

Proposed to Fund

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-2

Urgent Routine

AGENDA DATE July 28, 2015

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands from Tax Sale

STAFF RECOMMENDATIONS:

1. Pursuant to Section 3694 of the 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 bids as described on the attached list.
2. Pursuant to Section 3698.5(c) of the Revenue and Taxation Code, authorize the Treasurer-Tax Collector to re-offer the parcels which did not obtain the minimum bids during previous sale at a price which is deemed appropriate by the Treasurer-Tax Collector.

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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. The ultimate goal is to get these properties revenue producing once again.

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BOARD ACTION AS FOLLOWS:

No. 2015-353

On motion of Supervisor Monteith, Seconded by Supervisor Chiesa

and approved by the following vote,

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

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:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

STAFF RECOMMENDATIONS CONTINUED:

3. Authorize the Tax Collector to re-offer any parcels remaining unsold at the end of this auction including those that were offered at a reduced minimum price, at a new sale within 90 days of this auction date.
4. 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.

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 numbers 85 and 101. The minimum bid amounts for the two named parcels will be less than the amount due because these parcels were offered for sale last year but were 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 two parcels for sale at a reduced minimum bid price, there may be a potential loss of \$63,633.70. This loss would be absorbed by the County and respective assessing agencies. The difference between the overall total amount due of \$1,597,400.52 as shown in the "Amount Due" and \$1,538,100.00 shown in the "Minimum Bid" columns is due to the reduced minimum price for item numbers 85 and 101 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, shown as "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 the re-offer parcels and is noted in the list along with a description of said property and the last assessee of record.

The re-offer parcel number 85 was offered for sale for the amount due at the November 2014 auction and a reduced amount at the March 2015 auction, but did not sell at either auction. The re-offer parcel number 101 was offered at the November Sealed bid auction, but did not sell. Therefore, the minimum bids are reduced due to the size and/or condition of the properties.

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

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands from Tax Sale

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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.

The second attached list shown as "List of Properties Exempt from the Delinquent Tax Sale" are properties owned by the State or have been offered at auction several times previously. In the best interest of the County and applicable laws, the Treasurer-Tax Collector intends to not offer the parcels owned by the State for sale. These parcels are exempt from levy of County property taxes. The only assessments delinquent on these parcels are the direct charges for fire protection levied by the Stanislaus Consolidated Fire Protection District and the Mountain View Fire 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.

Item 12 on the list of exempted parcels has been offered for sale two times during 2014 and 2015 and there were no bidders each time. The parcel is approximately two acres, but is the side of a steep hill. Item 13 on the list of exempted parcels has been offered for sale three times during 2012, 2013 and 2014, and there have been no bidders each time. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk. The only assessments on both of these parcels are a direct charge levied by the Stanislaus Consolidated Fire Protection District. The Treasurer-Tax Collector's office requested this agency to review the validity of the assessments and remove the assessments. However, the Stanislaus Consolidated Fire Protection District asserts that the assessments are genuine.

POLICY ISSUES:

This 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 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. Telephone: (209) 525-4463

