

**MEMORANDUM
TREASURER-TAX COLLECTOR
COUNTY OF PLACER**

To: Honorable Board of Supervisors
From: Jenine Windeshausen, Treasurer-Tax Collector
Date: September 12, 2006
Subject: Notice of Tax Defaulted Land and Intention of Sale

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RECOMMENDATION: Approve the attached resolution authorizing the Treasurer-Tax Collector to sell by Agreement Sale, to the City of Rocklin, the tax defaulted property which is subject to the power of sale and described on attachment A, in accordance with Chapter 8, Part 6, Division 1 of the Revenue and Taxation Code. Authorize the Chairman to sign attached Agreement to Purchase Tax-Defaulted Property.

BACKGROUND: Secured real property becomes subject to the Tax Collector's power to sell five years from the date declared tax defaulted. The purpose for offering tax defaulted property by Agreement is to allow eligible taxing agencies or nonprofit organizations the opportunity to purchase tax-defaulted property for the purpose of public benefit and/or to offset the tax owed to them by utilizing some other characteristic of the property for financial compensation. Because a completed agreement sale deprives a person of property ownership, specific procedural requirements have been legislated to ensure that individuals are afforded consistent and appropriate opportunities to retain their property. Legislation also gives counties the authority to initiate responsive measures should property owners fail to meet their property tax obligations. In addition, the property must meet specific conditions to qualify for an agreement sale.

After a parcel becomes subject to power of sale, any eligible taxing agency, public agency, or nonprofit organization may initiate a purchase proposal to buy the parcel without bidding at a public auction or sealed bid sale. There is currently one parcel planned for sale by agreement, which may be redeemed by 5:00 PM the day prior to the sale (November 30, 2006). The date the sale is scheduled to be effective is December 1, 2006. As required by law, all owners and other parties of interest are legally and publicly noticed¹.

The year a parcel is offered for sale, the minimum selling price for each parcel is based on the redemption amount plus costs associated with the sale as per Revenue and Taxation code section 3698.5. The difference between the successful bid amount and the minimum selling price (i.e. excess proceeds) is subject to claim by certain parties on a priority lien basis as specified by law under Revenue and Taxation code section 4675. Any unclaimed excess proceeds are deposited into the County General Fund as specified by law.

FISCAL IMPACT: The parcel planned for sale by agreement represents a total redemption amount of \$ 13,442.29. The minimum purchase price is \$13,700.00.

JW/amd
Attachments

¹Attachment A contains a copy of the public notice.

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of:

Resol. No. _____

A RESOLUTION AUTHORIZING THE TAX
COLLECTOR TO SELL BY AGREEMENT ONE
TAX DEFAULTED PROPERTY.

The following RESOLUTION was duly passed by the Board of Supervisors
of the County of Placer at a regular meeting held September 12, 2006
by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

BE IT RESOLVED that approval for tax defaulted land sale by Agreement on
December 1, 2006 is hereby granted. Jenine Windeshausen, Placer County Tax
Collector, is directed to sell the property described in Attachment A as
provided for by law pursuant to Chapter 8 of Part 6 of Division 1 of the
California Revenue and Taxation Code.

Attachment A

**NOTICE OF AGREEMENT TO PURCHASE
TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**

NOTICE IS HEREBY GIVEN, in accordance with the provisions of Division 1, Part 6, Chapter 8, of the California Revenue and Taxation Code (and the written authorization of the State Controller) that an agreement, a copy of which is on file in the office of the board of supervisors of Placer County (and in the office of the city clerk of the City of Rocklin), has been made between the county board of supervisors and the City of Rocklin, and approved by the State Controller, whereby the county will sell the real property described in the agreement and in this notice. All property named in the agreement is subject to the tax collector's power to sell tax-defaulted property.

The effective date and time of the agreement shall be December 1, 2006 at 5:01pm.

