

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

DEPT: Treasurer / Tax Collector

BOARD AGENDA: 7.1
AGENDA DATE: February 24, 2026

SUBJECT:

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt Ten Parcels Owned by the Federal and State Governments and 95 Other Parcels From the Tax Sale

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2026-0080

On motion of Supervisor Withrow ----- Seconded by Supervisor C. Condit -----
and approved by the following vote,

Ayes: Supervisors: B. Condit, Withrow, Grewal, C. Condit, and Chairman Chiesa -----

Noes: Supervisors: None -----

Excused or Absent: Supervisors: None -----

Abstaining: Supervisor: None -----

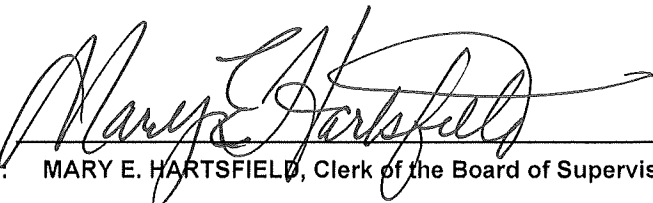
1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:


ATTEST: MARY E. HARTSFIELD, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Treasurer / Tax Collector

BOARD AGENDA:7.1
AGENDA DATE: February 24, 2026

CONSENT

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt Ten Parcels Owned by the Federal and State Governments and 95 Other Parcels From the Tax Sale

STAFF RECOMMENDATION:

1. Approve a Resolution Authorizing the Sale of Tax Defaulted Property at Public Internet Auction on or after May 18, 2026 (Resolution), at 8:00 a.m. Pacific Time (PT), or within 90 days thereafter, for the minimum bids as described on the "List of Properties for Delinquent Tax Sale," as set forth in Attachment "A" to the Resolution, pursuant to Sections 3694, 3698, and 3699 of the California Revenue and Taxation Code.
2. Authorize the Treasurer-Tax Collector to offer the parcels that did not obtain the minimum bid amount during the previous tax sale at a reduced minimum bid amount deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3698.5(c) and 3698.7(c) of the California Revenue and Taxation Code.
3. Authorize the Treasurer-Tax Collector to re-offer the parcels that do not obtain the minimum bids during the May 2026 tax sale within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3692(e), 3698.5(c), and 3698.7(c) of the California Revenue and Taxation Code.
4. Authorize the Treasurer-Tax Collector to exempt ten parcels which are owned by the federal and state governments from the tax sale as identified on the "List of Properties Exempted from the Delinquent Tax Sale," as set forth in Attachment "B" to the Resolution, pursuant to Section 202 of the California Revenue and Taxation Code, Article XIII, Section 3 of the California Constitution, and federal law; exempt four other parcels under California Revenue and Taxation Code Section 3692(a); and exempt 91 parcels under a bankruptcy protection each with an automatic stay in place.

DISCUSSION:

Secured real property becomes subject to the Treasurer-Tax Collector's power to sell five years from the date declared as tax defaulted. The purpose of offering tax-defaulted

property at a tax sale is to collect the delinquent taxes and return the property to a revenue-generating status by conveying the property to another owner.

On authorization of this tax sale by the Board of Supervisors, the sale is proposed to be held online with Bid4Assets beginning Monday, May 18, 2026, at 8:00 a.m. Pacific Time (PT) through Wednesday, May 20, 2026, at 5:00 p.m. PT. The pending sale of a tax-defaulted property may prompt the property owner or another party of interest to pay the outstanding amount due in order to redeem the property and remove it from the tax sale. Tax-defaulted properties identified for sale may be redeemed by 5:00 p.m. PT on Friday, May 15, 2026 (the last business day prior to the first day of the auction). However, if the property owner does not pay the amount due prior to the date of the tax sale, the delinquent tax amount will be paid when the property is sold.