LIST OF PROPERTIES FOR DELIQUENT TAX SALE

| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|---|----------------------------------|-------------------------------|----------------------------|---------------|
| 1 | 006-004-067-000 | SHUPP LYNN LIFE ESTATE | 10031 CLEVELAND AVE, OAKDALE | 100002534 2009/2010 | \$ 24,552.03 | \$ 24,600.00 |
| 2 | 007-052-025-000 | CREEL CINDY G | 1683 SHIRLEY CT, MODESTO | 080002721 2007/2008 | \$ 10,493.82 | \$ 10,500.00 |
| 3 | 008-020-021-000 | LANDUCCI RICHARD TR | 23792 YOSEMITE BLVD, WATERFORD | 100002600 2009/2010 | \$ 22,951.28 | \$ 22,300.00 |
| 4 | 009-017-012-000 | MILLER JOSEPH R | 9425 YOSEMITE BLVD, MODESTO | 080002729 2007/2008 | \$ 81,236.50 | \$ 81,300.00 |
| 5 | 010-009-002-000 | DUTRA BRENDA TEUNISSEN | 0 GRAY RD, OAKDALE | 100002634 2009/2010 | \$ 2,933.11 | \$ 3,000.00 |
| 6 | 010-009-036-000 | DUTRA BRENDA TEUNISSEN | 0 GRAY RD, OAKDALE | 090004960 2008/2009 | \$ 2,227.44 | \$ 2,300.00 |
| 7 | 010-047-016-000 | TEUNISSEN JOAN | 12784 ORANGE BLOSSOM RD, OAKDALE | 080002700 2007/2008 | \$ 8,618.71 | \$ 8,700.00 |
| 8 | 013-010-025-000 | AYARD CARLOS A & MARIA D | 212 RUMBLE RD, MODESTO | 100002082 2009/2010 | \$ 428.39 | \$ 500.00 |
| 9 | 016-030-003-000 | GARZA JOE & GARZA ELVIRA | 8716 LAIRD ST, GRAYSON | 100002765 2009/2010 | \$ 10,009.86 | \$ 10,100.00 |
| 10 | 016-030-049-000 | ANGUIANO LUCIA | 8804 CHARLES ST, GRAYSON | 100002769 2009/2010 | \$ 10,636.31 | \$ 10,700.00 |
| 11 | 017-013-031-000 | XU CHANG YI ET AL | 1595 OHIO AVE, MODESTO | 100002724 2009/2010 | \$ 26,687.45 | \$ 26,700.00 |
| 12 | 017-022-056-000 | BONZI MI LIZA TR ET AL | HATCH RD, MODESTO | 100002018 2009/2010 | \$ 1,776.74 | \$ 1,800.00 |
| 13 | 017-022-057-000 | BONZI MI LIZA TR ET AL | HATCH RD, MODESTO | 090005372 2008/2009 | \$ 2,399.78 | \$ 2,400.00 |
| 14 | 017-022-067-000 | BONZI MI LIZA TR ET AL | 2721 W HATCH RD, MODESTO | 090005375 2008/2009 | \$ 11,871.45 | \$ 11,900.00 |
| 15 | 017-024-016-000 | MURPHY RONALD J | 2561 W HATCH RD, MODESTO | 100003028 2009/2010 | \$ 7,315.08 | \$ 7,400.00 |
| 16 | 017-042-001-000 | BONZI MARY A HEIRS OF ET AL | 2769 W WHITMORE AVE, MODESTO | 090005261 2008/2009 | \$ 161,643.48 | \$ 161,700.00 |
| 17 | 017-051-032-000 | MC CRACKEN DANIEL J & MC CRACKEN AMILDA ANN | 4507 W GRAYSON RD, MODESTO | 070000403 2006/2007 | \$ 7,488.08 | \$ 7,500.00 |

