COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CALIFORNIA 90012

MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 974-2101

TELECOPIER
(213) 626-1812

November 1, 2005

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTIES
SUPERVISORIAL DISTRICT 5 - AGREEMENT 2472

(3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chair to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" properties being acquired by the City of Lancaster (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcels and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" properties.

PURPOSE OF RECOMMENDED ACTION

The properties described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970 as indicated on Attachment "A". Exhibit "A", attached to each agreement, indicates the legal description and selling price of the parcels.

Upon approval, the enclosed agreement and copy is to be signed by the Chair and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

JUSTIFICATION

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The properties described in this letter will be acquired by one public agency. The agreement is with the City of Lancaster, which intends to utilize these properties for drainage basin purposes.

FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcels. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2005/2006 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchases. This attachment indicates the affected Supervisorial Districts and the public use for which the properties are being acquired. Moreover, we have included copies of the relevant sections of the

Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your information. County Counsel has approved the agreement as to form. Attached to the agreement are the Assessor's parcel maps showing the dimensions and general location of the affected parcels.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the enclosed agreement form, the Department of the Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,

MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD:lpg
X:Lancaster City 2472

Attachments

c: Assessor
Auditor-Controller
Chief Administrative Officer
County Counsel

ATTACHMENT "A"

COUNTY OF LOS ANGELES
OFFICE OF THE TREASURER AND TAX COLLECTOR
HALL OF ADMINISTRATION
225 NORTH HILL STREET
LOS ANGELES, CALIFORNIA 90012

HAROLD J. GATLY
TAX COLLECTOR

W. T. KIDWELL
CHIEF DEPUTY

November 17, 1970

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

173 NOV 24 1970

LARRY J. MONTANA
EXECUTIVE OFFICER

Board of Supervisors
383 Hall of Administration
Los Angeles, California 90012

Gentlemen:

TAX AGREEMENT SALES

RECOMMENDATION:
That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

EXPLANATION:
This office has recently completed a review of the policies currently in use with regard to the acquisi-

tion of tax deeded lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the $1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,

HAROLD J. OSTLY
TREASURER & TAX COLLECTOR

HJO:cm

cc: 1 Clerk of the Board
5 One for each Supervisor
1 Chief Administrative Officer
1 County Counsel
6 Communications

Attachment "B"

SUMMARY OF PUBLIC AGENCY'S PURCHASE

FIFTH SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2472

AGENCY

City of Lancaster
Public Agency

Selling price of these parcels
shall be $161,292.00

Public Agency intends to utilize these
properties for drainage basin purposes.

SUPERVISORIAL DISTRICT	LOCATIONS	PARCEL NUMBERS	MINIMUM BID
5th	CITY OF LANCASTER	3203-030-022	$ 8,382.00
5th	CITY OF LANCASTER	3219-001-004	$139,012.00
5th	CITY OF LANCASTER	3219-001-067	$ 13,898.00

AGREEMENT NUMBER 2472

CITY OF LANCASTER

FIFTH SUPERVISORIAL DISTRICT

8-26-04
John or Martha
see me on this
Revised

City of Lancaster

44933 North Fern Avenue
Lancaster, California 93534-2461
661-723-6000

RECEIVED

AUG 30 2004

JOHN MCKINNEY
SECURED PROPERTY TAX DIVISION

August 25, 2004

Via FedEx USA

Frank C. Roberts
Mayor

Bishop Henry W. Hearns
Vice Mayor

Jim Jeffra
Council Member

Ed Sileo
Council Member

Andrew D. Visokey
Council Member

Ms. Donna J. Doss
Asst. Treasurer and Tax Collector
County of Los Angeles Treasurer and Tax Collector
Kenneth Hahn Hall of Administration
Tax Defaulted Land Unit, Secured Property Division
225 North Hill Street, Room 130
Los Angeles, CA 90051-0102

DISTRICT #5
Agreement # 2472

Dear Ms. Doss:

We are in receipt of your letter dated May 25, 2004, regarding properties within the County which are tax defaulted and have been deemed subject to power to sell and which will be offered for sale at auction on August 2, and 3, 2004.

