

Gordon B. Ford

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-8

Urgent Routine

AGENDA DATE November 1, 2011

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcel for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands from Tax Sale, and to not Pursue Sale of Housing Authority Properties

STAFF RECOMMENDATIONS:

1. Pursuant to Section 3694 of the California Revenue and Taxation Code, the Treasurer-Tax Collector requests approval from the Board of Supervisors for the sale of the tax-defaulted properties for the minimum bid as described in the attached report, "List of Properties for Delinquent Tax Sale".
2. Pursuant to Section 3698.5(c) of the Revenue and Taxation Code, the Treasurer-Tax Collector requests approval to re-offer the parcel which did not obtain the minimum bid at a price which is deemed appropriate by the Treasurer-Tax Collector.

- Continued on Page 2 -

FISCAL IMPACT:

The sale may prompt the property owners to pay the amounts due prior to the sale as shown in the attachment. If the property owners do not pay the due amount prior to the date of the tax sale, the delinquent tax amount will be paid when the property is sold to the successful bidders.

- Continued on Page 2 -

BOARD ACTION AS FOLLOWS:

No. 2011-657

On motion of Supervisor O'Brien, Seconded by Supervisor De Martini
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, De Martini, and Chairman Monteith

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

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Page 2

STAFF RECOMMENDATIONS CONTINUED:

3. Pursuant to Section 202 of the Revenue and Taxation Code, Section 3 of Constitution Article XIII and Federal Law, authorize the Treasurer-Tax Collector to exempt those parcels which are owned by the Federal, State and Local Governments from the tax sale.
4. Pursuant to Section 3698.8 of the Revenue and Taxation Code, authorize the Tax Collector to not pursue auction sale for the properties owned by the Housing Authority of the City of Riverbank because of legal issues.

FISCAL IMPACT CONTINUED:

In the attached list shown as "List of Properties for Delinquent Tax Sale", the "Amount Due" is sufficient to pay the delinquent taxes, assessments and fees except item number 8. For item number 8, the minimum bid amount will be less than the amount due because this parcel was offered for sale last year but was not sold. The amounts shown in the column "Minimum Bid" are rounded off to the nearest hundredth for practical and convenient purposes. Any amount collected over and above the amount due during the tax sale may be claimed by parties of interest per Revenue and Taxation Code. Since the County will be offering one property (item number 8) for sale at a reduced minimum bid price, there is a potential loss of \$72,449.62. This loss would be absorbed by the respective agencies. The difference between the overall total amount due of \$1,324,302.12 as shown in the "Amount Due" and \$1,255,200.00 shown in the "Minimum Bid" columns is due to the reduced minimum price and the rounding off to the nearest hundredth.

DISCUSSION:

Pursuant to Section 3698 of the Revenue and Taxation Code, it is the intention of the Treasurer-Tax Collector to sell at public auction the tax-defaulted properties described in the attached, "List of Properties for Delinquent Tax Sale". The subject properties will be offered for a minimum bid, which covers the delinquency amount. The minimum bid covers the amount owing to the County, except for item number 8, and are shown in the attached list along with a description of said property and the last Assessee of Record.

In accordance with Revenue and Taxation Code Section 3698.5(c), where the property has been offered for sale at least once and no acceptable bid therefore has been received at the minimum price determined, the tax collector may, in his or her discretion and with the approval of the board of supervisors, offer that same property at the next scheduled sale at a minimum price that the tax collector deems appropriate in light of the most current assessed valuation of that property, or any unique circumstances with respect to that property.

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcel for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands from Tax Sale, and to not Pursue Sale of Housing Authority Properties

Page 3

The property listed as item number 8 was offered for sale for the amount due at the 2011 auction but did not sell. Therefore, the minimum bid of \$87,500 is reduced to \$15,000 due to the condition of the property.

The second attached list shown as "List of Properties Exempt from the Delinquent Tax Sale" are owned by either Federal, State and/or Local Government agencies. In the best interest of the County and applicable laws, the Treasurer-Tax Collector intends to not offer these parcels for sale. These parcels are exempt from levy of County property taxes. The only assessments delinquent on these parcels are the direct charges levied by the Stanislaus Consolidated Fire Protection District. Pursuant to Section 202 of Revenue and Taxation Code, Section 3 of the Constitution Article XIII and Federal law, the properties owned by public agencies should not be sold through tax sale and therefore, these properties should be exempt from the eligible properties that are subject to power to sell. This information has been discussed with County Counsel.