If the property is not redeemed according to law before the effective date and time of the agreement, the right of redemption will cease and the undersigned tax collector, pursuant to said agreement, will sell said property to the City of Rocklin.

If the property is sold, parties of interest, as defined in Section 4675 of the California Revenue and Taxation Code, have a right to file a claim with the county for any proceeds from the sale that are in excess of liens and costs required to be paid from the proceeds. If excess proceeds result from the sale, notice will be given to parties of interest pursuant to law.

For information as to the amount necessary to redeem or other related issues pertaining to the property described in this notice, contact Jenine Windeshausen, Tax Collector of Placer County in the State of California at 2976 Richardson Dr., Auburn, CA, 95603. Telephone number: (530) 889-4120 or 4129.

I declare, under penalty of perjury, that the foregoing is true and correct.

Jenine Windeshausen, Placer County Tax Collector

Executed at 2976 Richardson Drive, Auburn, County of Placer, California.

PARCEL NUMBERING SYSTEM EXPLANATION

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the Assessor's map book, the map page, the block on the map, (if applicable), and the individual parcel on the map page or in the block. The Assessor's maps and further explanation of the parcel numbering system are available in the Assessor's Office located at 2980 Richardson Dr., Auburn, California, 95603.

The property that is the subject of this notice is situated in Placer County, California, and is described as follows:

<u>Item No.</u>	<u>APN</u>	<u>Description</u>	<u>Last Assessee</u>
1	045-101-009-000	4430 Racetrack Rd. Rocklin, CA	Montgomery, Jerri G.

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City of Rocklin

3970 Rocklin Road
Rocklin, CA 95677-2720
916-625-5000
TDD 916-632-4187
www.ci.rocklin.ca.us

August 18, 2006

Board of Supervisors of Placer County
c/o Jenine Windeshausen, Treasurer-Tax Collector
Finance Administration Building
2976 Richardson Drive, 2nd Floor
Auburn, CA 94603

Re: Objection Letter to Sale of Tax-Defaulted Property located at 4430 Racetrack Road, Rocklin, CA (Jerri Montgomery)

Dear Board of Supervisors:

Pursuant to Revenue & Taxation Code section 3791, the City of Rocklin objects to the sale of the tax-defaulted property located at 4430 Racetrack Road, Rocklin, California, owned by Jerri Montgomery, APN 045-101-009-000. Staff is recommending to the City Council that the Council approve a Resolution to purchase this property by an Agreement Sale, as authorized by Part 6 of the Revenue and Taxation Code, so the property can be used as open space. The Council will have the opportunity to approve the Resolution at its next Council Meeting on August 22, 2006.

As required, attached is the completed Application to Purchase Tax-Defaulted Property from County. We trust that upon receipt of this letter and Application, the property will be removed from the September 21st auction calendar. Our completed signed Agreement to Purchase will follow, pending our Council's approval.

Sincerely,

Carlos A. Urrutia
City Manager

Enclosure as indicated

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Application to Purchase Tax-Defaulted Property from County

This application must be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

1. Name of Organization: City of Rocklin, a municipal corporation
2. Corporate Structure – check the appropriate box below and provide the corresponding information:
 - Nonprofit – provide Articles of Incorporation
 - Public Agency – provide mission statement (if redevelopment agency, also provide agency survey map)

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel: (Note: From the six choices, check only one)

Category A: Parcel is currently scheduled for a Chapter 7 tax sale

- Purchase by tax agency/revenue district to preserve its lien
- Purchase by tax agency/revenue district to use parcel(s) for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

Category B: Parcel is not currently scheduled for a Chapter 7 tax sale

- Purchase by taxing agency for public purpose
- Purchase by State, county, revenue district or redevelopment agency for public purpose
- Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

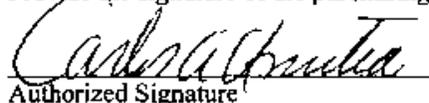
C. Property Detail

Provide the following information. If you need more space for any of the criteria, consolidate the information into a separate "Exhibit" document and attach it to this application:

1. County where the parcel(s) is located: Placer
2. List each parcel by Assessor's Parcel Number: 045-101-009-000
3. State the purpose and intended use for *each* parcel: The City will use the parcel for a public purpose, as required by Revenue & Taxation Code section 3695.4.

