2024/25					$ 42,316.15
Total AVAP Apportionment Received for FY 2024/25					$ 1,054,557.16

1025 ESCOBAR STREET
MARTINEZ, CA 94553

CONTRA COSTA COUNTY

Staff Report

File #: 25-5221 **Agenda Date:** 12/10/2025 **Agenda #:** 5.

Advisory Board: Abandoned Vehicle Abatement Authority
Subject: Receive staff report describing anticipated administrative expenditures in support of the Authority for FY 25-26 Approve reimbursement to DCD and County Auditor-controller
Presenter: Jason Crapo

Information:

Receive staff report describing anticipated administrative expenditures in support of the Authority for FY 25-26

Recommendation(s)/Next Step(s):

Approve reimbursement to DCD and County Auditor-controller for administrative costs for services provided to the Authority for FY 25-26 in an amount not to exceed $55,000.00 which represents 5% of Authority's estimated gross reveune3s for FY 25-26

ESTIMATED ADMINISTRATIVE COSTS FOR AVAP FY 25/26

ESTIMATED EXPENSES:

ADMINISTRATIVE SUPPORT	HOURS	EMPLOYEE HOURL RATE	AMOUNT	
CLERK - EXPERIENCED LEVEL	5	$106.38	$531.88	
CLERK - SPECIALIST LEVEL	36	$163.16	$5,873.76	
ACCOUNTANT III	50	$241.13	$12,056.50	
ACCOUNTANT I	90	$182.63	$16,436.70	
FISCAL OFFICER	1	$289.92	$289.92	
ADMINISTRATOR	4	$399.69	$1,598.76	
SECRETARY - ADVANCED LEVEL	5	$159.41	$797.05	
SENIOR BUILDING INSPECTOR	20	$240.90	$4,818.00	
TOTAL	211			$42,402.57
ESTIMATED CCC AUDITOR'S OFFICE COSTS				$4,300.00
TOTAL ESTIMATED EXPENSES				$46,702.57

ESTIMATED REVENUE:

$1,100,000.00	*5%	$55,000.00

BALANCE	$8,297.43

1025 ESCOBAR STREET
MARTINEZ, CA 94553

File #: 25-5222 **Agenda Date:** 12/10/2025 **Agenda #:** 6.

Advisory Board: Abandoned Vehicle Abatement Authority
Subject: Independent Audit Report
Presenter: Victoria Isip

Information:
As stated in the CHP Handbook, Chapter 1 General Information Section 9350.7 VC was amended in 2008 to include a fiscal year-end report to the SCO. It also included a start date of January 1, 2010 of a biannual financial audit of the service authority conducted by a qualified independent third party.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. Some of the important auditing procedures include:

- Evaluating and understanding internal control systems
- Performing analytical procedures on expected and unexpected variances in account balances
- Testing documentation supporting account balances or classes of transactions
- Offer objective advice for improving financial reporting and internal controls to maximize efficiency

Since there are no areas of fiscal concern as per the audit report, Staff recommends the Board of Directors accept the Independent Audit Reports years ended June 30, 2023 and 2024 “Memorandum on Internal Control and Required Communications and “Basic Financial Statements years ended June 30, 2023 and 2024.”

CONTRA COST COUNTY ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
MEMORANDUM ON INTERNAL CONTROL

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

This Page Left Intentionally Blank

CONTRA COST COUNTY ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
MEMORANDUM ON INTERNAL CONTROL

For the Years Ended June 30, 2024 and 2023

Table of Contents

This Page Left Intentionally Blank

MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of
the Contra Cost County Abandoned Vehicle Abatement Service Authority, California

In planning and performing our audit of the basic financial statements of the Contra Cost County Abandoned Vehicle Abatement Service Authority as of and for the years ended June 30, 2024 and 2023, respectively, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Maze & Associates

Pleasant Hill, California
June 26, 2025

Accountancy Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

T 925.228.2800
E maze@mazeassociates.com
W mazeassociates.com

This Page Left Intentionally Blank

CONTRA COST COUNTY ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
REQUIRED COMMUNICATIONS

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

This Page Left Intentionally Blank

CONTRA COST COUNTY ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
REQUIRED COMMUNICATIONS

For the Years Ended June 30, 2024 and 2023

<u>Table of Contents</u>

This Page Left Intentionally Blank

REQUIRED COMMUNICATIONS

To the Board of Directors of
the Contra Cost County Abandoned Vehicle Abatement Service Authority, California

We have audited the basic financial statements of the Contra Cost County Abandoned Vehicle Abatement Service Authority for the years ended June 30, 2024 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our contract executed with the County dated April 1, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year.