The third attached list shown as "List of Properties Owned by the Housing Authority of City of Riverbank", pursuant to Revenue and Taxation Code 3698.8, the Treasurer-Tax Collector desires to remove from tax sale. The Treasurer-Tax Collector has received questions from the attorney representing the Housing Authority of the City of Riverbank about the validity of special assessments levied by the Stanislaus Consolidated Fire Protection District. The attorney claims the assessment is not valid. The attorney from Stanislaus Consolidated Fire Protection District has maintained that the assessments by this District are valid. These parcels are exempt from levy of County property taxes. The Fire District's assessment is the only assessment. Therefore, until this issue is settled, it is in the best interest of the County, to not pursue the sale of these properties at this time. County Counsel concurs with the recommendation.

POLICY ISSUES:

This complies with the requirements of Revenue and Taxation Code 3694 wherein the sale of tax-defaulted properties may take place if approved by the Board of Supervisors.

Approval and authorization of this agenda item will support the Board's priority of Efficient Delivery of Public Services.

STAFFING IMPACT:

There is no staffing impact associated with this item.

CONTACT PERSON:

Gordon B. Ford, Treasurer-Tax Collector

Phone: 525-4463

LIST OF PROPERTIES FOR DELINQUENT TAX SALE

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
1	037-025-002-000	RIDDLE JAMES LEE & RIDDLE SHERRY MARIE	2036 DONALD ST, MODESTO	030034110 2002/2003	\$ 3,552.06	\$ 3,600.00
2	037-035-005-000	CONTRERAS LOUISE	1402 AVALON AVE, MODESTO	040001447 2003/2004	\$ 5,415.01	\$ 5,500.00
3	018-053-026-000	WHITETAIL CROSSINGS LLC	3046 7TH ST, HUGHSON	051007103 2004/2005	\$ 48,335.69	\$ 48,400.00
4	024-031-012-000	SALAZAR CYNTHIA	3439 BERG AVE, DENAIR	050004691 2004/2005	\$ 16,146.45	\$ 16,200.00
5	037-004-061-000	GUTIERREZ ROSARIO	1427 RITSCH LN, MODESTO	050042512 2004/2005	\$ 10,076.10	\$ 10,100.00
6	038-041-018-000	CRAWFORD CAROLYN CLINK	1225 VITO AVE, MODESTO	050001748 2004/2005	\$ 15,159.49	\$ 15,200.00
7	041-056-046-000	PATTERSON JAMES & PATTERSON MADELINE	5243 AVENUE D, MODESTO	050042712 2004/2005	\$ 7,209.05	\$ 7,300.00
8	050-002-053-000	RODRIGUES ANTHONY F	410 SODERQUIST RD, TURLOCK	050001658 2004/2005	\$ 87,449.62	\$ 15,000.00
9	055-015-034-000	FLAGG DAVID & DIANA	1009 W RUMBLE RD, MODESTO	051055019 2004/2005	\$ 9,919.63	\$ 10,000.00
10	075-042-046-000	FELIX JOSE M	5836 TERMINAL AVE, RIVERBANK	050001679 2004/2005	\$ 48,145.11	\$ 48,200.00
11	077-012-003-000	SALAZAR VIRGINIA M TR	2520 FLOYD AVE, MODESTO	050003570 2004/2005	\$ 21,557.99	\$ 21,600.00
12	103-004-009-000	MORENO DAVID Z	710 G ST, MODESTO	050002845 2004/2005	\$ 17,484.81	\$ 17,500.00
13	127-036-034-000	SPEARS PAUL SCOTT & SPEARS ROBIN LEE	2300 CASWELL AVE, CERES	050004540 2004/2005	\$ 10,220.96	\$ 10,300.00
14	008-038-001-000	FRENCH BAR BLUFFS	0 COOPERSTOWN RD, LA GRANGE	060001178 2005/2006	\$ 14,510.22	\$ 14,600.00
15	008-038-005-000	FRENCH BAR BLUFFS	0 FRENCHBAR RD, LA GRANGE	060000409 2005/2006	\$ 11,946.36	\$ 12,000.00
16	008-038-006-000	FRENCH BAR BLUFFS	0 FRENCHBAR RD, LA GRANGE	060000410 2005/2006	\$ 10,751.39	\$ 10,800.00
17	008-038-007-000	FRENCH BAR BLUFFS	0 NICE CT, LA GRANGE	060000411 2005/2006	\$ 5,794.09	\$ 5,800.00
18	008-038-009-000	FRENCH BAR BLUFFS	0 NICE CT, LA GRANGE	060000922 2005/2006	\$ 5,165.66	\$ 5,200.00
19	008-039-001-000	FRENCH BAR BLUFFS	0 FRENCHBAR RD, LA GRANGE	060000923 2005/2006	\$ 5,947.09	\$ 6,000.00
20	008-040-002-000	FRENCH BAR BLUFFS LLC	0 LA GRANGE RD, LA GRANGE	060000815 2005/2006	\$ 31,805.31	\$ 31,900.00