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| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|--------------------------------------|------------------------------|-------------------------------|----------------------------|--------------|
| 18 | 024-021-035-000 | WILLIAMS DONNA | 4804 CORONA WAY, DENAIR | 100003054 2009/2010 | \$ 4,289.75 | \$ 4,300.00 |
| 19 | 024-028-003-000 | GALLARDO VICTOR & KINA | 3833 SAN JOAQUIN AVE, DENAIR | 100003056 2009/2010 | \$ 11,873.36 | \$ 11,900.00 |
| 20 | 025-026-021-000 | CEARLEY RONALD E | 0 MORTON DAVIS DR, PATTERSON | 100003103 2009/2010 | \$ 27,471.02 | \$ 27,500.00 |
| 21 | 025-027-003-000 | CEARLEY RONALD E | 0 PERRETT RD, PATTERSON | 100003104 2009/2010 | \$ 31,819.03 | \$ 31,900.00 |
| 22 | 026-055-039-000 | DURAN MARIA A | 1004 GRACKLE CT, NEWMAN | 100003222 2009/2010 | \$ 10,729.25 | \$ 10,800.00 |
| 23 | 030-010-013-000 | STEPHEN J BEN | 433 SPRUCE ST, MODESTO | 100003089 2009/2010 | \$ 2,618.54 | \$ 2,700.00 |
| 24 | 030-012-005-000 | HARRIS CLAUDE HEIRS OF | 513 BRIGGS AVE, MODESTO | 090005743 2008/2009 | \$ 1,798.66 | \$ 1,800.00 |
| 25 | 030-025-041-000 | BARAJAS FERNANDO & BARAJAS LORENA | 1209 FRANKETTE AVE, MODESTO | 100003133 2009/2010 | \$ 9,171.45 | \$ 9,200.00 |
| 26 | 030-046-007-000 | JOHNSON MELVIN & JOHNSON KATHERINE | 409 LONGFELLOW AVE, MODESTO | 100003142 2009/2010 | \$ 4,906.72 | \$ 5,000.00 |
| 27 | 033-038-032-000 | STEELY FRED & ET UX | 2248 CAROL ST, MODESTO | 100003179 2009/2010 | \$ 19,334.46 | \$ 19,400.00 |
| 28 | 033-089-030-000 | LA DOLCE VITA INVESTORS | 3401 N MC CLURE RD, MODESTO | 090006046 2008/2009 | \$ 47,422.82 | \$ 47,500.00 |
| 29 | 033-093-092-000 | THE VILLAS AT CREEKSIDE OWNERS ASSOC | 584 PIRINEN LN #B, MODESTO | 100003259 2009/2010 | \$ 5,528.16 | \$ 5,600.00 |
| 30 | 034-006-015-000 | CHAVEZ PATRICK F & CHAVEZ BERNADETTE | 422 COFFEE RD, OAKDALE | 100003288 2009/2010 | \$ 19,778.02 | \$ 19,800.00 |
| 31 | 035-037-002-000 | BROWN PAUL A & BROWN LINDA S | 1315 CANAL, MODESTO | 100003312 2009/2010 | \$ 6,645.99 | \$ 6,700.00 |
| 32 | 035-037-012-000 | STEWARDSHIP FUND NO 7 LP | 1421 CANAL ST, MODESTO | 100003313 2009/2010 | \$ 6,352.62 | \$ 6,400.00 |
| 33 | 035-044-039-000 | ESPARSA MARIA CARASCO | 1507 MONTEREY AVE, MODESTO | 100003369 2009/2010 | \$ 1,429.41 | \$ 1,500.00 |
| 34 | 037-010-030-000 | MC FADDIN JOE | WAVERLY DR, MODESTO | 080004354 2007/2008 | \$ 1,753.00 | \$ 1,800.00 |