List of Properties for Delinquent Tax Sale

The “List of Properties for Delinquent Tax Sale,” as set forth in Attachment “A” to the Resolution Authorizing the Sale of Tax Defaulted Property at Public Internet Auction on or after May 18, 2026 (Resolution), provided as Attachment 1 to this board agenda item, consisting of 74 parcels that have been tax-defaulted for unpaid property taxes for five years or more and are subject to the Tax Collector’s power to sell. The list includes a description of each property, the last assessee of record, and a minimum bid amount, which covers the delinquent amount owed to the County plus auction costs, with the exception of the re-offer parcels. Pursuant to Sections 3694, 3698, and 3699 of the California Revenue and Taxation Code, the Treasurer-Tax Collector seeks approval from the Board of Supervisors to conduct a public internet auction of tax-defaulted properties beginning on or after Monday, May 18, 2026, at 8:00 a.m. PT, or within 90 days thereof, on Bid4assets.com. The duration of the auction is three days or until all properties are sold, whichever is earlier.

Once the Board of Supervisors approves a tax-defaulted property sale, the Treasurer-Tax Collector is responsible for conducting due diligence to ensure each parcel is legally eligible for sale. This includes verifying the status of every property, confirming statutory notice requirements have been met, and screening for disqualifying conditions, most critically, determining whether any owner is actively in bankruptcy. Properties found to be under bankruptcy protection are excluded from the sale to comply with federal law and ensure all proceedings respect the automatic stay. Throughout this process, the Treasurer-Tax Collector partners with County Counsel to ensure compliance with regulations.

California Revenue and Taxation Code Sections 3698.5 and 3698.7 require that the minimum bid be an amount not less than the total amount necessary to redeem (e.g., the sum of defaulted taxes, delinquent penalties, and costs, redemption penalties, and a redemption fee) plus the cost of the public auction. In accordance with Sections 3698.5(c) and 3698.7(c) of the California Revenue and Taxation Code, when the property has been offered for sale at least once and no acceptable bids have been received at the minimum bid, the Treasurer-Tax Collector may, at his or her discretion and with the approval of the Board of Supervisors, offer the property or property interest at that same or next scheduled sale at a reduced minimum bid. The minimum bid is one the Treasurer-Tax Collector deems appropriate considering the most current assessed valuation of that property or those interests, or any unique circumstances with respect to

that property or those interests. If any parcel is not sold at the public auction, then the parcel may be re-offered within a 90-day period.

Successful bids on tax defaulted parcels that are in excess of the original minimum bid amount result in excess proceeds. Excess proceeds are then subject to claim by certain parties of interest on a priority lien basis as specified by law under the California Revenue and Taxation Code Sections 4674 and 4675. After a period of one year, any unclaimed excess proceeds are apportioned to the respective taxing agencies. If a parcel is sold for an amount that is less than the total amount necessary to recuperate taxes due, any unpaid County general taxes would be supplanted from the Tax Loss Reserve Fund pursuant to California Revenue and Taxation Code 4703 and other assessments would be absorbed by the respective assessing agencies.

List of Properties Exempt from the Delinquent Tax Sale

The “List of Properties Exempted from the Delinquent Tax Sale”, as set forth in Attachment “B” to the Resolution, are properties owned by the State of California or USA or have been offered at auction several times previously. The exemption of the identified properties has been discussed and evaluated with County Counsel. In the best interest of the County and applicable laws, the Treasurer-Tax Collector intends to not offer the ten parcels owned by the State of California or USA for sale. These parcels are exempt from levy of County property taxes. The only delinquent assessments on these parcels are the direct charges for fire protection levied by the Burbank/Paradise Fire Protection District, Mountain View Fire Protection District, Oakdale Rural Fire Protection District and Stanislaus Consolidated Fire Protection District. Pursuant to Section 202 of California Revenue and Taxation Code, Article XIII, Section 3 of the Constitution, and Federal Law, the exemption of such publicly owned properties is specified.

Four parcels on the List of Properties Exempted for the Delinquent Tax Sale are owned by private individuals. Pursuant to California Revenue and Taxation Code section 3692(a) if a parcel has been offered for sale and received no bids, the Treasurer-Tax Collector may exempt those parcels.