Unusual Transactions, Controversial or Emerging Areas - We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Disclosures - The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, other than the prior period adjustment of $51,778 in the General Fund and Governmental Activities, respectively, related to a timing difference.

Accountancy Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

T 925.228.2800
E maze@mazeassociates.com
W mazeassociates.com

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated June 26, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

******

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze & Associates

Pleasant Hill, California
June 26, 2025

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT
SERVICE AUTHORITY

BASIC FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

This Page Left Intentionally Blank

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

TABLE OF CONTENTS

This Page Left Intentionally Blank

MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Contra Costa County Abandoned Vehicle Abatement Service Authority
Martinez, California

Opinions

We have audited the accompanying financial statements of the governmental-type activities and General Fund of the Contra Costa County Abandoned Vehicle Abatement Service Authority (Authority), California, as of and for the years ended June 30, 2024 and 2023, respectively, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial positions of the governmental-type activities and General Fund of the Authority as of June 30, 2024 and 2023, the respective changes in its financial positions and the respective budgetary comparisons for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of a Matter – Prior Period Adjustment

As discussed in Note 6 to the basic financial statements, the Authority restated the fund balance and net position in the General Fund and Governmental Activities, respectively.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Maze & Associates

Pleasant Hill, California
June 26, 2025

CONTRA COSTA COUNTY

ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis provides an overview of the Contra Costa County Abandoned Vehicle Abatement Service Authority (the Authority) financial activities for the fiscal years ending in June 30, 2024 and 2023. Please read it along with the Authority's financial statements.

Financial Highlights

Increases and decreases in revenues are based on the amounts collected through vehicle registration fees. Increases and decreases in expenses are primarily due to increased distributions to the Authority's Members for abandoned vehicles that have been abated.

Note 6 to the financial statements discloses information related to the restatement of the Authority's beginning net position and fund balance during fiscal year ended June 30, 2023. The Authority determined that due to a timing difference, a prior period adjustment needed to be recorded as of July 1, 2022. The overall result was a reduction of fund balance and net position in the General Fund and Governmental Activities, respectively, of $51,778. The effects of the restatement have been properly classified, disclosed and reflected in the comparative financial statements in accordance with the requirements of U.S. GAAP.

The Authority's net position was $0 as of June 30, 2023. The total revenues have decreased by $2,788 and the total expenses have increased by $11,468 from June 30, 2022 to June 30, 2023 as compared to the prior year's Financial Statements.

The Authority's net position remains $0 from June 30, 2023 to June 30, 2024 as noted in the Statements of Activities. The total revenues have decreased $16,370 and the total expenses have decreased by $16,370 from June 30, 2023 to June 30, 2024, as stated on the Statements of Activities.

Using This Annual Report

This annual report consists of financial statements for the Authority as a whole for each year presented. The Basic Financial Statements provide information about the activities of the Authority as a whole and present a short-term view and long-term view of the Authority's Finances.

The Statement of Net Position and Statement of Activities

The Statement of Net Position shows net position remains $0 on June 30, 2024 and 2023, respectively. Any balances would be restricted for the specific purpose of abandoned vehicle abatement activities.

The Statement of Activities goes into more detail of Expenses verses Revenue for the years ending June 30, 2024 and 2023.

Fund Financial Statements

The Authority's General Fund is its only fund. It is used to account for all financial transactions.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the funds under its stewardship.

Please address any questions about this report for requests for additional financial information to 30 Muir Road, Martinez, CA 94553.

Respectively submitted,

Elizabeth Chebotarev
Fiscal Officer

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The purpose of the Statement of Net Position and the Statement of Activities is to summarize the entire Authority's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the Authority's assets, liabilities and deferred inflow/outflows of resources, as well as all its revenues and expenses. This is known as the full accrual basis—the effect of all the Authority's transactions is taken into account, regardless of whether or when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Net Position summarizes the financial position of all the Authority's financial position in a single column.

The Statement of Activities reports increases and decreases in the Authority's net position. The Statement of Activities presents the Authority's expenses first, listed by program. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental program. The Authority's general revenues are then listed in the Governmental Activities, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

These financial statements along with the fund financial statements and footnotes are called *Basic Financial Statements*.

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
GOVERNMENTAL ACTIVITIES
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and investments (Note 3)	$4,083	$254,430
Total Assets	4,083	254,430
LIABILITIES		
Accounts payable	4,083	254,430
Total Liabilities	4,083	254,430
NET POSITION (Note 5)		
Restricted:		
Abandoned vehicle abatement	-	-
Total Net Position	-	-

See accompanying notes to financial statements.

