

*Before the Board of Supervisors in and for the
County of Monterey, State of California*

- Resolution No.:** _____)
a. Noticing intent to consider, pursuant to)
Revenue and Taxation Code section 3731,)
rescinding the tax sale of those properties)
identified as Assessor’s Parcel Numbers 131-)
061-008 and 125-151-006, that occurred on or)
about August 24, 2015; and)
b. Directing the County Counsel to cause this)
resolution to be recorded with the County)
Recorder’s Office.)

WHEREAS, the County Treasurer – Tax Collector, with certain conditions and upon order of the Board of Supervisors, is authorized to sell real property that has been declared in default for failure to pay property taxes; and

WHEREAS, in 2008, the Pajaro – Sunny Mesa Community Services District County (“PSM CSD”) acquired certain properties through a receivership proceeding in the Federal District Court for the Northern District of California; and

WHEREAS, the properties included those identified as Assessor’s Parcel Numbers 131-061-008 and 125-151-006 (the “Parcels”); and

WHEREAS, PSM CSD provides potable water service to various customers within its jurisdictional boundaries in north Monterey County; and

WHEREAS, the Parcels were acquired in order that PSM CSD could provide potable water service to customers of the former owner of the Parcels, but which customers were outside the jurisdictional boundaries of PSM CSD; and

WHEREAS, situated on the Parcels are water wells and other infrastructure used in the provision of potable water; and

WHEREAS, PSM CSD did not undertake to annex the Parcels into its jurisdictional boundaries until 2015; and

WHEREAS, PSM CSD did not pay property taxes on the Parcels once they were acquired; and

WHEREAS, the Parcels were declared in default by the County for failure to pay property taxes, and the Parcels were sold at a tax sale auction on or about August 24, 2015; and

WHEREAS, tax deeds to the purchaser at the tax sale were recorded for each of the Parcels on or about September 4, 2015; and

WHEREAS, PSM CSD had applied for annexation of the Parcels through the Monterey County Local Agency Formation Commission (“LAFCo”), which annexation was complete no later than July 1, 2015; and

WHEREAS, the effect of the annexation may have been to render the Parcels tax exempt and to discharge all existing tax liens; and

WHEREAS, due to the annexation of the Parcels, it might not have been appropriate to sell them at the tax sale; and

WHEREAS, pursuant to Revenue and Taxation Code section 3731, the Board of Supervisors may consider rescinding a tax sale where property should not have been sold unless the property has been subsequently sold to a bona fide purchaser for value, or been subject to a bona fide encumbrance for value; and

WHEREAS, it is therefore necessary and appropriate for the Board to indicate its intent to consider rescission of the tax sale through adoption and recordation of this resolution; NOW THEREFORE,

BE IT RESOLVED, by the Board of Supervisors of the County of Monterey as follows:

1. The Board hereby indicates its intent to consider rescinding the tax sale of those properties identified as Assessor's Parcel Numbers 131-061-008 and 125-151-006.
2. The County Counsel is directed to cause this resolution to be recorded in the records of the County Recorder.

PASSED AND ADOPTED on this ____ day of _____, 2018, by the following vote, to-wit:

AYES:

NOES:

ABSENT:

I, Nicholas E. Chiulos, Acting Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board Supervisors duly made and entered in the minutes thereof at page ____ of Minute Book _____, on _____.

Dated:

Nicholas E. Chiulos, Acting Clerk of the Board of Supervisors County of Monterey, State of California.

By _____
Deputy