State of California

A Guide to Preparing the Chapter 8 Agreement Sale Package

Updated 12/2018



California State Controller's Office

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Introduction

A Guide to Prepare the Chapter 8 Agreement Sale Package is produced by the State Controller's Office, Local Government Programs and Services Division, Property Tax Standards Unit. This guide is intended to be used as a sample for County Tax Collectors to aid in the assembly of documents needed in a Chapter 8 agreement sale package for submittal to the California State Controller's Office for approval. This guide can be used along with the <u>County Tax Sale Procedural Manual</u>, which includes step-by-step procedures on Chapter 8 tax sales.

NOTICE: This guide is provided by the State Controller's Office, Property Tax Standards Unit, as a general resource for California's County Tax Collectors. Information contained in this guide is to assist the counties in performing their duties under the law. This publication is intended primarily for County Tax Collectors and does not constitute legal advice.



California State Controller 4

Agreement Sale Checklist

General Information:

Checklist – A:

- SCO internal checklist used by staff. It is provided to serve as a reference and aid to assembling required documentation.
- Depending on the type of chapter 8 sale, documents required may vary.

Checklist – B:

• SCO sample checklist for completing the entire Chapter 8 process. This is a useful tool for tax collectors and staff.

Sources:

County Tax Sale Procedural Manual Chapter II: Chapter 8 Tax Sales, <u>Section 9: Authorization from the State Controller's Office</u>

State Controller's Office Sample Form <u>SCO 8-17.1</u> – Checklist of Mandatory Requirements (Chapter8)

Checklist A Sample

Agreement Sale Checklist 2015
Documents required for Chapter 8 Agreement Sales
Notice of Power to Sell (RTC §§3691, 3773)
Application (SCO Form 8-16) (RTC §§ 3695.4, 3695.5)
Objection Letter- Required for objections only (RTC §§3695.4, 3695.5)
Agreement (SCO Form 8-13 or 8-15) (RTC §3795)
County Board of Supervisors Resolution or Minute Order Approving the Sale (RTC §3794.3)
Chapter 7 Tax Sale Resolution – Required for objections only (RTC §3694)
Publication (RTC §3702)
Additional Components for Nonprofit
Articles of Incorporation (RTC §§3772.5, 3795.5)
Document listing each parcel and intended use (RTC §§3772.5, 3695.5)
Revised 4/15

Checklist B Sample

RESOLUTION/AGREEMENT SALE NO. _____

DATED _____

The following requirements should be fulfilled by the tax collector to lawfully initiate, process, and complete a tax sale by agreement under Division 1, Part 6 of the California Revenue and Taxation Code. Unless otherwise noted, all code section citations are from the California Revenue and Taxation Code. (Note: Additional details and time lines are located in the County Tax Sale Procedural Manual Chapter II: Chapter 8 Tax Sales.)

Agreement Processing:

□ Obtain required documents from the purchasing entity.

- Application to purchase tax defaulted property (SCO 8-16) (§3695.4, §3695.5);
- An objection letter if the parcel is scheduled for a Chapter 7 Tax Sale (§3695, §3695.4, §3695.5)
- A Chapter 8 purchase resolution from the purchaser's governing body (§3695);
- A signed/dated Agreement to Purchase Tax Defaulted Property (§3695.4, §3695); and
- Other documentation as required by the county (§3795.5).
- □ If the purchaser is the State or the county, obtain approval of the purchase price from the county board of supervisors and the State Controller. In addition, if the property is within a city's limits, approval from the city is required (§3775). See the State Controller's Office sample form, *Agreement to Purchase Tax Defaulted Property* (SCO 8-13).
- □ Submit to the State Controller for approval the executed agreement and any other required documents (§3795).
- □ Following agreement approval from the State Controller and direction from the State Controller the tax collector shall give notice of the agreement (§3796, §3797).
- □ Mail a copy of the notice to each assessee and party of interest not less than 45 but no more than 60 days prior to the effective date of the agreement (§3799).
- □ Mail the notice of agreement sale to the IRS (26 U.S. Code §7425).
- □ Publish and/or post the notice of agreement. The first publication and/or posting shall be started not less than 21 days prior to the effective agreement date (§3798, §3802).
- □ The agreement becomes effective no sooner than 5:01 pm on the 21st day after the first publication of the notice of agreement (§3802).
- □ Prepare an affidavit showing notice of agreement has been given as prescribed. The affidavit shall be filed in the office of the county tax collector (§3801).

On or Following Effective Date of Sale:

- Execute a deed to the purchaser once terms for property transfer as outlined in the agreement are met (§3804, §3805).
- Record the deed with the county recorder (the recorder shall record the deed without charge) (§3804).
- □ Send a conformed copy of the deed to the State Controller (the recorder shall prepare the conformed copy of the deed without charge) (§3804).
- □ Deposit money received from the sale like tax collection (§3808).
- □ Transmit a report of sale to the State Controller, auditor, and assessor (§3811).
- □ Distribute necessary funds prior to determining excess proceeds (§4672-§4673.1).
- □ Mail the notice of the right to claim excess proceeds to the last known mailing address of parties of interest if the excess proceeds exceed one hundred and fifty dollars (\$150). If the last known address of a party of interest cannot be obtained, the notice shall be published (\$4676).
- □ Distribute the excess proceeds to any parties of interest no sooner than one year following the recordation of the tax collector's deed to the purchaser (§4675).

Notice of Power to Sell

General Information:

- An official county document that describes a property and its default status and that the county has the statutory authority to sell the property in order to recoup past taxes due.
- This document is recorded with the county clerk.
- All properties listed in a sale should have a corresponding Notice of Power to Sell to confirm status.
- One notice per parcel must be included for the application to be considered complete.
- Double check the parcel number(s) to ensure accuracy.

Sources:

Revenue and Taxation Code §3691, §3773

County Tax Collectors' Reference Manual: Chapter 7000 Sections 7100-7133

County Tax Sale Procedural Manual

Chapter I: Chapter 7 Tax Sales, <u>Section 1: Overview of Chapter 7 Tax Sales</u> Chapter II: Chapter 8 Tax Sales, <u>Section 3: Identifying the Purchasing Entity</u>

State Controller's Office Sample Forms

<u>SCO 7-01.1</u> – Notice of Power to Sell – Five & Three Year Schedule <u>SCO 7-01.2</u> – Notice of Power to Sell – Five Year Schedule by County Ordinance or Resolution <u>SCO 7-01.3</u> – Notice of Power to Sell – Three Year Schedule

Notice of Power to Sell Sample

RECORDING REQUESTED BY: LARRY WALKER, AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR SAN BERNARDINO COUNTY

WEEN RECORDED RETURN TO: SAN BERNARDINO COUNTY TAX COLLECTOR 172 WEST THIRD STREET, FIRST FLOOR SAN BERNARDINO CA 92415-0360



NO PEE PER GOVERNMENT CODE 6103

NOTICE OF POWER TO SELL TAX-DEFAULTED PROPERTY

Which, pursuant to law was declared to be tax-defaulted on 06-30-08for the nonpayment of delinquest taxes in the amount of \$269.16 for the Fiscal Year 2007-2008

Default Number 0327-104-14-0-000

Notice is hereby given by the Tax Collector of San Bemardino County that five or more years have elapsed since the duly assessed and legally levied taxes on the property described herein were declared in default and that the property is subject to sale for nonpayment of taxes and will be sold unless the amount required to redeem the property is paid to the Tax Collector of said County before sale. Any parcel remaining unsold may be reoffered within a 90-day period and any new parties of interest shall be notified in accordance with Section 3701. The real property subject to this notice is assessed to

SEIZED PROPERTY

and is situated in said County, State of California, described as follows: 01 TR NO 1894 ARROW BEAR PARK UNIT NO 2 LOT 02 20 ELK 9

0327-104-14-0~000 0327-103-22-0-000 (Assessors Original Parcel Namber)

STATE OF CALIFORNIA SAN BERNARDINO COUNTY EXECUTED ON: FEBRUARY 3, 2014 BY:

On FEBRUARY 3, 2014, Larry Walker personally proven to me, Dennis Draeger, County Clerk, on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity on 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

Dama Desegar

COUNTY CLERK

farry Walker TAX COLLECTOR



Application

General Information:

- A standard form issued by the Controller's Office which consolidates pertinent information and serves as official registration as to the purchaser's interest and intention, as required by statute.
- This form is completed by the purchaser and submitted to the tax collector.

Currently Scheduled for a Chapter 7 Sale

- The application must be filed (dated) prior to the first publication of the notice of intended sale.
- An objection letter is required for the application to be considered valid.
- Double check the parcel number(s) to ensure accuracy.

NOT Currently Scheduled for a Chapter 7 Sale

- This is NOT an objection. Therefore, no objection letter or objection is required.
- Double check the parcel number(s) to ensure accuracy.

Multiple Parcels

- One application can be used to purchase multiple parcels.
- Attach an exhibit for the property information when the space provided is insufficient.

Sources:

Revenue and Taxation Code <u>§3695.4</u> -<u>§3695.5</u>

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8320-8325

County Tax Sale Procedural Manual

Chapter II: Chapter 8 Tax Sales, <u>Section 4: Public Agency Purchase Eligibility Review</u> Chapter II: Chapter 8 Tax Sales, <u>Section 6: Nonprofit Organization Purchase Eligibility Review</u>

State Controller's Office Sample Forms <u>SCO 8-16</u> – Application <u>SCO 8-14</u> – Exhibit A

Application Sample

This application must be completed by an eligible purchasing entity to commence purchase of tax defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Complete the following sections and supply supporting documentation accordingly. Prior to purchase approval the county may require the applicant submit additional information or documentation. **Completion of this application does not guarantee purchase approval.**

For county use only:

1. Date application received: (date) 2. If applicable, date written objection to Chapter 7 tax sale was received: (date)

Applicant must complete Sections A through D.

A. <u>Purchaser Information</u>

- 1. Name of Organization:_
- 2. Corporate Structure:
- □ Nonprofit Organization
- □ Public Agency (**please select type of public agency**)

 \Box A taxing agency, revenue district, or special district

 $\hfill\square$ The State or County

B. Property Status and Use Information

1. Is the parcel currently (at the time of application) approved for a Chapter 7 tax sale?

 \Box Yes \Box No

If yes, a written objection must be included with the application. If a written objection was submitted to the county prior to application, what is the date of the objection? (date of objection)

2. The purpose of the purchase: (check one box only)

- \Box For low income housing \Box To otherwise serve low income persons
- \Box To preserve open space \Box To preserve a lien
- □ For public purpose: (<u>describe public purpose</u>)

C. Property Information

Provide the following information. (If more space is needed exhibits may be attached)

1. County where the parcel(s) is located: (county)

2. Assessor's Parcel Number (APN): (list all APNs applying to purchase):

D. Acknowledgement

Identification and signature of the purchasing entity's authorized officer:

Print Name

Print Title

Authorized Signature

Date

Objection Letter

General Information:

- A letter or document declaring an objection to certain parcels being sold at a currently scheduled county public auction.
- An objection letter is only required if the parcel(s) in question is currently scheduled for a Chapter 7 sale.
- The objection must be filed (dated) prior to the first publication of the notice of intended sale.
- Double check the parcel number(s) to ensure accuracy.