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
GOVERNMENTAL ACTIVITIES
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Program Expenses:		
Distribution to member agencies	$989,472	$1,032,414
Program administration	45,698	19,126
Total Program Expenses	1,035,170	1,051,540
Program Revenues:		
Motor vehicle registration fees	1,035,170	1,051,540
Change in Net Assets	-	-
Net Position - as previously reported	-	51,778
Adjustments (Note 6)	-	(51,778)
Beginning Net Position, as restated	-	-
Ending Net Position	-	-

See accompanying notes to financial statements.

This Page Left Intentionally Blank

FUND FINANCIAL STATEMENTS

Major funds are defined generally as having significant activities or balances in the current year.

The Authority's General Fund is its only fund and is a major fund. It is used to account for all financial resources. General operating expenditures, fixed charges and capital costs are paid from this fund.

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
GENERAL FUND
BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash held in County Pool (Note 3)	$4,083	$254,430
Total Assets	$4,083	$254,430
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$4,083	$254,430
Total Liabilities	4,083	254,430
Fund balances (Note 5):		
Restricted for:		
Abandoned vehicle abatement	-	-
Total Liabilities and Fund Balance	$4,083	$254,430

See accompanying notes to financial statements.

CONTRA COSTA COUNTY
ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
REVENUES		
Intergovernmental:		
Motor vehicle registration fees	$1,035,170	$1,051,540
Total Revenues	1,035,170	1,051,540
EXPENDITURES		
Services and supplies:		
Distributions to members	989,472	1,032,414
Administration	45,698	19,126
Total Expenditures	1,035,170	1,051,540
Excess (deficiency) of revenues over expenditures	-	-
FUND BALANCE, as previously reported	-	51,778
Adjustment (Note 6):		
Restated for correction of an error due to timing difference	-	(51,778)
BEGINNING FUND BALANCE, as restated	-	-
FUND BALANCE, END OF YEAR	-	-

See accompanying notes to financial statements.

This Page Left Intentionally Blank

NOTE 1 – GENERAL - REPORTING ENTITY

The Contra Costa County Abandoned Vehicle Abatement Service Authority (the Authority) was formed in 1991 under a joint powers agreement between the County of Contra Costa (County) and various cities within the County that have elected to create and participate in the Authority. The governing board of the Authority consists of seven directors representing member agencies as follows: two representatives from west county cities, two representatives from central county cities, two representatives from east county cities, and one County representative as appointed by the Board of Supervisors.

The purpose of the Authority is the abatement of the costs incurred by its members for the removal and disposal of abandoned, wrecked, dismantled or inoperative vehicles. The County adopted a resolution to impose a $1 per vehicle registration fee to address abandoned vehicle nuisances in September of 1991. The voters of Contra Costa County reauthorized the Authority until 2032 by passing Measure G on the June 7, 2022 County election ballot. The Authority apportions its revenue among its members according to population percentages and the number of vehicles removed or disposed.

The Authority has no employees and substantially all staff services are performed by personnel from Contra Costa County's Department of Conservation & Development. Costs incurred by Contra Costa County's Department of Conservation & Development to provide such services are reimbursed by the Authority.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the Contra Costa County Abandoned Vehicle Abatement Service Authority conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

A. Basis of Presentation

The Authority's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These Statements require that the financial statements described below be presented.

Government-wide Statements: The Authority's Basic Financial Statements include both government-wide (reporting the Authority as a whole) and the fund financial statement (report the Authority's major fund, General Fund).

In the government-wide Statement of Net Position, the Authority's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Authority's net position are reported in three parts: (1) net investment in capital assets, (2) restricted, and (3) unrestricted.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide Statement of Activities reports both the gross and net cost of the Authority's functions. The Statement of Activities reduces gross expenses by related program revenues. The net expenses (by function) are normally covered by general revenue (investment earnings). The government-wide focus is more on the sustainability of the Authority as an entity and the change in the Authority's net position resulting from the current year's activities.

Fund Financial Statements: The financial transactions of the Authority are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows/outflows of resources, fund balance, revenues and expenditures.

The Authority uses the following fund type:

Governmental funds: The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income.

B. Major Fund

The Authority's General Fund is its only fund. It is used to account for all financial resources and general operations.

C. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual: The governmental activities in the governmental-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual: The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. both measurable and available). "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

F. Budget Policy

The Authority did not prepare or adopt a budget for fiscal years ended June 30, 2024 and 2023, respectively, as they are a pass-through entity operating under a fee imposed service as noted in Note 1.

