

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

REGULAR AGENDA REQUEST

TO: Jefferson County Board of Commissioners

THROUGH: Mark McCauley, County Administrator

FROM: Stacie Prada, Treasurer *SP*
Michelle Parque, Foreclosure Deputy

DATE: December 4, 2023

SUBJECT: RESOLUTION: In the Matter of the Finding and Determination to
Declare Certain Tax Title County Property as Surplus and Authorize Sale

STATEMENT OF ISSUE: James and Laurel Brauneis submitted an application to purchase APN 986702702, Phillips Bay View Addition, Block 27, Lots 10 thru 12 (less portion of Larry Scott Memorial Trail), as recorded in Volume 2 Page 87 and as revised in Volume 6 Page 143 of Plats, and as shown on survey recorded in Volume 30 Page 169 of Surveys, records of Jefferson County, Washington. Situate in the County of Jefferson, State of Washington #986702702 for the amount of \$1,000.00. There is a right of way between the property the applicant owns and the subject property. The property is appropriate for sale and return to tax rolls. The appraised value of the parcel is \$4,725.

ANALYSIS: The property is "tax title lands" per RCW 36.35.020, meaning it was acquired by the county for lack of other bidders at a tax foreclosure sale. Tax title lands are held in trust for the taxing districts.

The parcel is triangular in shape with sides of 35', 140' and 135'. The area of the parcel is approximately 2,300 square feet. The dimensions of the area in the parcel outside of a 20-foot setback from Reynolds Road right of way and five feet from the trail are roughly 8'x46'x27' or 150 square feet. The parcel is triangular in shape bordered to the north by the Larry Scott Memorial Trail, to the south by Reynolds Road right-of-way, and the west by unopened right of way. The request to purchase the property came from the owner of parcel 986-702-802 located west of the subject property with a right of way between the two; and the right of way to the south of APN 986702702 provides access to other properties.

As such, it is reasonable to determine it is not practical to build on the property due to the physical characteristics of the property and satisfies RCW 36.35.150(1)(b).

The Legislative authority may dispose of this parcel without public hearing and by private negotiation, without a call for bids, for not less than the principal amount of the unpaid

taxes. Because the property was obtained in 1944 along with other parcels, the amount of the unpaid taxes is unknown. In cases such as these, it is acceptable to set the price at 80-100% of assessed value.

The assessed value of the parcel is \$4,725.00. It became tax title and reverted to the county in 1944 when there were no bids at the Tax Foreclosure Auction.

FISCAL IMPACT: Sale of this property would return the property to the tax rolls, and the sale will be received in back tax revenue and fees. Fees for the property transfer include real estate excise tax and recording fees. Said fees depend on the purchase price and would amount to approximately \$222 if purchase and recording occurs in 2023. Recording fees increase of \$100 would apply for transactions beginning January 1, 2024.

Sale proceeds after paying property transfer expenses will be distributed per the levy distribution amounts.

RECOMMENDATION:

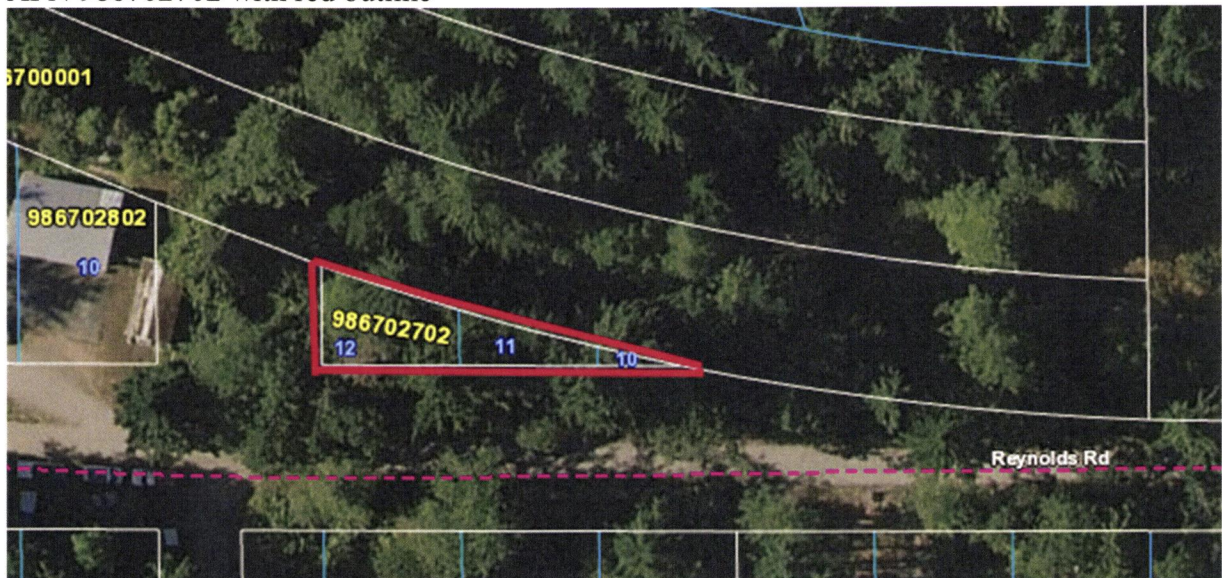
The County Treasurer recommends Commissioners authorize sale of the tax title parcel and establish a price in resolution.