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer

 City Manager 8/17/06
 Authorized Signature Title Date

AGF-16 (SCO 8-16)

RESOLUTION NO. 2006-280

RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF ROCKLIN AUTHORIZING THE CITY MANAGER
AND THE MAYOR TO EXECUTE AN AGREEMENT TO PURCHASE TAX-
DEFAULTED PROPERTY BY AGREEMENT SALE
(Montgomery Property – 4430 Racetrack Road)

WHEREAS, the City may offer to purchase tax-defaulted property which has been ordered to a state tax sale before the sale occurs for the minimum bid amount if the City requires the property for a public purpose;

WHEREAS, the City's offer to purchase must be in the form of a signed purchase agreement and must be accepted by the County Board of Supervisors and the State Controller's Office before the transaction is complete; and

WHEREAS, the City desires to purchase the tax-defaulted real property located at 4430 Racetrack Road for the minimum bid amount, which is \$13,138.27, plus advertising and closing costs, to be used for a public purpose.

The City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin finds and determines the following that the tax-defaulted property at 4430 Racetrack Road, Rocklin, California should be purchased for the public purpose of providing additional open space within the City, acquisition of additional open space is consistent with the General Plan; and

Section 2. The City Council of the City of Rocklin finds and determines that the project is exempt from CEQA review, under CEQA Guidelines Section 15061 (b)(3), because it is certain that there is no possibility that the activity in question will have a significant effect on the environment, and the City Council hereby approves a Notice of Exemption for the project in the form attached hereto as Exhibit A, and by this reference incorporated.

Section 3. The City Council of the City of Rocklin hereby authorizes the City Manager and the Mayor to execute an Agreement to Purchase Tax-Defaulted Property located at 4430 Racetrack Road in substantially the same form as the one attached hereto as Exhibit B, and by this reference incorporated herein, and all other related and necessary documents.

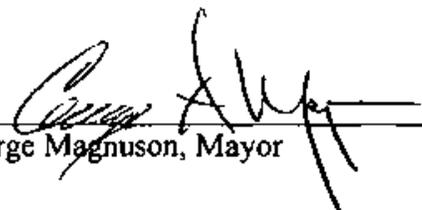
PASSED AND ADOPTED this 22nd day of August, 2006, by the following roll call vote:

AYES: Councilmembers: Storey, Hill, Lund, Yorde, Magnuson

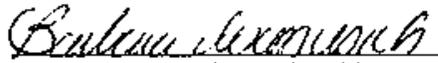
NOES: Councilmembers: None

ABSENT: Councilmembers: None

ABSTAIN: Councilmembers: None


George Magnuson, Mayor

ATTEST:


Barbara Ivanusich, City Clerk

e:/clerk/reso/(Montgomery Property Tax Sale Purchase)/(CVH) 2/24/2000

The foregoing instrument is a
correct copy of the original document
on file in this office.

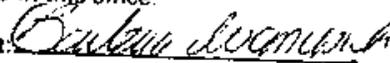
Attest: 
City Clerk, City of Rocklin

EXHIBIT A

NOTICE OF EXEMPTION

TO: County Clerk, County of Placer
2954 Richardson Blvd.
Auburn, CA 95604-5228

FROM: City of Rocklin
Planning Department
3970 Rocklin Road
Rocklin, CA 95677

Project Title: Montgomery Property – 4430 Racetrack Road

Project Location - Specific: The subject property is located at 4430 Racetrack Road. APNs 045-101-009.