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
21	016-028-023-000	YBARRA ROBERTO P & ET UX	8515 STAKES ST, GRAYSON	060001674 2005/2006	\$ 4,655.14	\$ 4,700.00
22	021-056-018-000	NGUYEN JOHNNY LAI	233 PALOMINO WAY, PATTERSON	060004320 2005/2006	\$ 22,274.45	\$ 22,300.00
23	021-065-060-000	JACKSON LANCE M	1430 JAKE CREEK DR, PATTERSON	060005956 2005/2006	\$ 21,515.89	\$ 21,600.00
24	025-025-008-000	SHEPERD FLORA KRASNOVSKY	9460 PERRETT RD, PATTERSON	060005499 2005/2006	\$ 19,770.20	\$ 19,800.00
25	030-005-008-000	VELAZQUEZ CATALINA	MAZE & SPENCER BLVD, MODESTO	060003331 2005/2006	\$ 10,483.67	\$ 10,500.00
26	030-019-027-000	WOOD-PRESTON/CHICAGO LLC	813 CHICAGO AVE, MODESTO	060000946 2005/2006	\$ 104,545.63	\$ 104,600.00
27	035-032-016-000	JVKCC INVESTMENTS INC	126 ANGLE LN, MODESTO	060006518 2005/2006	\$ 16,471.94	\$ 16,500.00
28	037-001-033-000	MA AGMA BETTY J	1313 VICTORIA DR, MODESTO	060050661 2005/2006	\$ 5,562.58	\$ 5,600.00
29	037-022-062-000	KOCH HAROLD L	1717 DONALD ST, MODESTO	060007128 2005/2006	\$ 5,929.49	\$ 6,000.00
30	037-064-010-000	ANGULO ROSARIO ET AL	2064 RIDGECREST DR, MODESTO	060004004 2005/2006	\$ 4,129.06	\$ 4,200.00
31	038-029-072-000	CARDENAS ANTONIO & DENISE	120 BAROZZI AVE, MODESTO	060001790 2005/2006	\$ 15,307.41	\$ 15,400.00
32	038-032-018-000	LOMBERA ONECINO V ET AL	109 LITA CT, MODESTO	060000140 2005/2006	\$ 20,933.62	\$ 21,000.00
33	038-037-057-000	INVESTWEST PROPERTIES	1245 ALAMO AVE, MODESTO	060004722 2005/2006	\$ 10,431.02	\$ 10,500.00
34	039-014-041-000	CANNELLA VINCENT C & TAMIE L	977 NORTH CANYON DR, CERES	060003014 2005/2006	\$ 19,273.66	\$ 19,300.00
35	039-065-005-000	DE LA CRUZ EVELYN & RAYMUNDO	2205 PROMENADE LN, MODESTO	060007033 2005/2006	\$ 23,214.38	\$ 23,300.00
36	039-066-063-000	PARRA SALVADOR & AZUSENA	811 ROLLING OAK CT, CERES	060002050 2005/2006	\$ 5,611.63	\$ 5,700.00
37	041-055-012-000	MORRISON DANNY ET AL	5235 AVENUE B, MODESTO	060004606 2005/2006	\$ 17,884.42	\$ 17,900.00
38	044-037-026-000	MC CAW COMMUNICATIONS OF MOD	2748 PAULSON RD, TURLOCK	060002651 2005/2006	\$ 1,243.46	\$ 1,300.00
39	050-026-045-000	CHARTER MORTGAGE & INVEST INC	CASTOR ST, TURLOCK	060042907 2005/2006	\$ 4,503.72	\$ 4,600.00
40	050-026-047-000	CHARTER MORTGAGE & INVEST INC	CASTOR ST, TURLOCK	060042908 2005/2006	\$ 4,503.72	\$ 4,600.00
41	053-043-082-000	VIERRA VICTOR L & VIERRA ANNE M	3804 RED HAVEN LN, CERES	060003134 2005/2006	\$ 14,354.26	\$ 14,400.00
42	056-068-036-000	PEREZ NANCY CAROL	1208 CAPE COD DR, MODESTO	060003724 2005/2006	\$ 14,142.90	\$ 14,200.00
43	061-025-037-000	VALLEY OAKS SENIOR RESIDENCES LLC	407 MARSHALL ST, TURLOCK	060055195 2005/2006	\$ 3,880.80	\$ 3,900.00