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| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|--|-----------------------------|-------------------------------|----------------------------|---------------|
| 35 | 037-010-032-000 | TASKER JOSEPH W & NORMA M | 1605 VERNON AVE, MODESTO | 100003268 2009/2010 | \$ 8,622.74 | \$ 8,700.00 |
| 36 | 037-014-013-000 | MADDEN ARDELLE ANN ET AL | 1117 MANOR DR, MODESTO | 080004356 2007/2008 | \$ 3,780.00 | \$ 3,800.00 |
| 37 | 037-025-041-000 | SIGALA STEVE & OROZCO TERESA | 2039 JOHN ST, MODESTO | 100002690 2009/2010 | \$ 7,469.79 | \$ 7,500.00 |
| 38 | 037-040-022-000 | HARDIE KENNETH D | 615 COLORADO AVE, MODESTO | 100003333 2009/2010 | \$ 6,938.41 | \$ 7,000.00 |
| 39 | 037-046-035-000 | CLARK DOLORES M HEIRS OF | 731 KAZMIR CT, MODESTO | 100003500 2009/2010 | \$ 3,714.52 | \$ 3,800.00 |
| 40 | 037-048-036-000 | REO ASSET ACQUISITIONS | 606 MAMILANE, MODESTO | 100003502 2009/2010 | \$ 5,683.39 | \$ 5,700.00 |
| 41 | 038-031-036-000 | SIGALA STEVE & TERESA | 208 PUEBLO AVE, MODESTO | 100003445 2009/2010 | \$ 2,917.68 | \$ 3,000.00 |
| 42 | 038-035-017-000 | PERDUE GARY LYN | 1023 ALAMO AVE, MODESTO | 100003448 2009/2010 | \$ 5,157.15 | \$ 5,200.00 |
| 43 | 038-036-017-000 | KUESTER CHRISTIAN F & DORIS J HEIRS OF | 1102 ALAMO AVE, MODESTO | 100003449 2009/2010 | \$ 4,087.25 | \$ 4,100.00 |
| 44 | 038-036-031-000 | MC HAM JOHN & MISTY | 1105 BOULDER AVE, MODESTO | 100003451 2009/2010 | \$ 15,226.44 | \$ 15,300.00 |
| 45 | 038-038-021-000 | CASTRO GUILLERMO | 606 BROADWAY AVE, MODESTO | 100003456 2009/2010 | \$ 11,622.93 | \$ 11,700.00 |
| 46 | 039-031-039-000 | ARTRIP CORTNEY DERANDA | 1505 HOLM AVE, MODESTO | 070002143 2006/2007 | \$ 3,386.93 | \$ 3,400.00 |
| 47 | 039-035-011-000 | MORALES ENRIQUE & SONIA | 1313 PECOS AVE, MODESTO | 100003415 2009/2010 | \$ 7,758.56 | \$ 7,800.00 |
| 48 | 040-061-014-000 | JACQUEZ OFELIA | 2504 MAUNA KEA DR, CERES | 070002299 2006/2007 | \$ 3,407.08 | \$ 3,500.00 |
| 49 | 044-055-016-000 | SCHUMANN REBECCA J TR | 723 S KILROY RD, TURLOCK | 100003785 2009/2010 | \$ 62,296.42 | \$ 62,300.00 |
| 50 | 045-015-028-000 | MORFIN CRISPIN A & MENDOZA EDELMIRA | 5353 ROHDE RD, KEYES | 100003802 2009/2010 | \$ 9,091.32 | \$ 9,100.00 |
| 51 | 046-011-004-000 | PINNACLE SOLUTIONS INC | 637 BANGS AVE, MODESTO | 090000050 2008/2009 | \$ 128,146.85 | \$ 128,200.00 |

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| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|-------------------------------------|---------------------------------|-------------------------------|----------------------------|---------------|
| 52 | 046-021-023-000 | HERROZ SAMUEL R & GLORIA A | 4312 LOURMARIN LN, MODESTO | 100003878 2009/2010 | \$ 1,499.17 | \$ 1,500.00 |
| 53 | 049-037-007-000 | RAMIREZ FRANCISCO J | HILLS FERRY RD, NEWMAN | 100003858 2009/2010 | \$ 4,680.23 | \$ 4,700.00 |
| 54 | 050-003-026-000 | AGUNIGA DAVID ET AL | 945 HIGH ST, TURLOCK | 100003947 2009/2010 | \$ 7,239.10 | \$ 7,300.00 |
| 55 | 051-024-015-000 | SCHUMANN REBECCA J TR | 1713 EL CAPITAN DR, TURLOCK | 100003932 2009/2010 | \$ 11,623.69 | \$ 11,700.00 |
| 56 | 052-054-057-000 | PETRINO HENRY L & PETRINO CHERYL A | 3800 BUGATTI WAY, MODESTO | 100004035 2009/2010 | \$ 2,798.01 | \$ 2,800.00 |
| 57 | 055-032-046-000 | THOMPSON ERIC & THOMPSON LISA | 3861 SEMALLON DR, MODESTO | 090000956 2008/2009 | \$ 5,318.92 | \$ 5,400.00 |
| 58 | 056-019-001-000 | GARCIA FRANCISCO & DOLORES | 1703 EUREKA ST, MODESTO | 100004017 2009/2010 | \$ 7,191.39 | \$ 7,200.00 |
| 59 | 056-034-009-000 | RUIZ JOSE N ET AL | 1518 LASSEN AVE, MODESTO | 100004147 2009/2010 | \$ 6,593.93 | \$ 6,600.00 |
| 60 | 056-046-008-000 | GARCIA FAMILY BAIL BONDS INC | 821 INYO AVE, MODESTO | 100004164 2009/2010 | \$ 3,737.17 | \$ 3,800.00 |
| 61 | 056-047-020-000 | GULART VICTOR J | 401 IMPERIAL AVE, MODESTO | 100004166 2009/2010 | \$ 3,756.59 | \$ 3,800.00 |
| 62 | 059-004-013-000 | TEDESCO JOSEPH R TR | 2501 MC HENRY AVE, MODESTO | 100004354 2009/2010 | \$ 104,213.07 | \$ 104,300.00 |
| 63 | 059-005-026-000 | TIBBETTS LEIGH O TR | 2405 KIRKWOOD AVE, MODESTO | 090000932 2008/2009 | \$ 19,141.56 | \$ 19,200.00 |
| 64 | 061-032-024-000 | PLASCENCIA DONACIANO | 1209 LYONS AVE, TURLOCK | 100004368 2009/2010 | \$ 10,412.54 | \$ 10,500.00 |
| 65 | 061-037-037-000 | PEREZ PATRICIA ESCALANTE | 1426 SYCAMORE ST, TURLOCK | 100004379 2009/2010 | \$ 14,156.44 | \$ 14,200.00 |
| 66 | 062-023-031-000 | BALAAM CLARENCE RICHARD | 4841 CALIFORNIA AVE, OAKDALE | 100004387 2009/2010 | \$ 12,912.97 | \$ 13,000.00 |
| 67 | 068-009-005-000 | JEFFS CORA ELIZABETH ET AL | 3041 DARLENE LN, MODESTO | 100000125 2009/2010 | \$ 7,531.84 | \$ 7,600.00 |
| 68 | 068-039-005-000 | BENNETT RYAN ET AL | 1126 CEDAR CREEK DR #2, MODESTO | 100000213 2009/2010 | \$ 7,568.85 | \$ 7,600.00 |

