

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Screening of Tax-Deeded Property for Possible Public Use

**Policy
Number**

F-1

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Purpose

The purpose of this policy is to provide the Treasurer-Tax Collector and the Department of General Services with the authority to screen tax-deed properties for possible public use after a Power to Sell Notice has been recorded.

Background

Each year a number of properties in the County with delinquent taxes become eligible for either acquisition by a public agency or sale to private individuals after a Power to Sell Notice is recorded (“Power to Sell Property” or “Power to Sell Properties”). If a public agency is interested in acquiring a Power to Sell Property for public use (e.g. roads, parks, fire stations, etc.) it is withheld from public sale to provide an opportunity to negotiate the terms of the of the proposed acquisition.

State of California Revenue and Taxation Code Section 3700 requires the Treasurer-Tax Collector to notify non-County taxing agencies of the availability of a Power to Sell Property that is located in their jurisdiction.

It is beneficial to maintain a program for screening Power to Sell Properties located in the unincorporated area of the County to determine if there is any public use for the property before it is offered for sale to private parties.

Policy

It is the policy of the Board of Supervisors that:

The Treasurer-Tax Collector shall notify the Chief Administrative Officer of the availability of Power to Sell Properties to determine the potential benefit to the County in acquiring the properties for public use. If a Power to Sell Property is identified for public use, the Chief Administrative Officer will coordinate any desired acquisitions with the Treasurer-Tax Collector and the Department of General Services.

Sunset Date

This policy will be reviewed for continuance by 12-31-2026.

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Board Action

- 08-28-56 (62)
- 04-21-59 (18)
- 04-13-59 (CAO) Letter)
- 06-23-69 (98)
- 05-19-70 (61)
- 07-26-88 (43)
- 06-20-89 (63)
- 12-12-89 (49)
- 06-15-04 (25)
- 12-09-08 (33)
- 10-30-12 (18)
- 10-29-19 (26)

CAO Reference

1. Treasurer-Tax Collector
2. Department of General Services