| File | No. | 171281 |
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| Committee Item | No |
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| Board Item No. | 65 |

COMMITTEE/BOARD OF SUPERVISORS

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| Committee: Board of Supervisors Meeting | Date: December 12, 2017 |
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| Prepared by: <u>Lisa Lew</u> Prepared by: | Date: December 8, 2017 Date: |

Motion adopting findings in support of the Board of Supervisors' decision to rescind the tax sale of the Presidio Terrace Common Area, Assessor's Block No. 1355, Lot No. 001, pursuant to California Revenue and Taxation Code, Section 3731.

[Adoption of Findings Related to Rescission of Tax Sale - Presidio Terrace Common Area]

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

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

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

WHEREAS, Following the public hearing, the Board by a vote of 7-4 voted conditionally to rescind the tax sale, subject to the adoption of written findings of the Board in support of this determination; and

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

MOVED, That the Board of Supervisors finds that prior to the tax auction in April 2015 at which the City sold the Presidio Terrace Common Area property, the Treasurer-Tax Collector provided notice of the auction by various methods, including by sending certified mail, return receipt requested, to the Presidio Terrace Association, as required by California Revenue and Taxation Code, Section 3701; and be it

FURTHER MOVED, That the tax auction notice mailed to the Presidio Terrace Association was returned as undeliverable to the City on March 9, 2015, prior to the scheduled auction; and be it

FURTHER MOVED, That upon receiving confirmation that the owner of the property had not received the mailed notice, the Treasurer-Tax Collector should have taken additional measures reasonably calculated to provide notice to the property owner; and be it

FURTHER MOVED, That the Treasurer-Tax Collector did not take such additional steps, and the property owner did not receive actual notice of the auction; and be it

FURTHER MOVED, That the Board of Supervisors finds that based on the foregoing and the facts presented in the record before the Board, the property should not have been sold.

Print Form

Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp or meeting date I hereby submit the following item for introduction (select only one): 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment). 2. Request for next printed agenda Without Reference to Committee. 3. Request for hearing on a subject matter at Committee. inquiries" 4. Request for letter beginning: "Supervisor 5. City Attorney Request. 6. Call File No. from Committee. 7. Budget Analyst request (attached written motion). 8. Substitute Legislation File No. 9. Reactivate File No. 10. Question(s) submitted for Mayoral Appearance before the BOS on Please check the appropriate boxes. The proposed legislation should be forwarded to the following: ☐ Youth Commission Small Business Commission Ethics Commission Building Inspection Commission Planning Commission Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form. Sponsor(s): Clerk of the Board Subject: Adoption of Findings Related to Rescission of Tax Sale - Presidio Terrace Common Area The text is listed: Motion adopting findings in support of the Board of Supervisors' decision to rescind the tax sale of the Presidio Terrace Common Area, Assessor's Block No. 1355, Lot No. 001, pursuant to California Revenue and Taxation Code, Section 3731. Signature of Sponsoring Supervisor: For Clerk's Use Only