**CORRESPONDENCE 2** 



State of California – Natural Resources Agency DEPARTMENT OF FISH AND WILDLIFE Central Region 1234 East Shaw Avenue Fresno, CA 93710 www.wildlife.ca.gov

EDMUND G. BROWN JR., Governor CHARLTON H. BONHAM, Director



BUARD OF SUPERVISORS

June 21, 2017

2017 JUN 22 A 10: 15

Mr. Gordon B. Ford Stanislaus County Tax Collector P.O. Box 859 Modesto, CA 95353-0859

Stanislaus County Board of Supervisors 1010 10<sup>th</sup> Street, Suite 6500 Modesto, CA 95354

Re: Notice of Tax Collector's Impending Power to Sell

Mr. Ford and Board Members,

The California Department of Fish and Wildlife ("Department") is in receipt of several Notice of Tax Collector's Impending Power to Sell related to certain unpaid assessments on Department-owned land. The default and assessment numbers are listed below:

Default Number	Assessment Number
DEF090005016	008-016-012-000
DEF090005017	008-016-016-000
DEF090005018	008-016-034-000
DEF090005020	008-042-009-000
DEF090005021	008-042-007-000
DEF090005022	008-042-006-000
DEF090005023	008-042-011-000
DEF090005278	018-003-006-000
DEF100004341	057-025-011-000

The Department requests the Tax Collector's Office and/or the Stanislaus County Board of Supervisors stay any impending action of making the Department's land subject to the Tax Collector's power to sell for the following reasons. First, property belonging to state public agencies should not be sold at tax collector sales pursuant to article XIII, section 3 of the California Constitution and Revenue and Taxation Code section 202. (See also "County Tax Sale Procedural Manual," Volume II, Chapter 8, Appendix II, p. 44, State Controller's Office, April 2016.) Second, the Department requests copies of the engineer's reports that justify the assessments. Once such reports are received and reviewed, the Department's legal office will determine whether the Department's alleged obligation to pay the assessments is consistent with article XIIID, section 4 of the California Constitution. Finally, staying the impending sale may avoid potential future conflicts if such a sale is made in error and the Department is forced to resort to its

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statutory and legal remedies and involve the Office of the Attorney General. (See Cal. Const. art. XIIID, § 4, subd. (f); Rev. & Tax. Code §§ 3725, 3731.)

It is also important to note that two properties, Fox Grove Park (DEF090005278) and Basso Bridge (DEF090005016) are properties owned by the State but managed exclusively by the County for recreational purposes. These properties support County installed infrastructure.

Thank you for your attention regarding this matter. The Department wishes to resolve the current situation and simply requests an opportunity to review the assessments and determine its obligation to pay such, if any. Accordingly, the Department requests that there be a stay on any impending tax sale and the Department be provided all applicable engineer's reports for review. If you have any questions regarding this matter, please contact me at (559) 243-4005 x 154 or by email at Julie.Vance@wildlife.ca.gov.

Sincerely,

here ( 1 m )

Julie A. Vance Regional Manager

ec: John Donnelly Executive Director Wildlife Conservation Board

> Colin Mills Department of Fish and Wildlife Office of the General Counsel

Kari Lewis Department of Fish and Wildlife Acting Wildlife Branch Chief

Dean Marston Terry Palmisano Department of Fish and Wildlife Environmental Program Manager, Central Region