NOTE 3 – CASH AND INVESTMENTS

A. Policies

The Authority maintains all of its cash in the County of Contra Costa pooled investment fund. This pool, which is available for use by all funds, is displayed in the financial statements as "Cash and Investments."

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Classification

The Authority's cash and investments is controlled and invested by Contra Costa County's Treasury office. Investments are stated at fair value as required by generally accepted accounting principles. Pooled investment earnings are allocated by the Treasurer to each fund based on the cash and investment balances in these funds at the end of each quarter.

C. Fair Value Hierarchy

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

As of June 30, 2024 and 2023, the Authority had $4,083 and $254,430, respectively, of cash and investments pooled with the Contra Costa County Treasurer that is classified as Level 2 of the fair value hierarchy. The fair value of the pooled investment fund is provided by the County Treasurer and is value using quoted prices for identical instruments in markets that are not active. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources.

NOTE 4 – RISK MANAGEMENT

Although the Authority is an independent legal entity, its administration and staff are County of Contra Costa employees. As such, administrative personnel are covered by the County's self-insurance program as follows: $750,000 per occurrence for workers' compensation claims, and $1,000,000 per occurrence for automobile and general liability claims. The County is entirely self-insured for unemployment claims. The County has established an internal service fund to account for the eventual settle of lawsuits and claims.

NOTE 5 – NET POSITION AND FUND BALANCE

A. Net Position

Net Position is the excess of all the Authority's assets and deferred outflows of resources, over all its liabilities and deferred inflows of resources.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Authority cannot unilaterally alter.

NOTE 5 – NET POSITION AND FUND BALANCE (Continued)

B. Fund Balance

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The Authority's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions,* which requires the Authority to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the Authority prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action of the Authority Board which may be altered only by formal action of the Authority Board. Encumbrances and nonspendable amounts subject to Board commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the Authority's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Authority Board or its designee and may be changed at the discretion of the Authority Board or its designee. This category includes encumbrances; nonspendables, when it is the Authority's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

NOTE 6 – PRIOR PERIOD ADJUSTMENT

During fiscal year ended June 30, 2023, the Authority determined that due to a timing difference, a prior period adjustment needed to be recorded as of July 1, 2022. The overall result was a reduction of fund balance and net position in the General Fund and Governmental Activities, respectively, of $51,778.

File #: 25-5223 **Agenda Date:** 12/10/2025 **Agenda #:** 7.

Advisory Board: Abandoned Vehicle Abatement Service Authority
Subject: **Review of Procedures for Documenting and Claiming Reimbursement for Abandoned Vehicles Abated**
Presenter: Larry Tolson and Victoria Isip
Contact: Larry Tolson, (925) 655-2811

Information:

To qualify for reporting as an abandoned vehicle abatement, the following three criteria must be met: the vehicles must meet the definition of an abandoned vehicle (see Attachment 8A), that vehicle must be properly tagged and noticed using correct procedure, and the abandoned vehicle must be abated following proper notice (see Attachment 8B).
Each abatement reported by a member jurisdiction must be accompanied by the following supporting documentation:
A)Involuntary abatement:
Copy of a 10 day notice
Copy of Certified or Registered mail receipt

OR
A completed CHP 180 form pursuant to California Vehicle Code sections 22661(c) or22669(d) when the conditions of these code sections are met (see attachment 8B)

B)Voluntary abatement:
A copy of a 10 day notice with proof of service

OR
A signed release authorizing removal and waving further interest in the vehicle or partthereof

Vehicle abatements reported by member agencies that do not meet the criteria stated above or lack the required supporting documentation will not be accepted for claiming purposes, consistent with the policy established by the Authority Board of Directors.

EXCERPT FROM DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

ABANDONED VEHICLE ABATEMENT PROGRAM HANDBOOK

CHAPTER 4
PAGE 4-3 and PAGE 4-4

DEFINITION OF TERMS AND STATUTE RELATING TO ABATEMENT OF ABANDONED VEHICLE PLANS

1. PURPOSE. This chapter includes a definition of terms and statute directly relating to the abatement of abandoned vehicles. California Vehicle Code (VC) and Government Code (GC) sections are located in Chapter 4, Annex A and are intended to provide further reference material for the development of Abandoned Vehicle Abatement (AVA) Plans.

