

**Overview**

- Purpose of today's committee mtg:
  - Gather information to clarify what we need to move this forward – legally, operationally and legislatively
- Background
  - 203,705 parcels experienced an increase of 15% or greater in 2023
  - 54,623 appeals files w/ BOE
  - As of 4/23 – 7,763 open appeals w/ BOE and 1,960 open w/ STC

**Discussion Topics**

**1. Legal & Operational Feasibility**

- Executive authority
  - What legal authority does the County have to enact this type of legislation?
- Legal risks or precedent
  - COVID precedent
- Requested Deliverable: Legal opinion.

**2. Administrative Readiness**

- Internal systems for identifying eligible parcels
  - What systems are in place to track which properties are still under appeal or subject to rollback?
- Department roles and coordination
  - Do departments have the tools necessary and staffing to enforce this accurately?
- Requested Deliverable: Data consolidation management.

**3. Fiscal Impact**

- Revenue implications
  - What revenue would the county forego if we delay tax lien sales?
- Budget and bond considerations
  - Could this affect budget planning or bond ratings?
- Requested Deliverable: Fiscal impact memo.