Sources:

Revenue and Taxation Code <u>§3695.4</u> -<u>§3695.5</u>

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8232-8233

County Tax Sale Procedural Manual

Chapter II: Chapter 8 Tax Sales, <u>Section 4: Public Agency Purchase Eligibility Review</u> Chapter II: Chapter 8 Tax Sales, <u>Section 6: Nonprofit Organization Purchase Eligibility Review</u>

Objection Letter Sample



SAN BERNARDINO MOUNTAINS LAND TRUST

PROTECTING OUR FURGET ACOULTE RESTORE PROTECT

April 22, 2014

Kelly McKee, Tax Sale Supervisor Office of Auditor-Controller/ Treasurer-Tax Collector County of San Bernardino 172 West Third Street, 1st Floor San Bernardino, CA 92415-0360

RE: 2014 Chapter 8 Tax Sale Request

Dear Ms. McKee,

The SAN BERNARDINO MOUNTAINS LAND TRUST, a charitable 501(c)(3) nonprofit corporation, would like to apply for a Chapter 8 purchase of the tax defaulted parcels listed below that are scheduled for the May 2014 County Tax Sale Auction.

Please accept this letter as our formal request under the Chapter 8 guidelines of the San Bernardino County Tax Code to object to the public auction of the following properties identified below:

 Auction Item No.
 Assessor Parcel Number:

 927
 0327-104-14 (0327-103-22)

 928
 0327-104-27 (0327-103-57)

 929
 0327-104-30 (0327-103-59)

 2153
 0447-291-02 = i²5

 2154
 0447-291-03 = i²5

 2155
 0447-291-03 = i²5

 2156
 0447-291-04 = i²5

Thank you for your assistance.

Sincerely,

1910 すわれ

Peter Jorris Executive Director (909) 867-3536

POST OFFICE BOX 4907 LAKE ARROWHEAD, CALIFORNIA \$2352 (TELEPHONE: 989/857.3536 Arrow DERCEMENT)

Agreement

General Information:

- Also known as the Agreement Contract or Agreement to Sell Tax–Defaulted Property.
- Agreements must be approved by the board of supervisors.
- Date on the first page of agreement should match date from the County Board of Supervisor Resolution or Minute Order approving the sale.
- A contract between the county and the purchaser.
- This document is a standard format and contains a preamble stating the date of the contract and defining the parties involved.
- The document also outlines the payment conditions, as well as any specific requirements and stipulations of the sale, including purpose and intended use of the property, along with a list of the property involved.
- All signatures required must be present before application will be considered valid.
- Double check the parcel number(s) and purchase price to ensure accuracy.

Sources

Revenue and Taxation Code §3793, §3795

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8330-8352

County Tax Sale Procedural Manual

Chapter II: Chapter 8 Tax Sales, <u>Section 5: Public Agency Application Requirements</u> Chapter II: Chapter 8 Tax Sales, <u>Section 7: Nonprofit Organization Application Requirements</u>

State Controller's Office Sample Forms

SCO 8-13 – Agreement to Purchase Tax-Defaulted Property (Public Agency)

<u>SCO 8-14</u> – Exhibit A

<u>SCO 8-15</u> – Agreement to Purchase Tax-Defaulted Property (Non-Profit)

Public Agency Agreement Sample

This agreement is made this (day) day of (month), (year) by and between the (county) County Board of Supervisors and (<u>purchasing entity</u>), in accordance with provisions of California law. The County ("SELLER"), subject to the State Controller's approval, does hereby agree to sell to (<u>purchaser</u>) ("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 \$(<u>price</u>) and which is tendered in the form of (<u>cash/negotiable paper/etc</u>) with this document.

The following is a <u>sample listing</u> of terms and conditions, any of which may be included in Chapter 8 Sale Agreements at the discretion of the County. **This list is not inclusive and pursuant to California Revenue and Taxation Code sections 3795.5 and 3794.3 the board of supervisors may establish conditions of sale.**

Consultation with county counsel is recommended before establishing conditions of sale

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

- <u>Approval by the State Controller</u>. 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.
- <u>Purchase and Evidence of Title</u>. Within 21 days from the effective date of this agreement, the PURCHASER agrees to pay a sum sufficient to redeem the delinquent property taxes pursuant to California 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. The PURCHASER agrees to pay the amount specified in Exhibit '___' for the properties described in Exhibit 'A'. Payment shall be in cash or certified funds payable to the (county) County Tax Collector. Upon receipt of said sums by the Tax Collector, the Tax Collector shall execute and record a deed conveying the title to said property to PURCHASER and after recordation the deeds will be returned to the purchaser by the County Clerk/Recorder.
- <u>No Representation</u>. 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.

- <u>Other Expenses</u>: The PURCHASER shall pay the other expenses in addition to the purchase price of the property, including but not limited to: the cost of giving notice of the notice of agreement, the cost of publishing or posting the notice of agreement, 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.
- <u>Intent of Use</u>. The public purpose and specified intent of use set forth by the PURCHASER for the purchased property is as follows:
- <u>Jurisdiction Boundaries</u>. If the PURCHASER is a 'district' as defined by Government Code 56036(a) the purchased property must be within their jurisdiction, unless a letter from purchasers' legal counsel stating that either the influence has been extended by the Local Agency Formation Commission (LAFCo) to include the property or the property may be purchased without conflict with sphere of influence parameters.
- <u>Real Property Taxes, Fiscal Year</u> (current)-(current): The purchase price does not include the property taxes for Fiscal Year (current)-(current). The PURCHASER shall be responsible for payment in full of the Fiscal Year (current)-(current) property taxes for the property in addition to the purchase price.
- <u>Treated as a Single Transaction</u>: The SELLER shall sell the property(s) listed in Exhibit
 '___' as a single transaction to the PURCHASER in consideration of the receipt of the payments listed in this agreement.
- <u>Redemption</u>: If any of the properties listed in Exhibit '___' are redeemed prior to the effective date of this agreement, this agreement shall be null and void as to that property or properties. Notwithstanding the foregoing, the agreement shall be binding and shall remain in full force and effect with respect to any remaining property (s).
- <u>Void/Incomplete Purchase</u>: This agreement shall become null and void and the right of redemption restored upon the failure of the PURCHASER 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 producing notice, publication, and actual costs incurred for preparing and conducting the agreement sale if these expenses have already been incurred.

- <u>Indemnity</u>: The PURCHASER shall indemnify the SELLER from and against any and all liability, loss, costs, damages, attorney's fees, and other expenses which the SELLER may sustain or incur by reasons of a challenge to validity of the tax default sale of the property described in Exhibit '___'. Pursuant to California Revenue and Taxation Code section 3809, 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.
- <u>Environmental Condition of Property</u>. The property 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 property (s) 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 the PURCHASER or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws property purchased.
- <u>CERCLA</u>. The SELLER and the PURCHASER agree that under United States Code, title 42, section 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, the PURCHASER shall defend, indemnify, and hold harmless the SELLER, its board of supervisors, officers, 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 the SELLER and/or the 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 property purchased under this agreement into compliance with deferral, state, or local environmental laws.

The undersigned hereby agree to the terms and conditions of said agencies.	of this agreement and are duly authorized to sign for
Note: If more than one executed copy is required, add the	he following statement above the signature block:
This document is being executed in counterpart each of whi	ich constitutes an original
ATTEST:	By:
PURCHASER	Dy
ATTEST:	Den
CLERK OF THE BOARD OF SUPERVISORS	Ву:
By: DEPUTY	By:
<u>Note</u> : If the purchaser is the State or the county and is le signature block:	
Pursuant to the provisions of Revenue and Taxation Code s hereby agrees to the selling price as provided in this agreen	
ATTEST:	CITY OF
ATTEST:	
	CITY OF By:
DEPUTY	CITY OF By:
DEPUTY Note: If the purchaser is the State or the county, use this Pursuant to the provisions of Revenue and Taxation Code s hereinbefore set forth and, pursuant to the provisions of sec	CITY OF By:
DEPUTY Note: If the purchaser is the State or the county, use this Pursuant to the provisions of Revenue and Taxation Code s hereinbefore set forth and, pursuant to the provisions of sec (day) day of (month), (year) is approved. MALIA M. COHEN, CALIFORNIA STATE CONTROLI	CITY OF By:
DEPUTY Note: If the purchaser is the State or the county, use this Pursuant to the provisions of Revenue and Taxation Code s hereinbefore set forth and, pursuant to the provisions of sec (day) day of (month), (year) is approved. MALIA M. COHEN, CALIFORNIA STATE CONTROLI By: Note: For agreements with agencies other than the State	CITY OF By:

Non-profit Agreement Sample

This agreement is made this (<u>day</u>) day of (<u>month</u>), (<u>year</u>) by and between the (<u>county</u>) County Board of Supervisors and (<u>purchasing entity</u>), a nonprofit corporation organized in accordance with provisions of California law. The County (*"SELLER"*), subject to the State Controller's approval, does hereby agree to sell to the nonprofit corporation (*"PURCHASER"*) the real property described in Exhibit 'A' of this agreement.

As set forth in Purchaser's Articles of Incorporation within Exhibit 'A' of this agreement, the PURCHASER is formed for the purpose of either rehabilitating or constructing dwellings and selling to, or otherwise using the property to serve, qualified low-income persons as defined in Health and Safety Code section 50093, or for dedication of that vacant land to public use pursuant to the provisions of Division 1, Part 6, Chapter 8 of the California Revenue and Taxation Code.

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 \$(<u>price</u>) and which is tendered in the form of (<u>cash/negotiable paper/etc</u>) with this document.

The following is a <u>sample listing</u> of terms and conditions, any of which may be included in Chapter 8 Sale Agreements at the discretion of the County. This list is not inclusive and pursuant to California Revenue and Taxation Code sections 3795.5 and 3794.3, the board of supervisors may establish conditions of sale, including reporting, to ensure maximum benefit to low-income persons.

