

## **LEGISLATIVE DIGEST**

[Administrative Code - Outreach for Tax-Defaulted Properties]

**Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor’s Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.**

### Existing Law

When property owners fail to timely pay their property tax bills, the property becomes “tax-defaulted.” By September 8 of each year, the Tax Collector publishes and records a list of properties that have been tax-defaulted for three years or more (the “published delinquency list”). The Tax Collector becomes authorized to sell a property at public auction five years after it becomes tax-defaulted (in certain circumstances, after three years), and must attempt to sell the property at least once in the following four years, unless another law prohibits the sale. The Board of Supervisors must approve the sale of any property for nonpayment of delinquent taxes.

### Amendments to Current Law

These amendments would require the Tax Collector to transmit the published delinquency list, along with property class and use codes and the mailing address, if any, for each property, to the Mayor’s Office of Housing and Community Development (MOHCD) for the purpose of facilitating access to any MOHCD program that could assist in resolving the property’s tax-defaulted status without having to be sold at the tax sale. These amendments would also require the Tax Collector, when seeking Board approval for a tax sale, to report to the Board the referrals and outreach made to resolve delinquent taxes without a tax sale.

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