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
44	061-025-038-000	VALLEY OAKS SENIOR RESIDENCES LLC	401 MARSHALL ST, TURLOCK	060055196 2005/2006	\$ 2,311.94	\$ 2,400.00
45	061-025-039-000	VALLEY OAKS SENIOR RESIDENCES LLC	219 S THOR ST, TURLOCK	060055197 2005/2006	\$ 2,909.97	\$ 3,000.00
46	061-025-058-000	VALLEY OAKS SENIOR RESIDENCES LLC	431 MARSHALL ST, TURLOCK	060055199 2005/2006	\$ 12,097.33	\$ 12,100.00
47	061-025-060-000	VALLEY OAKS SENIOR RESIDENCES LLC	CRANE AVE, TURLOCK	060055200 2005/2006	\$ 4,404.50	\$ 4,500.00
48	061-025-061-000	VALLEY OAKS SENIOR RESIDENCES LLC	CRANE AVE, TURLOCK	060055201 2005/2006	\$ 8,888.73	\$ 8,900.00
49	063-016-065-000	TEUNISSEN JOAN E ET AL	ODESSA WAY, OAKDALE	060002272 2005/2006	\$ 7,917.67	\$ 8,000.00
50	064-028-009-000	VIERRA THEODORE DENIZ	1236 STEARNS RD, OAKDALE	060043353 2005/2006	\$ 37,663.13	\$ 37,700.00
51	069-030-021-000	BERRIOS CECILE M ET AL	3613 SOUTHERN OAK DR, CERES	060005783 2005/2006	\$ 28,159.97	\$ 28,200.00
52	069-034-018-000	BORJA PAUL A & RITA R	3826 OLD OAK DR, CERES	060002834 2005/2006	\$ 9,391.41	\$ 9,400.00
53	071-008-035-000	MENDOZA-MONCUR EUNICE GRACE ET AL	1534 ARLINGTON CT, TURLOCK	060004993 2005/2006	\$ 10,772.90	\$ 10,800.00
54	075-009-073-000	MORAN MELVIN	0 PARSLEY ST, RIVERBANK	060006838 2005/2006	\$ 13,099.36	\$ 13,100.00
55	075-034-015-000	MACHADO BERNADETTE F	3836 PRINCE ANDREW DR, RIVERBANK	060005283 2005/2006	\$ 14,120.83	\$ 14,200.00
56	076-046-017-000	STRICKLAND LINDA S	2112 BARRINGTON LN, MODESTO	060005629 2005/2006	\$ 7,969.90	\$ 8,000.00
57	076-049-054-000	TRIVEDI KSHAMA J	2516 VAN HOEKS CIR, MODESTO	060002832 2005/2006	\$ 13,096.74	\$ 13,100.00
58	077-043-060-000	NIXON LISA	3312 MC REYNOLDS AVE, MODESTO	060005809 2005/2006	\$ 26,697.91	\$ 26,700.00
59	085-027-041-000	MARTINEZ RICARDO V	3712 KEE CT, MODESTO	060007009 2005/2006	\$ 7,177.24	\$ 7,200.00
60	086-009-009-000	GIL RAMON	510 E HATCH RD, MODESTO	060000156 2005/2006	\$ 21,782.63	\$ 21,800.00
61	101-005-068-000	QUICK FOOD & GASOLINE INC	325 MAZE BLVD, MODESTO	060006128 2005/2006	\$ 71,258.52	\$ 71,300.00
62	104-001-010-000	821 L STREET LLC	821 L ST, MODESTO	060000583 2005/2006	\$ 178,924.62	\$ 179,000.00
63	106-018-006-000	STARKEY VERLON	401 14TH ST, MODESTO	060005270 2005/2006	\$ 23,281.96	\$ 23,300.00
64	112-001-043-000	RODRIGUEZ HOMERO & GLORIA J	228 E ROSEBURG AVE, MODESTO	060006064 2005/2006	\$ 3,579.07	\$ 3,600.00
65	127-002-029-000	VAUGHN GARY & VAUGHN DELANA	2017 HOLLISTER ST, CERES	061000168 2005/2006	\$ 6,559.54	\$ 6,600.00
66	127-017-011-000	MEJIA BERTHA & HERNANDEZ GUADALUPE	2939 4TH ST, CERES	060006328 2005/2006	\$ 18,834.71	\$ 18,900.00