We have determined that some of the parcels on the list enclosed with your letter will be needed for public purposes within the City of Lancaster (the 'City'). Specifically, the parcels identified on the attached spreadsheet will be needed for park site acquisition and right-of-way acquisition. This letter, therefore, constitutes our expression of interest in acquiring such properties through an agreement pursuant to Division 1, Part 6, Chapter 8 of the California Revenue and Taxation Code.

We are requesting that you create a separate contract for property acquisition for the City of Lancaster. This list includes parcels that are not within Redevelopment Project Areas, but are still within the boundaries of the City of Lancaster.

Pursuant to your letter, we have identified the parcels in which the City of Lancaster would be interested and the purposes thereof. We look forward to receiving the County's form of agreement for the properties. When you prepare the Agreement, please make the agreement with the City of Lancaster. Our attorney has instructed us to follow this course of action.

Your correspondence indicates that you will inform us when a particular parcel will not be available for purchase due to prior redemption. We appreciate this accommodation, as it will help us to proactively plan our cash flow.

Please do not hesitate to contact me at (661) 723-6128, or Vern Lawson, the staff member assigned to this project, at (661) 723-6108, if you have any questions or need additional information.

Sincerely,

MARK V. BOZIGIAN
Redevelopment Director

Enclosure

received
9-7-04
S. Ledins
2472

printed on recycled paper

Lancaster Redevelopment Agency
Tax Defaulted Parcels
October 18, 2004

[illegible]	[illegible]	[illegible]	[illegible]	Size	Public Purpose	[illegible]
1.	3203-030-022	$6,997	60th Street West	1.25 acres	Drainage basin	None.
2.	3219-001-004	$124,350	90th Street West & Avenue G	17.08 acres	Drainage basin	None.
3.	3219-001-067	$11,405	95th Street West & Avenue F-8	10 acres	Drainage basin	None

Notes to "Public Purpose" Column

1. This property is necessary for a future drainage basin.

2. This property is necessary for a drainage basin. We may also explore the possibility of a partnership for a school site/park combination.

3. This property is necessary for a drainage basin.

Lancaster Redevelopment Agency

44933 North Fern Avenue, Lancaster, California 93534-2461

PH: 661-723-6000 FAX: 661-723-6210 www.econdev.cityoflancasterca.org

Frank C. Roberts
Chairman

Bishop Henry W. Hearns
Vice Chairman

Jim Jeffra
Director

Ed Sileo
Director

Andrew D. Visokey
Director

October 18, 2004

Certified Mail No. 7004-1160-0005-8507-6394
Return Receipt Requested

Ms. Martha Duran
Assistant Operations Chief
Los Angeles County Tax Collector
Tax Defaulted Lands Unit, Secured Property Tax Division
225 N. Hill Street, Room 130
Los Angeles, CA 90051-0102

RE: Acquisition Agreement 2472 and Resolution No. 04-398

Dear Ms. Duran:

Thank you for your correspondence of September 16, 2004, that transmitted Agreement No. 2472 and requested we approve a resolution stating the public purpose for the acquisition of the tax deeded parcels. We have approved and executed the acquisition agreement and necessary resolution and are transmitting two original agreements and a certified resolution, as you have requested. We have also completed an Application to Purchase Tax Defaulted Subject to Power to Sell Property and a Public Agency- Objection Checklist. We understand that we will receive a fully executed copy of the contract after you obtain the necessary approvals.

We anticipate that once you have completed your approval process, you will invoice us and include fees for the Lot Book Lien Report, advertising and postage charges, as well as, the final numbers for the purchase price for each eligible parcel. When we receive this invoice, we will remit the amount you specify.

Thank you for the opportunity to participate in this process. If you have any questions, please contact Mr. Vern Lawson who is the staff representative assigned to this task at (661) 723-6108.

Sincerely,

Mark V. Bozigian
Redevelopment Director

Enclosures
Cc: Vern Lawson, Economic Development Manager

received
10-21-04
S. Medina

Application to Purchase Tax-Defaulted Property from County

This application is to 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. Please 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 Lancaster

2. Corporate Structure – check the appropriate box below and provide 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:

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 more space is needed for any of the criteria, consolidate the information into a separate document (e.g. Exhibit A) and attach accordingly:

