

1 [Adoption of Findings Related to Rescission of Tax Sale - Presidio Terrace Common Area]

2

3 **Motion adopting findings in support of the Board of Supervisors' decision to rescind**
4 **the tax sale of the Presidio Terrace Common Area, Assessor's Block No. 1355, Lot**
5 **No. 001, pursuant to California Revenue and Taxation Code, Section 3731.**

6

7 WHEREAS, On July 11, 2017, the Presidio Terrace Association, through its counsel,
8 requested that the Board of Supervisors schedule a hearing under California Revenue and
9 Taxation Code Section 3731, to consider rescission of the tax sale of the property known as
10 the Presidio Terrace Common Area, Assessor's Block No. 1355, Lot No. 001; and

11 WHEREAS, On September 5, 2017, the Board of Supervisors approved Motion No.
12 M17-125 directing the Clerk of the Board to schedule a Committee of the Whole hearing on
13 November 28, 2017, to consider rescission of the tax sale; and

14 WHEREAS, At its regular meeting on November 28, 2017, the Board held a duly
15 noticed public hearing, and considered written briefing and oral presentations by the Presidio
16 Terrace Association, Hiuyan (Tina) Lam, and the Office of the Treasurer/Tax Collector, and
17 comment from members of the public; and

18 WHEREAS, Following the public hearing, the Board by a vote of 7-4 voted conditionally
19 to rescind the tax sale, subject to the adoption of written findings of the Board in support of
20 this determination; and

21 WHEREAS, The written record and testimony in support of and opposed to the
22 rescission, and the deliberation of the oral and written testimony at the public hearing before
23 the Board of Supervisors by all parties and the public in support of and opposed to the
24 rescission is in Board File No. 170963; now, therefore, be it

25

1 MOVED, That the Board of Supervisors finds that prior to the tax auction in April 2015
2 at which the City sold the Presidio Terrace Common Area property, the Treasurer-Tax
3 Collector provided notice of the auction by various methods, including by sending certified
4 mail, return receipt requested, to the Presidio Terrace Association, as required by California
5 Revenue and Taxation Code, Section 3701; and be it

6 FURTHER MOVED, That the tax auction notice mailed to the Presidio Terrace
7 Association was returned as undeliverable to the City on March 9, 2015, prior to the
8 scheduled auction; and be it

9 FURTHER MOVED, That upon receiving confirmation that the owner of the property
10 had not received the mailed notice, the Treasurer-Tax Collector should have taken additional
11 measures reasonably calculated to provide notice to the property owner; and be it

12 FURTHER MOVED, That the Treasurer-Tax Collector did not take such additional
13 steps, and the property owner did not receive actual notice of the auction; and be it

14 FURTHER MOVED, That the Board of Supervisors finds that based on the foregoing
15 and the facts presented in the record before the Board, the property should not have been
16 sold.

17
18
19
20
21
22
23
24
25