LIST OF PROPERTIES FOR DELIQUENT TAX SALE

| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|-------------------------------------|----------------------------------|-------------------------------|----------------------------|--------------|
| 69 | 071-039-083-000 | ENDSLEY WILLIAM R ET AL | 2640 CROWELL RD, TURLOCK | 080007269 2007/2008 | \$ 9,621.92 | \$ 9,700.00 |
| 70 | 071-046-024-000 | DIAZ PEDRO & PATRICIA | 4241 SUMMERFIELD DR, TURLOCK | 090001585 2008/2009 | \$ 17,469.04 | \$ 17,500.00 |
| 71 | 075-016-002-000 | KHAN JOHNZEB | 5913 TERMINAL AVE, RIVERBANK | 090001902 2008/2009 | \$ 3,339.62 | \$ 3,400.00 |
| 72 | 075-045-037-000 | VALADEZ JUAN | 5681 ROSELLE AVE, RIVERBANK | 090003909 2008/2009 | \$ 2,896.83 | \$ 2,900.00 |
| 73 | 075-089-049-000 | TORRES JOSE A & DEBRA | 5819 ALTON CT, RIVERBANK | 100000381 2009/2010 | \$ 31,745.03 | \$ 31,800.00 |
| 74 | 076-047-003-000 | HART JANET L | 3009 HOLIDAY LN, MODESTO | 100000689 2009/2010 | \$ 9,692.30 | \$ 9,700.00 |
| 75 | 079-027-097-000 | CREEKWOOD MEADOWS INVESTORS | CREEKWOOD DR, MODESTO | 100000630 2009/2010 | \$ 1,079.61 | \$ 1,100.00 |
| 76 | 080-033-033-000 | MALDONADO TODD C | 13743 YOSEMITE BLVD, WATERFORD | 070005480 2006/2007 | \$ 4,119.62 | \$ 4,200.00 |
| 77 | 080-053-006-000 | MULVEY SCOTT ET AL | OAKDALE WATERFORD HWY, WATERFORD | 100000530 2009/2010 | \$ 8,905.81 | \$ 9,000.00 |
| 78 | 080-053-008-000 | MULVEY SCOTT ET AL | WESTERN AVE, WATERFORD | 100000531 2009/2010 | \$ 30,654.80 | \$ 30,700.00 |
| 79 | 080-058-056-000 | KNOX JEREMY & JOHANA | 649 FLORA WAY, WATERFORD | 090002433 2008/2009 | \$ 5,727.51 | \$ 5,800.00 |
| 80 | 081-015-037-000 | NEVILLE LAWRENCE W | 1532 SWARTHMORE DR, MODESTO | 100000444 2009/2010 | \$ 1,720.63 | \$ 1,800.00 |
| 81 | 081-020-024-000 | SPARKS RACHEL L & BRYAN D | 1520 TONOPAH PL, MODESTO | 090002534 2008/2009 | \$ 20,710.33 | \$ 20,800.00 |
| 82 | 086-006-009-000 | MCKELVY ROBERT B ET AL | 800 DOVER AVE, MODESTO | 100000707 2009/2010 | \$ 5,308.80 | \$ 5,400.00 |
| 83 | 086-006-043-000 | VALENCIA MIGUEL | 820 WATSON AVE, MODESTO | 100000709 2009/2010 | \$ 6,872.34 | \$ 6,900.00 |
| 84 | 101-004-015-000 | COWINGS LAURA J ET AL | 107 LAUREL ST, MODESTO | 100000952 2009/2010 | \$ 11,564.94 | \$ 11,600.00 |
| 85 | 104-025-007-000 | IB PROPERTY HOLDINGS LLC | 215 H ST, MODESTO | 090002974 2008/2009 | \$ 68,897.59 | \$ 8,000.00 |