Consultation with county counsel is recommended before establishing conditions of sale

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

- Any violations of the terms and conditions of this agreement shall constitute an event of default.
- <u>Use by Low Income Persons</u>. Low income persons are defined in Health and Safety Code section 50093. **The property may not be transferred, sold, leased, rented, or made use of by persons who do not qualify as low income persons as defined by Health and Safety Code section 50093.**
- <u>Approval by the State Controller</u>. 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.

<u>Purchase and Evidence of Title</u>. Within 21 days from the effective date of this agreement, the PURCHASER agrees to pay a sum sufficient to redeem the delinquent property taxes pursuant to California 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. The PURCHASER agrees to pay the amount specified in Exhibit '___' for the properties described in Exhibit '__'. Payment shall be in cash or certified funds payable to the (county) County Tax Collector. Upon receipt of said sums by the Tax Collector, the Tax Collector shall execute and record a deed conveying the title to said property to PURCHASER and after recordation the deeds will be returned to the purchaser by the County Clerk/Recorder.

- <u>Use of Residential Property</u>. In the case of residential property, PURCHASER (the nonprofit organization) shall rehabilitate and sell or rent to, or otherwise use the property to serve, low-income persons. The property may not be transferred, sold, leased, rented, or made use of by persons who do not qualify as low income persons as defined by Health and Safety Code section 50093.
- <u>Intent of Use</u>. The public purpose and specified intent of use set forth by the PURCHASER for the purchased property is as follows:______
- <u>Review of Use</u>. The intended use of each property involving a low-income housing project will be reviewed by the appropriate county housing agency and determined, in writing, to be consistent and in compliance with the local jurisdiction's consolidated plan or community development plan. A detailed list of the intended use for each property will be included as Exhibit '___'.
- <u>Time to Completion</u>. The PURCHASER agrees to complete the rehabilitation or construction of residential dwellings on the property and sale within a reasonable period of time and the maximum benefit to low-income persons. The reasonable period of time for completion determined by the PURCHASER and the SELLER is specified in Exhibit '__'.
- <u>Code Compliance</u>. The PURCHASER shall maintain any existing structures and ensure compliance with all applicable county code provisions (e.g., substandard housing, building, and zoning). Within six months of transfer of title, the PURCHASER shall remediate any outstanding code violations and correct and repair any dangerous, unsightly, or blighted condition which reduces the aesthetic and property values in the neighborhood, is offensive to the senses, or is detrimental to the health, safety, and welfare of the public. Within six months of transfer of title, the PURCHASER shall also remove overgrown, diseased, dead, or decayed trees, weeds, or other vegetation, exterior trash, debris, junk, rubbish, graffiti, and abandoned and/or inoperable vehicles. The PURCHASER shall also ensure the property and all building entry points including doorways, windows, or other openings are closed, maintained, or secured to prevent entry by persons or animals. The property shall be fenced if appropriate.

- <u>Contractors</u>. The PURCHASER will ensure that the contractor building or rehabilitating the housing is a licensed general contractor in good standing with the California Contractor State Licensing Board, and a member of the development team. The contractor shall have constructed or rehabilitated, as appropriate to the Chapter 8 request, at least two residential dwellings listing their dates of completion and their complete addresses. The contactor shall not be a member of the board of the nonprofit corporation.
- <u>Manufactured Homes</u>. In the case of manufactured homes, the PURCHASER shall ensure that the manufactured home is attached to a permanent foundation.
- <u>Current Incorporation</u>. The PURCHASER shall be currently incorporated and shall provide a copy of its articles of incorporation filed with the Secretary of State, stating that the organization is incorporated for at least one of the purposes specified in the California Revenue and Taxation Code section 3772.5(b).
- <u>Progress Updates</u>. The PURCHASER shall report back to the (<u>county</u>) Board of Supervisors regarding the progress of the low-income housing project at the following intervals:
 - When building or rehabilitation begins;
 - If rehabilitation or construction of residential dwellings on the property will not be completed by the agreed upon timeline and a modification of the rehabilitation/construction timeline is needed;
 - When the property is leased with documentation that the lease is qualified for low-income housing;
 - When the property is sold with documentation for the sale of the home including:
 - That the home was sold to a qualified low-income person(s),
 - That the sale price of the house is in compliance with the accepted maximum estimated sales prices established by the United States Department of Housing and Urban Development for low-income household incomes pursuant to Health and Safety Code section 50093.
- <u>Non-discrimination</u>. The PURCHASER shall not discriminate in the selection of low-income persons because of color, race, creed, national origin, religion, gender, sexual orientation, age, or physical or mental handicap in accordance with Title VI of the Civil rights Act of 1964 (42 U.S.C. section 2000D), the Americans with Disabilities Act (42 U.S.C. section 12131 et seq.), and all other applicable laws and regulations prohibiting discrimination. Purchaser shall include this nondiscrimination provision in all contracts for services in the construction, rehabilitation and sale of the property related to this agreement.

- <u>Default</u>: The PURCHASER shall fully comply with the terms and conditions of this agreement. The following shall constitute events of default to the purchase agreement:
 - Any violation of the terms and conditions of this agreement;
 - Transfer and/or lease of the property to a person who does not qualify as a low-income person as defined in Health and Safety Code section 50093;
 - In the event that a petition of bankruptcy shall be filed by or against the PURCHASER, and the petition has not been dismissed or discharged within 180 days of its filing;
 - Failure to maintain the property improvements and the property to the minimum housing standards of the County, to keep the property free from any accumulation of debris, waste materials and/or to maintain all landscaping in a healthy condition;
 - Failure to complete the rehabilitation of construction of the residential dwelling(s) on the property within the reasonable period of time as agreed upon in the purchase agreement.
 - <u>Breach</u>: In the event the PURCHASER is in default, the SELLER shall give written notice of default to the PURCHASER specifying the event of default. The PURCHASER must commence to cure, correct, or remedy the default within five days of receipt of notice of default and must fully cure, correct, or remedy the default within 30 days of receipt of notice of default.

If the PURCHASER does not cure the default the PURCHASER shall take one of the following actions:

- Transfer the property to a different Nonprofit Organization that qualifies pursuant to California Revenue and Taxation Code section 3772.5 and that is agreed to by the SELLER;
- Transfer the property to the SELLER at the sole discretion of the SELLER;
- At the sole discretion of the SELLER, the SELLER may permit the PURCHASER to sell the property for costs incurred to a new PURCHASER (including a for-profit entity) that agrees to continue the completion of the rehabilitation or construction of residential dwellings on the property to low-income person as outlined in the Terms and Conditions of the Agreement.

In the event of transfer of the property as a result of inability to fully cure default, the PURCHASER shall relinquish any claim to the property without any compensation or refund. The PURCHASER shall pay any and all costs required to cure a default including the transfer of property.

In addition to any other rights or remedies, the SELLER may institute legal action to cure, correct, or remedy any default, to recover damages for any default, or to obtain any other remedy consistent with the purpose of the purchase agreement. Such legal action must be instituted in the Superior Court of (county) County.

- <u>No Representation</u>. 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 'as is' condition.
- <u>Other Expenses</u>: The PURCHASER shall pay the other expenses in addition to the purchase price of the property, including but not limited to: the cost of giving notice of the notice of agreement, the cost of publishing or posting the notice of agreement, 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.
- <u>Real Property Taxes, Fiscal Year (current)-(current)</u>: The purchase price does not include the property taxes for Fiscal Year (<u>current</u>)-(<u>current</u>). The PURCHASER shall be responsible for payment in full of the Fiscal Year (<u>current</u>)-(<u>current</u>) property taxes for the property in addition to the purchase price.
- <u>Treated as a Single Transaction</u>: The SELLER shall sell the property(s) listed in Exhibit '__' as a single transaction to the PURCHASER in consideration of the receipt of the payments listed in this agreement.
- <u>Redemption</u>: If any of the properties listed in Exhibit '___' are redeemed prior to the effective date of this agreement, this agreement shall be null and void as to that property. Notwithstanding the foregoing, the agreement shall be binding and shall remain in full force and effect with respect to any remaining property (s).
- <u>Void/Incomplete Purchase:</u> This agreement shall become null and void and the right of redemption restored upon the failure of the PURCHASER 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 producing notice, publication, and actual costs incurred for preparing and conducting the Chapter 8 agreement sale if these expenses have already been incurred.
- <u>Indemnity</u>: The PURCHASER shall indemnify the SELLER from and against any and all liability, loss, costs, damages, attorney's fees, and other expenses which the SELLER may sustain or incur by reasons of a challenge to validity of the tax default sale of the property described in Exhibit '___'. Pursuant to California Revenue and Taxation Code section 3809, 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.

- <u>Environmental Condition of Property</u>. The property 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 property(s) 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 the PURCHASER or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws property purchased.
- <u>CERCLA</u>. The SELLER and the PURCHASER agree that under United States Code, title 42, section 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, the PURCHASER shall defend, indemnify, and hold harmless the SELLER, its board of supervisors, officers, 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 the SELLER and/or the 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 property purchased under this agreement into compliance with deferral, state, or local environmental laws.

This document is being executed in counterpart, each of which constitutes an original.				
ATTEST:	BOARD OF SUPERVISORS:			
By	Chairman			
A California Corporation	A California Corporation			
By	By			
Secretary	President/Vice-President			
Pursuant to the provisions of California Revenue and Taxation Code section 3795, the foregoing agreement on this (\underline{day}) day of (\underline{month}) , (\underline{year}) is approved.				
M	IALIA M. COHEN, CALIFORNIA STATE CONTROLLER By			

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Exhibit A Sample

DESCRIPTION	FIRST YEAR	DEFAULT	PURCHASE PRICE
	DEFAULTED	NUMBER	PRICE
	INTENDED U	SE	
NOTE TO		CH CHAPTER 8 AGRE	

Chapter 8 Purchase Resolution

General Information:

- An official document submitted by the purchaser that shows the authority to make the purchase has been approved by the governing body of the agency or nonprofit.
- Double check the parcel number(s) and purchase price to ensure accuracy.
- Unless this is an objection to a parcel(s) that is scheduled for a Chapter 7 sale, the purchaser's resolution **SHOULD NOT** include the word "objection."

Sources:

Revenue and Taxation Code §3695

Chapter 8 Purchase Resolution Sample

EXCERPT

APRIL 2014 MINUTES -- San Bernardino Mountains Land Trust--

ITEM 4.E. Approval for Chapter 8 Purchase

MINUTES

San Bernardino Mountains Land Trust BOARD OF DIRECTORS MEETING, Monday April 21, 2014

Members Present: President Jim Asher, Vice-President Polly Sauer, Executive Director Peter Joms, Secretary Bill Engs, Treasurer Caren Cassidy, and Projects Manager Kevin Kellems

Members Absent: Arnie Bean

Visitor. Erin Smith, prospective volunteer for Outreach

The meeting was called to order by President Asher at 5:10 PM.

