



# TREASURER-TAX COLLECTOR VENTURA COUNTY

**SUE HORGAN**  
TREASURER-  
TAX COLLECTOR

January 23, 2024

**Marilou Tan**  
Assistant Treasurer-Tax Collector

Ventura County Board of Supervisors  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT: Approval and Adoption of a Resolution to Approve the Sale to the City of Camarillo of Tax-Defaulted Property in Accordance with State Law; and Approval and Execution of the Agreement with the City of Camarillo for the Sale and Purchase of the Tax-Defaulted Property.**

## **RECOMMENDATIONS:**

It is recommended that your Board:

1. Approve and adopt the attached Resolution (Exhibit 1) approving the sale to the City of Camarillo of the tax-defaulted property described in Attachment A to Exhibit 2 (Tax-Defaulted Property) in accordance with State law (Resolution).
2. Approve and authorize the Chair to execute the agreement (Exhibit 2) with the City of Camarillo for the sale of the Tax-Defaulted Property (Agreement).
3. Direct the Clerk of the Board to return one certified copy of the executed and approved Resolution (Exhibit 1) to the Tax Collector within five days.
4. Direct the Clerk of the Board to return five certified copies of the executed Agreement (Exhibit 2) to the Tax Collector within five days.

## **FISCAL / MANDATES IMPACT:**

The purchase price consists of the defaulted taxes, penalties and administrative costs. It also includes reimbursement for the costs of advertising, costs of mailing certified letters, and the fees paid to the State of California and County of Ventura. All fees due the County of Ventura will be deposited in budget unit 1702.

Mandatory:	Yes
Authority:	Revenue & Taxation Code Sections 3351-3841
Source of Funding:	Purchasing Agency. (Revenue & Taxation Code Section 3793.1)
Funding Match Required:	No
Impact on Other Departments:	None

**STRATEGIC PLAN PRIORITY:**

The items presented in this Board letter support making responsible and efficient use of public funds and promote economic stability and growth during a changing economy.

**DISCUSSION:**

When property has been tax defaulted with power to sell, the Tax Collector has several options for the sale of the property to satisfy the unpaid taxes, penalties and costs that have accumulated. One such option is to sell the property to an interested local taxing agency pursuant to Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code (Chapter 8).

The City of Camarillo has applied to purchase the Tax-Defaulted Property pursuant to Chapter 8. The City of Camarillo will use the Tax-Defaulted Property for the public purpose of providing affordable housing. The Tax-Defaulted Property consists of one discrete parcel, legally described in Attachment A to Exhibit 2, which is subject to the Tax Collector's power of sale as of this date. In accordance with state law, the total purchase price for the Tax-Defaulted Property is set at \$46,100.00 (Purchase Price). The cost and fees of this sale shall be paid for by the purchasing agency and is included in the Purchase Price (Rev. & Tax. Code section 3793.1). The purchase price and legal description of the Tax-Defaulted Property is stated in Attachment A to the Agreement (Exhibit 2).

Pursuant to Chapter 8 procedures, your Board must approve the sale of the Tax-Defaulted Property (Rev. & Tax. Code section 3794.3). A Resolution approving the sale is attached as Exhibit 1. The City of Camarillo has evidenced its commitment to purchase the Tax-Defaulted Property by executing the Agreement (Exhibit 2). A copy of the minutes of the City of Camarillo City Council authorizing the purchase of the Tax-Defaulted Property for the Purchase Price is attached as Attachment B to the Agreement (Exhibit 2). As indicated in these minutes, the city previously determined that its acquisition of the property for development of affordable housing is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15332, In-Fill Development Projects. However, even if your Board approves and the Chair executes the Agreement, the sale is not completed. First, the State Controller's Office must also approve the Agreement. Second, the property may ultimately be redeemed by the owner prior to the effective date of the Agreement, which cannot be any sooner than 5:01 pm (Pacific Standard Time) on the 21<sup>st</sup> day after the first notice of agreement (Notice of Agreement) is published by the County in accordance with the Chapter 8 procedures (Rev. and Tax. Code sections 3802 and 3803). Assuming the State Controller's Office approves the Agreement and assuming the Tax-Defaulted Property is not redeemed, the Agreement will be effective 21 days after the first publication of the Notice of Agreement. If any portion of the Tax-Defaulted Property is redeemed, the sale will be void as to the redeemed portion, but the sale of the non-redeemed portion will go forward.

Further, this office requires one certified copy of the Resolution and five certified copies of the Agreement within five days of your Board's action.

This letter has been reviewed and approved as to form by the County Executive Office, the Auditor-Controller's Office and County Counsel's Office.

If you have any questions regarding this item, please call me at 654-3771 or Marilou Tan, Assistant Treasurer-Tax Collector, at 654-3729.

Regards,

  
SUE HORGAN  
Treasurer-Tax Collector

Exhibit 1 – Resolution Approving Sale of Tax-Defaulted Property to the City of Camarillo  
Exhibit 2 – Agreement to Purchase Tax-Defaulted Property  
Exhibit 2, Attachment A – Tax-Defaulted Property Description  
Exhibit 2, Attachment B – Minutes of City Council