Item Number 7 is a street. When the original parcel was subdivided, the lane was set as a separate parcel. The parcel is within the city limits of Turlock. The only assessments on the parcel are direct charges from Turlock Mosquito Abatement and clean-up charges assessed by the City of Turlock. While the Treasurer-Tax Collector has not attempted to sell this parcel, it is the only access for multiple properties. We request this parcel to be exempted for the public good.

The sole assessments on the following three parcels are direct charges levied by the Stanislaus Consolidated Fire Protection District. The Treasurer-Tax Collector’s Office requested this agency review the validity of the assessments and remove the assessments, if appropriate. The Stanislaus Consolidated Fire Protection District has verified that the assessments are correct.

- § Item Number 11 was offered for sale in 2014 and 2015, with no bidders either time. The parcel is approximately two acres but is located on the side of a steep hill.

- § Item Number 12 was offered by sealed bid to the contiguous property owners during 2015 and 2017, with no bidders either time. The parcel is a small triangle adjacent to a Modesto Irrigation District Canal.
- § Item Number 13 was offered for sale in 2012, 2013, and 2014, with no bidders each time. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk.

Item numbers 15 through 105 are properties under active bankruptcy protection, each with an automatic stay in place. The Treasurer-Tax Collector intends to exclude these items from the tax sale, as seeking relief from the stay to sell these parcels would not be prudent at this time.

POLICY ISSUE:

This request is being made in accordance with Part 6, Chapter 7, Sections 3691, 3692, 3694, and 3698 of the California Revenue and Taxation Code, which governs the sale of tax-defaulted properties and requires Board of Supervisors' approval prior to such sales. Under section 3691, a parcel becomes subject to the Treasurer-Tax Collector's power to sell when it has been tax-defaulted for five years for residential properties, or three years for non-residential properties. Pursuant to Section 3692(a), the Treasurer-Tax Collector must attempt to sell a tax-defaulted property within four years of the time it becomes subject to sale, and if no acceptable bids are received, the office must continue to attempt sale at intervals of no more than six years until the property is sold as there is no statutory end date for the sale of tax-defaulted property. The County has complied with all provisions of this chapter. If the request is not approved, the annual Treasurer-Tax Collector's tax-defaulted public auction cannot proceed, and the associated property taxes will remain uncollected.

FISCAL IMPACT:

Approval to sell tax-defaulted properties will allow the County to recoup uncollected taxes on delinquent properties. The "Amount Due" of \$3,181,679, identified on Attachment "A" to the Resolution, is sufficient to pay the delinquent taxes, assessments, and fees.

The amounts shown in the "Minimum Bid" column are rounded to the nearest hundred for practicality. As a result, the difference between the total "Amount Due" of \$3,181,679 and the total "Minimum Bid" amount of \$3,185,100 reflects the rounding of individual amounts to the nearest hundred dollars.

Of the \$3,181,679 "Amount Due" identified on Attachment "A" to the Resolution, approximately \$890,000 has been apportioned under the Teeter Plan. This amount, along with approximately \$1,445,000 in penalties, interest, costs and fees, is due to the County General Fund. The remaining amount due, approximately \$850,000, represents direct assessments of services provided by various districts to benefit property owners, for which payments remain outstanding.

BOARD OF SUPERVISORS' PRIORITY:

The recommended actions are consistent with the Boards' priority of *Delivering Efficient Public Services* by enabling the recoupment of delinquent taxes due to the County and allowing properties to return to a revenue-generating state.

STAFFING IMPACT:

Existing staff within the Treasurer-Tax Collector's Office will execute the administrative tasks associated with the sale of tax-defaulted properties.

