



## **RESOLUTION No. \_\_\_\_\_**

### **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA**

#### **RESOLUTION TO APPROVE AN APPLICATION TO PURCHASE TAX-DEFAULTED PROPERTY FROM THE NEVADA COUNTY TAX COLLECTOR THROUGH A CHAPTER 8 TAX SALE**

WHEREAS, pursuant to State Revenue and Taxation Code, properties that are determined to be in default for unpaid property taxes for five (5) years or more are periodically put up for public auction for a minimum bid amount of delinquent taxes due plus costs; and

WHEREAS, real property in the County of Nevada located at 12984 Combie Road, Auburn CA 95602, Assessor's Parcel Number 11-181-03, has been in tax default for more than five (5) years; and

WHEREAS, this parcel is subject to a 2006 Affordable Rental Housing Development Agreement between the County of Nevada and Baldwin Ranch Limited Partnership to provide up to 30 affordable units; and

WHEREAS, Baldwin Ranch Limited Partnership went into bankruptcy during the Great Recession; and

WHEREAS, by 2011 Baldwin Ranch Limited Partnership defaulted and was in material breach of the Affordable Rental Housing Development Agreement, having failed to construct any affordable housing units; and

WHEREAS, under this Agreement, the County has the right to foreclose on this parcel due to Baldwin Ranch Limited Partnership's failure to meet its obligations; and

WHEREAS, an alternative method to foreclosure for clearing title and taking possession of the property is through Chapter 8 of the Revenue and Taxation Code which provides that public purpose is an acceptable reason for the purchase; and

WHEREAS, a public purpose exists for the County to purchase this tax defaulted property pursuant to Chapter 8 of the Revenue and Taxation Code and utilize it in a manner consistent with facilitating affordable housing objectives within the County; and

WHEREAS, further public purpose exists for the County to purchase this tax defaulted property pursuant to Chapter 8 of the Revenue and Taxation Code by returning abandoned and unmaintained property to a productive use; and

WHEREAS, the County desires to exercise its right to purchase the tax defaulted parcel located at 12984 Combie Road, Auburn, CA (APN 11-181-03) pursuant to Chapter 8 of the California Revenue and Taxation Code.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors hereby finds and determines that the above-referenced recitals are true and correct and that acquisition of APN 11-181-03 through a Chapter 8 sale will serve public purposes.

BE IT FURTHER RESOLVED that the Board of Supervisors hereby approves the Application to Purchase Tax-Defaulted Property from the Nevada County Tax Collector pursuant to Chapter 8 of the Revenue and Taxation Code, authorizes the Chair of the Board to execute the application, and directs staff to file the application with the Nevada County Tax Collector.