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
67	127-043-021-000	MORSE MIRL A & MORSE LEONA	2504 HENRY AVE, CERES	060006337 2005/2006	\$ 8,752.63	\$ 8,800.00
68	132-037-059-000	LUNA MANUEL H & LUNA DELIA	6118 ROBIRDS CT, RIVERBANK	060004846 2005/2006	\$ 13,285.96	\$ 13,300.00
69	132-052-021-000	CARIS MILES SHAWN & ROSEANN	2954 ROSS AVE, RIVERBANK	060006371 2005/2006	\$ 7,782.83	\$ 7,800.00
70	135-040-093-000	HAMRICK TERESA ET AL	4424 CURTIS ST, SALIDA	060006492 2005/2006	\$ 6,364.98	\$ 6,400.00

TOTAL \$ 1,324,302.12 \$ 1,255,200.00

LIST OF PROPERTIES EXEMPT FROM THE DELINQUENT TAX SALE

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	DEFAULT AMOUNT
1	008-010-032-000	STATE OF CALIFORNIA	DENTON, WATERFORD	060000470 2005/2006	\$ 610.06
2	062-008-009-000	U S A	HWY 108, RIVERBANK	060006440 2005/2006	\$ 610.06
3	062-031-005-000	U S A	CLAUS RD, RIVERBANK	060004389 2005/2006	\$ 297,213.82
4	062-031-006-000	U S A	CLAUS RD, RIVERBANK	060004390 2005/2006	\$ 610.06
5	062-031-007-000	U S A	CLAUS RD, RIVERBANK	060004391 2005/2006	\$ 610.06
6	132-050-001-000	U S A	ATCHISON ST, RIVERBANK	060006369 2005/2006	\$ 610.06
TOTAL					\$ 300,264.12

LIST OF PROPERTIES OWNED BY THE HOUSING AUTHORITY OF CITY OF RIVERBANK

No.	Assessor's Parcel Number	Last Assessee (Last name, First name)	Description (Situs address)	Default No. & Year of Default	DEFAULT AMOUNT
1	132-010-059-000	HOUSING AUTHORITY, CITY OF RIVERBANK	SANTA FE, RIVERBANK	060004840 2005/2006	\$ 13,430.95
2	132-011-023-000	HOUSING AUTHORITY, CITY OF RIVERBANK	6612 2ND ST, RIVERBANK	060006292 2005/2006	\$ 11,671.30
3	132-012-021-000	HOUSING AUTHORITY, CITY OF RIVERBANK	3315 STANISLAUS ST, RIVERBANK	060006520 2005/2006	\$ 13,949.37
4	132-012-022-000	HOUSING AUTHORITY, CITY OF RIVERBANK	STANISLAUS ST, RIVERBANK	060006521 2005/2006	\$ 11,671.30
5	132-012-051-000	HOUSING AUTHORITY, CITY OF RIVERBANK	SANTA FE ST, RIVERBANK	060007108 2005/2006	\$ 8,534.70
6	132-016-015-000	HOUSING AUTHORITY, CITY OF RIVERBANK	3509 BURNEY CT, RIVERBANK	060006566 2005/2006	\$ 9,393.19
7	132-016-016-000	HOUSING AUTHORITY, CITY OF RIVERBANK	BURNEY CT, RIVERBANK	060006567 2005/2006	\$ 25,339.76
8	132-017-016-000	HOUSING AUTHORITY, CITY OF RIVERBANK	3328 SIERRA ST, RIVERBANK	060000134 2005/2006	\$ 13,949.37
9	132-017-034-000	HOUSING AUTHORITY, CITY OF RIVERBANK	3210 SIERRA ST, RIVERBANK	060004744 2005/2006	\$ 5,270.50
TOTAL					\$ 113,210.44