Project Location - City: Rocklin, CA; County: Placer

Description of Nature, Purpose and Beneficiaries of Project:

The City of Rocklin is purchasing the tax-defaulted real property located at 4430 Racetrack Road so that the property can be used for a public purpose, namely the provision of additional open space within the City.

Name of Public Agency Approving Project:

City of Rocklin City Council

Name of Person or Agency Carrying Out Project

The applicant is City of Rocklin, Community Development Department, Attn: Terry Richardson, 3970 Rocklin Road, Rocklin, CA 95677, (916) 635-5160.

Exempt Status (Check one)

Statutory Exemption (Sec. 15260, et seq.):

General rule of no potential for causing significant impact (California Code of Regulations Sec. 15061(b)(3).

Reasons why the project is exempt.

The project is exempt as indicated above because pursuant to CEQA Guidelines Section 15061 (b)(3), the activity (project) is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment, and where it can be seen for certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. The project consists of the purchase of a tax-defaulted property for the purpose of establishing additional open space within the City of Rocklin. The project can be seen for certainty that there is no possibility that the activity in question may have a significant effect on the environment.

Contact Person: Sherri Abbas, Planning Services Manager

Date received for Filing: _____

Signature: Sherri Abbas
Planning Services Manager

P:\PUBLIC PLANNING FILES\DavidM\EXEMPTIONS\4430 Racetrack Road NOE and Reso 15061 (b) (3) .doc

EXHIBIT B

AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

This Agreement is made this _____ day of _____, 2006, by and between the Board of Supervisors of Placer County, State of California, and City of Rocklin, a municipal corporation ("PURCHASER"), pursuant to the Provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in this agreement, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provisions of law.

It is mutually agreed as follows:

1. That, as provided by Revenue and Taxation Code §3800, the cost of giving notice of this agreement shall be paid by the PURCHASER, and
2. That the PURCHASER agrees to pay the sum of \$ 13,700 for the real property described in Exhibit "A" within thirty (30) days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. That the PURCHASER agrees to use the parcel(s) for public purpose under the following intent:
The property will be used as open space

4. That, if said purchaser is a taxing agency as defined in Revenue and Taxation Code §121 or any other agency that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, it will not share in the distribution of the payment required by the Agreement as defined by §3791 and §3720 of the Revenue and Taxation Code.

If all or any portion of any individual parcel described in this agreement is redeemed prior to the effective date of this agreement, this agreement shall be null and void as to that individual parcel.

AGF-2 (SCO 8-13)
(Front)

The undersigned hereby agree to the terms and conditions of this agreement and are duly authorized to sign for said agencies.

ATTEST:

City of Rocklin
(Purchaser)

(seal)

By Carlos A. Urrutia
Carlos A. Urrutia,
City Manager

ATTEST: BOARD OF SUPERVISORS

Clerk of the Board of Supervisors

By _____ COUNTY

By _____
Deputy

By _____
Chair

(seal)

If the property is located within the boundaries of a city, add this signature block:

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code, the governing body of the City of Rocklin hereby agrees to the sale price as provided in this agreement.

ATTEST: CITY OF Rocklin

Barbara Ivanusich
~~XXXX~~ City Clerk,
Barbara Ivanusich
(seal)

By George Magnuson
Mayor, George Magnuson

If the agreement is with the State or the county, use this signature block:

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and, pursuant to the provisions of Section 3795, approves the foregoing agreement this _____ day of _____.

For agreements with agencies except the State or the county, use this signature block:

Pursuant to the provisions of Section 3795 of the Revenue and Taxation Code, the Controller approves the foregoing agreement this _____ day of _____.

