



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

TITLE Evaluation and Acquisition of Tax-Delinquent Land	Approval Date 9/7/93
POLICY CUSTODIAN Community Planning and Sustainable Development	Revision Date 2/15/94

PURPOSE: To establish criteria for determining what tax-delinquent land is appropriate for County ownership for public purposes and guidelines for acquiring that land.

DEPARTMENT RESPONSIBLE: Community Planning and Sustainable Development

DEPARTMENT(S) AFFECTED: Community Planning and Sustainable Development

POLICY:

A. Intent

To provide a system to evaluate tax delinquent land for the purpose of identifying those not suitable for building sites for the annual tax lien sale and selection of those suitable for the County to bid on, and to evaluate lands eligible for issuance of a tax deed. For the purposes of this document, the term "land" shall apply to both land and improvements.

B. Prerequisite

The Treasurer's Office shall provide to the Planning Division a list of all tax delinquent lands intended to be included in the tax lien sale 30 days prior to the sale, and provide a list of lands for which County holds the tax lien and those that are eligible for issuance of a tax deed within 30 days following the sale.

C. Criteria for Identification

The Planning Division staff shall review and evaluate the list of tax-delinquent lands and identify those that are:

1. Lands identified on the final plat, by deed, or other document as open space, common area, recreation, park, school, library, utility or drainage easement, or other public purpose; and
2. Improvements on private or public land held in ownership by other than the landowner.

The Planning Division shall prepare a report, containing the lands as indicated above, approved by the Director of Community Planning and Sustainable Development and submit it to the County Treasurer prior to the tax lien sale.

D. Prerequisite for County Bid

A County Department or Division participating in the tax lien sale for the purpose of bidding on tax delinquent lands shall have monies available with which to pay the delinquent tax. Payment of the subsequent three years' tax obligation is required when due to prevent the land from being reoffered at the annual tax lien sale. Should the land be redeemed by the owner at any time, the taxes and interest paid shall be reimbursed to the County Department or Division by the County Treasurer.

E. Criteria for Evaluation of Land for Douglas County Bid

The Planning Division staff shall review and evaluate the list of lands to be included in the annual tax lien sale, with input from the Parks and Open Space Division and other County Departments as requested, to identify which lands the County shall bid on at the sale. The following land shall be considered for County bid:

1. Land identified as open space, common area, recreation, park, school, library, utility or drainage easement, or other public purpose.
2. Land with park potential, especially if located in a subdivision where no parks exist and a need has been identified, or where additional park land requirements have been identified.
3. Land that meets the criteria for open land as defined in the Parks, Trails, and Open Land Master Plan, including areas of visual significance as outlined in the Douglas County Master Plan.
4. Land with the potential for a regional trail or trailhead as defined in the

Parks, Trails, and Open Land Master Plan.

5. Land containing historical, archaeological or paleontological resources as outlined in the Douglas County Master Plan.
6. Land with the potential for a transportation corridor

F. Other Considerations for Selection of Land for County Bid

Other considerations for selecting land for Douglas County to bid on are as follows:

1. Financial obligations to a pre-existing special district
2. Amount of the tax obligation
3. Property management costs
4. Access to the land
5. Adjacent land use(s)
6. Zoning

G. Process for County Bids on Tax Delinquent Land

1. The County Department or Division bidding on tax delinquent lands shall prepare a report recommending the lands to be bid on, approved by the Department Director prior to the sale.
2. The County Department or Division representative shall participate in the tax sale following the County Treasurer's established procedures.

H. Criteria for Evaluation of Land Eligible for Tax Deed

The Planning Division shall review and evaluate the list of lands, with input from the Parks and Open Space Division and other County Departments as requested, to determine land suitable for County ownership based on criteria found in Section E and F herein and:

1. Land that is marketable for development other than for a public purpose
2. Land that does not meet the current County standards for a building lot
3. Land where current zoning is not in compliance with the Douglas County

Master Plan

4. Land with the potential for public housing
5. Land with the potential to trade for land more suitable for a public purpose
6. Land with the potential for conveyance to another governmental, public or private agency for a public purpose (e.g., special district, town, homeowner's association, land conservancy, state or federal agency)

Those lands meeting the criteria to be recommended for County ownership shall have a Preliminary Environmental Assessment conducted to determine if potential public health or safety hazards exist, such as toxic contamination. Ownership shall not be considered for any lands where potential hazards are identified.

I. Process for Acquiring Tax Deed

Land eligible for issuance of a tax deed to Douglas County are those on which the County holds the tax lien or a certificate of purchase and the taxes, delinquent interest and costs remain unredeemed for a period of three years following the tax lien sale.

1. The Planning Division shall prepare a report recommending those lands suitable for Douglas County ownership, including justification based on the criteria outlined in Sections E, F, and H herein.
2. The report shall be submitted to the County Treasurer for review and concurrence.
3. The Planning Division shall recommend to the Board of County Commissioners application for a tax deed for each of the land parcels recommended for Douglas County ownership.
4. The Board of County Commissioners shall evaluate each land parcel in the report and shall either approve, conditionally approve, continue for further study, or decide not to apply for a tax deed.