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 9, 2004

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" PROPERTY
SUPERVISORIAL DISTRICT 2-AGREEMENT 2376
(3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chairman to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the Board of Supervisors of Los Angeles County State of California, for the County at large and the Board of Supervisors of the County of Los Angeles on behalf of its Department of Parks and Recreation (agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all back property taxes, penalties and costs on the delinquent parcel 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" property.

PURPOSE OF RECOMMENDED ACTION

The property 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. Exhibit "A" attached to each agreement indicates the legal description and selling price of the parcel.

Upon approval, the enclosed agreement and copy are to be signed by the Chairman 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 out of pocket 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 property described in this letter will be acquired by one public agency. The agreement is with the Board of Supervisors of Los Angeles County State of California, for the County at large and the Board of Supervisors of the County of Los Angeles on behalf of its Department of Parks and Recreation, which intends to utilize this property for greenbelt purposes.

FISCAL IMPACT / FINANCING

Revenue will be provided for tax apportionment from the Department of Parks and Recreation – Capital Projects Budget and other funding sources. Any remaining tax balance will be cancelled from the existing roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2004/2005 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.

A summary of the public agency's purchase is attached. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have attached 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 agreements as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

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.

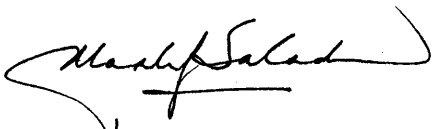
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the attached agreement forms, the Department will need all original documents returned for submission to the State Controller.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD:MD:sr
Bdltr.agreement.11-9-04

Attachments

c: Assessor
Chief Administrative Officer
County Counsel
Auditor-Controller

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

November 17, 1970

W. T. KIRWEL
CHIEF DEPUTY

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

173 NOV 24 1970

LARRY J. MONROLAN
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

SECOND SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2376

AGENCY

County of Los Angeles
Department of Parks and Recreation
Public Agency

Selling price of this parcel
shall be $191,629.00

Public Agency
intends to utilize
this property
for greenbelt
purposes.

SUPERVISORIAL DISTRICT	LOCATION	PARCEL NUMBER(S)	MINIMUM BID
2ND	CITY OF LOS ANGELES	5028-021-014	$191,629.00

AGREEMENT NUMBER 2376

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS & RECREATION

SECOND SUPERVISORIAL DISTRICT

COUNTY OF LOS ANGELES

DEPARTMENT OF PARKS AND RECREATION

"Creating Community Through People, Parks and Programs"

Tim Gallagher, Director

September 24, 2003

Via facsimile to (213) 680-3648
and by Department Messenger

TO: Sharon Perkins
Operations Chief
Secured Property Tax Division

FROM: James E. Park
Assistant Director
Planning/Special Projects Agency

SUBJECT: **APN 5028-021-014**

The Department and Second District have reviewed the subject tax defaulted and deemed "Subject to Power to Sell" parcel. The Department is interested in acquiring the subject parcel for greenbelt purposes through a Chapter 8 Agreement. Should you have any questions or comments concerning this request, please contact Mr. Larry Hensley, Chief of Planning at (213) 738-2965.

351-5098

JXP:JB(c:taxdef)

c: Mike Bohlke, Second District
Doris LaCour, Second District
Carlos Brea, CAO Real Estate Division
Larry Hensley, Parks and Recreation

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: LOS ANGELES COUNTY DEPARTMENT OF PARKS AND RECREATION
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: 5028-021-014
3. State the purpose and intended use for *each* parcel: GREENBELT PURPOSES