STEVE WESTLY, CALIFORNIA STATE CONTROLLER

By _____

AGF-2 (SCO 8-13)
(Back)

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Exhibit "A"

<u>Description</u>	<u>First Year Delinquent</u>	<u>Default Number</u>	<u>Purchase Price</u>
APN 045-101-009-000	1991	DEF 910510109	\$13,700

AGF- 3 (SCO 8-14)

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The property will be used as open space
4. That, if said purchaser is a taxing agency as defined in Revenue and Taxation Code §121 or any other agency that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, it will not share in the distribution of the payment required by the Agreement as defined by §3791 and §3720 of the Revenue and Taxation Code.

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AGF-2 (SCO 8-13)
(Front)

The undersigned hereby agree to the terms and conditions of this agreement and are duly authorized to sign for said agencies.

ATTEST:

City of Rocklin
(Purchaser)
(seal)

By Carlos A. Urrutia
Carlos A. Urrutia,
City Manager

ATTEST: BOARD OF SUPERVISORS

Clerk of the Board of Supervisors

By _____ COUNTY

By _____
Deputy
(seal)

By _____
Chair

If the property is located within the boundaries of a city, add this signature block:

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code, the governing body of the City of Rocklin hereby agrees to the sale price as provided in this agreement.

ATTEST: CITY OF Rocklin
Barbara Ivanusich
~~XXXX~~ City Clerk,
Barbara Ivanusich
(seal)

By George Magnuson
Mayor, George Magnuson

If the agreement is with the State or the county, use this signature block:

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and, pursuant to the provisions of Section 3795, approves the foregoing agreement this _____ day of _____.

For agreements with agencies except the State or the county, use this signature block:

Pursuant to the provisions of Section 3795 of the Revenue and Taxation Code, the Controller approves the foregoing agreement this _____ day of _____.

STEVE WESTLY, CALIFORNIA STATE CONTROLLER

By _____

AGF-2 (SCO 8-13)
(Back)

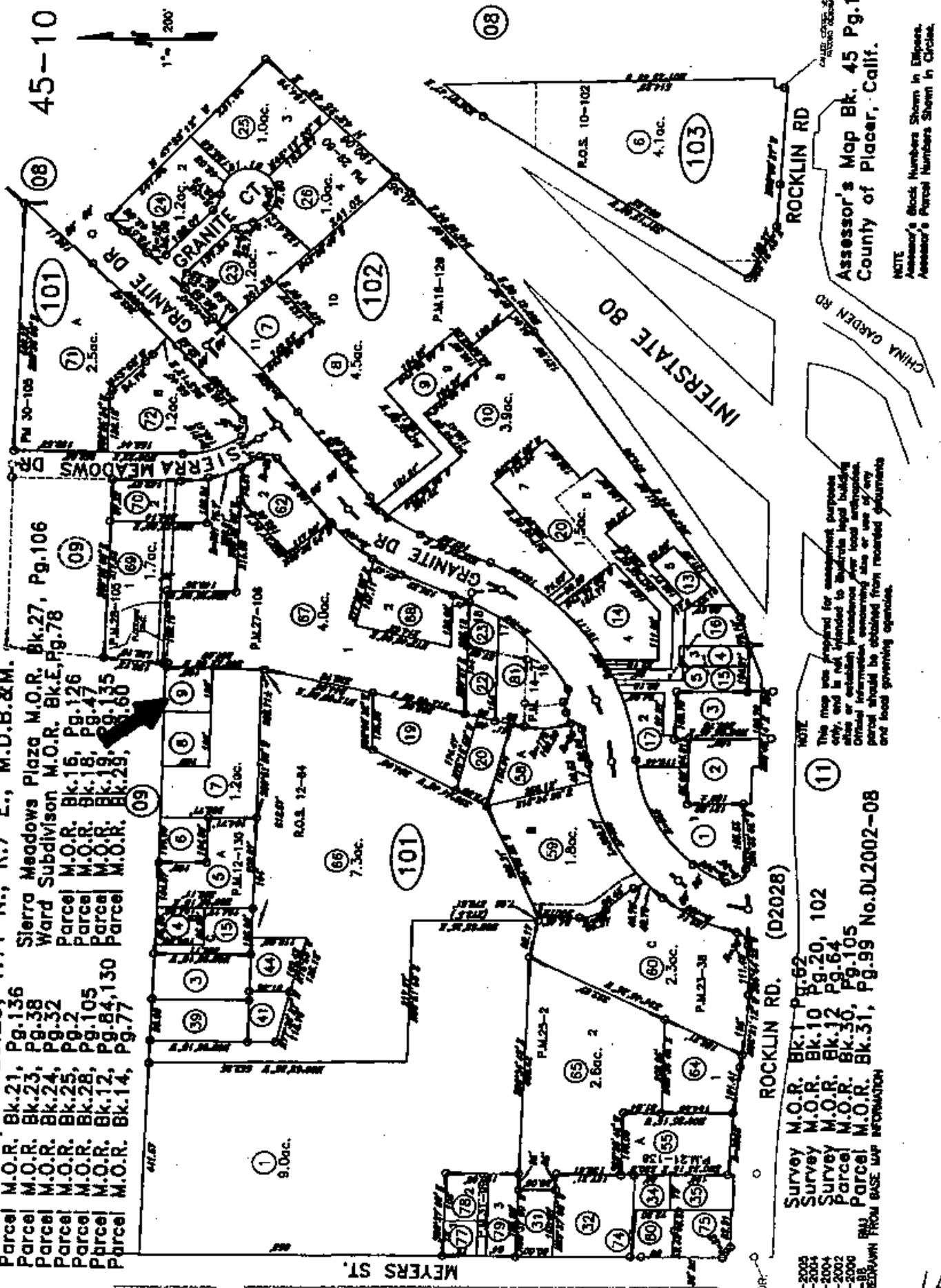
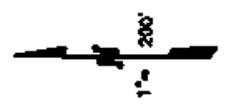
Exhibit "A"

