

Opposition B. Ford

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-4

Urgent

Routine

AGENDA DATE January 26, 2016

CEO Concurs with Recommendation YES NO

4/5 Vote Required YES NO

(Information Attached)

SUBJECT:

Approve the Distribution of Excess Proceeds of \$1,468,661.86 from the November 13, 2014 Sale of Tax-Defaulted Properties

STAFF RECOMMENDATIONS:

1. Authorize the Auditor's Office to issue checks totaling \$1,192,288.26 per the list of claims for excess proceeds submitted in accordance with Revenue and Taxation Code Section 4675.
2. Authorize the Auditor's Office to apportion the balance of excess proceeds of \$276,373.60 to the appropriate taxing agencies.
3. Hold the distribution of \$141,028.12 for six parcels for further research and review per County Counsel.

FISCAL IMPACT:

There is no fiscal impact as this is a request to pay out funds held in trust since November 13, 2014.

BOARD ACTION AS FOLLOWS:

No. 2016-51

On motion of Supervisor Withrow, Seconded by Supervisor Chiesa

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) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approve the Distribution of Excess Proceeds of \$1,468,661.86 from the November 13, 2014 Sale of Tax-Defaulted Properties

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DISCUSSION:

In November of each year, the Treasurer-Tax Collector sells, at public auction, real property that has taxes unpaid for a period of five years. After the auction, the Treasurer-Tax Collector performs the following:

1. Records a deed for each parcel sold;
2. Notifies interested parties if excess proceeds exist;
3. Accepts claims for excess proceeds for a period of one year following the recording of the deed; and,
4. Subsequently recommends to the Board the distribution of any excess proceeds that have been claimed.

Fifty-six of the properties from the November 13, 2014 sale of tax-defaulted properties had excess proceeds. Fifty are listed below and the decision for claims of excess proceeds of \$141,028.12 for the six remaining parcels require further research and review and will be submitted later.

The listed claims for excess proceeds from the November 13, 2014 sale of tax-defaulted property were submitted within a one year period and are provided for the Board of Supervisor’s approval pursuant to Revenue and Taxation Code Section 4675.

These claims, which have been reviewed by both the Treasurer-Tax Collector and County Counsel, establish the claimant’s rights to the excess proceeds and provide documentation. We recommend that the Board of Supervisors authorize the following excess proceeds distribution:

APN	Amount Available	Claimant	Claim Amount	Recommend
016-030-004-000	\$99.83	Unclaimed Funds to Taxing Agencies	\$99.83	\$99.83
		TOTAL	\$99.83	\$99.83
025-050-001-000	\$84.60	Unclaimed Funds to Taxing Agencies	\$84.60	\$84.60
		TOTAL	\$84.60	\$84.60
025-050-002-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-050-003-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44

Approve the Distribution of Excess Proceeds of \$1,468,661.86 from the November 13, 2014 Sale of Tax-Defaulted Properties
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APN	Amount Available	Claimant	Claim Amount	Recommend
025-050-004-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-050-005-000	\$78.13	Unclaimed Funds to Taxing Agencies	\$78.13	\$78.13
		TOTAL	\$78.13	\$78.13
025-050-006-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-007-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-008-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-009-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-010-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-011-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$ 45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-012-000	\$45.29	Unclaimed Funds to Taxing Agencies	\$45.29	\$45.29
		TOTAL	\$45.29	\$45.29
025-050-013-000	\$76.86	Unclaimed Funds to Taxing Agencies	\$76.86	\$76.86
		TOTAL	\$76.86	\$76.86
025-051-001-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-051-002-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44

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APN	Amount Available	Claimant	Claim Amount	Recommend
025-051-003-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-051-004-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-051-005-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-051-006-000	\$17.44	Unclaimed Funds to Taxing Agencies	\$17.44	\$17.44
		TOTAL	\$17.44	\$17.44
025-051-007-000	\$91.57	Unclaimed Funds to Taxing Agencies	\$91.57	\$91.57
		TOTAL	\$91.57	\$91.57
035-042-074-000	\$7,761.68	City of Modesto	\$11,351.16	\$7,761.68
		TOTAL	\$11,351.16	\$7,761.68
035-051-010-000	\$10,354.19	Unclaimed Funds to Taxing Agencies	\$10,354.19	\$10,354.19
		TOTAL	\$10,354.19	\$10,354.19
037-005-024-000	\$37,151.88	Jedidiah Ashley	\$37,151.88	\$37,151.88
		TOTAL	\$37,151.88	\$37,151.88
037-021-064-000	\$41,272.67	Global Discoveries on behalf of Juan Carlos Rios	\$41,272.67	\$41,272.67
		TOTAL	\$ 41,272.67	\$ 41,272.67
037-046-049-000	\$45,472.90	City of Modesto	\$402.25	\$402.25
		Sunil L Yadav	\$108,581.00	\$45,070.65
		TOTAL	\$108,983.25	\$45,472.90
037-047-012-000	\$72,479.51	Global Discoveries on behalf of Juan Loza	\$72,479.51	\$72,479.51
		TOTAL	\$72,479.51	\$72,479.51