- 1. APPROVAL OF MINUTES of the March 17, 2014 Board of Directors Meeting.
- 2. FINANCIAL BUSINESS

3. CONSENT AGENDA

4. LAND ACQUISITION & STAFF REPORT

E. Chapter 8 Properties

Jorris proposed that the Land Trust consider filing a County Tax Sale Chapter 8 Request for three Deep Creek lots in Arrowbear. Two of these parcels are located along Highway 18 and the third one is between lots currently owned by the Land Trust.

Projects Manager Kellems reported that the Rose Mine property was also listed for sale at the County tax sale Auction for \$35,100. The 58-acre property is located east of Baldwin Lake along Forest Service Road 2N02 near the Bighorn Mountains Wildemess area.

Motion to file a Chapter 8 request for 3 Deep Creek lots (APN's 327-104-14, -27, -30) and the Rose Mine property (APN's 0447-291-02, -03, -04, -05) for a total cost of \$44,900 and to place bids at the August Tax sale auction on the remaining six parcels for a total of \$9,000. M/S/C (Sauer/Cassidy).

4. CONTINUING BUSINESS

- 5. NEW BUSINESS
- 6. DIRECTOR COMMENTS

Next Board of Directors Meeting: Monday May 19, 2014 at 5:00 PM

The meeting was adjourned at 8:05 PM.

Minutes submitted by Bill Engs and Kevin Kellems

County Board of Supervisors Resolution or Minute Order

General Information:

- A copy of the minutes order, resolution or similar official document from a public hearing showing the county board of supervisors has approved the proposed sale.
- Make sure to double check the parcel number(s) and purchase price to ensure accuracy.

Sources:

Revenue and Taxation Code §3794.3

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8340-8346

County Tax Sale Procedural Manual Chapter II: Chapter 8 Tax Sales, <u>Section 8: Requesting Approval from the Board of Supervisors</u>

State Controller's Office Sample Form

<u>SCO 8-02.2</u> – Request for Approval to Sell Tax Defaulted Property Subject to the Power of Sale (Chapter 8)

County Board of Supervisors Resolution or Minute Order Sample

REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, CALIFORNIA AND RECORD OF ACTION August 19, 2014 FROM: LARRY WALKER, Auditor-Controller/Treasurer/Tax Collector Auditor-Controller/Treasurer/Tax Collector SUBJECT: CHAPTER 8 SALE OF TAX-DEFAULTED PROPERTY TO SAN BERNARDINO MOUNTAINS LAND TRUST RECOMMENDATION(S) 1. Approve the sale of the tax-defaulted parcels located in Arrow Bear Park within the San Bernardino National Forest, listed on Exhibit "A" of the Agreement, (Agreement No. 14-729) to San Bernardino Mountains Land Trust for the price of \$9,800, plus the cost of notice. 2. Authorize the Chair of the Board of Supervisors to execute the agreement and return to the Auditor-Controller/Treasurer/Tax Collector for transmittal to the State Controller. (Presenter: Larry Walker, Auditor-Controller/Treasurer/Tax Collector, 386-9000) BOARD OF SUPERVISORS COUNTY GOALS AND OBJECTIVES Ensure Development of a Well-Planned, Balanced, and Sustainable County. FINANCIAL IMPACT Approval of this item will not result in the use of any additional Discretionary General Funding (Net County Cost). As authorized under California Revenue and Taxation Code \$3698 and \$3698.5, the minimum sale price of an eligible tax-defaulted parcel shall be an amount equal to, but not less than, the amount required to redeem the property, plus costs associated with the sale, including advertising and recording costs. The sale price of \$9,800, plus the cost of giving notice, will satisfy all taxes, reimburse costs, and be apportioned accordingly, BACKGROUND INFORMATION Pursuant to California Revenue and Taxation Code §3691, the Tax Collector has the power to sell properties that have been tax-defaulted for five or more years in an effort to return these parcels to active property tax paying status. Chapter 8 of the California Revenue and Taxation Code (§3771, et seq.) authorizes the Tax Collector to offer these tax-defaulted properties to taxing agencies or eligible non-profit organizations for the purpose of public benefit. The San Bernardino Mountains Land Trust has requested a Chapter 8 sale of tax-defaulted parcels, Nos. 0327-104-14-0000, 0327-104-27-0000, and 0327-104-30-0000, for preserving the scenic, wildlife, watershed, and forest open space values of each parcel. All of the parcels are located in Arrow Bear Park within the San Bernardino National Forest and are each approximately 3,000 square feet in size. Page 1 of 2 ATC-Brown w/agree for Sig Record e Action of the Board of Supervisors 003 Contractor c/o Dept w/agree APPROVED (CONSENT CALENDAR) ATC-Acct Pay Mgr w/agree EBIX/BPO c/o Risk COUNTY OF SAN BERNARDINO ATC-Walker Board of Supervisors CAO-Porter File - w/agree MOTION SECOND MOVE AYE 8/25/14 3 LAURA H. WELCH, GLERK OF THE BOARD ĥ Ľ, BΥ ITEM 12 DATED: August 18-2014

Page 2-25-14

CHAPTER 8 SALE OF TAX-DEFAULTED PROPERTY TO SAN BERNARDINO MOUNTAINS LAND TRUST AUGUST 19, 2014 PAGE 2 OF 2

Pursuant to Chapter 8 of the California Revenue and Taxation Code, taxing agencies or eligible non-profit organizations have the ability to request to purchase a parcel once it has become subject to the Tax Collector's power of sale. For properties currently scheduled for public sale, the request to purchase must be made prior to the first newspaper publication to the general public. The application and intent to purchase are submitted to the Tax Collector and reviewed for eligibility requirements. If eligible, the Tax Collector prepares an agreement for completion by the taxing agency or eligible non-profit organization, including a request for the following documents: mission statement, resolution by the entity's Board authorizing the purchase, and a map or description of the survey area, if applicable. Upon receipt and satisfactory review of these documents, the sale Agreement is presented to the Board of Supervisors for approval.

Upon execution of the Agreement by the Chair of the Board of Supervisors, it is submitted to the State Controller's Office for approval. Once the State Controller's Office has approved the sale Agreement, notification is provided to parties of interest a minimum of 45 days prior to completion of the sale. If the tax-defaulted parcel is not redeemed, the sale is completed and the tax deed is recorded.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Phebe Chu, Deputy County Counsel, 387-5455) on July 18, 2014; Finance (Ginger Porter, Administrative Analyst, 387-4883) on July 14, 2014; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on July 22, 2014.

8/19/14 #12

Chapter 7 Tax Sale Resolution

General Information:

- A copy of the county board of supervisor's resolution approving the Chapter 7 tax-sale.
- This document is only needed when the parcel(s) requested for purchase is currently approved and scheduled for a Chapter 7 tax sale.
- The list of parcels approved must be included showing the parcels in question (see sample)

Sources:

Revenue and Taxation Code §3694, §3698

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8210-8217

County Tax Sale Procedural Manual

Chapter I: Chapter 7 Tax Sales, <u>Section 7: Requesting Approval from the Board of Supervisors</u> Chapter II: Chapter 8 Tax Sales, <u>Section 5: Public Agency Application Requirements</u> Chapter II: Chapter 8 Tax Sales, <u>Section 7: Nonprofit Organization Application Requirements</u>

State Controller's Office Sample Forms

<u>SCO 8-02</u> – Request for Approval to Sell Tax Defaulted Property Subject to the Power of Sale (Chapter 7) <u>SCO 8-03</u> – Authorization and Report of Sales

Chapter 7 Tax Sale Resolution Sample

RE	OF SAN BER	ATION TO THE BOARD OF SUPERVISORS VARDING COUNTY, CALIFORNIA D RECORD OF ACTION
		February 25, 2014
FROM:	LARRY WALKER, Au Auditor-Controller/Tr	ditor- Controller/Treasurer/Tax Collector easurer/Tax Collector
SUBJECT:	PUBLIC SALE OF TA	X-DEFAULTED PROPERTY - TAX SALE #364
 Authorize those pro receive a 	the Auditor-Controller/ properties listed on the a the Auditor-Controller/ perties which have been minimum bid.	Treasurer/Tax Collector to sell at public auction the tax- attached schedule. Treasurer/Tax Collector to sell at a reduced minimum bid in previously offered for tax sale at least once and did not troller/Treasurer/Tax Collector, 386-9000).
BOARD OF S	UPERVISORS COUNT	Y GOALS AND OBJECTIVES nd Business-Like Manner.
FINANCIAL I	MPACT	
Approval of the County Cost).	his item will not result in The estimated public a asurer/Tax Collector's	the use of additional Discretionary General Funding (Net uction cost of \$150,000 has been included in the Auditor- 2013-14 Adopted Budget and will be fully reimbursed
offered tax-de to property tax education, pol Each year the scheduled to	faulted properties at a re (a paying status: Property ice and fire protection, so Tax Collector holds a pro- begin May 17, 2014 (7)	ode Section 3691, the Tax Collector has the power to sell of für five or more years, and the ability to sell previously aduced minimum bid, in an effort to return these properties of tax dollars are used to fund key public services including ocial and public health services.
will now be of and Taxation (out not less th	ered at revised minimum Code Sections 3698 and and the amount require	years defaulted) and previously offered properties, which in bids. As authorized per the State of California Revenue i 3698.5, the minimum price shall be an amount equal to, d to redeem the property, plus costs associated with the ng costs. Where property or property interest have been
		Page 1 of 2
cc: ATC- Wall CAO- Port		Record of Action of the Beerd of Supervisors'
File - ATC ss 3/6/14		APPROVED (CONSENT GALENDAR) COUNTY OF SAN BERMARDINO Board of Supervisor MOTION MOVE AYE AYE AYE LAURA H. WEI DH. CLENKIZET THE BOARD
ITEM 14		BY RDFNO STATED: February 25, 2014

430-12-1-1<u>5</u>

PUBLIC SALE OF TAX-DEFAULTED PROPERTY - TAX SALE #364 FEBRUARY 25, 2014 PAGE 2 OF 2

offered for sale at least once and no acceptable bids have been received, the Tax Collector may, at his or her discretion and with the approval of the Board of Supervisors, offer that property or those interests at the next scheduled sale at a minimum price that the Tax Collector deems appropriate. The official list of properties that have been declared in default and subject to the power of sale under Tax Sale #364 is attached.

Any parcel remaining unsold may be reoffered within a 90-day period and any new parties of interest shall be notified in accordance with Revenue and Taxation Code Section 3701.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel, 387-5455) on January 27, 2014; Finance (Ginger Porter, Administrative Analyst, 387-4883) on January 24, 2014; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on February 10, 2014.

