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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # \*B-6

Urgent  Routine

AGENDA DATE October 29, 2013

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approval to Re-offer Tax-Defaulted Properties Subject to Power to Sell Through Sealed Bid Sale

STAFF RECOMMENDATIONS:

1. Authorize the Treasurer-Tax Collector to sell the tax-defaulted properties by sealed bid for the stated minimum bid price as described on the attached report, "List of Properties for Sealed Bid Sale".
2. Authorize the Treasurer-Tax Collector to re-offer the parcel which did not obtain the minimum bids during previous sale at a price which is deemed appropriate by the Treasurer-Tax Collector.

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 tax sale, the delinquent tax amounts will be paid when the property is sold to the successful bidders. The sale of the tax defaulted properties will enable the County to recoup the property taxes due on these properties. Since the County will be offering one parcel for sale at a reduced minimum bid price, there may be a potential loss of \$1,793.94. This loss would be absorbed by the County and respective assessing agencies. The parcel subject to sell represents a total minimum bid of \$50.

BOARD ACTION AS FOLLOWS:

No. 2013-522

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

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2)        Denied

3)        Approved as amended

4)        Other:

MOTION:

*Handwritten signature: Christine Ferraro*

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

**DISCUSSION:**

Pursuant to Section 3698 of the Revenue and Taxation Code, it is the intention of the Treasurer Tax Collector to sell the properties through Sealed Bid as described in the attached "List of Properties for Sealed Bid Sale" and as shown in the attached Assessor Parcel Maps pages for these properties.

Pursuant to Section 3692(c)(d), a sealed bid sale may be conducted when the tax-defaulted parcels are rendered unusable by virtue of their size, location, or other conditions, to owners of contiguous parcels or to a holder of record of either a predominant easement or a right-of-way easement. A parcel qualifies for sealed bid sale if it cannot be independently developed without being combined with an adjoining property. The tax collector shall require that the successful bidders request the assessor and the planning director to combine the unusable parcel with his/her own parcel as a condition of sale.

The parcel for sale was offered for the amount due at the 2011 and 2012 auction but did not sell. Therefore, the minimum bid has been reduced due to the size and condition of the property. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk.

In accordance with the California Revenue and Taxation Code Section 3698.5(c), where the property or property interests have been offered for sale at least once and no acceptable bids have 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 or those interests at the same or 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 those interests, or any unique circumstances with respect to that property or those interests.

**POLICY ISSUES:**

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

Approval of this item supports 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: (209) 525-4463

**LIST OF PROPERTIES FOR SEALED BID SALE**

<b>No.</b>	<b>Assessor's Parcel Number</b>	<b>Last Assessee</b>	<b>Description (Situs address)</b>	<b>Default No. &amp; Year of Default</b>	<b>Amount due (incl. fees)</b>	<b>Minimum Bid</b>
1	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772 2005/2006	\$ 1,843.94	\$ 50.00
					<b>\$ 1,843.94</b>	<b>\$ 50.00</b>