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APN	Amount Available	Claimant	Claim Amount	Recommend
038-036-029-000	\$15,059.64	Unclaimed Funds to Taxing Agencies	\$15,059.64	\$15,059.64
		TOTAL	\$15,059.64	\$15,059.64
038-037-051-000	\$5,712.30	Franchise Tax Board	\$1,616.05	\$1,616.05
		City of Modesto	\$10,016.92	\$4,096.25
		TOTAL	\$11,632.97	\$5,712.30
038-038-017-000	\$12,790.51	State of California Controller's Office	\$13,065.96	\$12,790.51
		City of Modesto	\$7,714.82	\$0.00
		Joyce Rudesill	\$18,996.58	\$0.00
		TOTAL	\$ 39,777.36	\$12,790.51
039-030-048-000	\$75.79	Unclaimed Funds to Taxing Agencies	\$75.79	\$75.79
		TOTAL	\$75.79	\$75.79
042-018-021-000	\$40,048.56	Global Discoveries on behalf of Valerie Martins	\$40,048.56	\$40,048.56
		TOTAL	\$40,048.56	\$40,048.56
055-055-048-000	\$43,985.40	Unclaimed Funds to Taxing Agencies	\$43,985.40	\$43,985.40
		TOTAL	\$43,985.40	\$43,985.40
056-011-039-000	\$4,931.24	Franchise Tax Board	\$34,488.62	\$4,931.24
		Stanislaus County Revenue Recovery	\$775.00	\$0.00
		TOTAL	\$35,263.62	\$4,931.24
056-033-007-000	\$15,109.66	Abel Medina	\$15,109.66	\$15,109.66
		TOTAL	\$15,109.66	\$15,109.66
056-040-036-000	\$18,317.72	City of Modesto	\$154.91	\$154.91
		Unclaimed Funds to Taxing Agencies	\$18,162.81	\$18,162.81
		TOTAL	\$18,317.72	\$18,317.72
056-045-036-000	\$ 44,085.72	Global Discoveries on behalf of Manuel Licon	\$44,085.72	\$44,085.72
		Manuel Licon	\$44,085.72	\$0.00

Approve the Distribution of Excess Proceeds of \$1,468,661.86 from the November 13, 2014 Sale of Tax-Defaulted Properties
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APN	Amount Available	Claimant	Claim Amount	Recommend
		TOTAL	\$88,171.44	\$44,085.72
058-004-002-000	\$264,482.31	Jake Elzenga Jr.	\$264,482.31	\$264,482.31
		Debra Salazar	\$265,000.00	\$0.00
		Tonette E Peterson	\$265,000.00	\$0.00
		James F Puls III	\$265,000.00	\$0.00
		TOTAL	\$1,059,482.31	\$264,482.31
058-031-024-000	\$8,104.81	SA Hanes	\$115,000.00	\$8,104.81
		Franchise Tax Board	\$36,681.80	\$0.00
		TOTAL	\$151,681.80	\$8,104.81
061-004-068-000	\$35,601.65	City of Turlock	\$5,546.32	\$5,546.32
		Unclaimed Funds to Taxing Agencies	\$30,055.33	\$30,055.33
		TOTAL	\$35,601.65	\$35,601.65
065-016-018-000	\$104,961.48	Global Discoveries on behalf of Pricilla L Thomas	\$104,961.48	\$104,961.48
		TOTAL	\$104,961.48	\$104,961.48
077-045-007-000	\$252,206.90	CAM VII Trust	\$342,851.57	\$252,206.90
		Global Discoveries on behalf of James Leiva	\$126,103.45	\$0.00
		TOTAL	\$468,955.02	\$252,206.90
079-027-025-000	\$141,348.96	City of Modesto	\$335.11	\$335.11
		Global Discoveries on behalf Aaron Strait	\$141,348.96	\$141,013.85
		TOTAL	\$141,684.07	\$141,348.96
086-007-045-000	\$94.36	Unclaimed Funds to Taxing Agencies	\$94.36	\$94.36
		TOTAL	\$94.36	\$94.36
107-001-001-000	\$14,368.46	City of Modesto	\$833.11	\$833.11
		Terry Hamilton	\$15,000.00	\$13,535.35
		TOTAL	\$15,833.11	\$14,368.46

