

1 [Committee of the Whole - Tax Sale of Presidio Terrace Common Area - October 31, 2017]

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3 **Motion directing the Clerk of the Board of Supervisors to schedule a Committee of the**
4 **Whole hearing on October 31, 2017, at 3:00 p.m. to consider rescission of the tax sale**
5 **of the Presidio Terrace Common Area, pursuant to California Revenue and Taxation**
6 **Code, Section 3731; and establishing the process and conduct of the hearing.**

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8 WHEREAS, On July 11, 2017, the Clerk of the Board of Supervisors received a letter
9 from the legal counsel representing the Presidio Terrace Association, on file with the Clerk of
10 the Board of Supervisors in File No. 170888, petitioning for the Board of Supervisors to
11 schedule a hearing to consider rescission of the tax sale of the Presidio Terrace Common
12 Area; and

13 WHEREAS, Pursuant to California Revenue and Taxation Code, Section 3731(b), the
14 sale of property by the tax collector may be rescinded by the Board of Supervisors if a hearing
15 is scheduled and notification is provided to the purchaser of the property or a successor in
16 interest; and

17 WHEREAS, There is no codified process or current policy for how this hearing and
18 consideration of the rescission should occur; and

19 WHEREAS, In order for the Board to ascertain all the facts and consider whether the
20 property should not have been sold, the Board wishes to hold a Committee of the Whole
21 hearing to consider testimony and documentation related to this matter; now, therefore, be it

22 **MOVED, That the Board of Supervisors of the City and County of San Francisco**
23 **directs the Clerk of the Board of Supervisors to schedule a Committee of the Whole hearing**
24 **on October 31, 2017, at 3:00 p.m. to consider whether to rescind or not rescind the tax sale of**
25 **the Presidio Terrace Common Area; and, be it**

1 FURTHER MOVED, That the Board of Supervisors directs the Clerk of the Board to
2 provide notification to the purchaser of the property or a successor in interest 45 days in
3 advance of the hearing, pursuant to the requirements found in California Revenue and
4 Taxation Code, Section 3731(b)(2); and, be it

5 FURTHER MOVED, The Committee of the Whole hearing shall be conducted in
6 conformance with the Board's Rules of Order and similar to Board Rule 4.19, except that the
7 order of presentation and testimony shall be as follows: 1) the petitioner or its representative,
8 3) public comment in support of the petitioner, 3) Tax Collector, 4) the purchaser of the
9 property or the successor in interest, 5) public comment in support of the purchaser of the
10 property or the successor in interest, 6) final comments from the petitioner, and 7) discussion
11 and questions from the Members of the Board, subject to change by the President of the
12 Board to ensure the efficient flow of business; and, be it

13 FURTHER MOVED, That upon adjournment of the Committee of the Whole hearing,
14 the Board shall consider a Motion to either rescind or not rescind the tax sale of the Presidio
15 Terrace Common Area, pursuant to the provisions of California Revenue and Taxation Code,
16 Section 3731.

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