2. DEFINITION OF TERMS. The following definitions are included for use by the Authorities and are consistent with Section 22710 VC requiring the California Highway Patrol (CHP) to establish guidelines for the AVA Program.

    a. Vehicle. A device by which any person or property may be propelled, moved, or drawn upon a highway, excepting a device moved exclusively by human power or used exclusively upon stationary rails or tracks.

    b. Highway. A way or place of whatever nature, publicly maintained and open to the use of the public for purposes of vehicular travel. Highway includes street.

    c. Public Nuisance Vehicle. Any vehicle that is abandoned, wrecked, dismantled, or any inoperative part thereof that is on public or private property, not including highways, and that creates a condition tending to reduce the value of private property, promotes blight and deterioration, invites plundering, creates fire hazards, constitutes an attractive nuisance endangering the health and safety of minors, harbors rodents and insects, or jeopardizes, health, safety, and general welfare is a public nuisance.

    d. Abandoned Vehicle. A vehicle is considered to be “abandoned” if it is left on a highway, public property, or private property in such inoperable or neglected condition that the owner’s intent to relinquish all further rights or interests in it may be reasonably concluded. In reaching a reasonable conclusion, one must consider the amount of time the vehicle has not been moved, its condition, statements from the owner and witnesses, etc.

    e. Wrecked Vehicle. Any vehicle that is damaged to such an extent that it cannot be operated upon the highway is termed a wrecked vehicle. A vehicle which has been wrecked in a traffic accident, and which has been removed from the roadway to a storage facility, but which has not been claimed by its owner, will not be considered an abandoned vehicle for the purposes of this program.

f. Dismantled Vehicle. Any vehicle which is partially or wholly disassembled

g. Public Property. This term is commonly used as a designation of those things which are considered owned by "the public," the state or community, and not restricted to dominion of a private person. It may also apply to any property owned by a state, nation, or municipality.

h. Private Property. Property that belongs absolutely to an individual and that person has the exclusive right of disposition. Property of a specific, fixed, and tangible nature, capable of being possessed and transmitted to another, such as houses, lands, vehicles, etc.

EXCERPT FROM DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

ABANDONED VEHICLE ABATEMENT PROGRAM HANDBOOK

CHAPTER 2

Page 2-6 and Page 2-7

REQUIRMENTS FOR PARTICIPATING SERVICE AUTHORITIES

2. ABANDONED VEHICLE ABATEMENT PROGRAM CLARIFICATION.

   a. Section 22710(f) VC provides a definition of an abandoned vehicle abatement. As defined, a vehicle marked as abandoned, by a member of a participating Authority, which is voluntarily moved or relocated by the property owner or registered owner of the vehicle qualifies as abatement. Subsequently, it is the responsibility of the Authorities to supervise their AVA Program to ensure the participating jurisdictions are not arbitrarily marking vehicles for abatement which do not qualify in order to artificially inflate their AVA Program count.

   b. A vehicle removed for the following reasons shall not qualify as an abated vehicle pursuant to the AVA Program:

      (1) A vehicle cited for a 72-hour parking violation of a local ordinance authorizing its removal pursuant to Section 22651(k) VC.

      (2) A vehicle cited for expired registration longer than six (6) months pursuant to Section 22651(o) VC.

   c. Section 22710(c) VC restricts the money received by an Authority, pursuant to Section 9250.7 VC to be used only for the abatement, removal, or disposal of any abandoned, wrecked, dismantled, or inoperative vehicle or part from public or private property when the vehicle is deemed a public nuisance. The money received shall not be used to offset the costs of vehicles towed under authorities other than an ordinance adopted pursuant to Section 22710 or when costs are recovered under Section 22850.5 VC. Assignment of a vehicle to the AVA Program occurs only under one of the following circumstances:

      (1) The abandoned vehicle is located on public or private property and issued a 10-day notice of intention to abate pursuant to Section 2266.1(d) VC and is removed after the 10-day period has elapsed.

         (a) A service authority may carry out an abandoned vehicle abatement from a public property after providing a notice as specified by the local ordinance adopted pursuant to Section 22660 VC of the jurisdiction in which the abandoned vehicle is located and that notice has expired.

      (2) The vehicle is parked, resting, or otherwise immobilized on any highway or public right-of-way and lacks an engine, transmission, wheels, tires, or any

other part or equipment necessary to operate safely on the highway pursuant to Section 22669(d) VC.

(3) The vehicle is located upon a parcel zoned for agricultural use or not improved with a residential structure containing one or more dwelling units, and is inoperable due to the absence of a motor, transmission, or wheels and incapable of being towed. Additionally, the vehicle must be valued at less than two hundred dollars by a person specified in Section 22855 VC, and is determined by the local agency to be a public nuisance, presenting an immediate threat to public health and safety, provided the property owner has signed a release authorizing removal and waiving further interest in the vehicle pursuant to Section 22661(c) VC.