Approve the Distribution of Excess Proceeds of \$1,468,661.86 from the November 13, 2014 Sale of Tax-Defaulted Properties
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APN	Amount Available	Claimant	Claim Amount	Recommend
117-010-087-000	\$74,282.48	Michael D McGrananhan Chapter 7 Trustee	\$74,282.48	\$74,282.48
		TOTAL	\$74,282.48	\$74,282.48
132-005-032-000	\$4,977.11	Unclaimed Funds to Taxing Agencies	\$4,977.11	\$4,977.11
		TOTAL	\$4,977.11	\$4,977.11
132-049-014-000	\$17,175.20	Unclaimed Funds to Taxing Agencies	\$17,175.20	\$17,175.20
		TOTAL	\$17,175.20	\$17,175.20
132-065-010-000	\$104.71	Unclaimed Funds to Taxing Agencies	\$104.71	\$104.71
		TOTAL	\$104.71	\$104.71
136-004-040-000	\$135,439.08	City of Modesto	\$15.00	\$15.00
		Unclaimed Funds to Taxing Agencies	\$135,424.08	\$135,424.08
		TOTAL	\$135,439.08	\$135,439.08
GRAND TOTAL				\$1,468,661.86

POLICY ISSUES:

The request is being made in accordance with Part 8, Chapter 1.3, Sections 4675 and 4676 of Revenue and Taxation Code. The County has complied with the required provisions of this chapter. 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 agenda item.

CONTACT PERSON:

Gordon B. Ford, Treasurer-Tax Collector. Telephone: (209) 525-4463

Attachment A – Board Action No. 2014-447; Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands, and One Property Which is Not Saleable from Tax Sale

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-7

Urgent

Routine

AGENDA DATE August 26, 2014

CEO Concurs with Recommendation YES NO

(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands, and One Property Which is Not Saleable 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 those parcels which did not obtain the minimum bids during previous sale 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. The ultimate goal is to return these properties to a revenue generating status.

- Continued on Page 2 -

BOARD ACTION AS FOLLOWS:

No. 2014-447

On motion of Supervisor Withrow, Seconded by Supervisor Monteith
 and approved by the following vote.
 Ayes: Supervisors: O'Brien, Chiesa, Withrow, Monteith, and Chairman De Martini
 Noes: Supervisors: None
 Excused or Absent: Supervisors: None
 Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST:

Handwritten signature: Christine Ferraro
 CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands, and One Property Which is not Saleable from Tax Sale
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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.

FISCAL IMPACT CONTINUED:

In Attachment #1, titled "List of Properties for Delinquent Tax Sale", the Amount Due is sufficient to pay the delinquent taxes, assessments and fees except item numbers 16, 17, 18, 19, 95, and 125. The minimum bid amounts for the six named parcels will be less than the amounts 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 six parcels for sale at a reduced minimum bid price, there may be a potential loss of \$59,746.83. This loss would be absorbed by the County and respective assessing agencies. The difference between the overall total amount due of \$2,928,546.83 as shown in the "Amount Due" and \$2,868,800.00 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 Attachment #1, 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 owed to the County except for the Reoffer parcels and is noted in the list along with a description of said property and the last Assessee of Record.

The Reoffer parcels were offered for sale for the delinquency amounts due at the February 2014 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 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

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands, and One Property Which is not Saleable from Tax Sale

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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.

In Attachment #2, titled "List of Properties Exempt from the Delinquent Tax Sale", shows properties owned by either Federal, State and/or Local Governments or have been offered at auction several times previous. In the best interest of the County and applicable laws, the Treasurer Tax Collector does not intend to offer the parcels owned by either Federal, State and/or Local Governments 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.

Item 15 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 only assessment on this parcel is a direct charge levied by the Stanislaus Consolidated Fire Protection District. The Tax Collector's office requested this agency to review the validity of the assessment and remove the assessment based on the size of the property. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk. However, the Stanislaus Consolidated Fire Protection District asserts that the assessment is genuine.

POLICY ISSUES:

This agenda item 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

Attachment #1
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 (incl. fees)	Minimum Bid
1	005-070-075-000	WHISPERING WOODS COMMUNITY ASSOC	2401 PRESCOTT RD #2, MODESTO	090005169 2008/2009	\$ 3,815.75	\$ 3,900.00
2	008-026-025-000	INGALLS, JUDITH Y TR	30149 YOSEMITE BLVD, LA GRANGE	090005027 2008/2009	\$ 6,496.09	\$ 6,500.00
3	009-008-028-000	VSETULA, JOSEPH A	672 ROOT RD, MODESTO	090005040 2008/2009	\$ 22,568.55	\$ 22,600.00
4	009-027-009-000	ARTEAGA, CHARLENE	501 TRIANGLE RANCH RD, MODESTO	090004944 2008/2009	\$ 43,596.86	\$ 43,600.00
5	016-030-004-000	ANAYA, GILBERT	8720 LAIRD ST, GRAYSON	090005222 2008/2009	\$ 9,510.15	\$ 9,600.00
6	017-022-021-000	CH UNIVERSAL LIFE	2636 RIVERDALE AVE, MODESTO	090005367 2008/2009	\$ 5,823.90	\$ 5,900.00
7	017-022-057-000	BONZI, MI LIZA TR ET AL	HATCH RD, MODESTO	090005372 2008/2009	\$ 1,552.30	\$ 1,600.00
8	017-022-067-000	BONZI, MI LIZA TR ET AL	2721 W HATCH RD, MODESTO	090005375 2008/2009	\$ 9,310.88	\$ 9,400.00
10	017-042-001-000	BONZI, MARY A HEIRS OF ET AL	2769 W WHITMORE AVE, MODESTO	090005261 2008/2009	\$ 117,591.25	\$ 117,600.00
11	018-053-010-000	WILSON, DANIEL B & WILSON, CHRISTINE	3524 SANTA FE AVE, HUGHSON	080002929 2007/2008	\$ 14,315.28	\$ 14,400.00
12	018-078-037-000	ABELOE, KENNETH B & ABELOE, BARBARA M	6517 WALNUT HAVEN DR, HUGHSON	080002991 2007/2008	\$ 19,614.89	\$ 19,700.00
13	022-031-012-000	FRIAS, JUAN ET AL	8100 CARPENTER RD, MODESTO	090004086 2008/2009	\$ 1,791.77	\$ 1,800.00
14	024-058-056-000	DEMINSKY, BRADLEY	2503 BIG TREE AVE, DENAIR	090004638 2008/2009	\$ 1,258.22	\$ 1,300.00
15	025-009-034-000	O MEARA ,JOY ET AL	0 HWY 5 HWY, NEWMAN	090005592 2008/2009	\$ 5,271.87	\$ 5,300.00
16	025-025-003-000	BANK OF STOCKTON	9451 MORTON DAVIS DR, PATTERSON	080003525 2007/2008	\$ 27,412.90	\$ 15,000.00
17	025-025-005-000	BANK OF STOCKTON	9421 MORTON DAVIS DR, PATTERSON	080003526 2007/2008	\$ 28,116.21	\$ 15,000.00
18	025-025-028-000	ORMONDE, STEVEN K	9220 FOXY CT, PATTERSON	080002220 2007/2008	\$ 38,175.08	\$ 20,000.00

Attachment #1
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 (incl. fees)	Minimum Bid
				080002046		
19	025-025-065-000	ALLEN, ANDOVER LLC	20661 MORTON DAVIS CIR, PATTERSON	2007/2008	\$ 29,667.77	\$ 15,000.00
				090004215		
20	025-041-007-000	WALT OXLEY ENTERPRISES INC	20321 PERRETT CT, PATTERSON	2008/2009	\$ 25,154.44	\$ 25,200.00
				090004216		
21	025-042-016-000	WALT OXLEY ENTERPRISES INC	20015 WILD BOAR PL, PATTERSON	2008/2009	\$ 25,913.45	\$ 26,000.00
				091000291		
22	025-050-001-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,325.42	\$ 16,400.00
				091002917		
23	025-050-002-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091002918		
24	025-050-003-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091002919		
25	025-050-004-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091002920		
26	025-050-005-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,331.87	\$ 16,400.00
				091002921		
27	025-050-006-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091002922		
28	025-050-007-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091002923		
29	025-050-008-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091002924		
30	025-050-009-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091002925		
31	025-050-010-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091002926		
32	025-050-011-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091003186		
33	025-050-012-000	KITCO HOLDINGS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 16,364.71	\$ 16,400.00
				091003187		
34	025-050-013-000	RWHS DIABLO GRANDE LEGENDS LLC	0 MORNING DEW CT, PATTERSON	2008/2009	\$ 20,033.14	\$ 20,100.00
				091003188		
35	025-051-001-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00