REVIEWED BY:


Mark McCauley, County Administrator

11/28/23
Date

APN 986702702 with red outline



Area outlined in red shows estimated area of APN 986702702 that meets 5 foot and 20 foot setback. A 20-foot setback to western edge would encumber the entire parcel.



**RCW 36.35.150 Tax-title property may be disposed of without bids in certain cases—
Disposal for affordable housing purposes.**

(1) The county legislative authority may dispose of tax foreclosed property by private negotiation, without a call for bids, for not less than the principal amount of the unpaid taxes in any of the following cases: (a) When the sale is to any governmental agency and for public purposes; (b) when the county legislative authority determines that it is not practical to build on the property due to the physical characteristics of the property or legal restrictions on construction activities on the property; (c) when the property has an assessed value of less than five hundred dollars and the property is sold to an adjoining landowner; or (d) when no acceptable bids were received at the attempted public auction of the property, if the sale is made within twelve months from the date of the attempted public auction.

STATE OF WASHINGTON
County of Jefferson

IN THE MATTER OF THE FINDING AND)
DETERMINATION TO DECLARE CERTAIN) **RESOLUTION NO. _____**
TAX TITLE COUNTY PROPERTY AS)
SURPLUS AND AUTHORIZE SALE)

WHEREAS, it is the desire of the County Commissioners of Jefferson County to dispose of tax foreclosed property; and

WHEREAS, a request has been received to purchase APN 986702702, Phillips Bay View Addition, Block 27, Lots 10 thru 12 (less portion of Larry Scott Memorial Trail), as recorded in Volume 2 Page 87 and as revised in Volume 6 Page 143 of Plats, and as shown on survey recorded in Volume 30 Page 169 of Surveys, records of Jefferson County, Washington. Situate in the County of Jefferson, State of Washington #986702702; and

WHEREAS, the property became tax title November 1, 1944 with when there were no bids at the tax foreclosure auction; and

WHEREAS, Jefferson County does not have a need or use for the property; and

WHEREAS, the parcel is triangular in shape bordered to the north by the Larry Scott Memorial Trail, to the south by Reynolds Road right-of-way, and the west by unopened right of way; and

WHEREAS, the parcel boundaries are 35', 140' and 135' in length. The area of the parcel is approximately 2,300 square feet. The dimensions of the area in the parcel outside of a 20-foot setback from Reynolds Road right of way and five feet from the trail are roughly 8'x46'x27' or 150 square feet; and

WHEREAS, the request to purchase the property came from the owner of parcel 986-702-802 located west of the subject property with a right of way between the two; and

WHEREAS, the right of way to the south of APN 986702702 provides access to other properties; and

WHEREAS, the requirement of RCW 36.35.150(1) that the county legislative authority may dispose of tax foreclosed property by private negotiation, without a call for bids, for not less than the principal amount of the unpaid taxes in any of the following cases: (b) when the county legislative authority determines that it is not practical to build on the property due to the physical characteristics of the property or legal restrictions on construction activities on the property; and

WHEREAS, the subject property's legal restrictions on construction activities is limited, and it is reasonable to determine it is not practical to build on the property due to the physical characteristics of the property and satisfies RCW 36.35.150(1)(b);

WHEREAS, the principal amount of the unpaid taxes is not known for when it became tax title in 1944; and

WHEREAS, the assessed value of APN 986-702-702 is \$4,725.00; and

WHEREAS, 80% of the assessed value amounts to \$3,780.00.

NOW, THEREFORE, BE IT RESOLVED, by the Commissioners of Jefferson County that they make a finding and determination that parcel 986702702 is not practical to build on the property due to the physical characteristics of the property or legal restrictions on construction activities on the property.

BE IT FURTHER RESOLVED, that the Jefferson County Board of Commissioners establish a purchase price of \$_____ ; and

BE IT FURTHER RESOLVED, that the Jefferson County Board of Commissioners declare APN 986702702 as surplus as required by RCW 36.35.150 and request the Treasurer proceed with the disposition of said property.

APPROVED this ____ day of December 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

Kate Dean, Member

ATTEST: _____
Carolyn Gallaway, CMC
Clerk of the Board

Heidi Eisenhour, Member