

**COUNTY OF SONOMA
AGENDA ITEM
SUMMARY REPORT**

Clerk of the Board Use Only
Meeting Date / / **Held Until** / /
Agenda Item No: _____ **Agenda Item No:** _____

Department: ACTTC

() **4/5 Vote Required**

Contact:
Pam Johnston

Phone:
(707 565-3227

Board Date:
8/25/09

Deadline for Board Action:

AGENDA SHORT TITLE: Sale of Tax Defaulted Property

REQUESTED BOARD ACTION:

Resolution of the Sonoma County Board of Supervisors authorizing the sale of certain real property known as Sonoma County Assessor's parcel 035-700-076-000 to the City of Santa Rosa, in accordance with Government Code Section 25526.5 and Division 1, Part 6, Chapter 8 of the California Revenue and Taxation Code.

CURRENT FISCAL YEAR FINANCIAL IMPACT

EXPENDITURES

ADD'L FUNDS REQUIRING BOARD

Estimated Cost	\$	0.00	Contingencies	\$	0.00
			(Fund Name:)		
Amount Budgeted	\$	0.00	Unanticipated Revenue	\$	0.00
			(Source:)		
Other Avail Approp.	\$	0.00	Other Transfer(s)	\$	0.00
(Explain below)			(Source:)		
Additional Requested:	\$	0.00	Add'l Funds Requested:	\$	0.00

Explanation (if required):

Prior Board Action(s):

None on this parcel, but County has sold property under this provision of the Revenue and Taxation Code numerous times in the past.

Alternatives - Results of Non-Approval: Parcel will remain in private ownership in tax-defaulted status.

Background:

Under Revenue and Taxation Code Section 3695.4 taxing agencies, revenue districts, redevelopment agencies, and special districts are eligible to acquire tax defaulted property. A public agency may apply to purchase a parcel by submitting a written application for a parcel that is currently in tax default pursuant to Revenue and Taxation Code Section 3691 but not yet approved for any other tax sale.

The Auditor/Controller-Treasurer Tax Collector has received such an application to purchase tax default parcel 035-700-076-000 from the City of Santa Rosa for use as a neighborhood park. The 1.84 acre parcel is located within the city limits on Sebastopol Road, known as Village Green Park. The park was constructed by Courtside Village, LP under the terms of a development agreement with the City of Santa Rosa on November 21, 1995. The parcel was to be transferred to the Courtside Village Master Homeowners' Association for maintenance, subject to an easement for public recreational use. However, these transfers were never recorded. Therefore, property taxes have accrued since 1999. A Power to Sell was filed July 28, 2005, under Courtside Village LP. This would subject the parcel to potential future development, and because the Association does not hold title, it is not liable for the taxes nor subject to the continued maintenance obligation of the parcel as a park open for public use.

Courtside Village LP dissolved in 2000. Courtside Village, LLC, general partner of Courtside Village LP filed bankruptcy in 2003, This parcel was not included in the bankruptcy because it should have been transferred to the city. In conjunction, the City of Santa Rosa, Courtside Village Master Homeowners' Association, the Assessor's office, County Counsel and the Auditor/Controller/Treasurer/Tax Collector's office agreed that parcel use is restricted for a park and needs to be correctly recorded. A Chapter 8 tax sale is the only means to accomplish this outcome. The City of Santa Rosa will acquire the parcel and record an easement for public recreational use and then execute the Agreement Regarding Acquisition and Conveyance of Village Green Park with the Courtside Village Master Homeowners' Association to take title and maintain the parcel for this purpose consistent with the existing Association covenants, conditions and restrictions.

The City of Santa Rosa and the Auditor-Controller/Treasurer-Tax Collector have agreed on a purchase price of \$9,263.27. This purchase amount is in accordance with the State Controller's recommended purchase amount that covers the defaulted taxes and assessments and other charges as outlined in Revenue and Taxation Code Section 3698.5.

Therefore, it is requested that the Board of Supervisors authorize and direct the Auditor-Controller/Treasurer-Tax Collector to offer parcel 035-700-076-000 to the City of Santa Rosa for use as a neighborhood park for the purchase price of \$9,263.27.

Attachments:

1. Resolution of the Board of Supervisors of the County of Sonoma
2. Application to Purchase Tax-Defaulted Property
3. Agreement to Purchase Tax-Defaulted Property

On File With Clerk:

CLERK OF THE BOARD USE ONLY

Board Action (If other than "Requested")

Vote: