

1 [Report of Delinquent Real Property Transfer Taxes - 174 Ellis Street]

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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. 0326, Lot**  
5 **No. 010 (174 Ellis Street); and directing transmission of said report to the Controller**  
6 **and Tax Collector for collection and deposit into the General Fund.**

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8 WHEREAS, The Office of the Assessor-Recorder issued a demand letter to the owner  
9 of Assessor’s Parcel Block No. 0326, Lot No. 010 (174 Ellis Street) for unpaid transfer tax  
10 liability, plus penalties and interest, and per Section 1115(d) of Article 12-C of the Business  
11 and Tax Regulations Code, recorded a Notice of Delinquent Real Property Transfer Taxes,  
12 and mailed a copy of the recorded notice, indicating that the Assessor-Recorder would initiate  
13 lien proceedings if the delinquency was not paid; and

14 WHEREAS, On October 16, 2023, 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 December  
17 31, 2019, Assessor’s Parcel Block No. 0326, Lot No. 010 (174 Ellis Street), and confirm costs  
18 outlined in said Report of Delinquent Real Property Transfer Taxes; now, therefore, be it

19 RESOLVED, That the Report of Delinquent Real Property Transfer Taxes is hereby  
20 confirmed by the Board of Supervisors for Assessor’s Parcel Block No. 0326, Lot No. 010  
21 (174 Ellis Street); and, be it

22 FURTHER RESOLVED, That a copy of this Resolution and a copy of the Report of  
23 Delinquent Real Property Transfer Taxes confirmed by the Board of Supervisors shall be  
24 transmitted to the Controller and the Tax Collector of the City and County, whereupon it shall  
25 be the duty of said officers to add the amount of the delinquent transfer tax, penalties, and

1 interest to the next regular bill for property taxes levied against the respective parcel of land,  
2 and shall be collected at the same time and in the same manner as ordinary City and County  
3 property taxes are collected, and shall be subject to the same procedure under foreclosure  
4 and sale in case of delinquency under the laws of the City and County and of the State of  
5 California; and, be it

6 FURTHER RESOLVED, That all monies received in payment of the transfer tax,  
7 interest and penalties shall be credited to the General Fund.

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9 \_\_\_\_\_/s/\_\_\_\_\_

10 Recommended  
11 Joaquín Torres  
12 Assessor-Recorder

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