



RESOLUTION No. 18-406

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE TREASURER AND TAX COLLECTOR TO SELL TAX-DEFAULTED PROPERTY THROUGH AN AGREEMENT TO PURCHASE WITH NEVADA COUNTY FOR PUBLIC PURPOSE AND FOR THE BOARD OF SUPERVISORS TO SIGN THE AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

WHEREAS, California Revenue and Taxation Code provides for the disposition of real property for nonpayment of property taxes for five (5) years or more; and

WHEREAS, Assessor's Parcel Number 11-181-03-000, as shown in Exhibit "A" ("Property") has been in tax default for more than five (5) years, and is subject to the power of sale by the Nevada County Treasurer and Tax Collector for nonpayment of taxes; and

WHEREAS, pursuant to Revenue and Taxation Code Chapter 8, Section 3791.3, after a parcel becomes subject to the power of sale, an eligible taxing agency, revenue district or non-profit organization may initiate a purchase proposal to buy the parcel without bidding at a public auction or sealed bid sale; and

WHEREAS, Nevada County is a qualified public agency under Revenue and Taxation Code Section 3791.3 and has notified the County Tax Collector of their intent to purchase this Property; and

WHEREAS, the Revenue and Taxation Code Chapter 8 provides that the County may purchase tax defaulted property for a public purpose, subject to approval by the State Controller's Office; and

WHEREAS, Nevada County's acquisition of the Property will serve an identified public purpose to facilitate affordable housing objectives within the County; and

WHEREAS, on July 17, 2018, the Nevada County Board of Supervisors approved a resolution which authorized the application for the County to purchase this parcel through a Chapter 8 sale; and

WHEREAS, Pursuant to Revenue and Taxation Code Section 3793.1, the sale price shall include, at a minimum, all defaulted taxes and assessments, any penalties and associated costs, any redemption penalties and fees incurred through the month of the sale, and all costs of the sale, as set forth in Exhibit "A"; and

WHEREAS, the Purchase Agreement must be approved by the Board of Supervisors, and signed by the Chair, and then forwarded to the State Controller for approval.

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 11-181-03-000 through a Chapter 8 sale will serve public purposes.

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors of the County of Nevada, State of California, authorizes the Nevada County Treasurer and Tax Collector to sell the Real Property identified as Assessor's Parcel Number 11-181-03-000 to Nevada County, and that the Chair of the Board of Supervisors be and hereby is authorized to execute the Agreement to Purchase Tax-Defaulted Property, on behalf of the County of Nevada.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 14th day of August, 2018, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Hank Weston and Richard Anderson

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Edward Scofield Chair

8/14/2018 cc: T&TC*
AC* (Hold)

8/23/2018 cc: T&TC (2)
AC* (Hold)

9/04/2018 cc: T&TC*
AC* (Release)

AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

This Agreement is made this 14 day of August, 2018, by and between the Nevada County Board of Supervisors and the County of Nevada, in accordance with provisions of California law, Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code. The County Board of Supervisors ("SELLER"), subject to the State Controller's approval, does hereby agree to sell to the County of Nevada ("PURCHASER") the real property described in Exhibit 'A' of this agreement.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" of 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.

The PURCHASER agrees to pay the sum of \$29,928.69 and which is tendered in the form of cash or certified funds with this document.

AGREEMENT

In consideration of the mutual promises herein set forth, the parties mutually agree as follows:

1. Approval by the State Controller. California Revenue and Taxation Code section 3795 requires this agreement to be submitted to and approved by the California State Controller before it becomes final. This agreement is not in effect until the California State Controller's authorization is received and the noticing process is complete.
2. Purchase and Evidence of Title. Within twenty-one (21) days from the effective date of this Agreement, PURCHASER agrees to pay a sum sufficient to redeem the delinquent property taxes pursuant to Revenue and Taxation Code section 3793.1(a) or a reduced price in accordance with section 3793.1(b). The approval and notice process will determine the effective date of the sale and the final purchase price. PURCHASER agrees to pay the amount specified in Exhibit 'A' for the properties described in Exhibit 'A': Payment shall be by cash or certified funds payable to Tina M. Vernon, Nevada County Tax Collector. Upon receipt of said sums by the Tax Collector, the Tax Collector shall execute and record a deed conveying title to said property to PURCHASER and after recordation the deeds will be returned to the purchaser by the County Clerk/Recorder.
3. Intent of Use: The public purpose and specified intent of use set forth by the PURCHASER for the purchased property is as follows: facilitate affordable housing objectives within the County.
4. No Representation. The SELLER makes no representation concerning the condition of title to the subject property. The SELLER does not warrant title to the property or make any representations concerning the title. Additionally, the SELLER makes no

representation concerning the physical condition of the subject property and the PURCHASER acknowledges that it is not relying upon any statements or representations of the SELLER concerning the subject property and is purchasing the subject property in its "as is" condition.