2/25/14 #14

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ITEM NUMBER	TAX RATE AREA	E PARCEL NUMBER	ORIG PARCEL	DEFAULT	MINIMUM
00863	57060	0315-063-25-0-000	NUMBER	DATE	BID
00864	57060	0315-064-12-0-000	0315-063-25-0-000	05-30-08	1,500.00
00865	57060	0315-065-33-0-000	0315-064-12-0-000 0315-065-33-0-000	05-30-08	1,500.00
00867	57016	0315-136-52-0-000		06-30-08	1,400.00
00868	57016	0315-138-14-0-000	0315-136-52-0-000 0315-138-14-0-000	06-30-08	5,350.00
00869	57016	0315-145-05-0-000	03 15-145-05-0-000	06-30-08	3,750.00
00870	57016	0315-146-26-0-000	0315-146-26-0-000	06-30-08	2,900.00
00871	57016	0315-146-27-0-000	03 15-146-27-0-000	06-30-08	4,700.00
00872	57016	0315-146-28-0-000	03 15-146-28-0-000	06-30-08	5,000.00
00873	57016	0315-154-46-0-000	0315-154-46-0-000	06-30-08	5,300.00
00876	57060	0315-394-01-0-000	0315-394-01-0-000	06-30-08	20,400.00
00880	22046	0319-013-14-0-000	0319-013-14-0-000	06-38-08	7,600.00
00882	22002	0319-064-20-0-000	0319-064-20-0-000	06-30-08	7,750.00
00883	22046	0319-081-28-0-000	0319-081-26-0-000	06-30-08	7,300.00
00865	22002	0319-152-78-0-000	0319-152-78-0-000	06-30-08	24,450.00
00886	22001	0319-212-83-0-000	0319-212-83-0-000	06-30-06	1,100.00
66860	22002	0319-521-03-0-000	0319-521-03-0-000	06-30-08	42,800.00
00890	22002	0321-141-03-0-000	0321-141-03-0-000	06-30-08 06-30-08	12,650.00
00891	22002	0321-141-04-0-000	0321-141-04-0-000		4,000.00
00892	22002	0321-211-14-0-000	0321-211-14-0-000	06-30-08 06-30-08	4,000.00
00893	22002	0321-211-15-0-000	0321-211-15-0-000	06-30-08	16,100.00
00894	22002	0321-211-16-0-000	0321-211-16-0-000	06-30-08	17,400.00
00895	22002	0321-211-17-0-000	0321-211-17-0-000	06-30-08	16,100.00
00901	104023	0323-391-37-0-000	0323-391-37-0-000	05-30-08	15,350.00
00902	104023	0323-401-10-0-000	0323-401-10-0-000	06-30-08	9,400.00
00903	105056	0326-132-30-0-000	0326-132-30-0-000	06-30-08	5,300.00 3,150.00
00904	105056	0326-133-13-0-000	0326-133-13-0-000	06-30-08	22,650.00
00907	105056	0326-134-31-0-000	0326-134-31-0-000	06-30-08	8,750.00
80600	105056	0326-134-43-0-000	0326-134-43-0-000	06-30-08	19.000.00
00909	105056	0326-171-03-0-000	0326-171-03-0-000	06-30-08	5,050.00
00910	105056	0326-174-05-0-000	0326-174-05-0-000	06-30-08	2,750.00
00913	105056	0326-201-10-0-000	0326-201-10-0-000	06-30-08	3,400.00
00914	105111	0326-223-13-0-000	0326-223-13-0-000	05-30-08	8,250.00
00915	105002	0327-073-23-0-000	0327-073-23-0-000	06-30-08	2,800.00
00916	105002	0327-073-24-0-000	0327-073-24-0-000	05-30-08	2,800.00
00917	105002	0327-073-49-0-000	0327-073-49-0-000	06-30-08	3,100.00
00918	105002	0327-073-50-0-000	0327-073-50-0-000	06-30-08	3,100.00
00919	105002	0327-073-51-0-000	0327-073-51-0-000	06-30-08	3,250.00
00920	105002	0327-076-08-0-00D	0327-076-08-0-000	06-30-08	3.050.00
00921	105002	0327-076-21-0-000	0327-076-21-0-000	05-30-08	2,300.00
00922	105002	0327-076-22-0-000	0327-076-22-0-000	06-3D-08	2,300.00
00925	105002	0327-101-27-0-000	0327-101-27-0-000	05-30-08	2,900.00
00926	105002	0327-104-09-0-000	0327-103-12-6-000	DE-30-00	5.750.00
00927	105002	0327-104-14-0-000	0327-103-22-0-000	06-30-08	3,200.00
00928	105002	0327-104-27-0-000	0327-103-57-0-000	06-30-07	3,500.00

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A Guide to Prepare the Chapter 8 Agreement Sale Package

TEM	TAX RATE		ORIG PARCEL	DEFAULT	MINIMUM
NUMBER	AREA	NUMBER	NUMBER	DATE	BID
00929	105002	0327-104-30-0-000	0327-103-59-0-000	06-30-08	3,100.00
00932	105002	0327-115-10-0-000	0327-114-49-0-000	06-30-07	3,900.00
00933	105002	0327-115-34-0-D00	0327-114-72-0-000	06-30-08	3,000.00
00934	105002	0327-116-23-0-000	0327-114-89-0-000	06-30-08	3,650.00
00935	105002	0327-122-29-0-000	0327-122-29-0-000	06-30-07	4,100.00
00936	105002	0327-131-03-0-000	0327-131-03-0-000	06-30-08	2,850.00
00937	105002	0327-141-13-0-000	0327-141-13-0-000	06-30-08	2,700,00
00938	105002	0327-141-28-0-000	0327-141-28-0-000	06-30-08	2,900.00
60940	105002	0327-172-13-0-000	0327-172-13-0-000	06-30-08	3.000.00
00941	105002	0327-185-03-0-000	0327-185-03-0-000	06-30-08	2,900.00
60942	105002	0327-194-51-0-000	0327-194-51-0-000	06-30-08	2,800.00 -
00943	105002	0327-194-53-0-000	0327-194-53-0-000	06-30-08	2,700.00
00944	105002	0327-196-14-0-000	0327-196-14-0-000	06-30-08	3,150.00
00945	105002	0327-197-07-0-000	0327-197-07-0-000	06-30-08	2,450.00
00946	105002	0327-197-08-0-000	0327-197-08-0-000	06-30-08	2,450.00
00947	105002	0327-197-58-0-000	0327-197-58-0-000	06-30-07	1,850.00
00948	105002	0327-198-27-0-000	0327-198-27-0-000	06-30-08	2,250.00
00949	105002	0327-253-54-0-000	0327-253-54-0-000	06-30-08	3,400.00
00950	105002	0328-158-01-0-000	0328-156-01-0-000	D6-30-08	3,250.00
00951	105002	0328-156-09-0-000	0328-156-09-0-000	06-30-08	3,050,00
00952	105002	0328-157-34-0-000	0328-157-34-0-000	06-30-08	3,250.00
00953	105002	0328-157-35-0-000	0328-157-35-0-000	06-30-08	3,300.00
00955	105027	0328-231-06-0-000	0328-231-06-0-000	06-30-08	5,500.00
00956	105027	0328-241-57-0-000	0328-241-57-0-000	06-30-08	15,800.00
00957	105027	0328-244-03-0-000	0328-244-03-0-000	06-30-08	9,300,00
00958	105027	0326-272-34-0-000	0328-272-34-0-000	06-30-08	3,050,00
00960	105027	0328-311-14-0-000	0328-311-14-0-000	06-30-06	7,850.00
00962	105027	0328-351-31-0-000	0328-351-31-0-000	06-30-08	4,500.00
00963	105017	0329-121-38-0-000	0329-121-38-0-000	06-30-08	56,600.00
00964	105017	0329-221-50-0-000	0329-221-50-0-000	06-30-08	55,700.00
00965	105017	0329-352-05-0-000	0329-352-05-0-000	06-30-08	7,650.00
00966	105122	0330-022-05-0-000	0330-022-05-0-000	06-30-08	3,150.00
00967	105122	0330-023-31-0-000	0330-023-31-0-000	06-30-08	2,900.00
00968	105122	0330-033-06-0-000	0330-033-06-0-000	06-30-08	4,800.00
00969	105122	0330-034-02-0-000	0330-034-02-0-000	06-30-08	2,750.00
00970	105122	0330-036-08-0-000	0330-036-08-0-000	06-30-08	3,150.00
00971	105122	0330-041-37-0-000	0330-041-37-0-000	06-30-08	3,050.00
00972	105122	0330-042-08-0-000	0330-042-08-0-000	06-30-08	2,950.00
D0973	105122	0330-051-08-0-000	0330-051-06-0-000	06-30-08	4,750.00
00974	105122	0330-053-19-0-000	0330-053-19-0-000	06-30-08	2,800.00
00975	105122	0330-055-24-0-000	0330-055-24-0-000	06-30-08	
00976	105121	0330-062-05-0-000	0330-062-05-0-000	06-30-08	2,750.00 3,400.00
00977	105122	0330-062-14-0-000	0330-062-14-0-000		
00978	105122	0330-064-40-0-000	0330-064-40-0-000	06-30-08 06-30-08	3,150.00
00979	105122	0330-065-21-0-000	0330-065-21-0-000		2,750.00
	Provide Provide		0-000-000-21-0-000	06-30-08	2,850.00

Page 13 of 71

Publication

General Information:

- A copy of the notice of intended sale as published in the newspaper with affidavit of publication dates attached.
- This document is only needed when the parcel(s) requested for purchase is currently approved and scheduled for a Chapter 7 tax sale.
- If the publication is large, it is required to only send the specific pages listing the parcels in question (see sample).

