

1 [Committee of the Whole - Tax Sale of Presidio Terrace Common Area - November 28, 2017]

2

3 **Motion directing the Clerk of the Board of Supervisors to schedule a Committee of the**  
4 **Whole hearing on November 28, 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.**

7

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14 sale of property by the tax collector may be rescinded by the Board of Supervisors if a hearing  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 November 28, 2017, at 3:00 p.m. to consider whether to rescind or not rescind the tax sale**  
25 **of 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, That the petitioner or its representative shall submit the names  
6 and addresses of interested parties to be notified of the hearing to the Office of the Clerk of  
7 the Board no later than 12:00 noon on Friday, October 6, 2017, and those parties will be  
8 notified in addition the purchaser of the property or successor of interest; and, be it

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

17 FURTHER MOVED, That the petitioner or its representative and the purchaser or  
18 successor of interest shall submit any written briefs and documentation they want available to  
19 the Board members prior to the hearing and included in the packet materials no later than  
20 12:00 noon on Friday, November 17, 2017, and the Tax Collector and City departments shall  
21 submit their responses to the petitioner, any written briefs and documentation no later than  
22 Monday, November 20, 2017; any written briefs and documentation received after these  
23 deadlines may not be a part of the hearing packet materials and the submitting party shall be  
24 responsible for distribution; and, be it

25

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

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25