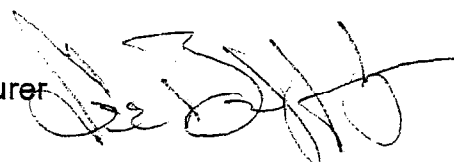


**SAN MATEO COUNTY
OFFICE OF THE TAX COLLECTOR**

Inter-Departmental Correspondence

Date: May 8, 2001
To: Honorable Board of Supervisors
From: Lee Buffington, Tax Collector/Treasurer



Subject: Agreement Sale – Mid Peninsula Regional Open Space District

RECOMMENDATION

Adopt the resolution approving the proposed sale by agreement to Mid Peninsula Regional Open Space District of the tax-defaulted property identified on Exhibit A.

BACKGROUND

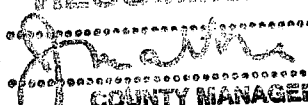
California Revenue and Taxation Code 3771 et seq. permits agreements between districts and the counties to purchase tax-defaulted property that is at least six years delinquent. The statutory time has elapsed on these parcels and the Tax Collector's notices of power to sell were recorded July 23, 1999, for the parcels identified as 067-107-020 and 067-115-010. The remaining parcels' recordation date is July 10, 1997. The Revenue and Taxation Code requires each sale to be approved by the State Controller. Adoption of the resolution by the Board is a prerequisite for the Controller's approval.

DISCUSSION

These parcels are located in the Redwood Park area of Unincorporated San Mateo County and Mid Peninsula would like to preserve the land as open space.

FISCAL IMPACT

The \$17,050.00 purchase price to be paid by Mid Peninsula includes the cost of advertising, cost of the sale and recordation fees.

RECOMMENDED

COUNTY MANAGER

RESOLUTION NO. _____

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

RESOLUTION AUTHORIZING EXECUTION OF AGREEMENT
BETWEEN THE COUNTY OF SAN MATEO AND

MID PENINSULA REGIONAL OPEN SPACE DISTRICT

FOR THE PURCHASE OF TAX-DEFAULTED LAND

RESOLVED, by the Board of Supervisors of the County of San Mateo,
State of California, that

WHEREAS, the list of property on the attached Exhibit A, which is
incorporated by reference herein, has been delinquent in the payment of taxes
for at least six years and

WHEREAS, there has been presented to this Board for execution an
Agreement between the COUNTY OF SAN MATEO and

MID PENINSULA REGIONAL OPEN SPACE DISTRICT

pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue
and Taxation Code providing for the purchase by

MID PENINSULA REGIONAL OPEN SPACE DISTRICT

of certain tax-defaulted real property described therein; and

WHEREAS, the execution of said Agreement is authorized under the
provisions of division 1, Part 6, Chapter 8 of the Revenue and Taxation Code:

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED
that the President of this Board is authorized and directed to execute said Agreement
on behalf of the COUNTY OF SAN MATEO, and the Clerk of the Board shall attest his
signature thereto.

EXHIBIT "A"

Parcel	Description	First Year Delinquent	Purchase Price
067-098-090	Lot 38 Block 47 Redwood Park	1991	\$800.00
067-098-110	Lots 51 52 53 54 55 Block 47 Redwood Park	1991	\$1,000.00
067-102-050	Lot 84 Block 61 Redwood Park	1991	\$800.00
067-102-120	Lot 30 Block 61 Redwood Park	1991	\$900.00
067-107-020	Lots 6 7 Block 55 Redwood Park	1993	\$800.00
067-108-060	Lot 18 Block 56 Redwood Park	1991	\$800.00
067-115-010	Lot 1 Block 35 Redwood Park	1993	\$800.00
067-115-080	Lot 15 Block 35 Redwood Park	1991	\$800.00
067-115-150	Lot 38 Block 35 Redwood Park	1991	\$800.00
067-116-020	Lots 34 35 Block 34 Redwood Park	1991	\$850.00
067-121-050	Lots 27 28 Block 32 Redwood Park	1991	\$850.00
067-123-140	Lot 32 Block 30 Redwood Park	1991	\$800.00

067-123-150	Lot 35 Block 30 Redwood Park	1991	\$800.00
067-124-020	Lots 2 3 4 5 6 Block 29 Redwood Park	1991	\$950.00
067-126-020	Lots 4 5 Block 28 Redwood Park	1991	\$850.00
067-126-050	Lots 9 10 Block 28 Redwood Park	1991	\$850.00
067-136-030	Lots 30 31 Block 52 Redwood Park	1991	\$850.00
067-171-110	Lot 3 Block 24 Redwood Park	1991	\$900.00
067-185-070	Lots 11 12 Block 7 Redwood Park	1991	\$950.00
067-185-120	Lot 25 Block 7 Redwood Park	1991	\$900.00