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

MINUTE ORDER NO. 7

SUBJECT: CHAPTER VIII AGREEMENT NO. 7099 TO PURCHASE TAX-DEFAULTED LAND BY THE SAN DIEGO RIVER PARK FOUNDATION (DISTRICT: 2)

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 of the 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.

The San Diego River Park Foundation has offered to purchase one (1) parcel of tax-defaulted land for the purpose of acquiring certain properties for their wildlife, watershed, scenic, recreational and other values. The San Diego River Park Foundation will use the vacant land for wildlife conservation and public recreation; no development will be done. 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. 7099 OF TAX-DEFAULTED PROPERTY TO THE SAN DIEGO RIVER PARK FOUNDATION.

2. Adopt the Agreement approving the sale by Chapter VIII Agreement No. 7099 of one (1) parcels of land, subject to the Treasurer-Tax Collector's Power to Sell for Defaulted Taxes to The San Diego River Park Foundation 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, The San Diego River Park Foundation has agreed to purchase the land from the County as part of an on-going effort to acquire certain properties for their wildlife, watershed, scenic, recreational and other values. The San Diego River Park Foundation will use the vacant land for wildlife conservation and public recreation; no development will be done. 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 The San Diego River Park Foundation within the

California Department of Parks and Recreation is to help to preserve the state's extraordinary biological diversity, protect its most valued natural and cultural resources, and create opportunities for high-quality outdoor recreation.

SUSTAINABILITY IMPACT STATEMENT
This acquisition would have a positive impact on sustainability. The San Diego River Park Foundation is acquiring certain properties for their wildlife, watershed, scenic, recreational and other values. The San Diego River Park Foundation will use the vacant land for wildlife conservation and public recreation; no development will be done.

FISCAL IMPACT
If approved, proceeds of $1,300.00 from the sale of one (1) parcel to The San Diego River Park Foundation 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. 25-082 entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CONCERNING THE PROPOSED CHAPTER VIII AGREEMENT SALE NO. 7099 OF TAX DEFAULTED PROPERTY TO THE SAN DIEGO RIVER PARK FOUNDATION.

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