Attachment #1
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 (incl. fees)	Minimum Bid
				091003189		
36	025-051-002-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091003190		
37	025-051-003-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091003191		
38	025-051-004-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091003192		
39	025-051-005-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091003193		
40	025-051-006-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 16,292.58	\$ 16,300.00
				091003194		
41	025-051-007-000	RWHS DIABLO GRANDE LEGENDS LLC	0 LEGENDS DR, PATTERSON	2008/2009	\$ 176,318.45	\$ 176,400.00
				090004117		
42	029-017-037-000	VASQUEZ, JUAN JOSE	937 ELM AVE, MODESTO	2008/2009	\$ 3,014.20	\$ 3,100.00
				080003888		
43	029-021-043-000	GUTIERREZ, SOCORRO	410 LAUREL AVE #1/2, MODESTO	2007/2008	\$ 3,487.09	\$ 3,500.00
				090005874		
44	033-031-014-000	MAYS, OLEN J ET UX TRS HEIRS OF	136 GREGORY LN, MODESTO	2008/2009	\$ 22,097.53	\$ 22,100.00
				090004488		
45	035-040-025-000	ESCALON CAPITAL GROUP LLC	419 S CONEJO AVE, MODESTO	2008/2009	\$ 6,162.45	\$ 6,200.00
				090005992		
46	035-042-074-000	RCC LUXURY ESTATES LLC	601 EMPIRE AVE, MODESTO	2008/2009	\$ 2,248.31	\$ 2,300.00
				090005998		
47	035-044-030-000	KEMP, HIRAM	712 KERR AVE, MODESTO	2008/2009	\$ 10,711.12	\$ 10,800.00
				090006278		
48	035-051-010-000	RAMIREZ, FRANCISCO	1746 CONNIE WAY, MODESTO	2008/2009	\$ 4,655.81	\$ 4,700.00
				090006143		
49	037-005-024-000	ASHLEY, WILLIAM HEIRS OF	1524 VICTORIA DR, MODESTO	2008/2009	\$ 5,858.08	\$ 5,900.00
				090006176		
50	037-021-064-000	RIOS, JUAN CARLOS	1908 KENNETH ST, MODESTO	2008/2009	\$ 5,737.34	\$ 5,800.00
				090006215		
51	037-046-049-000	YADAV, SUNIL L	1604 ROUSE AVE, MODESTO	2008/2009	\$ 5,537.10	\$ 5,600.00
				090006218		
52	037-047-012-000	LOZA, JUAN	633 PLACID LN, MODESTO	2008/2009	\$ 10,530.49	\$ 10,600.00

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No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
				090006471		
53	038-028-016-000	CORRAL, JOSE & ALICIA	229 RIO GRANDE AVE, MODESTO	2008/2009	\$ 5,966.75	\$ 6,000.00
				090006486		
54	038-035-015-000	SIKKA, SATISH ET AL	1028 SANTA FE AVE, MODESTO	2008/2009	\$ 6,084.57	\$ 6,100.00
				080004574		
55	038-035-024-000	GIL, RICARDO	933 ALAMO AVE, MODESTO	2007/2008	\$ 7,164.32	\$ 7,200.00
				090004781		
56	038-036-029-000	JOHNSON, BRYANT	1113 BOULDER AVE, MODESTO	2008/2009	\$ 6,950.38	\$ 7,000.00
				090006495		
57	038-037-051-000	COLLAZO, GILDARDO A & CHAVEZ, ROCIO	1321 ALAMO AVE, MODESTO	2008/2009	\$ 5,297.70	\$ 5,300.00
				090006502		
58	038-038-017-000	SILVA, RITA O	1221 MAIN ST, MODESTO	2008/2009	\$ 6,219.47	\$ 6,300.00
				090006388		
59	039-019-039-000	PATTAR, PARAMJEET KAUR	2113 PARK EAST DR, CERES	2008/2009	\$ 9,567.24	\$ 9,600.00
				090006339		
60	039-030-048-000	SANDHU, AJIT & ROSIE	1106 HERNDON RD, MODESTO	2008/2009	\$ 11,734.22	\$ 11,800.00
				080004708		
61	039-036-001-000	SCHMIDT, MELFORD DEAN & SCHMIDT, CAROL A	500 HERNDON RD, MODESTO	2007/2008	\$ 8,529.56	\$ 8,600.00
				070002299		
62	040-061-014-000	JACQUEZ, OFELIA	2504 MAUNA KEA DR, CERES	2006/2007	\$ 10,324.69	\$ 10,400.00
				090000277		
63	040-081-009-000	BARRAZA, GUADALUPE	2429 MARGUERITE WAY, CERES	2008/2009	\$ 11,233.39	\$ 11,300.00
				090000309		
64	041-018-010-000	MURILLO, GUADALUPE O	3300 SERVICE RD, CERES	2008/2009	\$ 13,428.70	\$ 13,500.00
				090000031		
65	042-018-021-000	ADAMS, DE ETTA ET AL	905 WAYSIDE DR, TURLOCK	2008/2009	\$ 5,061.43	\$ 5,100.00
				080005095		
66	044-037-014-000	PACIFIC HOLT CORP	NOWLIN CT, TURLOCK	2007/2008	\$ 12,534.06	\$ 12,600.00
				090004029		
67	044-056-032-000	DAVALOS, FERNANDO	1665 GREENWOOD LN, TURLOCK	2008/2009	\$ 3,179.84	\$ 3,200.00
				090000049		
68	046-011-002-000	INDALEX INC	4555 NORTH STAR WAY, MODESTO	2008/2009	\$ 474,465.88	\$ 474,500.00
				080005553		
69	050-011-016-000	CAL STATE GROWTH FUND	900 S WEST AVE, TURLOCK	2007/2008	\$ 6,018.61	\$ 6,100.00