<u>Description</u>	<u>First Year Delinquent</u>	<u>Default Number</u>	<u>Purchase Price</u>
APN 045-101-009-000	1991	DEF 910510109	\$13,700

AGF- 3 (SCO 8-14)

POR. N.W.1/4 SEC.20, T.11 N., R.7 E., M.D.B.&M.
 Parcel M.O.R. Bk.21, Pg.136
 Parcel M.O.R. Bk.23, Pg.38
 Parcel M.O.R. Bk.24, Pg.32
 Parcel M.O.R. Bk.25, Pg.2
 Parcel M.O.R. Bk.28, Pg.105
 Parcel M.O.R. Bk.12, Pg.84,130
 Parcel M.O.R. Bk.14, Pg.77
 Sierra Meadows Plaza M.O.R. Bk.27, Pg.106
 Ward Subdivision M.O.R. Bk.E, Pg.78
 Parcel M.O.R. Bk.16, Pg.126
 Parcel M.O.R. Bk.18, Pg.47
 Parcel M.O.R. Bk.19, Pg.135
 Parcel M.O.R. Bk.29, Pg.60

45-10



Pg. 1k.10
18

NOTE
 Assessor's Block Numbers Shown in Ellipses.
 Assessor's Parcel Numbers Shown in Circles.
 Assessor's Map Bk. 45 Pg.10
 County of Placer, Calif.

NOTE
 This map was prepared for assessment purposes only, and is not intended to establish legal boundaries or establish precedence over local authorities. Official information concerning size of lots or acreage should be obtained from recorded documents and local governing agencies.

03-02-2005
 03-08-2004
 02-08-2004
 01-28-2002
 04-11-2000
 11-04-88
 PLACE RETURN FROM BASE MAP INFORMATION

Survey M.O.R. Bk.10 Pg.62
 Survey M.O.R. Bk.10 Pg.20, 102
 Survey M.O.R. Bk.12 Pg.54
 Parcel M.O.R. Bk.30, Pg.105
 Parcel M.O.R. Bk.31, Pg.99 No.DL2002-08

140