

1 [Report of Delinquent Real Property Transfer Taxes]

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3 **Resolution confirming report of delinquent real property transfer tax under Business**
4 **and Tax Regulations Code, Section 1115.1(c), for Assessor’s Parcel Block No. 0330, Lot**
5 **No. 026 (55 Cyril Magnin Street), and directing transmission of said report to the**
6 **Controller and Tax Collector for collection and deposit into the General Fund.**

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8 WHEREAS, The Office of the Assessor-Recorder issued demand letters to the owners
9 of Assessor’s Parcel Block No. 0330, Lot No. 026 (55 Cyril Magnin Street) for unpaid transfer
10 tax liability, plus penalties and interest, and per Section 1115(d) of Article 12-C of the
11 Business and Tax Regulations Code, recorded a Notice of Delinquent Real Property Transfer
12 Taxes, and mailed a copy of the recorded notice, indicating that the Assessor-Recorder would
13 initiate lien proceedings if the delinquency was not paid; and

14 WHEREAS, On April 26, 2016, the Assessor-Recorder requested that the Board of
15 Supervisors initiate proceedings to impose a lien under Business and Tax Regulations Code,
16 Section 1115.1(a) for the total unpaid balance against the real property transferred by
17 Document 2016-K188583, Assessor’s Parcel Block No. 0330, Lot No. 026 (55 Cyril Magnin
18 Street), and confirm costs outlined in said Report of Delinquent Real Property Transfer Taxes;
19 and

20 WHEREAS, On May 24, 2016, The Board of Supervisors held a hearing and adopted
21 Resolution No. 205-16 (File No. 160438) initiating proceedings to impose a lien and
22 confirming the costs, but Resolution No. 205-16 contained an error in the lot number, requiring
23 the Board of Supervisors to adopt this subsequent resolution now, therefore, be it

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1 RESOLVED, That the Report of Delinquent Real Property Transfer Taxes is hereby
2 confirmed by the Board for Assessor’s Parcel Block No. 0330, Lot No. 026 (55 Cyril Magnin
3 Street); and, be it

4 FURTHER RESOLVED, That a copy of this resolution and a copy of the Report of
5 Delinquent Real Property Transfer Taxes confirmed by the Board shall be transmitted to the
6 Controller and Tax Collector of the City and County, whereupon it shall be the duty of said
7 officers to add the amount of the delinquent transfer tax, penalties, and interest to the next
8 regular bill for property taxes levied against the respective parcel of land, and shall be
9 collected at the same time and in the same manner as ordinary City and County property
10 taxes are collected, and shall be subject to the same procedure under foreclosure and sale in
11 case of delinquency under the laws of the City and County and of the State of California; and,
12 be it

13 FURTHER RESOLVED, That all monies received in payment of the transfer tax,
14 interest and penalties shall be credited to the General Fund, Fund 1G AGF AAA Index Code
15 995031, Sub-Object 12510.

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18 APPROVED:

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21 _____
22 Carmen Chu
23 Assessor-Recorder
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