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| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|-------------------------------------|------------------------------|-------------------------------|----------------------------|--------------|
| 86 | 106-043-011-000 | GARCIA MARK A & ANGELA M | 900 G ST, MODESTO | 090003029 2008/2009 | \$ 26,592.68 | \$ 26,600.00 |
| 87 | 112-048-006-000 | SECHRIST CHRISTINA | 800 EDISON AVE, MODESTO | 100002268 2009/2010 | \$ 788.12 | \$ 800.00 |
| 88 | 112-049-004-000 | WERDA STEVEN P & WERDA DEBORAH L | 1005 E FAIRMONT AVE, MODESTO | 100001486 2009/2010 | \$ 12,272.35 | \$ 12,300.00 |
| 89 | 127-019-027-000 | REYES PEDRO A | 3029 8TH ST, CERES | 100001375 2009/2010 | \$ 7,527.60 | \$ 7,600.00 |
| 90 | 127-021-028-000 | JOHNSON MELVIN & JOHNSON KATHERINE | 2617 ROEDING RD, CERES | 100001378 2009/2010 | \$ 10,358.21 | \$ 10,400.00 |
| 91 | 127-027-006-000 | SULLIVAN-HABLE SHIRLEY | 3316 CENTRAL AVE, CERES | 100001386 2009/2010 | \$ 3,629.23 | \$ 3,700.00 |
| 92 | 128-009-074-000 | RUGANI MICHAEL G & SCHMIDT KATHIE | 1420 MAIN ST, NEWMAN | 100001219 2009/2010 | \$ 17,134.63 | \$ 17,200.00 |
| 93 | 130-017-063-000 | LOCKETT SHANE | 1019 WALNUT ST, OAKDALE | 100001255 2009/2010 | \$ 17,132.80 | \$ 17,200.00 |
| 94 | 130-030-004-000 | DUTRA BRENDA TEUNISSEN | 417 W H ST, OAKDALE | 100001261 2009/2010 | \$ 2,491.45 | \$ 2,500.00 |
| 95 | 131-006-017-000 | INIGUEZ MARIA A | 410 S 3RD ST, PATTERSON | 100001269 2009/2010 | \$ 7,169.05 | \$ 7,200.00 |
| 96 | 131-013-032-000 | OLMOS LARRY KENNETH JR & CORY | 324 N 4TH ST, PATTERSON | 100001288 2009/2010 | \$ 10,405.09 | \$ 10,500.00 |
| 97 | 131-017-008-000 | PATTERSON PROPERTIES LLC | 425 S 4TH ST, PATTERSON | 100001532 2009/2010 | \$ 7,407.03 | \$ 7,500.00 |
| 98 | 131-017-013-000 | PATTERSON PROPERTIES LLC | 430 C ST, PATTERSON | 100001533 2009/2010 | \$ 40,470.48 | \$ 40,500.00 |
| 99 | 131-017-018-000 | PATTERSON PROPERTIES LLC | C ST, PATTERSON | 100001534 2009/2010 | \$ 4,269.80 | \$ 4,300.00 |
| 100 | 132-022-014-000 | CHEN JIAN MING & CHEN SHUN WOON | 2957 PATTERSON RD, RIVERBANK | 100001419 2009/2010 | \$ 33,542.15 | \$ 33,600.00 |
| 101 | 132-035-010-000 | SHAW IKE | BURNEYVILLE RD, RIVERBANK | 090003362 2008/2009 | \$ 3,736.11 | \$ 1,000.00 |
| 102 | 132-037-059-000 | LUNA MANUEL H & LUNA DELIA | 6118 ROBIRDS CT, RIVERBANK | 101004846 2009/2010 | \$ 10,030.31 | \$ 10,100.00 |

