

1 [Report of Delinquent Real Property Transfer Taxes]

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3 **Resolution confirming report of delinquent real property transfer tax under**
4 **Business and Tax Regulations Code, Section 1115.1(c), for Assessor's Parcel Block**
5 **No. 0269, Lot No. 004 (364 Bush Street), and directing transmission of said report to**
6 **the Controller and Tax Collector for collection and deposit into the General Fund.**

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8 WHEREAS, The Office of the Assessor-Recorder issued demand letters to the owners
9 of Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street) for unpaid transfer tax
10 liability, plus penalties and interest, and per Section 1115(d) of Article 12-C of the Business
11 and Tax Regulations Code, recorded a Notice of Delinquent Real Property Transfer Taxes,
12 and mailed a copy of the recorded notice, indicating that the Assessor-Recorder would
13 initiate lien proceedings if the delinquency was not paid; and

14 WHEREAS, On May 4, 2020, the Assessor-Recorder requested that the Board of
15 Supervisors initiate proceedings to impose a lien under Business and Tax Regulations Code,
16 Section 1115.1(a) for the total unpaid balance against the real property transferred by
17 Document 2018-K590503, Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street),
18 and confirm costs outlined in said Report of Delinquent Real Property Transfer Taxes; now,
19 therefore, be it

20 RESOLVED, That the Report of Delinquent Real Property Transfer Taxes is
21 hereby confirmed by the Board for Assessor's Parcel Block No. 0269, Lot No. 004 (364
22 Bush Street); and, be it

23 FURTHER RESOLVED, That a copy of this Resolution and a copy of the Report of
24 Delinquent Real Property Transfer Taxes confirmed by the Board shall be transmitted to
25 the Controller and Tax Collector of the City and County, whereupon it shall be the duty of

1 said officers to add the amount of the delinquent transfer tax, penalties, and interest to
2 the next regular bill for property taxes levied against the respective parcel of land, and
3 shall be collected at the same time and in the same manner as ordinary City and County
4 property taxes are collected, and shall be subject to the same procedure under
5 foreclosure and sale in case of delinquency under the laws of the City and County and
6 of the State of California; and, be it

7 FURTHER RESOLVED, That all monies received in payment of the transfer tax,
8 interest and penalties shall be credited to the General Fund.

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10 /s/
11 **Recommended**
12 **Carmen Chu**
13 **Assessor Recorder**

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