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer

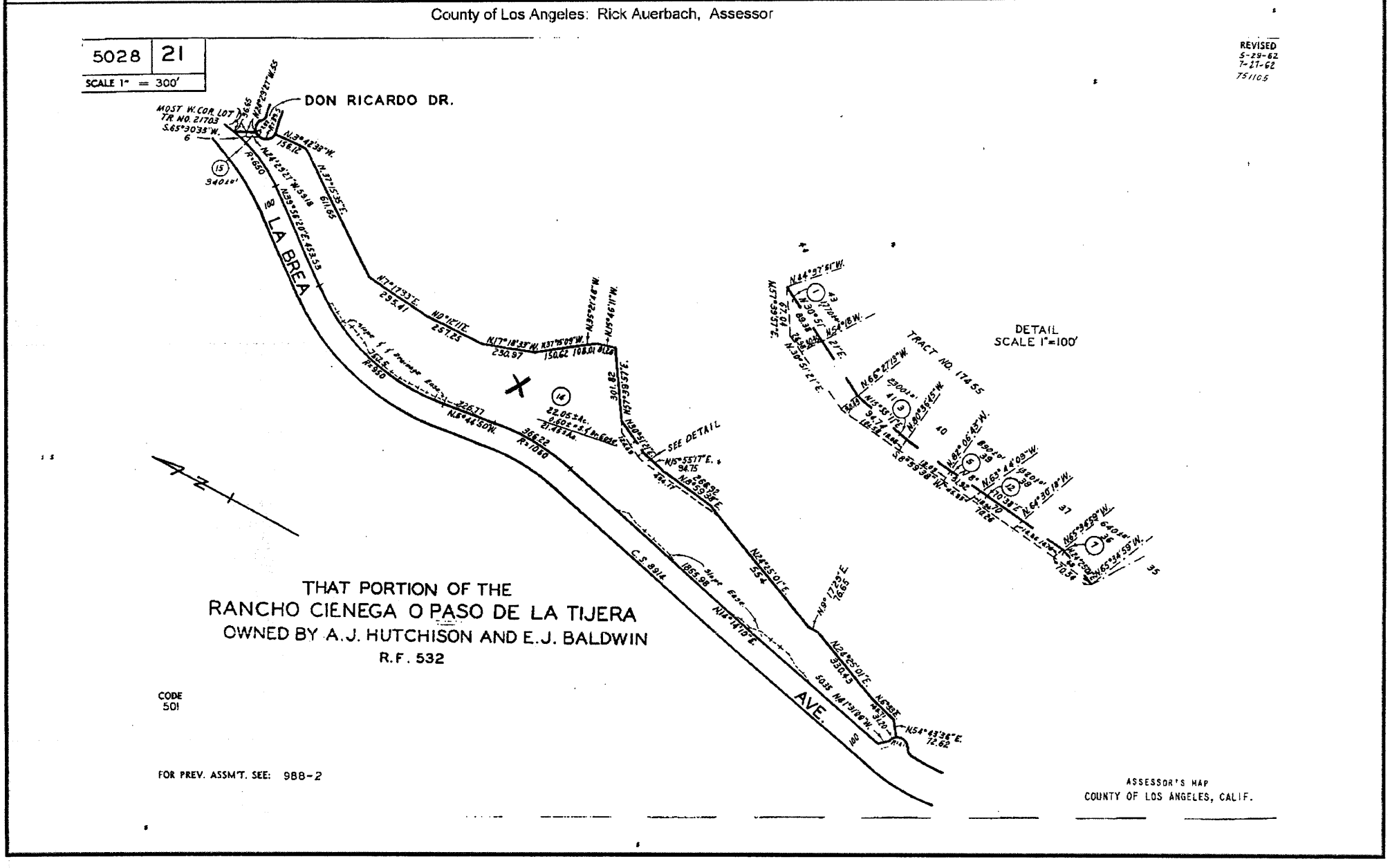
Authorizing Signature	Title	Date
[signature]	INTERIM DIRECTOR	8-24-04

AGREEMENT # 2376

X:Forms:SCO 8-16

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, for the County at large and the Board of Supervisors of the County of Los Angeles on behalf of its Department of Parks and Recreation ("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:

LLOYD W. PELLMAN
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

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

ATTEST:
COUNTY OF LOS ANGELES
DEPT. OF PARKS & RECREATION

By_____

(seal)

ATTEST:

Board of Supervisors
Los Angeles County

By_____
Clerk of the Board of Supervisors

By_____
Chairman 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 **LOS ANGELES** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of Los Angeles

Attest: J. Michael Carey, City Clerk

By_____
Deputy 8-16-04

(seal)

By_____
Mayor

AUG 1 2 2004

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 2
AGREEMENT NUMBER 2376

EXHIBIT "A"

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF AQUISITION
CITY OF LOS ANGELES	1987	5028-021-014	$191,629.00	GREENBELT PURPOSES

LEGAL DESCRIPTION

PART OF RANCHO CIENEGA O'PASO DE LA TIJERA OWNED BY A J HUTCHINSON AND E J BALDWIN LOT COM AT MOST W COR OF LOT 1 TR # 21703 TH SW ON SE LINE OF LA BREA AVE TO NE LINE OF TR # 20870 TH S 41°31'09" E 50.35 FT TH SE ON A CURVE CONCAVE TO SW RADIUS EQUALS 41 FT 31.20 FT TH N 54°43'36" E 72.62 FT TH N 6°33' E 146.71 FT TH N 24°25'01" E 330.43 FT TH N 9°17'29" E 76.65 FT TH N 24°25'01" E 554 FT TH N 8°59'38" E 434.17 FT TH N 30°51'21" E 124.69 FT TH N 57°39'57" E 301.82 FT TH N 15°46'11" W 81.28 FT TH N 35°21'48" W 108.01 FT TH N 37°15'09" W 150.62 FT TH N 17°18'33" W 230.97 FT TH N 0°12'11" E 257.25 FT TH N 7°17'33" E 295.41 FT TH N 37°15'35" E 611.65 FT TH N 3°42'33" W 156.12 FT TH NW ON A CURVE CONCAVE TO NE RADIUS EQUALS 39.5 FT TO A PT SW ON A CURVE CONCAVE TO SE RADIUS EQUALS 39.5 FT 7.32 FT FROM SW LINE OF SD LOT 1 TH N 24°29'27" W 59.18 FT TH N 65°30'33" E 6 FT TH N 24°29'27" W 36.65 FT TO BEG

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, for the County at large and the Board of Supervisors of the County of Los Angeles on behalf of its Department of Parks and Recreation ("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:

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APPROVED AS TO FORM:

LLOYD W. PELLMAN
County Counsel

By_____
Principal Deputy County Counsel

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

ATTEST:
COUNTY OF LOS ANGELES
DEPT. OF PARKS & RECREATION

By_____

(seal)

ATTEST:

Board of Supervisors
Los Angeles County

By_____
Clerk of the Board of Supervisors

By_____
Chairman 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 **LOS ANGELES** hereby agrees to the selling price as provided in this agreement.

ATTEST:
Attest: J. Michael Carey, City Clerk
By [signature]
Deputy 8-16-04
(seal)

City of Los Angeles

By [signature] AUG 12 2004
Mayor

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.

[signature]
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

AGREEMENT NUMBER 2376

SUPERVISORIAL DISTRICT 2
AGREEMENT NUMBER 2376

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