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No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
				090004494		
70	052-046-020-000	MAURO, JEFF L	3817 MEADOWVIEW CT, MODESTO	2008/2009	\$ 3,295.14	\$ 3,300.00
				090000414		
71	052-063-035-000	POPPELWELL, DONNA C TR	2101 SYLVAN AVE, MODESTO	2008/2009	\$ 192,724.73	\$ 192,800.00
				080005859		
72	053-044-017-000	ADAMS, ROBERT J	1603 ISAIAH CT, CERES	2007/2008	\$ 17,422.62	\$ 17,500.00
				090000605		
73	053-045-045-000	HARO, EDUVIJEN C & LINA T	3504 INLAND CT, CERES	2008/2009	\$ 12,586.51	\$ 12,600.00
				090000956		
74	055-032-046-000	THOMPSON, ERIC & THOMPSON, LISA	3861 SEMALLON DR, MODESTO	2008/2009	\$ 9,053.10	\$ 9,100.00
				090000974		
75	055-055-048-000	TRIANON CONDOMINIUM ASSOCIATION	325 STANDIFORD AVE #48, MODESTO	2008/2009	\$ 6,024.59	\$ 6,100.00
				090000982		
76	056-011-039-000	OCHOA, ALFREDO	0 EUREKA ST, MODESTO	2008/2009	\$ 3,078.77	\$ 3,100.00
				090000899		
77	056-033-007-000	MEDINA, ABEL	1526 MARIN AVE, MODESTO	2008/2009	\$ 6,900.36	\$ 7,000.00
				090000697		
78	056-040-036-000	LEVERETT, MIMA E HEIRS OF	1402 LASSEN AVE, MODESTO	2008/2009	\$ 6,692.28	\$ 6,700.00
				090000704		
79	056-043-030-000	CASTILLO, JOSE RAUL	1117 INYO AVE, MODESTO	2008/2009	\$ 4,223.14	\$ 4,300.00
				090000712		
80	056-045-036-000	LICON, MANUEL	833 IMPERIAL AVE, MODESTO	2008/2009	\$ 6,924.29	\$ 7,000.00
				090000718		
81	056-046-053-000	MAGANA, SALVADOR V & MAGANA, CONCEPCION D	617 LASSEN AVE, MODESTO	2008/2009	\$ 7,273.15	\$ 7,300.00
				080006198		
82	056-074-054-000	GALLARDO-MENDOZA, LYDIA	841 W WHITMORE AVE, MODESTO	2007/2008	\$ 12,141.30	\$ 12,200.00
				090001011		
83	056-074-056-000	GALLARDO-MENDOZA, LYDIA	847 W WHITMORE AVE, MODESTO	2008/2009	\$ 7,577.98	\$ 7,600.00
				080006200		
84	056-074-057-000	GALLARDO-MENDOZA, LYDIA	851 W WHITMORE AVE, MODESTO	2007/2008	\$ 4,942.43	\$ 5,000.00
				090000917		
85	058-004-002-000	ELZENGA, JAKE JR	600 WEST MAIN ST, CROWS LANDING	2008/2009	\$ 5,527.70	\$ 5,600.00
				090004383		
86	058-031-024-000	HOLLAND, JENNIFER	FAITH HOME RD, TURLOCK	2008/2009	\$ 8,905.20	\$ 9,000.00

