

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, DECEMBER 10, 2024**

MINUTE ORDER NO. 21

SUBJECT: CHAPTER VIII AGREEMENT NO. 7092 TO PURCHASE TAX-DEFAULTED LAND BY HOUSEPALS (DISTRICTS: 4 AND 5)

OVERVIEW

When a property owner fails to pay property taxes by the end of the fiscal year, the property becomes tax defaulted. If the property remains tax defaulted for five years, the property then becomes subject to the Treasurer-Tax Collector's Power to Sell. Statutory requirements are met pursuant to Revenue and Taxation Code § 3691, et seq. prior to the property being offered at sale. Prior to Sale, taxing agencies including the County of San Diego and eligible non-profit organizations are notified of the scheduled sale and provided an opportunity to object to the sale of any properties being offered at public auction to acquire that property for public purpose, in accordance with § 3695 and Chapter VIII of the California Revenue and Taxation Code and County of San Diego Board Policy F-1 Screening of Tax-Deeded Land for Possible Public Use.

Housepals has offered to purchase two (2) parcels for the purpose of acquiring single-family dwellings for rehabilitation and sale or rent to low-income persons, or for other use to serve low-income persons, to acquire vacant land for construction of residential dwellings and subsequent sale or rent to low-income persons, or for other use to serve low-income persons and to conduct charitable activities which includes relief of the poor, the distressed or the underprivileged. In accordance with Chapter VIII of the California Revenue and Taxation Code, we have prepared the proposed agreement for your approval.

RECOMMENDATION(S)

TREASURER-TAX COLLECTOR

1. Adopt the Resolution entitled:
A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CONCERNING THE PROPOSED CHAPTER VIII AGREEMENT SALE NO. 7092 OF TAX-DEFAULTED PROPERTY TO HOUSEPALS

2. Adopt the Agreement approving the sale by Chapter VIII Agreement No. 7092 of two (2) parcels of land, subject to the Treasurer-Tax Collector's Power to Sell for Defaulted Taxes to Housepals and authorize execution of said Agreements (two copies) by the Chairperson, attested by the Clerk of the Board of Supervisors.

EQUITY IMPACT STATEMENT

The Treasurer-Tax Collector recognizes the systemic impacts that inequitable policies may create for residents of the County of San Diego. Impacts have historically included outcomes related to racial justice and issues of belonging that are reflected in the programs, services and resources allocated to communities. To more proportionally serve the community, Housepals has agreed to purchase two (2) parcels for the purpose of acquiring single-family dwellings for rehabilitation and sale or rent to low-income persons, or for other use to serve low-income persons, to acquire vacant land for construction of residential dwellings and subsequent sale or rent to low-income persons, or for other use to serve low-income persons and to conduct charitable activities which includes relief of the poor, the distressed, or the underprivileged. It is anticipated that these actions will have a positive impact on all equity-seeking groups to include Black, Indigenous, People of Color (BIPOC), women, people with disabilities, immigrants, youth and the LGBTQ community as the mission of Housepals is to help make

affordable and suitable housing for all economic segments, with emphasis on the housing needs of lower-income households and households with special needs.

SUSTAINABILITY IMPACT STATEMENT

The proposed actions to conduct an online public auction, collect unpaid property taxes and return the properties to a revenue generating status are appropriate as they support the County of San Diego’s Strategic Initiative of Sustainability to align the County’s available resources with services to maintain fiscal stability and ensure long-term solvency. The proposed actions to sell property to Housepals for rehabilitation and sale or rent to low-income persons, or for other use to serve low-income persons, align with the County of San Diego’s Sustainability Goal of ensuring the capability to respond and recover to immediate needs for individuals, families, and the region.

FISCAL IMPACT

If approved, proceeds of \$128,500.00 from the sale of two (2) parcels to Housepals will be used to redeem the delinquent prior year and current year taxes, costs and fees. Any funds remaining after satisfaction of all taxes, fees and costs of sale will be retained in the delinquent tax sale trust fund for a period of one year following the recordation of the tax deed to the purchaser of the property. During that period, any party of interest in the property at the time of the sale may apply for the proceeds by submitting a claim. Any excess proceeds remaining after processing valid claims will be transferred to the General Fund. There will be no additional change in net General Fund cost and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ACTION:

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Vargas, the Board of Supervisors took action as recommended, on Consent, and adopted Resolution No. 24-134, entitled: **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CONCERNING THE PROPOSED CHAPTER VIII AGREEMENT SALE NO. 7092 OF TAX-DEFAULTED PROPERTY TO HOUSEPALS.**

AYES: Vargas, Lawson-Remer, Montgomery Steppe, Desmond
ABSENT: Anderson

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter

DECEMBER 10, 2024