5. Other Expenses. PURCHASER shall pay the other expenses in addition to the purchase price of the property, including but not limited to the cost of proceeding to obtain a clear title to the property, and the expenses incurred in the payment, compromise or other method of removal of any liens or adverse claims against the property.
6. Treated as A Single Transaction. SELLER shall sell the parcel(s) listed in Exhibit "A" as a single transaction to the PURCHASER in consideration of the receipt of the payments listed in this agreement.
7. Redemption. If any of the parcels listed in Exhibit "A" are redeemed prior to the effective date of this agreement, this Agreement shall be null and void as to that parcel. Notwithstanding the foregoing, the Agreement shall be binding and shall remain in full force and effect with respect to any remaining parcel(s).
8. Void/Incomplete Purchase. This Agreement shall 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 prior to the tax deed recordation. The PURCHASER will be required to reimburse the Tax Collector for the costs for providing notice, publication, and actual costs incurred for preparing and conducting the Chapter 8 agreement sale if these expenses have already been incurred.
9. Indemnity. The PURCHASER shall indemnify SELLER from and against any and all liability, loss, costs, damages, fees of attorneys, and other expenses which SELLER may sustain or incur by reason of a challenge to the validity of the tax-default sale of the property described in Exhibit "A". Pursuant to Section 3809 of the California Revenue and Taxation Code, a proceeding based on alleged invalidity or irregularity of any proceeding instituted can only be commenced within one year after the date of execution of the Tax Collector's deed.
10. Environmental Condition of Property. The parcels acquired pursuant to this Agreement may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. The SELLER in no way whatsoever assumes any responsibility, implied or otherwise, and makes no representations that the parcels are in compliance with federal, state, or local laws governing such substances. The SELLER in no way assumes any responsibility, implied or otherwise, for any costs or liability of any kind imposed upon or voluntarily assumed by PURCHASER or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws any parcel purchased.
11. CERCLA. The SELLER and the PURCHASER agree that, under 42 U.S.C. § 9601(20)(D), the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA") expressly excludes local and state governments from clean up liability

for properties they acquire as a result of tax delinquencies. Notwithstanding this provision, PURCHASER shall defend, indemnify, and hold harmless SELLER, its Board of Supervisors, officers, directors, agents, employees and volunteers from and against any and all demands, claims, actions, liabilities, losses, damages, and costs, including reasonable attorneys' fees, arising out of or resulting from the performance of this Agreement, regardless of whether caused in part by a party indemnified hereunder, including but not limited to allegations that SELLER and/or SELLER's officers, directors, agents, employees, or volunteers are liable for costs or other charges related to the remediation, clean up, or other work necessary to bring any parcel purchased under this Agreement into compliance with federal, state, or local environmental laws.

AGREEMENT TO PURCHASE TAX DEFAULTED PROPERTY

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

PURCHASER:

By: Steve Moryhn Title: Director

ATTEST:

BOARD OF SUPERVISORS OF
NEVADA COUNTY

By: Jane Patterson
Clerk of the Board of Supervisors

By: Edward C. Scofield
Edward C. Scofield, Chairman

Pursuant to the provisions of Revenue and Taxation Code section 3775, the Controller agrees to the selling price hereinbefore set forth and, pursuant to the provisions of section 3795, approves the foregoing agreement this 29 day of August, 2018.

BETTY T. YEE, CALIFORNIA STATE CONTROLLER

By: JMcQueen

JACLYN MCQUEEN, MANAGER
Government Compensation and Property Tax Standards Section



BETTY T. YEE
California State Controller

AUTHORIZATION FOR THE SALE OF TAX DEFAULTED PROPERTY

I, BETTY T. YEE, California State Controller, in accordance with Chapter 8 of Part 6 of Division 1 of the California Revenue and Taxation Code, hereby authorize the purchase of tax-defaulted property described in the agreement sale numbered 18-406, as approved by the Board of Supervisors of Nevada County on August 14, 2018.

This Agreement between the COUNTY OF NEVADA and NEVADA COUNTY, attached hereto has been duly approved by the State Controller. The tax collector of Nevada County is hereby directed to cause notice of agreement to be given pursuant to Section 3796 of the California Revenue and Taxation Code.

Given under my hand and seal of office, at Sacramento this 29 day, August 2018.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

By Jaclyn McQueen
JACLYN MCQUEEN, MANAGER
Government Compensation and Property Tax Standards Section

COUNTY OF NEVADA

EXHIBIT "A"

Description	Location	City Council District	County Supervisor's District	First Year Delinquent	Default Number	Purchase Price (Nov 2018)
11-181-03-000	12984 Combie Road Auburn	N/A	Ed Scofield	2008	9757	\$ 29,928.69
PURCHASE PRICE						
COST OF PUBLICATION OF SALE						\$
TOTAL						\$

*Includes interest through 11/2018
 Taxes without penalties, interest and costs (EXCLUDING HARD DOLLAR COSTS TO TTC OFFICE)= \$15,134.30

2
NF

Addenda # 34 The Union

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

Nevada County Tax Collector
950 Maidu Avenue
Nevada City CA 95959

Nevada County Recorder
Gregory J. Diaz
Document#: 20130019073
Wednesday July 03 2013, at 03:31:44 PM

