



# County of Monterey

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

## Board Report

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**File #:** 13-0873, **Version:** 1

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Approve an Agreement for the Treasurer-Tax Collector to sell to the City of Gonzales the Tax Defaulted Properties described as APN 020-351-067-000, 020-351-068-000 and 020-351-069-000 for the combined purchase price of \$60,000.00 and authorize the Chair of the Board of Supervisors to sign the Agreement and the Treasurer-Tax Collector's office to issue the related Tax Deed to complete the transaction.

### RECOMMENDATION:

It is recommended that the Board of Supervisors approve an Agreement for the Treasurer-Tax Collector to sell to the City of Gonzales the Tax Defaulted Properties described as APN 020-351-067-000, 020-351-068-000 and 020-351-069-000 for the combined purchase price of \$60,000.00 and authorize the Chair of the Board of Supervisors to sign the Agreement and the Treasurer-Tax Collector to issue the related Tax Deed to complete the transaction.

### SUMMARY:

Board of Supervisor approval is required to authorize the sale of tax-defaulted property to a municipality in accordance with Chapter 8 (commencing with section 3771) of Part 6, Division 1, of the California Revenue and Taxation Code.

### DISCUSSION:

On March 14, 2013, the City of Gonzales formally objected to the public auction sale and agreed to acquire the subject properties. The Agreement calls for payment of the established minimum bid. The combined acquisition price for all three (3) properties is \$60,000.00, which includes noticing and publication costs.

The City of Gonzales will be required to remit the full amount of the sale price, 14 days after the date the sale becomes effective. A standard tax deed will be issued to the City of Gonzales after payment of the purchase price is received.

### OTHER AGENCY INVOLVEMENT:

Following Board approval, the Agreement must be submitted to the State Controller for approval. If the Agreement is approved by the State Controller, the City of Gonzales is then required to make its payment in accordance with the Agreement terms. The Auditor-Controller will then apportion the tax sale proceeds to the general fund and other taxing agencies. The City of Gonzales is a taxing agency as defined in Revenue and Taxation code section 121 that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, and therefore will not share in the distribution of the payment required by the Agreement as defined by section 3720 of the Revenue and Taxation Code. County Counsel has reviewed this transaction and concurs with the recommendation.

### FINANCING:

The County and other taxing jurisdictions will proportionally share in the distribution of the property sale proceeds to the extent provided by the AB8 apportionment formula. The County will recover its costs related to the initial tax sale.

Prepared by: Liz M. Kiener, Management Analyst III, x5317

Approved by: Mary A. Zeeb, Treasurer-Tax Collector, x5474

**Attachments:**

Agreement to Purchase Tax-Defaulted Property