1. County where the parcel(s) is located: Los Angeles

2. List each parcel by Assessor's Parcel Number: 3203-030-022, 3219-001-004, 3219-001-067

3. State the purpose and intended use for *each* parcel: see attached sheet

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer

Authorizing Signature	Title	Date
	Redevelopment Director	10-18-04

AGREEMENT # 2472

X:Forms:SCO 8-16

RESOLUTION NO. 04-398

RESOLUTION OF THE CITY OF LANCASTER APPROVING AN AGREEMENT WITH THE COUNTY OF LOS ANGELES FOR THE ACQUISITION OF TAX DEFAULTED PROPERTIES AND DECLARING THE PUBLIC PURPOSE THEREOF

WHEREAS, the City of Lancaster is a public body corporate and politic organized and existing in accordance with the provisions of the Law; and

WHEREAS, the County of Los Angeles is a political subdivision of the State of California.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE CITY OF LANCASTER, THAT:

Section 1. The Agreement to Purchase Tax-Defaulted Property in substantially the form attached hereto is hereby approved and the City Manager is hereby authorized and directed to execute the Agreement in substantially such form.

Section 2. The City hereby declares that the property is being acquired for purpose of acquisition for drainage basins.

PASSED, APPROVED and **ADOPTED** this 12th day of October, 2004 by the following vote:

AYES: Council Members: Jeffra, Sileo, Visokey, Vice-Mayor Hearns, Mayor Roberts

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

Geri K. Bryan

GERI K. BRYAN, CMC
City Clerk
City of Lancaster

APPROVED:

Frank C Roberts

FRANK C. ROBERTS
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF LANCASTER)

CERTIFICATION OF RESOLUTION
CITY OF LANCASTER

I, Shirley Mahoney, Assistant City Clerk City of Lancaster, CA, do hereby certify that this is a true and correct copy of the original Resolution No. 04-398, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this 14th day of October, 2004.

(seal)

