

1 [Conditionally Rescinding Tax Sale - Directing Preparation of Findings - Presidio Terrace
2 Common Area]

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3 **Motion conditionally rescinding the tax sale of the Presidio Terrace Common Area,**
4 **Assessor’s Parcel Block No. 1355, Lot No. 001, pursuant to California Revenue and**
5 **Taxation Code, Section 3731, based on the Board of Supervisors’ determination that**
6 **the property should not have been sold, subject to the Board’s subsequent adoption of**
7 **written findings in support of this determination; and directing the Clerk of the Board to**
8 **prepare findings.**

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10 WHEREAS, On July 11, 2017, the Presidio Terrace Association, through its counsel,
11 requested that the Board of Supervisors schedule a hearing under California Revenue and
12 Taxation Code, Section 3731, to consider rescission of the tax sale of the property known as
13 the Presidio Terrace Common Area, Assessor’s Parcel Block No. 1355, Lot No. 001; and

14 WHEREAS, On September 5, 2017, the Board of Supervisors approved Motion No.
15 M17-125 directing the Clerk of the Board to schedule a Committee of the Whole hearing on
16 November 28, 2017, to consider rescission of the tax sale; and

17 WHEREAS, At its regular meeting on November 28, 2017, the Board held a duly
18 noticed public hearing, and considered written briefing and oral presentations by the Presidio
19 Terrace Association, Hiuyan (Tina) Lam, and the Office of the Treasurer/Tax Collector, and
20 comment from members of the public; and

21 WHEREAS, Following the public hearing, the Board voted conditionally to rescind the
22 tax sale based on the Board’s determination that the property should not have been sold; and

23 WHEREAS, The written record and oral testimony in support of and opposed to the
24 rescission, and the deliberation of the oral and written testimony at the public hearing before
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1 the Board of Supervisors by all parties and the public in support of and opposed to the
2 rescission is in Board File No. 170963; now, therefore, be it

3 MOVED, That the Board of Supervisors conditionally rescinds the tax sale of the
4 Presidio Terrace Common Area, Assessor's Parcel Block No. 1355, Lot No. 001, pursuant to
5 California Revenue and Taxation Code, Section 3731, subject to the adoption of written
6 findings of the Board in support of this determination; and, be it

7 FURTHER MOVED, That the Board of Supervisors directs the Clerk of the Board to
8 prepare the findings specifying the basis for its decision.

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