



# CITY OF SAN MATEO

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## Agenda Report

Agenda Number: 12

Section Name: {{section.name}}

Account Number: 10-3134

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**TO:** City Council  
**FROM:** Drew Corbett, City Manager  
**PREPARED BY:** Community Development Department  
**MEETING DATE:** September 06, 2022

**SUBJECT:**

Unpaid Code Enforcement Abatement Costs and Citations – 2022 Proposed Property Tax Liens

**RECOMMENDATION:**

Adopt a Resolution to approve the list of properties proposed for tax liens for unpaid Code Enforcement abatement costs and citations, and direct staff to forward the list to the San Mateo County Controller's Office to be included in the current year tax roll.

**BACKGROUND:**

TAX LIENS

This item was originally brought before the City Council as a consent calendar item at its regular meeting on July 18, 2022. However, the agenda report recommendation inadvertently omitted the adoption of a resolution for the approval of the list of properties proposed tax liens for unpaid Code Enforcement abatement costs and citations, although it did direct staff to forward the list to the San Mateo County Controller's Office to be included in the current year tax roll. This item corrects the inadvertent omission, and the proposed resolution has been updated to reflect the fact that all but two of the outstanding amounts due have been paid.

That procedure and the agenda report addressed administrative citations and abatement costs that are intended to be a source of cost recovery for the City as it relates to providing code enforcement services. The City of San Mateo adopted Municipal Code Section 7.42.050 in 1990 to allow for unpaid fees and citations to be collected by the San Mateo County Assessor on the tax roll in the same manner as City general taxes. The City began using this collection method in 2000. This was the beginning of a successful annual process to collect fees that are imposed when property owners allow nuisance violations to exist at their properties and do not correct the conditions creating the violations after multiple directives to do so from the City's Code Enforcement staff.

The proposed list of properties identified for tax lien for uncollected Code Enforcement citations and abatement costs for fiscal year 2021-22 is included as Exhibit A to the proposed resolution (Attachment 1). Citations are typically issued for those types of violations creating exterior blight at a property, while other abatement costs are incurred when the City takes action to abate a violation when a property owner fails to do so, including repeat violations at the same property. When a citation or fee that was imposed during case processing remains unpaid, the code enforcement officer sends a letter to the owners informing them that the fees previously billed are due and payable. This fiscal year, 11 administrative citations were issued, and two (2) properties have costs associated with abatement. Of those 11 administrative citations, five (5) have been paid and six (6) are outstanding. The abatement costs for the two (2) properties have not been paid.

Property owners with outstanding balances were sent notifications that their property would appear on the tax lien list if payment was not received by July 15, 2022. The notice included that the City Council would review and finalize the list during the July 18, 2022, regularly scheduled meeting. Since the July 18 Council meeting, staff has received payment for all

but two of the outstanding amounts due. Staff has provided another notice to the remaining two property owners of the proposed Council action on September 6, 2022, similar to the notice they previously received.

Exhibit A of the proposed resolution provides the status of unpaid and delinquent administrative citations and abatement costs as of August 25, 2022. It is anticipated that payments may be made up until the date of the Council meeting on September 6, 2022. Staff will provide an updated attachment on the date of the meeting to ensure the list is current when reviewed by the City Council.

**BUDGET IMPACT:**

This year's tax lien list as of July 13, 2022 totals \$1,646.32. The actual amount may change depending on payments made after that date. The City has collected \$1,300 in administrative citations during the period of July 2021 through July 13, 2022.

**ENVIRONMENTAL DETERMINATION:**

This resolution is not a project subject to CEQA, because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. (CEQA Guidelines Section 15378(b)(5).)

**NOTICE PROVIDED**

All meeting noticing requirements were met.

**ATTACHMENTS**

Att 1 – Proposed Resolution and Exhibit A

**STAFF CONTACT**

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