

**COUNTY OF SAN DIEGO  
BOARD OF SUPERVISORS  
TUESDAY, OCTOBER 22, 2024**

**MINUTE ORDER NO. 16**

**SUBJECT: CHAPTER VIII AGREEMENT NO. 7094 TO PURCHASE TAX-DEFAULTED LAND BY COUNTY OF SAN DIEGO, DEPARTMENT OF PARKS AND RECREATION (DISTRICT: 1)**

**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 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 in order to acquire that property for public purpose, in accordance with § 3695 and Chapter VIII of the California Revenue and Taxation Code.

The County of San Diego, Department of Parks and Recreation (DPR) has offered to purchase three (3) parcels of tax-defaulted land to be used for the purpose of open space preserve. The three parcels are adjacent to and will be integrated into the County's existing Dictionary Hill County Preserve, which DPR manages to protect onsite natural resources and provide passive recreational (trail) opportunities to the community. 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. 7094 OF TAX-DEFAULTED PROPERTY TO COUNTY OF SAN DIEGO, DEPARTMENT OF PARKS AND RECREATION.
2. Adopt the Agreement approving the sale by Chapter VIII Agreement No. 7094 of three (3) parcels of land, subject to the Treasurer-Tax Collector's Power to Sell for Defaulted Taxes to the County of San Diego, Department of Parks and Recreation 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 County of San Diego, Department of Parks and Recreation has agreed to purchase the tax-defaulted property as part of an ongoing effort to acquire land for the purpose of conserving open space. 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

County of San Diego, Department of Parks and Recreation is to enhance the quality of life in San Diego County by providing exceptional parks and recreation experiences and preserving significant natural resources.

### **SUSTAINABILITY IMPACT STATEMENT**

This acquisition would have a positive impact on sustainability. This is part of an ongoing effort of the County of San Diego, Parks and Recreation to acquire land for the purpose of conserving open space.

### **FISCAL IMPACT**

If approved, proceeds of \$18,500 from the sale of three (3) parcels to the County of San Diego, Department of Parks and Recreation 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.

Funds of \$18,500 for the purchase of the tax-defaulted property are included in the Fiscal Year 2024-25 Operational Plan in the Department of Parks and Recreation. The funding source is available prior year General Fund fund balance budgeted for the Multiple Species Conservation Program. There will be no 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 Desmond, the Board of Supervisors took action as recommended, on Consent, and adopted Resolution No. 24-126, entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CONCERNING THE PROPOSED CHAPTER VIII AGREEMENT SALE NO. 7094 OF TAX-DEFAULTED PROPERTY TO THE COUNTY OF SAN DIEGO, DEPARTMENT OF PARKS & RECREATION.

AYES: Vargas, 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



OCTOBER 22, 2024