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No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
				090001248		
88	061-004-068-000	CANILAO, SEVERINA	881 WEST MAIN ST, TURLOCK	2008/2009	\$ 22,408.32	\$ 22,500.00
				090003814		
89	063-070-024-000	YEAMAN, KEITH & SARAH	549 MESSARA CT, OAKDALE	2008/2009	\$ 9,606.11	\$ 9,700.00
				080006734		
90	065-016-018-000	THOMAS, PRISCILLA L	1601 TULANE DR, MODESTO	2007/2008	\$ 7,048.51	\$ 7,100.00
				090004539		
91	069-031-045-000	GUITRON, ANTONIO	1805 GINKGO CT, CERES	2008/2009	\$ 1,373.97	\$ 1,400.00
				090004099		
92	069-049-050-000	PADILLA, FRANCISCO	3711 SKEENA AVE, CERES	2008/2009	\$ 7,551.59	\$ 7,600.00
				090001678		
93	071-009-029-000	CHERRY TREE VILLAGE PART L.P.	135 W MINNESOTA RD, TURLOCK	2008/2009	\$ 362,160.82	\$ 362,200.00
				090001808		
94	072-027-025-000	JONES, JOY R TR	1990 CLEMSON CT, TURLOCK	2008/2009	\$ 15,867.51	\$ 15,900.00
				080007494		
95	075-039-002-000	VALLEY FIRST CORPORATION	TERMINAL AVE, RIVERBANK	2007/2008	\$ 10,362.19	\$ 5,000.00
				090004547		
96	077-045-007-000	LEIVA, JAMES & DELAGADILLO, MARIA	3301 ORCHESTRA PL, MODESTO	2008/2009	\$ 803.10	\$ 900.00
				090002327		
97	079-027-025-000	STRAIT, AARON D	216 ANASTASIA DR, MODESTO	2008/2009	\$ 18,661.05	\$ 18,700.00
				070005480		
98	080-033-033-000	MALDONADO, TODD C	13743 YOSEMITE BLVD, WATERFORD	2006/2007	\$ 4,524.44	\$ 4,600.00
				090004599		
99	085-044-065-000	LIUKKONEN, JOHN P TR	2813 MARS HILL ST, MODESTO	2008/2009	\$ 1,965.50	\$ 2,000.00
				090002686		
100	086-004-022-000	JOHNSON, RUSSELL M	909 ATLANTIC DR, MODESTO	2008/2009	\$ 4,134.93	\$ 4,200.00
				090002746		
101	086-007-045-000	FIELDS, CONCHITA & GENE	901 PARKLAWN AVE, MODESTO	2008/2009	\$ 4,615.67	\$ 4,700.00
				090003018		
102	101-004-030-000	GONZALEZ, VERONICA & GONZALEZ, JESUS G	315 LINDEN ST, MODESTO	2008/2009	\$ 4,778.93	\$ 4,800.00
				080008843		
103	102-001-009-000	MENDOZA, FELIPE G & GALLARDO-MENDOZA, LYDIA	221 CALIFORNIA AVE, MODESTO	2007/2008	\$ 3,285.25	\$ 3,300.00
				090002910		
104	102-009-018-000	VIGIL, MARIA A	202 ROSELAWN AVE, MODESTO	2008/2009	\$ 5,165.86	\$ 5,200.00

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No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
				090002957		
105	103-021-006-000	CH UNIVERSAL LIFE	607 3RD ST, MODESTO	2008/2009	\$ 1,013.25	\$ 1,100.00
				090002958		
106	103-021-008-000	CH UNIVERSAL LIFE	602 2ND ST, MODESTO	2008/2009	\$ 1,953.04	\$ 2,000.00
				090002971		
107	104-025-007-000	IB PROPERTY HOLDINGS LLC	215 H ST, MODESTO	2008/2009	\$ 62,483.48	\$ 62,500.00
				090003029		
108	106-043-011-000	GARCIA, MARK A & ANGELA M	900 G ST, MODESTO	2008/2009	\$ 22,836.64	\$ 22,900.00
				080008879		
109	107-001-001-000	CHEM-AWAY INC	402 DOWNEY AVE, MODESTO	2007/2008	\$ 23,641.52	\$ 23,700.00
				090002923		
110	109-003-084-000	P G EQUITIES	531 TERMINAL AVE, MODESTO	2008/2009	\$ 6,003.90	\$ 6,100.00
				090003086		
111	117-010-087-000	RAJ, RITU & ELISHA	1404 DEL VALE AVE, MODESTO	2008/2009	\$ 9,727.54	\$ 9,800.00
				090003200		
112	119-014-005-000	FIORINI, SCARLETT TR	204 W ORANGEBURG AVE, MODESTO	2008/2009	\$ 21,639.00	\$ 21,700.00
				090003201		
113	119-018-001-000	FIORINI, SCARLETT TR	116 W ORANGEBURG AVE, MODESTO	2008/2009	\$ 24,150.89	\$ 24,200.00
				090003202		
114	119-018-002-000	FIORINI, SCARLETT TR	112 W ORANGEBURG AVE, MODESTO	2008/2009	\$ 7,511.60	\$ 7,600.00
				090003183		
115	127-002-049-000	READINOUR, CLAUDIA	1912 HOLLISTER ST, CERES	2008/2009	\$ 7,319.19	\$ 7,400.00
				070006608		
116	127-017-004-000	HABLE, LANE & SHIRLEY	2920 3RD ST, CERES	2006/2007	\$ 10,671.14	\$ 10,700.00
				070006610		
117	127-017-054-000	LARA, ALFONSO & LARA, MARTHA	2375 LAWRENCE ST, CERES	2006/2007	\$ 31,291.35	\$ 31,300.00
				090004154		
118	128-059-033-000	CAL INVESTMENTS INC	1607 LOCHBREA PL, NEWMAN	2008/2009	\$ 2,892.99	\$ 2,900.00
				090003576		
119	131-024-007-000	GEORGE, A TR	821 E ST, PATTERSON	2008/2009	\$ 191,777.63	\$ 191,800.00
				090003585		
120	132-005-032-000	MORA, JESUS EDDIE	RIVERSIDE DR, RIVERBANK	2008/2009	\$ 2,032.86	\$ 2,100.00
				090003606		
121	132-017-027-000	ALBOR, ANTONIO	6412 2ND ST, RIVERBANK	2008/2009	\$ 4,240.80	\$ 4,300.00

