JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

CONSENT AGENDA REQUEST

TO:

Jefferson County Board of Commissioners

Mark McCauley, County Administrator

FROM:

Michelle Holmes, Foreclosure Deputy, Treasurer's Office

DATE:

March 13, 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: Adam St. John has applied to purchase parcel 932-100-606, Lots 1, Block 6, in Belleview, as per Plat thereof recorded in Volume 2 of Plats, page 43, records of Jefferson County, Washington. Situate in the County of Jefferson, State of Washington for the amount of \$1,891.43. The property is appropriate for sale and return to tax rolls.

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 property in question qualifies for sale without public notification and public auction per RCW 36.35.150, a copy of which is attached. The parcel is assessed for \$800.00. It became tax title and reverted to the county in 2022 when the only bidder backed out at the Tax Foreclosure Auction.

FISCAL IMPACT: Sale of this property will return the property to the tax rolls, and \$1,891.43 will be received in back tax revenue and fees. The portion of back tax revenue will be distributed per the levy distribution amounts, and fees will replenish expenses paid by the Treasurer's O&M Fund.

RECOMMENDATION:

Authorize sale of the tax title parcel in resolution.

REVIEWED BY:

Mark McCauley, County Administrator

3/9/23 Date PDF

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.
- (2) Except when a county legislative authority purchases the tax foreclosed property for public purposes, the county legislative authority must give notice to any city in which any tax foreclosed property is located within at least sixty days of acquiring such property, and the county may not dispose of the property at public auction or by private negotiation before giving such notice. The notice must offer the city the opportunity to purchase the property for the original minimum bid under RCW 84.64.080, together with any direct costs incurred by the county in the sale. If the city chooses to purchase the property, the following conditions apply:
 - (a) The city must accept the offer within thirty days of receiving notice, unless the county agrees to extend the offer;
- (b) The city must provide that the property is suitable and will be used for an affordable housing development as defined in RCW **36.130.010**; and
- (c) The city must agree to transfer the property to a local housing authority or other nonprofit entity eligible to receive assistance from the affordable housing program under chapter **43.185A** RCW. The city must be reimbursed by the housing authority or other nonprofit entity for the amount the city paid to purchase the property together with any direct costs incurred by the city in the transfer to the housing authority or other nonprofit entity.

[2016 c 63 § 1; 2001 c 299 § 11; 1997 c 244 § 2; 1993 c 310 § 2; 1961 c 15 § 84.64.320. Prior: 1947 c 238 § 1; Rem. Supp. 1947 § 11295-1. Formerly RCW 84.64.320.]

NOTES:

Effective date—1997 c 244: See note following RCW 84.36.015.

STATE OF WASHINGTON County of Jefferson

IN THE MATTER OF THE FINDING AND DETERMINATION TO DECLARE CERTAIN TAX TITLE COUNTY PROPERTY AS SURPLUS AND AUTHORIZE SALE) RESOLUTION NO.)
WHEREAS, it is the desire of the County C surplus property; and	ommissioners of Jefferson County to dispose of
WHEREAS, a request has been received to Belleview, as per Plat thereof recorded in Volume 2 Washington. Situate in the County of Jefferson, Start	
WHEREAS, the requirement of RCW 36.35.150 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: (1) When the sale is to any governmental agency and for public purposes; (2) 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; (3) when the property has an assessed value of less than five hundred dollars and the property is sold to an adjoining landowner; or (4) 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. Item 4 has been met: and NOW, THEREFORE, BE IT RESOLVED, by the Commissioners of Jefferson County that they make a finding and determination as required by RCW 36.35.150 to declare the particularly described property as surplus and allow the Treasurer to proceed with the disposition of said property.	
APPROVED this 20th day of March 2023.	
	JEFFERSON COUNTY BOARD OF COMMISSIONERS
SEAL:	Greg Brotherton, Chair
	Kate Dean, Member
ATTEST: Carolyn Gallaway, Clerk of the Board	Heidi Eisenhour, Member