Sources:

Revenue and Taxation Code §3702

County Tax Collectors' Reference Manual: Chapter 8000 Section 8222

County Tax Collectors' Reference Manual: Chapter 9000 Sections 9500-9504, 9510-9512

County Tax Sale Procedural Manual

Chapter II: Chapter 8 Tax Sales, Section 15: Publishing/ Posting Notice of Sale

State Controller's Office Sample Form

<u>SCO 9-02</u> – Affidavit of Posting Notice of (Public Auction/ Sealed Bid) Sale
This spece for thing always only

Publication Sample

SAN BERNARDINO COUNTY SUN

4030 N GEORGIA BLVD, SAN BERNARDINO, CA.92467 Telephone (909) 889-9666 / Fax (909) 885-1253 Visitus @ WWW.LEGALADSTORE.COM

Kelly MoKee S.B. CO TAX COLLECTOR 172 W THIRD ST 1ST FLR SAN BERNARDINO, CA - 92415-0360

SB5#:2613620

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California } County of SAN BERNARDING } ss

Notice Type: TCN - TAX COLLECTOR NOTICE

Ad Description: 364 Tax Sale Pub

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal elerk of the printer and publisher of the SAN BERNARDINO COUNTY SUN, a newspaper published in the English language in the city of SAN BERNARDINO, county of SAN BERNARDINO, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the Caunty of SAN BERNARDINO, State of California in the date 06/201952, Case No. 72044. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of sial newspaper and not in any supplement thereof on the following dates, to-wit:

04/25/2014, 05/02/2014, 05/09/2014

Executed on: 05/09/2014 Al Riverside, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