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				090003379		
122	132-049-014-000	FIELDS, LORENE ET AL	3839 SANTA FE ST, RIVERBANK	2008/2009	\$ 12,834.80	\$ 12,900.00
				080009470		
123	132-056-004-000	BOLOTIN, WANDA F	3636 TEXAS AVE, RIVERBANK	2007/2008	\$ 8,952.43	\$ 9,000.00
				090003442		
124	132-065-010-000	VILLA, ROGELIO B ET AL	6019 PREAKNESS DR, RIVERBANK	2008/2009	\$ 24,405.30	\$ 24,500.00
				080009491		
125	133-012-027-000	NUNES, STEPHEN L	D ST, EMPIRE	2007/2008	\$ 3,762.04	\$ 2,000.00
				080009707		
126	135-049-028-000	CAL STATE GROWTH FUND	4636 SHEARER AVE, SALIDA	2007/2008	\$ 15,274.49	\$ 15,300.00
				080009633		
127	136-004-040-000	GUERRA, NATHAN	5316 SILVERSTONE CIR, SALIDA	2007/2008	\$ 21,570.90	\$ 21,600.00
					<u>\$2,928,546.83</u>	<u>\$2,868,800.00</u>

Attachment #2

LIST OF PROPERTIES EXEMPTED FROM DELIQUENT TAX SALE

No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	& Year of Default	Amount Due (incl. fees)	Minimum Bid
1	008-010-032-000	CALIFORNIA STATE OF	DENTON, WATERFORD	060000470 2005/2006	\$ 1,391.40	\$ 1,400.00
2	008-016-012-000	CALIFORNIA STATE OF	YOSEMITE N OF BLVD, LA GRANGE	090005016 2008/2009	\$ 567.12	\$ 600.00
3	008-016-016-000	CALIFORNIA STATE OF	YOSEMITE W OF BLVD, LA GRANGE	090005017 2008/2009	\$ 567.12	\$ 600.00
4	008-016-034-000	CALIFORNIA STATE OF	O YOSEMITE BLVD, LA GRANGE	090005018 2008/2009	\$ 567.12	\$ 600.00
5	008-042-006-000	CALIFORNIA STATE OF	LA GRANGE, LA GRANGE	090005022 2008/2009	\$ 567.12	\$ 600.00
6	008-042-007-000	CALIFORNIA STATE OF	LA GRANGE RD, LA GRANGE	090005021 2008/2009	\$ 683.79	\$ 700.00
7	008-042-009-000	CALIFORNIA STATE OF	LA GRANGE S OF RD, LA GRANGE	090005020 2008/2009	\$ 567.12	\$ 600.00
8	008-042-011-000	CALIFORNIA STATE OF	N LA GRANGE RD, LA GRANGE	090005023 2008/2009	\$ 683.79	\$ 700.00
9	018-003-006-000	CALIFORNIA STATE OF	GEER RD, HUGHSON	090005278 2008/2009	\$ 484.88	\$ 500.00
10	062-008-009-000	USA	HWY 108, RIVERBANK	060006440 2005/2006	\$ 1,388.40	\$ 1,400.00
11	062-019-001-000	US ARMY CORP OF ENGINEERS	HWY 108, RIVERBANK	080006527 2007/2008	\$ 731.13	\$ 800.00
12	062-031-005-000	USA	CLAUS RD, RIVERBANK	060004389 2005/2006	\$ 620,607.53	\$ 620,700.00
13	062-031-006-000	USA	CLAUS RD, RIVERBANK	060004390 2005/2006	\$ 1,391.40	\$ 1,400.00
14	062-031-007-000	USA	CLAUS RD, RIVERBANK	060004391 2005/2006	\$ 1,391.40	\$ 1,400.00
15	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772 2005/2006	\$ 1,498.40	\$ 1,500.00
16	132-050-001-000	USA	ATCHISON ST, RIVERBANK	060006369 2005/2006	\$ 1,391.40	\$ 1,400.00
					<u>\$ 634,479.12</u>	<u>\$ 634,900.00</u>