



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** TREASURER

**File #:** 18-850

Board Meeting Date: 9/4/2018

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

**To:** Honorable Board of Supervisors  
**From:** Sandie Arnott, Treasurer-Tax Collector  
**Subject:** Agreement Sale of Tax Defaulted Properties to Mid-Peninsula Regional Open Space District

### **RECOMMENDATION:**

Adopt a resolution authorizing an agreement between the County and Mid-Peninsula Regional Open Space District to execute a Chapter 8 agreement sale of tax defaulted properties in the amount of \$16,000.

### **BACKGROUND:**

Annually, the County of San Mateo acquires Power to Sell on properties that have been delinquent for six years. At that point, the property may be sold pursuant to Revenue and Taxation Code 3791 et. seq. via a Chapter 8/Agreement Sale to eligible taxing agencies or nonprofit organizations for the purpose of public benefit. Revenue and Taxation Code Sections 3698 and 3699 require that Board of Supervisors receive notice of the intended sale with the property information contained in Exhibit A as well as approve the sale.

### **DISCUSSION:**

The Tax Collector's Office has entered in to an agreement to sell the identified properties via Chapter 8 Agreement sale to Mid-Peninsula Regional Open Space District. Mid-Peninsula Regional Open Space District's mission to preserve open spaces on the San Mateo County Coast satisfies the Chapter 8 requirement that property purchased via Agreement Sale must be for the public benefit. This notice of sale and list of properties is presented to you for your Board's approval of the sale pursuant to Revenue and Taxation Code Section 3691. These properties have been delinquent in payment of property taxes for at least six years, pursuant to the statutory notification. Mid-Peninsula Regional Open Space District has agreed to purchase the properties in a Chapter 8 Agreement Sale pursuant to Revenue and Taxation Code section 3791 et. seq.

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

This agreement contributes to the Shared Vision 2025 outcome of a Collaborative Community by partnering with local non-profit agencies to provide services for the benefit of the public.

**PERFORMANCE MEASURE:**

Measure	FY 2017-18 Actual	FY 2018-19 Projected
Secured Property Collection Rate	99%	99%

**FISCAL IMPACT:**

Properties will be sold by agreement to be used for the public benefit, at a purchase price of \$16,000 which sufficiently satisfies all outstanding taxes, assessments, and costs on each parcel. There will be no excess proceeds from the sale. The sale will satisfy the delinquent parcels, recovering past due assessments and return the parcels to the active tax roll, benefitting the County and the public by returning tax revenue associated with the parcels to the County.

**Attachments:**

- Agreement with Mid-Peninsula Regional Open Space District
- Property list with maps