

**COUNTY OF SAN DIEGO  
BOARD OF SUPERVISORS  
TUESDAY, AUGUST 26, 2025**

**MINUTE ORDER NO. 8**

**SUBJECT: CHAPTER VIII AGREEMENT NO. 7097 TO PURCHASE TAX-DEFAULTED  
LAND BY HOUSEPALS (DISTRICTS: 2, 3 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 six (6) parcels. Parcels 187-470-13-00 and 187-470-14-00 are for the purpose of constructing and developing single-family dwellings for low-income people, turning them into a constructive and vibrant part of the community. Parcel 196-160-03-00 is for the purpose of constructing of a single-family affordable home, with a focus on rural residential construction. The current zoning is vacant and undeveloped land, while the planned zoning is rural residential, which aligns well with the county's goal of increasing rural residential housing and affordable housing options. The project will promote economic diversity and support the local workforce. Parcel 244-060-10-00 is for the purpose of constructing affordable housing on vacant land. The current zoning is spaced rural residential, and the planned zoning is rural residential, in alignment with county development goals. The proposed development of affordable housing will transform the neglected site into a vibrant and constructive part of the community. The project addresses the critical need for affordable housing while removing nuisances like abandoned vehicles and debris. Developing single-family dwellings for low-income individuals will enhance the area, reduce fire hazards, and contribute to safety of the surrounding neighborhood. Parcel 272-300-13-00 is for the intended development for an affordable, rural residential home. By transforming this property, the project not only mitigates community nuisances but also supports sustainable growth and affordable housing initiatives. Parcel 670-630-02-00 is for the purpose of enhancing public safety and increase availability of affordable housing. By converting the lot into a secure, affordable dwelling, the project will reduce fire hazards, improve neighborhood resilience, and contribute to the County's broader objective of increasing affordable housing in areas with heightened public safety needs. 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. 7097 OF  
TAX-DEFAULTED PROPERTY TO HOUSEPALS.

2. Adopt the Agreement approving the sale by Chapter VIII Agreement No. 7097 of six (6) 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 six (6) parcels for the purpose of aiming to empower low-income families by providing them with safe, affordable housing solutions, fostering stability and nurturing communities where individuals and families thrive. 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**

This acquisition would have a positive impact on sustainability. Housepals is aiming to empower low-income families by providing them with safe, affordable housing solutions. Fostering stability, and nurturing communities where individuals and families thrive.

### **FISCAL IMPACT**

If approved, proceeds of \$216,800.00 from the sale of six (6) 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 Anderson, seconded by Supervisor Aguirre, the Board of Supervisors took action as recommended, on Consent, and adopted Resolution No. 25-083 entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CONCERNING THE PROPOSED CHAPTER VIII AGREEMENT SALE NO. 7097 OF TAX DEFAULTED PROPERTY TO HOUSEPALS.

AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

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