Paid:
Recorded By:AB

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY
(Revenue & Taxation Code, §§3691(a)(1)(B), 3691.1-3691.2

Which, pursuant to law was declared to be tax-defaulted on **June 30, 2008**
for the nonpayment of delinquent taxes in the amount of **\$1,611.30**
for the fiscal year **2007 - 2008**, Default Number **9757**

Notice is hereby given by the Tax Collector of Nevada County that, pursuant to Revenue and Taxation Code §3691, (1) five or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default; (2) the property is subject to sale for nonpayment of taxes; and (3) the property will be sold unless the amount required to redeem the property is paid to the tax collector of said county before sale. The real property subject to this notice is assessed to **BALDWIN RANCH LIMITED PARTNERSHIP** and is situated in said county, State of California, described as follows:

11-181-03-000
Assessor's Parcel Number

EXHIBIT "A"

State of California
Nevada County

Executed on
July 1, 2013

By 
TINA M. VERNON

On July 5, 2013, before me, G. Sean Metroka, Court Executive Officer, personally appeared Tina M. Vernon, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

G. Sean Metroka
Court Executive Officer
of the Superior Court





Georgeana Pilcher, Deputy
(PURSUANT TO OATH OF OFFICE ON FILE WITH SUPERIOR COURT
AND RECORDED WITH NEVADA COUNTY CLERK-RECORDER)

EXHIBIT "A"

PARCEL NO. 11-181-03-000

THE FOLLOWING DESCRIBED REAL PROPERTY IN THE UNINCORPORATED AREA, COUNTY OF NEVADA, STATE OF CALIFORNIA:

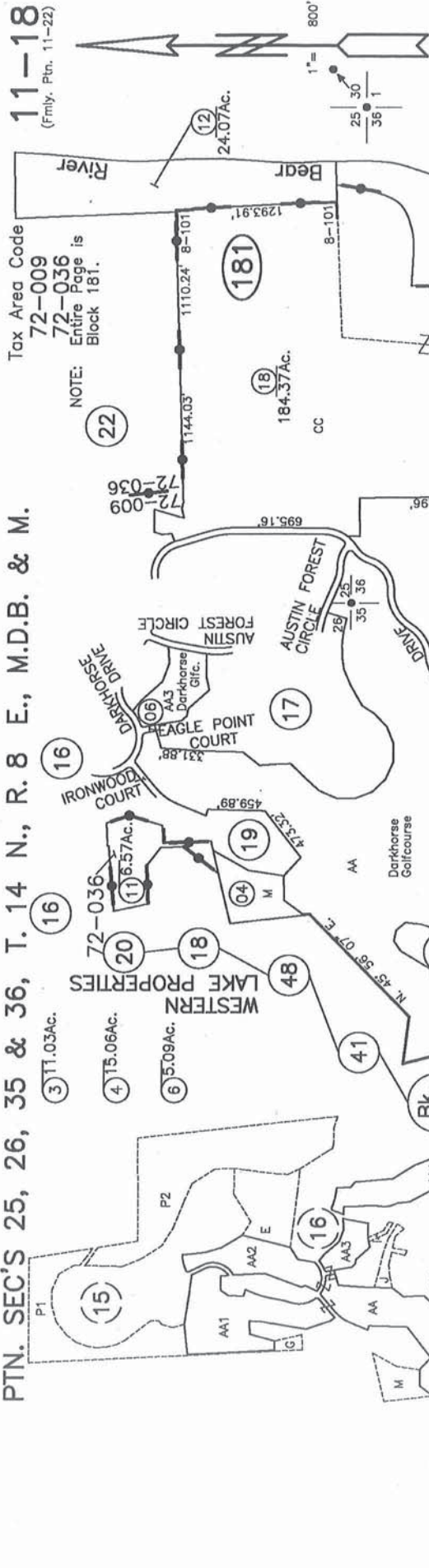
LOT JJ, OF SUBDIVISION MAP ENTITLED "DARKHORSE PHASE II", WHICH MAP RECORDED OCTOBER 16, 2002, IN BOOK 8 OF MAPS, AT PAGE 101 OF OFFICIAL RECORDS OF SAID COUNTY.

PTN. SEC'S 25, 26, 35 & 36, T. 14 N., R. 8 E., M.D.B. & M.

11-18
(Fmly. Ptn. 11-22)

Tax Area Code
72-009
72-036
Entire Page is
Block 181.

NOTE:



WESTERN LAKE PROPERTIES

AUSTIN FOREST CIRCLE

BALDWIN SUB

LAKE OF THE PINES RANCHOS

11-181-03-000
BALDWIN RANCH
LIMITED PARTNERSHIP

DARKHORSE PHASE 2 SUB. Bk. 8, Pg. 101

NOTE:
1-03 Assessor's Block Numbers Shown in Ellipses
1-05 Assessor's Parcel Numbers Shown in Circles
1-06 Assessor's Map Bk. 11 -Pg. 18
1-07 County of Nevada, Calif.
1-09 2002

S. 1/4 Cor.
Sec. 35

LAST UPDATE: 7-3-13 NW 12/02