Shirley Mahoney

CITY OF LANCASTER

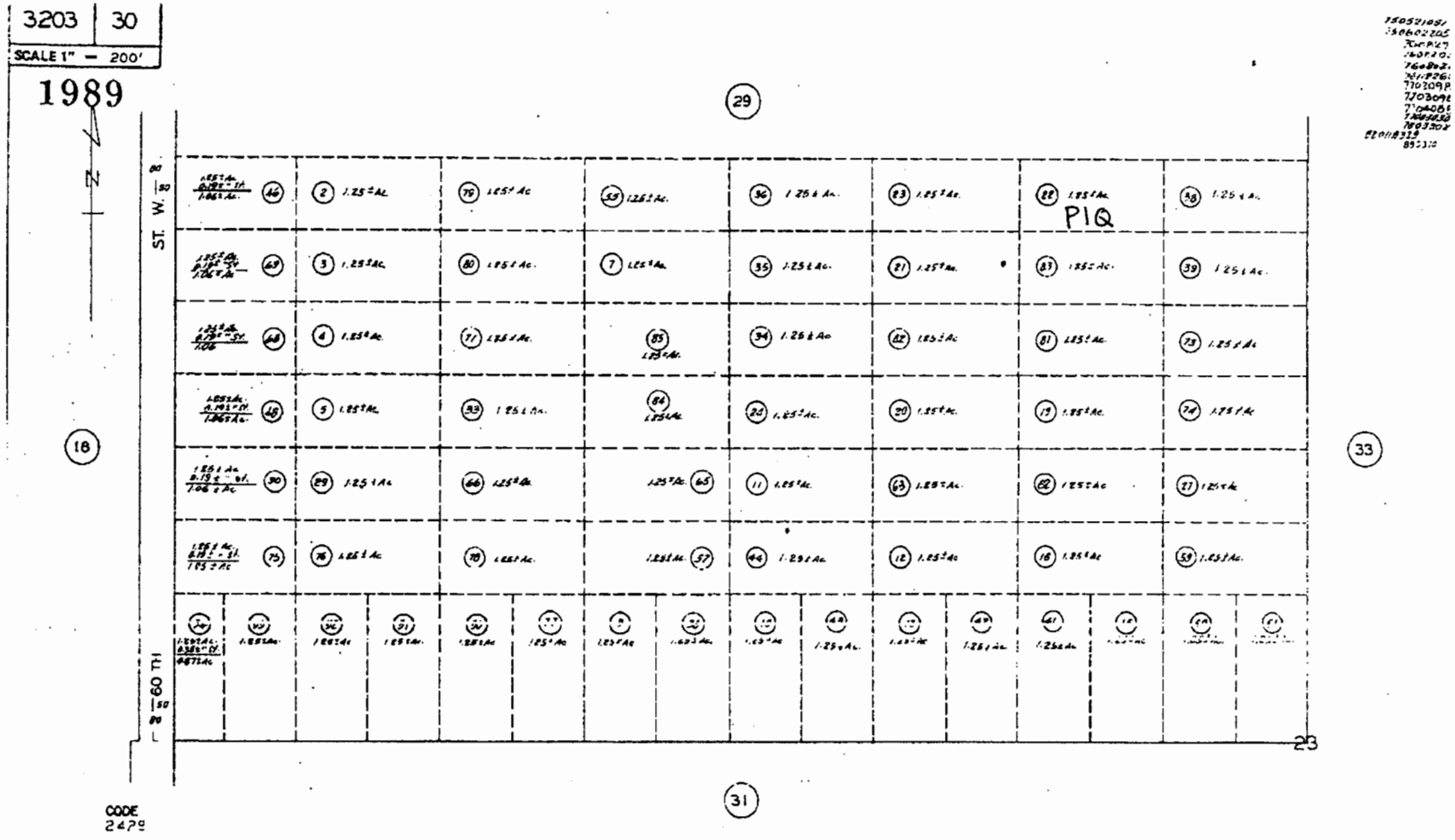
MISSION STATEMENT

To effectively & efficiently deliver the highest quality of service to Lancaster residents with commitment, respect, integrity and pride.

We the employees of City Government are committed to providing our customers with the best service. The City operation is structured with goals and objectives that guide all decisions. Vision, creativity, and innovation are the necessary elements needed for delivering effective service to citizens of the City of Lancaster. Above all, our customers will be treated with the greatest concern, respect, fairness and a caring attitude.

View Enlarged Map | View Printing Instructions

County of Los Angeles: Rick Auerbach, Assessor



CODE
2429

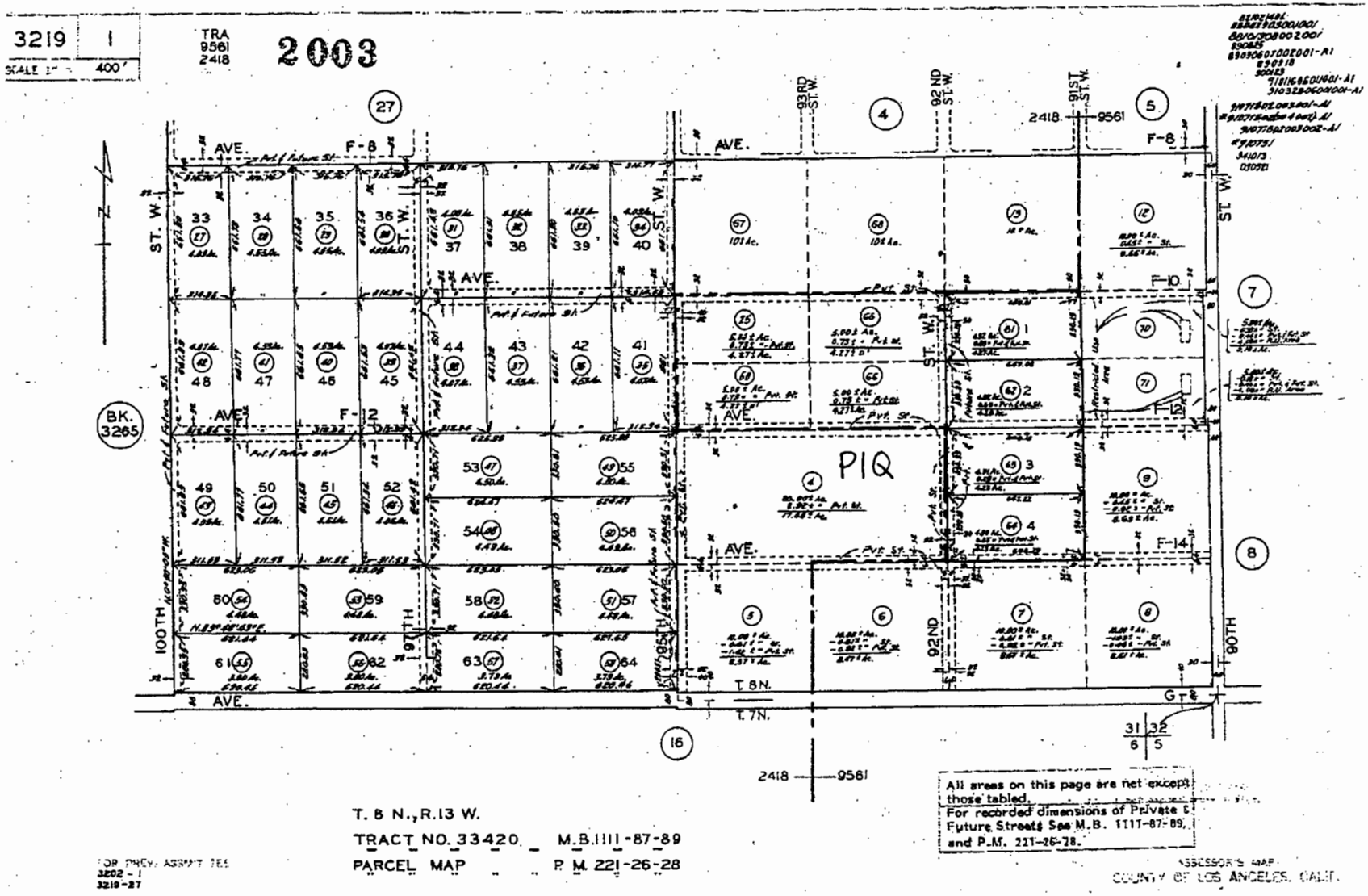
T. 7 N., R. 13W.