andon Cord dmabure



6 OCLASSIFIEDS SAN BERNADIND SUN & SOSUM.COM

PUBLIC NOTICES

NOTICE OF PUBLIC AUCTION ON	TEMINO OF PHONE ALL DESIGNATION OF PHONE ALL D	OUNRENT ASSESSMENT	MINIMENTER \$110	I NEWIND-ONECOENSIDER	7 CENICOLOGIE	I NO KINGER WAR
MAY 17-83, 2014 OF TAX-DEFAULTED PROPERTY FOR	DRADITAGEDEE DELROGAPROJECTUC	NARRICAN LEDON STEEL	TEMPO.047420183200	DURHEMTACKERREDUC: SUCAR PRES RUAZALLO	MTERNACIONAL MINIMENTERS STREET	ARMANERS STATE
 DELINGUENT TAXES 	U.S.B.G.SJ. REV. \$78(32)	MINIMUM SIC) 5120	I ASIE'L JOHN	LUNIA ACTOR SYNC	TEMPS 他们的现在2010年	CUERENTATION
(Made pursuant to Section 3702, Revenue and - Tosiston Cone)	TRAKING DI BUDTINGTORKOOG DURHENT ASSESSEES:	TERRIT ASSESSMENT	MH-8-6.4XBD: \$170		CUNFENTASSESSES: BALLEY CRENTC	\$184 PATRONE
	THE RESAMPLETIES	GUTBERGEZ, MICHOLI	ITEM NO: DRIV (2572915)(DO) CUNPENT ASSERBLES:	SLEAP PROSPERATION	EVELPT, SHELEY M	HEROPE, MICHELLE MINIMAN BIC:
In February 25, 2014, I, Larry Welker, Eas- lemending Gouply Tao Cellector, was authorized	MNMAUBC: \$38050 FEMNO 01590/E31210005	105WUA (20 12450) 105WUA (20 1250) 105WUA (20 1250) 105WU	BALETINEXAN	30104.4020 S200 30144.4020 S200256006		1894 NO: 8729 (57
	CUMPENTASSESSES	CURRENT ASSESSEES	BALLOCUMMAF Made WARE: \$102	CLEARENT ASSESSEDS	CUMENCARA, INVESTE VINMUNARD \$1350	CLIFFENTICESS ROLLINS LINEAR
iupervistas of Sen Bernardine-Cosital, California.	RELARCE, ALLA	RADIFICHOMS PROPRINTES L	TEM INC: 9472 028(11118000)	SUCAR PHEIS PLAZALLO	PSMILLORD INDUDINTIES	LARSUEL (2-SH)
topervise of San Bernardiae County Calibratian ine sto-datautad properties itside teelow an- abject to the Tar Collector's power of sale.	MINIMULIER: 50550 REMINO DIMINICI (2000)	MINAVALAD INC: \$15432 ITED 4 NEX C251 \$19406254000	ASMENT ASSESSES: HEMILEY BUREL	LEVINUMEET: \$212 ITEM N2:0003 0280101330003	CURRENT ACCESSEED. ROGE, HWAREDNIW	MV&R.04/3EC, STEM NEX 874 DR
the state of the construction of blaces for an inter-	CURPERTASSESSEES:	CUPPERT ASSESSESS	1 (MR26EMIER) (20107)	CLARENTAGE SEES	FROME NAMEY !	CURRENTALSES
The safe will be conducted at <u>block@absatelic</u> <u>extractise.com</u> , from May 17, 2014 Brough May 3, 2014, so a public section to the Montal Midder	LUNA, RUBY MINIMUSERCE \$1650	MRAMILO, FOGARON	ITEM NO 6475 DEBRIND BOOK	SUGARPHESPLAZALLC MINEA MED: \$1000	INVALINED SY28	
3, 2014, to a public eaction to the Nohosi biologi	TEANO METERSIZERO	WNM.MBID: 42550 ITEM KR: 0283019427-022000	CUNICAL ACCESSES: HENGLEY DUREL	MINEA M 501: \$10,000 (TEM NO: 0504 (2955)04000000	TEALING: 0234067052011100	MINIMUM BC: TEM NO: 0025 ptf
or not less than the minimum bid as shown on his notice. Research the item prior to bidding.	CAURIPEINT ASSESSMENT:	F DUERENT ANSEMBLY'S	LENALMINE: STEPS	CURPENTASSESSEES:	CLIRRENG MISSESSEES. USED UNITED TO/TES LAND D	D.PERMANES
hus diligence research to incumbert, on the	FELERAL PARKY SIGNG	PERKLEZ, MARKS PERKLEZ, MARKS	TREMINDERGE AND ADDRESS AND ADDRESS AND ADDRESS ADDRES ADDRESS ADDRESS	MOTILE, BEAU MOTILE, MARINEN	MANUMBER \$1258 TEEMIND: \$5446807672011146	DENICH, DANSA DENICH, DANSA
idder. The winning bidder is legally obligated to	LUMMA, MSCHA	: MARKINGED STOOL	Depted Exclusion	MMAA/84502 511290	OURRENT AGRESSEES	MARKING WE
Orchiste the ders.	LLANKS, WHICH ALE	TEM MC/0288029070000	INFORMATION STREET, ST	TEMMO: ESES DARE THREADING	TARDER HOURS I	TEM NO.42/6/00
htterningistration in required, Register of Anu al. Maguilistenensyumytasianis.com by May 9, 2014.	LI AMAS, CORENDORA AMAMANASIES SEGSO	3 DURFERT ASSESSES 5 SOMEALEZ, MIXERS	CURRENT ASSESSED	QUEFENTINGESSEESP LONGTONE, STEVEN CLINIT	TUTOLIN, OKEPILE SECONDARIES 21550	CURRENT RESERVE
Sidders must setenik a refundable deposit of 5/000.00, plus a \$35 men-refundable bid opposit.	FEANING UTBED RELIGIORD	MARKER ATTENT CARDIN	1 我说此人 杜和ED R	A RANGE REALING STRATE	THERE BEST ADDRESS ADDRES	MMMMMBR:
6)000.00, pius a \$35 non-refunciable bid opposit	CUPPENTASRISSES: SRALA NUFREDO	TEMMARTIZEC (2007/96/2000) - CUFIRENT ACCESSED:	SEVELA REFECCIAU INVIALIARIA STIRM	CLARENTALSSESSEES	CLEARNER ASSESSEES: LE SAVIT, TWOTHY MELSON	CLEIPIES/TABLE
receiving lies, electronically via ACH at <u>blocs?</u>	4NM3480 12250	BINLAD, FELJI:	ITELANC: 0475 0298221100000	MC-WILLAN, FRANK	Distance in a little in the state	ARR/027 (5C30
property independences. The deposit will be probled to the wardwisful bickter's produces price.	TEMAC: (200 BIERLE'S'S'S)	EDV#.AD, RILA	CURREN/TA25E558E55	MORAL SAIS	CEVINO:00790301102057825	DRIMES, SERVE
of savment and does information indicating	CURRENT ASSESSMENT	ANNALAS (SED) STOR	HUNREY, AMES F HUNDEY, FLORENCEA	CERTIFICATION CONCRETE: CONCRETE CONCRE	US DE ATEU SARES LAKOO	JEMINE CONTRACTOR
ow title should be used to required within 5 animatic days from each worker close. Only	MINAMINA \$15251	TEMINE GEROSHIERSOND DURFENT ASSESSES	140-40430ABD \$5972	AND A REPORT OF A	ATTACK TO ATTACK	
Cash, Cashier's Chock, Rank Money Order r Were Fighter wit be posphet: A California	TEMMX (201 01840221600x6	FOCTHUL & WREATEN AVE MINIMAN MELTO SAFON	ITEM NO: 0473 02502 (2000) CLICEPED ASSEMBLE:	NTONGOLOW CREISLE	If the UNIVERSITY OF CONTRACTORS OF	GOLDER GPISTO
r were Plansfer We be accepted. A California provincial will be added to not collected with the	CURRENTASSESSES: HVLLLARON	TEMINO 031112103720016	MCMERIAN MESVINETRA	E OTTALIANDA 0526 0290025000000	LISTOPRATE CONSTRAINED	HEARD TESOT
constant iso will be added to and collocust with the orghase price and is colouisted at \$.55 per each.	MANUMEN'S \$54400	L FLERENT ASSESSED	1.0.0.0.01041 - 47055	CONTRACTORS IN TACKED IN T	10-000087x 35501 REMIND.067400700927100	
300 or tradition perfion.	FEAMO: 1242 IN54073100000 PLOSE AT ALSO ISSUE:) DVS.ANDY I DYS.DWNE	NTEM NO: D483 (TEM NO: D480)	FLYNA, LUCIA'S FLYNA, LUCIA'S	TEMINO, 067400 F02007100 CURRENT ASSESSMENT	INC, DAVIDL KNC, TENES
E property is sold us is. The Geenly and its	PURPENTADE ISEES: TFOREL, LLOYD	1 VB4M34001: \$1750		MNULMED 36250	LOWSON WEINHOUSE	MOMMAN (C)
replayees are not lable to the pillars of any	VINISTATIC: 1130	ITEMINO: 0313-02189805000	AND ADV BD:	TEMINO 010 CONTROLOGIO	LICHNEON HOLLY LISET?	05/00-80008
fectivities equipment that may prevent a period rom participating in the sale.	FIEWING: 0205 0104531040040	WEEDA ADEAMARY TRACK	ID BRENT ACCESSFER	NEWS, JPE	TEMPLE CONTRACTORY MAN	CURPONT RESERVE FUCCESURIZ, REC.
The right of redemption will cause on Friday, May	CLERKEW/TASSIERSFED:	MINIMUM BID: \$34450 TTEM MIR COME (\$2007 H250EDC	ROUND CENORO	MMM/MID 8120	CURENT/SERVERS	REPRICE, MR
5. 2014, et 5 p.et. and properties not industrial if be offered for sale. I the perceiption of total.	CASAFRANCE COMINC UNINA ANDE: \$1150	DUFRENT ACTIVITY	100 (100 (100) (10	DIRANO DIST.2017 INCOM	MARTINE, VARIESTIC (MARALANSE) 19500	MINIMENCE: DEMINICIÓN DES
ril be offered for sale. If the percel is not told.	05WHO 1257 01822152VERD	CARCIA CT	LUNKENT RESESSEED	YINCE'S BITTLEY'A MINCE'S BITTLEY'A	THEWIND: 06RU 05/007266T153	CURRENT MISSIS
he sight of redemption will revive addressioned up of the close of business on the last business day -	CURRENTASSESSEED CRUE, CARY JR	GARCA CLAUDA	FRAMER, MEL	MAGER ETTREYA	C1988EV1468ES3E(5	MAN, JORE FIG
rise to the sport orderigiest case to be conducted	CAUS, ROBEWARY	INSIGE CLUTCH	FEHERLANDA EDNO		MALONE MICHIEL MALONE COSTINAN	NAMENT AND A DESCRIPTION OF A DESCRIPTIO
eginning al 9:00em on Saturday, August 9, 2014, I the same Seculion stated above.	MARKING: \$1965	MINUSIES STOR	SEMM: NEASOTURS 100000	CLARENTABBESSES	MINURATE: SIRSO	DUPPENTASESE
	ITEM ND: 0209/016811/1040300 CLRFIENTASSESSETS	TEMMORES DISTRICT	CLERENT ASSESSED.	YEAST, ETTREYA MHRAMED: \$200	CLPREVITASSESSES	STANLEY, EDWINE UTMARKER
the properties are sold, perties of interest, 49	MENTONE ACRESMUTURE	HEFDIGIDE: GLORIAN	DIALAP, DALER DINLAP, J. R.S.A.	TEM NO: 0809 030004 1190000	ELPINER, GARY	DEM NO DUCIES
eSned in California Revenue and Toxolon Cotto action 4575, fave a right to file a chill with the	WELL, MARKANING, MARKAN	MCARZ TEXAL	NAVERA MIRE? SUDAND	CLERINTAS/2522EES:	A.RNER. MORE	DEMAND DUCTORS
county for any excercs proceeds from the sale;	TAXAD DIS BURNESS	TENSO OF SUBJECT OF SU	000100000000000000000000000000000000000	DAG:OWNAD MINIMIMBD: \$150	MINAAUMER: \$1650 ITEM NO: 01620000072007009	STEPPEND, EETIN ANMALIED
space proceeds are the amount of the highest d investors of the Kers and costs of the sole that	CLEVENTASSESSES SHOWEDLAWALT	CLEORENT ASSESSMENT	VEGA, JOHNN.	TEM NO: 0512 0000180003000	CLERING USESSEED.	TEM NO: (77/5488)
re paid from the sale proceeds.	SHOVEDLALWILT SHEWLEN, RTV	MERASTRETTING	OF FAME CONTRACTORY IN THUSE	CUFFENTASSESSEES:	ELCE, REGNALD P	CUFIFENTAGEES
ore intomation may be obtained by contacting	MM4048D: \$292)		MMM.R. (12) \$8050 MMM.R. (12) \$8050 MMM.R. (12) \$8050 MMM.R. (12) \$8050 MMM.R. (12) \$8050	BALES, RANDY THUET 4-35-0 MORALASEC: \$19850	TEMINO GERIENSET XOTHE	COLISHIE FINNE MORE MORE
he Tax Collector at <u>www.mv/accollector.com</u> or y calking (909) 387-8508,	(CEM.NC); 0214-0423(11124-0000	THESE ATTACHDOROGUES	CLIPPENEASBEEES.	STEMINO, 07/13/09/08/140000	CURPENTASSESSEED:	REMINC: 035(230
y tailing (909) 387-8508.	CURRENTASSESSEES: THEIL PHAN VAN	MESASTREPTICC MININ APPLY STORE	BREWINGTON MOLDINGS INC. TRANSCRIME, JOE	CORPORTABLESSEES: SMITH STEPHINNE E	SENAUNCE OLUMEROT	CURPENT ACCESS SOLFFILTERN
PARCES, NUMBERING SYSTEM	17.544, KPIN11	TEMMS (081 02524105000)	MF-BALIMBE: \$5375)	\$946,8450; \$29660	SENIACINCE, VERMANI MANDALDA BLC: \$1550	SCEPT 5493
EXPLANATION .	PHILM THEY WAN	D.FRENTAUSSISSES-	FEMINE-068 021325 206000	ETEM MCX DUVA-DSD15TZ240D0D	015M NO20640000 (22051021	NIMMERARD:
hit Assessor's Parcel Number (APN), when	STOCIENC WARY	UEBASTREETILL(UEBBAUSIC) SHOOL	CURRENT ASSESSES: MAREA PROVINCIAL	CLAREINS ASSESSMENT: AMATO: CATALINA A	CONDUCE PORENT	THEM NO. THE USE
and to describe property in this list, refers to the ssector's may been, the map page, the whole m	PHENOMENO:	11-14 NO: DOG2 022244000000	64660 MRD 5780	M9-86184 (10) \$202230	GONDALES RAGES	MC WARRANT (E)
A map M approximity and the individual cares of	101-001/021010-0520900 (TEN NO. 0221018-000000000	CORRENT ASSESSESS	D00026802020-6320 CAN METH	TEN/NE: 015000110150008	NRMAN 80 1/650 1/6/10/2010/00/00/00/00/00	MINIMUSICAES:
ve milety param or in the block. The Assessor's million -	CURRENT ASSESSES	VE05/UE8: 5/720	CLERENTAL SESSION	PLOSE, THOMAS R	0.896.016525397.5	CLARENT RISES
A further exploration of the parcel numbering is store provide the Assessor's office	AURY JOSEPHILR	1020420 0942 0220400000	VNNL5480 . \$785-	MINALMER \$1500	USED UNITED STATES UND D	SKW LAFELOD(
	10-04.0(ED: \$750 CEMINE: \$210.081/8750000	CURRENT VISIONS	TEMINO 0508 007551225000 DURIFIEND ASSESSEES:	TEMINO (017490117968000) DURPENT ASSESSMENT	10%6L0/8D \$1300/	ASSOCIATE -
se properties that are the explicit of this of icc-	REMINC: \$211 OVENEERS0000 EURIVENT ACCESSEES	MINIMUM EK). \$198105	ASAD HUSSAM	MOSON JAKESA I	CLINPENT ASSESSES	DOM: NO STREAMS
re ablasted in San Bernardino County, California, nd are described as follows:	AVERY, JOSEPHILJR MINIVAMED \$2150	REHIND CRY CONTRACTOR	VP466,A750 5000 TEX NO 030 02549020000	JACHEON SHAPON & SHEET	TUPNEH, DOWNAU MINIMISTER: 1950	CLEVENT ASSESS KONTONE MARKA
the second se	CORRECTION OF CLUB AND INCOMEND	CLEVENT ASSESSEED: MISSES, JACKD	-CUPPERVEASSESSEES	TELVINO.0028(0004/11/3000)	ITEM NO. (SSI) (IXERT2/ST HE	UMBRIDIES:
PRENTASSASSES CONTRACTOR	CLERINI ASSESSED.	WERS ELEANORY	ATRADUCT STREET, 1980	CLERENT ASSESSED.	D-ERENT ASSESSES	(TEM NO-0343232)
STELLIN, KERLIGIO ROSETTI, PUBLICIO	AVERY, XXEPHU, R ANAMARD2 SEE0	MANALMERCE \$1150 ITEALING.0071 65300301000	48-04634 (BD) \$332750 (TEM MO: 0530-0278112200000	FCRIEES, DOWN MINIMARCED: \$13400		(LEPENTASES) KELEFILAUJOH
ASTERN 1.8 / REPORT AND	STEM NO: 0223 \$181052970000	CURRENT ASSESSMENT.	CUPPENT MISESSEES:	THE MEDICAL PROPERTY OF A DESCRIPTION OF	SPC 1	REPORT A DRAFT
Nod Alleria SAGE TEM Hold Anthropology	CUFURINT ASSESSMES: AMERYL, OCKEPHILURI	HERIAM FUTELATE	C634E 04469	OLEFFENT MIGESTEER	HENCERSON, ANE DE MINIMUNIERS STITUS	NEW ACCESSION
REALIZED INVESTIGATION INVESTIGATION IN THE REAL PROPERTY OF THE REAL PR	M9484UM BD: \$1650	ITEM M1:0272 023407 H 10080	MPHAGMER: \$2000 DEMINE (ES) (2710(200000)	MINARALIE> SIMP	#1924C+0581 #07072971045	C.F.FUMWERST
ATH HOYE HARBEL SAME R	STEM NCY 0524 \$161002280000	CURRENT ASSESSEED	CARPED (TABLEERED)	ITEM MC2 (0E11 (58/574312000) 5	CLEIGENT ASSISTANCES	THOMPSON: D-47
ATH, RETTY, ARMAN, AND SHARP AND STREAM OF STR	CLERENT ABSESSEED: AMERY_COSEPHILIR	MASIOLEZ, GRUBERT MINIMUMERTY SERVICE	GORDON FAMILY DECEDENTIST	DURPENTALSERBREIS- DAG AMHIDUY		THEMPION WIT-
MINO 0000 CONTRACTOR OF A DESCRIPTION OF A	M24M2/MEIC: \$2500:	FEMINOLOGY ECKELTINGS	SVET ALL PORTUNE	MODERNED: Settle	AND A DESCRIPTION OF A	TER NOUTRING LOL
REPORTASSESSEES: MEYER BRUZE FERE HEX.M	CLERROTASSESSES	CLASSINT ASSESSED.	TPUE7 1	Interview of the second s	TEMACOUS/ONDERWICK	LINE OF BRIDE
NUE/WEID: \$10550 ITEM NO: \$100 01/2100000 -	ARMOLOUMAN	HANSEN, MICHNELD HANSEN, MARGANITA	REAM GRORGE FINALY TRUET	JOHRSEN, REENVED G	CURPENTASSEMERS MARCENCLEPTRYA	SANTER REAL
3/I MOX 0024 012916117000011 CURRENT ADSESSEES:	MARKENARY'S SALES		WN HUSTEN REVOCABLE	CHOSINIELEY	MANU IN PRV 1 17 THE ST	INNER ALC:
REPENTATIONS (LEPIWA, WARKA) REMET: RECHARD J (MAMAINED: SNDED)	ITEM NO: 1274 OF MOVEZZAGO	THING ORE DEPOSITION CORPORT ASSESSED		MPALATED . STEEL		CERTER FRANCES
ABUD 64.001 States 1.001 (2010)	PARCIEVINA 7	SPELEOWN	MNACMERT 1985 (1980)	CLASSED AREAD AND A CLASSED AN	WRIAE2 AS(29(SD)) M	RIGESCAS, ASCI
MINO-9000 PRESTIGEODO CARPENTASSESSER:	MIN MISC \$500	SF9LX36	MINING MIRET 11 (2000) ITEM NO (211) (2000)	HARDEN STRANG	WE3827, SLESAW	PROFESSAL AND
PRENIASSESSES: INASARCODOMALMEY RCFP.A24 ICF.PL0	ITERENCI (207 IN MERSZADDA) DURRENT ASSESSEES.	MN465/MBD: \$2780 FEV/NC/0810272128000	CLEWENTARSEBBLES:	NDNIAU/#80: \$1300 ITEM NO: 000 0507071097002	124 N D: 0021 030012,01104	REARIED FEASION
DOCE OF MARKED CONTRACTOR OF STREET	DESUS POANSA	CLIPPENT ASSESSED	PREDO: NAKCY	CURPERT ASSESSMENTS	LERVAL ASSESSES	LEPENTABLES
Bit NO: 000 - 072964 5270005 (IREMINE); 0134 0 H5175210000 -	WIKING MI BED: \$2155 ITEM NO: 0226 01810752N0000	RAPSCH, DANELIN	HINE-0.84(EG): 52291	CASTILLO, JOSE M.	PINEDO, RACPHE 11	CLM ADD TR29
RSYENS ASSESSEES: IDJREMINT ASSESSEES: XM25, BUEXINF ITOLEY THE WORLD	CURRENT ASSESSES.	NURDON MARCELLA	CEPTION ACTORNESS	BENSTONICIOUS, RABINEM BENTSONICIOUS, BEANA	AND A REPORT OF A REPORT OF	INMAN(BD) EHNALGYSISE
TARFENSI CONT - COLUMN	APAKED 30MON		ORDINAL SOMETTR 21	184645860 500031	TEM INCLOSED CEDERATIVE (1) C	THEOREM -
HAND 9009 DISPENSION MORE AND 1111	WHATHED: \$41951 FORMUS 4255 01818202000	STRUCTURE FAMILY TRUE? IS IN REPORT FOR ANY PROCESSING	MARLE-MARY - TRATE	\$255AVE); GES9 19070743#TU%6 1-1	16987/823883	(2000)() (2000)() (2000)()
A POLICE AND A POL	CLEMENT ASSESSMENT	REAL PRAILY LANGTRUE LOOKE MEAN	DIRENASSESSIE	WORKING WHEN REFE INC.	and an arrange of the second sec	ALL
LOERCH, SANDRA CLARENT ALSO STREET						
ADERCIA, SANDRA, CLARENT AND SSEE: MALANSE, SANDY TOLCHTRE WITH	BACO, RANNY SCHEDERAM, BRIMES	LIGCKE, WITHOUN WARLOW CONDON GERALD MATCHIT CALVETAHOXE LOANS NO		MNM/MBD - \$15001/	ANALAMBE: \$1950 D EMINO KET DEPUTYOR TO 0	THUE THRUE

