



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** TREASURER

**File #:** 24-119

Board Meeting Date: 2/13/2024

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**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** Sandie Arnott, Treasurer-Tax Collector  
Kathy Nunes, Assistant Tax Collector

**Subject:** Resolution for Agreement Sales of Tax Defaulted Parcels

### **RECOMMENDATION:**

Adopt a resolution authorizing execution of agreements between the County of San Mateo and Coastside Land Trust, Midpeninsula Regional Open Space District, City of South San Francisco, and the City of Half Moon Bay for the purchase of tax-defaulted land.

### **BACKGROUND:**

Pursuant to the provisions of California Revenue and Taxation Code sections 3695, 3695.4, 3791.4, and 3771 et seq., this memorandum seeks this Board's consideration for the adoption of a resolution approving the proposed Agreement Sales of tax-defaulted properties. The intended buyers are as follows:

1. Coastside Land Trust
2. Midpeninsula Regional Open Space District
3. City of South San Francisco
4. City of Half Moon Bay

### **DISCUSSION:**

The tax-defaulted properties listed on Exhibit A, which is attached for your reference, have met the required criteria and statutory time limits set forth in the California Revenue and Taxation Code. The Tax Collector has recorded notices of Power to Sell for each parcel, and the sale of these properties is contingent upon approval from the State Controller, as mandated by the Revenue and Taxation Code.

The purpose of this sale is to facilitate the acquisition of these properties for various beneficial uses, such as park development, open space preservation, public use enhancement through landscaping,

and the creation of pathways.

County Attorney has reviewed and approved the resolution as to form.

**FISCAL IMPACT:**

The purchase price offered by the respective entities is as follows:

- Coastside Land Trust: \$28,379.41
- Midpeninsula Regional Open Space District: \$134,390.21
- City of South San Francisco: \$120,329.33
- City of Half Moon Bay: \$177,225.05

These purchase prices encompass not only the property value but also cover expenses associated with advertising, sale procedures, and recordation fees. The adoption of this resolution by the Board is a critical prerequisite for the State Controller's final approval, enabling the execution of these agreement sales.