FOR PREV. ASSM'T SEE:
3203- 30

ASSESSOR'S MAP
COUNTY OF LOS ANGELES, CALIF

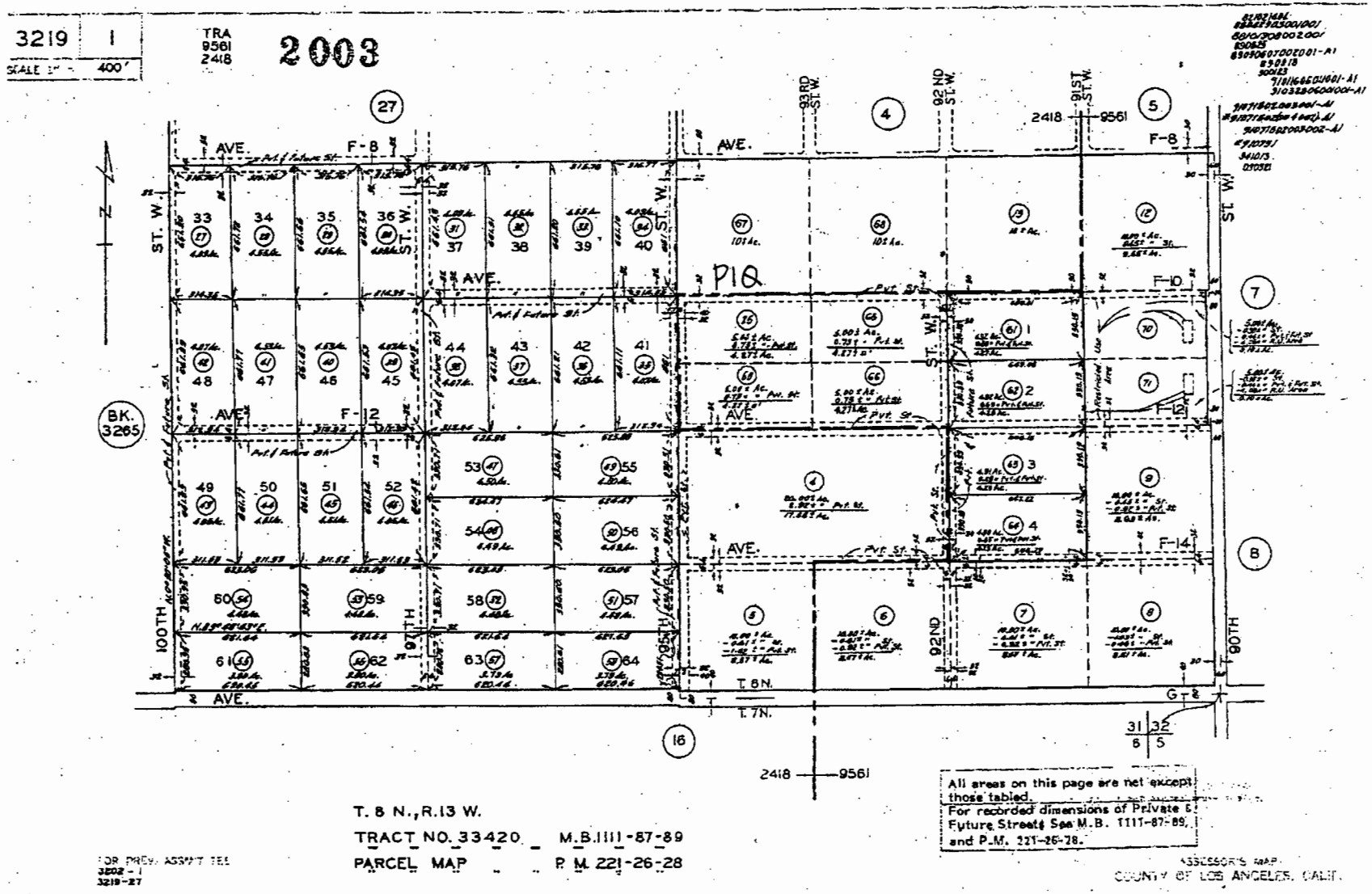
View Enlarged Map | View Printing Instructions

