



DATE SUBMITTED March 12, 2020
 SUBMITTED BY Administrative Services
 DATE ACTION REQUIRED March 18, 2020

COUNCIL ACTION (x)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION ()
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS 

**IMPERIAL CITY COUNCIL
 AGENDA ITEM**

SUBJECT:	<p>DISCUSSION/ACTION: APPROVE / DISAPPROVE STRIPPING OF OUTSTANDING COMMUNITY FACILITIES DISTRICT TAXES TO 2004-02 (MAYFIELD) AND 2004-3 (BRATTON).</p> <p>APPROVAL TO PROCEED WITH STRIPPING OF DELINQUENT SPECIAL TAX INSTALLMENTS FOR THE COUNTY TAX ROLL FOR COMMUNITY FACILITIES DISTRICT NO. 2004-2 (MAYFIELD) AND No. 2004-3 (BRATTON) FOR 2016-2017, 2017-2018, AND 2018-2019.</p>		
	DEPARTMENT INVOLVED: ADMINISTRATIVE SERVICES DEPARTMENT		
	<p>BACKGROUND/SUMMARY: Recently the County of Imperial during their delinquent tax sale of tax-deeded properties sold 98 parcels at a reduced minimum bid amount, as permitted in §3698.5 of the Revenue and Taxation Code. 97 parcels are located in 2004-02 (Mayfield) and 1 in 2004-03 (Bratton). The amount received by the County of Imperial was not sufficient to cover the statutory amount due to redeem these parcels, so a calculated pro rata share is being applied to each assessment fund. Outstanding for 2004-02 (Mayfield) is \$322,314.56 and the pro rata share would be approximately \$161,157.28. Outstanding for 2004-03 (Bratton) is \$24,413.73 and the pro rata share would be approximately \$19,530.98.</p> <p>The County of Imperial has requested notification from the City as to how to proceed with either acceptance of the pro rata share or to strip the CFD's off of each tax roll.</p>		
	<p>FISCAL IMPACT: Amount(s) Owed</p> <p>2004-02 (Mayfield) Delinquencies \$322,314.56 2004-03 (Bratton) Delinquencies \$24,413.73</p>	F.O. INITIALS	
	<p>STAFF RECOMMENDATION: Staff recommends stripping of delinquent special taxes from the 2016-2017, 2017-2018, and 2018-2019 tax rolls.</p>		
	<p>MANAGER'S RECOMMENDATION: It is my recommendation to approve staff recommendation.</p>		<p>MANAGER'S INITIALS <u>JHM</u></p>
	<p>MOTION:</p> <p>SECONDED: APPROVED () REJECTED () AYES: DISAPPROVED () DEFERRED () NAYES: ABSENT: REFERRED TO:</p>		

Assessment No.	# of Parcels	Outstanding CFD			Total Outstanding	Approx Pro Rata Share	Approx Recovery	Approx Valuations
		2017	2018	2019				
Bratton 044-663-013-000	1 (63)	7,999.06	8,287.72	8,126.95	24,413.73	80%	19,530.98	\$2,394,000
Mayfield 044-711-002-000 thru 044-711-022-000	21	21,426.96	23,616.94	22,658.73	67,702.63	50%	33,851.32	\$1,134,000
Mayfield 044-712-001-000 thru 044-712-006-000	6	6,405.52	7,061.44	6,774.67	20,241.63	50%	10,120.82	\$324,000
Mayfield 044-712-008-000 thru 044-712-043-000	36	39,297.54	43,325.24	41,513.13	124,135.91	50%	62,067.96	\$1,944,000
Mayfield 044-713-001-000 thru 044-713-034-000	34	34,883.92	38,456.28	36,894.19	110,234.39	50%	55,117.20	\$1,836,000
		110,013.00	120,747.62	115,967.67	346,728.29		180,688.26	\$7,632,000
							(166,040.03)	

Approximate Valuation of Mayfield

Approximate Valuation of Bratton

\$54,000 Both RAW and finished average

\$38,000 RAW and smaller