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Articles of Incorporation

General Information:

- Outline of the objectives or purpose of the nonprofit.
- For the purpose of Chapter 8 tax sales, the nonprofit's objectives must be consistent with one or more of the requirements defined in §3772.5.
- This document is required for **NON-PROFITS ONLY**.
- Copy submitted must be certified by the Secretary of State.
- All amendments filed must be included.

Sources

Revenue and Taxation Code <u>§3772.5</u>, <u>§3795.5</u>

Corporations Code §5130-§5134

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8313, 8325, 8344, and 8351

County Tax Sale Procedural Manual

Chapter II: Chapter 8 Tax Sales, Section 7: Nonprofit Organization Application Requirements

Articles of Incorporation Sample



1972368

ENDORSED FILED In the office of the Screekery of State of the State of California

JUN 2 0 1996



ARTICLES OF INCORPORATION OF SAN BERNARDING MOUNTAINS LAND TRUST

A CALIFORNIA PUBLIC BENEFIT CORPORATION

ONE: The name of this corporation is San Barnardino Mountains Land Trust.

TWO: This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes. The specific purposes for which this corporation is organized include, but are not limited to the preservation of land for scientific, historic, educational, ecological, biological, recreational, water resource, wildlife corridors, wildlife habitat, scenic and open space opportunities..

THREE: The name and address in the State of California of this corporation's initial agent for service of process is Carol J. Pedder, 1149 Scenic Way, Rim Forest, CA 92378.

FOUR: (a) This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

(b) Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(cX3) of the Internal Revenue Code or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

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(c) No substantial part of the activities of this corporation shall consist of carrying on propaganda or attempting to influence legislation and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

FIVE: The names and addresses of the persons appointed to act as the initial Directors of this corporation are:

Name	Address
Carol J. Pedder	1149 Scenic Way, P.O. Box 598, Rim Forest, CA 92378
Rebecca Hanson	1198 Yellowstone Dr., P.O. Box 2317, Lake Arrowhead, CA 92352
Hugh Bialecki	26555 Spyglass, P.O. Box 275, Blue Jay, CA 92317
Larry Brown	27526 Cedarwood Dr., P.O. Box 22, Lake Arrowhead, CA 92352
Steve Cumblidge	23075 Cedar Way, P.O. Box 6715, Crestline, CA 92325
John Heitman	22899 Byron Rd., #108, P.O. Box 6149, Crestline, CA 92325
Maureen Mann	21727 Ridge Dr., P.O. Box 9128, Cedarpines Park, CA 92322
Carol Sebastian	2076 Wilderness, P.O. Box 1530, Running Springs, CA 92382
Shelton Douthit	4578 High St., Riverside, CA 92507
Miriam Bentley	23331 Outlook Ln., P.O. Box 4580, Crestline, CA 92325
Peter Jorris	2326 Fox Ln., P.O. Box 4026, Arrowbear, CA 92382

SIX: The property of this corporation is to be used solely for charitable purposes and no part of the net income or assets of the organization shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

On the dissolution or winding up of the corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

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In the event of a liquidation of this corporation, all corporate assets shall be disposed of in such a manner as may be directed by decree of the superior court for the county in which the corporation has its principal office, on petition therefor by the Attorney General or any person concerned in the dissolution, in a proceeding to which the Attorney General is a party.

In witness whereof, the undersigned, being the initial directors of the San Bernardino Mountains Land Trust hereby adopt these Articles of Incorporation.

Bentle Merian Miriam Bentley, Director ì a Hugh/Bralecki, Director Larry Brown, Director 21 m Steve Cumblidge, Director toralta Shelton Douthit, Director C 6. Rebecca Hanson, Director wa LA ohn Heitman, Director r Jorris, Director man Maureen Mann, Director Carol J. Pedder, Director 2 Carol Sebastian, Director

<u>-3-18-96</u> Date 3-18-Date <u>3-18-</u> Date 3-18 Date 3-18 96 Date Date 3 Date 3 Ľ 18 Date Date Date 3 Date

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We, the above-named initial directors of this corporation, hereby declare that we are the persons who executed the foregoing Articles of Incorporation, which execution is our act and deed.

Muyer. Deull Mirian Bentley, Director nak Hugh Malecki, Director an 11 an Larry Brown, Director a m U Steve Cumblidge, Director thortoutte Shellon Douthit, Director dreat lande xa Hanson, Director lebe erman Ŕ John Heitman, Director Jorris, Director allien P YA Maureen Mann, Director and the second division of the second divisio 6e Garol J. Fedder, Director 273 4 - 6-Carol Sebastian, Director

-44 1.k Date Date 3-18-Date 3-18-96 Date 3-18-96 Date 8-Date 3 -18-Date 5-18-9 Date 3-P-Date 3/18/ ′9-6 Date -18-96 Date



A Guide to Prepare the Chapter 8 Agreement Sale Package

10541201

CERTIFICATE OF AMENDMENT OF ARTICLES OF INCORPORATION

FEB - 6 2000

WELL DOINES, SECRETARY DESTANC

Peter Jorris and Richard W. Stewart, the undersigned, certify that:

- We are the president and the treasurer, repectively, of the SAN BERNARDINO MOUNTAINS LAND TRUST, a California corporation.
- Article Six, paragraph one, of the Articles of Incorporation of this corportation is amended to read as follows:

The property of this corporation is irrevocably dedicated to charitable and educational purposes meeting the requirements for exemption provided by Section 214 of the Revenue and Taxation Code. No part of the net income or assets of the organization shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.

- The foregoing amendment of Article of Incorporation has been duly approved by the board of directors.
- 4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATE: February 4, 2000

KULMAND W. XKAMA-

Richard W. Stewart, Treasurer



Intended Use Statement

General Information:

- This document is required for **<u>NON-PROFITS ONLY</u>**.
- The non-profit must be incorporated for reasons similar to the public purpose proposed in the intended use statement.
- This document can be an official letter from the purchasing non-profit, or it can be included on the application submitted to the tax collector.

Sources:

Revenue and Taxation Code §3772.5, §3795.5

County Tax Collectors' Reference Manual: Chapter 8000 Sections 8313, 8325, and 8351

Intended Use Statement Sample

June 12, 2014

Purpose and Intended Use Statement

SAN BERNARDINO MOUNTAINS LAND TRUST 2014 Chapter 8 Request

Per the APPLICATION TO PURCHASE TAX-DEFAULTED PROPERTY submitted by the San Bernardino Mountains Land Trust, the following description of the purpose and intended use applies to the three Chapter 8 parcels listed below:

Assessor Parcel Numbers:

0327-104-14-0000 0327-104-27-0000 0327-104-30-0000

These lots are located in the riparian stream corridor of the Deep Creek floodplain, where limited utilities are available. The Land Trust is working to consolidate contiguous lots in this area of the stream basin for open space and habitat conservation purposes. Several Chapter 8 acquisitions have been approved previously by the County for this purpose.

The intended purpose for all the above parcels conforms to the Land Trust's organizational mission, which states:

The San Bernardino Mountains Land Trust is dedicated to the acquisition of forest open space and wildlife habitat on private land inholdings within the San Bernardino National Forest in order to ensure lasting public benefit of the natural mountain environment.

The purpose and intended use of these parcels will be for preservation of their scenic, public recreational, wildlife habitat, and open space values. This purpose is also consistent with the goals of the County of San Bernardino's General Plan in respect to wildland areas within the San Bernardino National Forest, where these parcels are located.

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Kevin Kellems Projects Manager (909) 939-0396

Contact Information

State Controller's Office Local Government Programs and Services Division Government Compensation and Property Tax Standards Section Post Office Box 942850 Sacramento, California 94250-5875 propertytax@sco.ca.gov