



## Legislation Details (With Text)

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**Title:** Consideration of Public Release of Tax Defaulted Property GIS Application  
**Sponsors:** Administrative Office  
**Indexes:**  
**Code sections:**  
**Attachments:**

Date	Ver.	Action By	Action	Result
9/1/2020	1	BOARD OF SUPERVISORS		

### Memorandum

**Date:** September 1, 2020  
**To:** The Honorable Moke Simon, Chair, Lake County Board of Supervisors  
**From:** Carol J. Huchingson, County Administrative Officer  
**Subject:** Consideration of Public Release of Tax Defaulted Property GIS Application

**Executive Summary:** (include fiscal and staffing impact narrative):

As part of the continuing work to address tax defaulted properties in the County, the T-TC Ad Hoc Committee has worked toward the development a comprehensive tool that could help provide information about these properties. The County's IT department originally raised the concept of a GIS application to that could display these properties and their characteristics in a user friendly format.

A primary goal of this tool is so that interested parties could view the location of tax defaulted properties and understand what the minimum bid would be. The current delinquency reports available did not reflect the complete balance due on the properties, which created the need for further research. The Administrative Office has coordinated with IT staff to gather all of the necessary data, including records of past auctions to determine which properties have been previously offered, which then permits different types of tax sale options. Due to the nature of the tax collection software, it required a significant effort on the part of IT staff to determine the actual balance remaining for all properties delinquent 5 years or more, including all applicable taxes, penalties, interest, and fees.

The figures generated are based off the data available to IT staff as of July, 2020, so they are all subject to change. There are issues that have arisen, such as a bill generated on government or

tribal lots that were not addressed in the year of an ownership transfer. These outstanding bills give the incorrect impression that those lots are tax defaulted when in reality, they are not. Another example would be older properties where not all of the prior tax year data was rolled into the software, meaning the balance due on those properties may actually be considerably higher once paper records are reviewed.

This project marks the first time this data has been gathered in a readily accessible format. While multiple areas requiring further investigation have been identified as a result of this work, at this point this application should be useable both as a tool for staff in developing strategies to address tax defaulted properties; as well as for the public and other entities to review the inventory and have an understanding of what the cost of acquiring various properties would be.

At the direction of the ad hoc Treasurer-Tax Collector committee, staff will provide a demonstration of the GIS application along with its accompanying data.

**If not budgeted, fill in the blanks below only:**

Estimated Cost: \_\_\_\_\_ Amount Budgeted: \_\_\_\_\_ Additional Requested: \_\_\_\_\_ Future Annual Cost: \_\_\_\_\_

**Consistency with Vision 2028 and/or Fiscal Crisis Management Plan** (check all that apply):

- |   |   |   |   |
|---|---|---|---|
| <input checked="" type="checkbox"/> Well-being of Residents | <input checked="" type="checkbox"/> Public Safety               | <input type="checkbox"/> Infrastructure   | <input type="checkbox"/> Not applicable             |
| <input checked="" type="checkbox"/> Economic Development    | <input type="checkbox"/> Disaster Recovery                      | <input type="checkbox"/> County Workforce | <input type="checkbox"/> <i>Technology Upgrades</i> |
| <input checked="" type="checkbox"/> Community Collaboration | <input checked="" type="checkbox"/> Business Process Efficiency | <input type="checkbox"/> Clear Lake       | <input type="checkbox"/> <i>Revenue Generation</i>  |
|   |   |   | <input type="checkbox"/> <i>Cost Savings</i>        |

**If request for exemption from competitive bid in accordance with County Code Chapter 2 Sec. 2-38, fill in blanks below:**

Which exemption is being requested?

How long has Agreement been in place?

When was purchase last rebid?

Reason for request to waive bid?

**Recommended Action: Demonstration only.**