LIST OF PROPERTIES FOR DELIQUENT TAX SALE

| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) | Minimum Bid |
|-----|--------------------------|-------------------------------------|-----------------------------|-------------------------------|----------------------------|--------------|
| 103 | 133-012-032-000 | WRIGHT ARTHUR B & WRIGHT SALLIE M | 4737 YOSEMITE BLVD, EMPIRE | 090003460 2008/2009 | \$ 4,788.02 | \$ 4,800.00 |
| 104 | 133-018-006-000 | WRIGHT ARTHUR BARTLY & SALLIE M | 410 SANTA FE AVE, EMPIRE | 090003469 2008/2009 | \$ 11,453.99 | \$ 11,500.00 |

\$ 1,597,400.52 \$ 1,538,100.00

LIST OF PROPERTIES EXEMPTED FROM DELIQUENT TAX SALE

| No. | Assessor's Parcel Number | Last Assessee (Lastname, Firstname) | Description (Situs address) | Default No. & Year of Default | Amount Due (includes fees) |
|-----|--------------------------|-------------------------------------|-------------------------------|-------------------------------|----------------------------|
| 1 | 008-010-032-000 | CALIFORNIA STATE OF | DENTON, WATERFORD | 100002600 2009/2010 | \$ 1,564.44 |
| 2 | 008-016-012-000 | CALIFORNIA STATE OF | YOSEMITE N OF BLVD, LA GRANGE | 090005016 2008/2009 | \$ 670.29 |
| 3 | 008-016-016-000 | CALIFORNIA STATE OF | YOSEMITE W OF BLVD, LA GRANGE | 090005017 2008/2009 | \$ 670.29 |
| 4 | 008-016-034-000 | CALIFORNIA STATE OF | O YOSEMITE BLVD, LA GRANGE | 090005018 2008/2009 | \$ 670.29 |
| 5 | 008-042-006-000 | CALIFORNIA STATE OF | LA GRANGE, LA GRANGE | 090005022 2008/2009 | \$ 670.29 |
| 6 | 008-042-007-000 | CALIFORNIA STATE OF | LA GRANGE RD, LA GRANGE | 090005021 2008/2009 | \$ 797.17 |
| 7 | 008-042-009-000 | CALIFORNIA STATE OF | LA GRANGE S OF RD, LA GRANGE | 090005020 2008/2009 | \$ 670.29 |
| 8 | 008-042-011-000 | CALIFORNIA STATE OF | N LA GRANGE RD, LA GRANGE | 090005023 2008/2009 | \$ 797.07 |
| 9 | 018-003-006-000 | CALIFORNIA STATE OF | GEER RD, HUGHSON | 090005278 2008/2009 | \$ 494.71 |
| 10 | 057-025-011-000 | CALIFORNIA STATE OF | CENTRAL AVE, CROWS LANDING | 100004341 2009/2010 | \$ 606.75 |
| 11 | 074-015-014-000 | STATE OF CALIFORNIA | 343 CLARIBEL RD, MODESTO | 100000255 2009/2010 | \$ 2,876.24 |
| 12 | 075-056-031-000 | LILIENTHAL STEVE A | O BRIARCLIFF DR, RIVERBANK | 080007605 2007/2008 | \$ 3,756.86 |
| 13 | 080-030-053-000 | WATERFORD ESTATES VENTURE | WELCH RD, WATERFORD | 060055772 2005/2006 | \$ 1,671.45 |