County of Los Angeles: Rick Auerbach, Assessor



View Enlarged Map | View Printing Instructions

County of Los Angeles: Rick Auerbach, Assessor



AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)

This Agreement is made this_____day of_____, 20__, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF LANCASTER** ("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 Exhibit "A" attached hereto and made a part hereof, 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 provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.

2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 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 that the real property be used for the public use specified on Attachment "A" of this agreement.*

4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

OFFICE OF THE COUNTY COUNSEL

By_____
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 6/24/03

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

ATTEST:
CITY OF LANCASTER

Geri K. Bryan, CMC, City Clerk
(seal)

By_____
Dennis Davenport, Acting City Manager

ATTEST:

By_____
Clerk of the Board of Supervisors

Board of Supervisors
Los Angeles County

By_____
Chair of the Board of Supervisors

By_____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

Geri K. Bryan, CMC, City Clerk

(seal)

City of N/A

By_____
Mayor
Frank C. Roberts

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ___ day of _____, 20___.

By:_____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 5
AGREEMENT NUMBER 2472

EXHIBIT "A"

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF AQUISITION
CITY OF LANCASTER	1994	3203-030-022	$ 8,382.00*	DRAINAGE BASIN
LEGAL DESCRIPTION				
N 1/2 OF NW 1/4 OF NE 1/4 OF SE 1/4 OF NW 1/4 OF SEC 23 T 7N R 13W				
CITY OF LANCASTER	1990	3219-001-004	$139,012.00*	DRAINAGE BASIN
LEGAL DESCRIPTION				
N 1/2 OF SW 1/4 OF SE 1/4 OF SEC 31 T 8N R 13W				
CITY OF LANCASTER	1991	3219-001-067	$ 13,898.00*	DRAINAGE BASIN
LEGAL DESCRIPTION				
NW 1/4 OF NW 1/4 OF SE 1/4 OF SEC 31 T8N R13W				

* The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.

AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)

This Agreement is made this_____day of_____, 20__, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF LANCASTER** ("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 Exhibit "A" attached hereto and made a part hereof, 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 provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.

2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 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.

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4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

OFFICE OF THE COUNTY COUNSEL

By_____
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 6/24/03

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

ATTEST:
CITY OF LANCASTER

Geri K. Bryan, CMC, City Clerk

(seal)

By_____
Dennis Davenport, Acting City Manager

ATTEST:

By_____
Clerk of the Board of Supervisors

Board of Supervisors
Los Angeles County

By_____
Chair of the Board of Supervisors

By_____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

Geri K. Bryan, CMC, City Clerk

(seal)

City of N/A

By_____
Mayor
Frank C. Roberts

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ___ day of _____, 20__.

By:_____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 5
AGREEMENT NUMBER 2472

EXHIBIT "A"

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