CONTACT PERSON:

Donna Riley, Treasurer-Tax Collector

Telephone: (209) 525-6388

ATTACHMENT(S):

1. Resolution

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA

Date: February 24, 2026

2026-0080

On motion of Supervisor Withrow Seconded by Supervisor C. Condit
and approved by the following vote,
Ayes: Supervisors: B. Condit, Withrow, Grewal, C. Condit, and Chairman Chiesa
Noes: Supervisors: None
Excused or Absent: Supervisors: None
Recused: Supervisor: None

THE FOLLOWING RESOLUTION WAS ADOPTED:

Item # 7.1

**A Resolution Authorizing The Sale Of Tax Defaulted Property At Public Internet Auction On Or
After May 18, 2026**

WHEREAS, the Treasurer-Tax Collector notifies the Stanislaus County Board of Supervisors of the intention to sell at public internet auction certain parcels of real property, which are subject to the power of sale pursuant to Revenue and Taxation Code section 3691;

WHEREAS, the Treasurer-Tax Collector has submitted the "List of Properties for Delinquent Tax Sale," as set forth in Attachment "A," which provides a description and minimum price of the tax-defaulted properties to be sold by the Treasurer-Tax Collector at public internet auction;

WHEREAS, the Treasurer-Tax Collector requests approval to sell the parcels of real property as described on the "List of Properties for Delinquent Tax Sale," as set forth in Attachment "A," at public internet auction on or after May 18, 2026; or within 90 days thereof;

WHEREAS, the Treasurer-Tax Collector requests authorization to re-offer the parcels, which did not obtain the minimum bids during the previous tax sale, at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code section 3698.5(c);

WHEREAS, the Treasurer-Tax Collector requests authorization to re-offer the parcels, which do not obtain the minimum bids during the May 2026 tax sale, within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3692(e) and 3698.5(c); and

WHEREAS, the Treasurer-Tax Collector requests authorization to exempt those parcels identified on the "List of Properties Exempted from the Delinquent Tax Sale," as set forth in Attachment "B," pursuant to Revenue and Taxation Code sections 202 and 3692(a), Article XIII, section 3 of the Constitution, and Federal Law.

THEREFORE, BE IT RESOLVED that the Stanislaus County Board of Supervisors:

1. Approves the sale of tax-defaulted properties described in the "List of Properties for Delinquent Tax Sale," as set forth in Attachment "A," at public internet auction starting on or after May 18, 2026 at 8:00 a.m., or within 90 days thereof.
2. Authorizes the Treasurer-Tax Collector to re-offer the parcels, which did not obtain the minimum bids during the previous tax sale, at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3698.5(c) and 3698.7 (c).
3. Authorizes the Treasurer-Tax Collector to re-offer the parcels, which do not obtain the minimum bids during the May 2026 tax sale, within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Revenue and Taxation Code sections 3692(e), 3698.5(c) and 3698.7(c).
4. Authorizes the Treasurer-Tax Collector to exempt those parcels identified on the "List of Properties Exempted from the Delinquent Tax Sale," as set forth in Attachment "B," pursuant to Revenue and Taxation Code sections 202 and 3692(a), Article XIII, section 3 of the Constitution, and Federal Law.

ATTEST: MARY E. HARTSFIELD, Clerk
Stanislaus County Board of Supervisors,
State of California



A handwritten signature in cursive script, appearing to read 'Mary E. Hartsfield', is written over a horizontal line.

File No.



Attachment "A"
STANISLAUS COUNTY TREASURER-TAX COLLECTOR
LIST OF PROPERTIES FOR DELINQUENT TAX SALE
MAY 2026

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	005-042-039-000	JORDAN NADINE R	2512 MC ADOO AVE, MODESTO	200000031	2019/2020	\$ 3,943.32	\$ 4,000.00
2	006-006-043-000	BECERRA PEDRO	6443 RIVER RD, OAKDALE	180000104	2017/2018	\$ 70,593.51	\$ 70,600.00
3	008-036-007-000	ETHERIDGE DAVID J JR	29830 YOSEMITE BLVD, LA GRANGE	200000069	2019/2020	\$ 7,484.46	\$ 7,500.00
4	015-001-032-000	MCDANIEL TIMOTHY & BRENDA	4007 ELLENWOOD RD, OAKDALE	190002515	2018/2019	\$ 53,636.90	\$ 53,700.00
5	017-020-034-000	DAVIS DEWESE HEIRS OF	2632 RIDGE RD, MODESTO	180000223	2017/2018	\$ 32,078.71	\$ 32,100.00
6	018-070-039-000	POSTMA PAUL	2312 CHARLES ST, HUGHSON	180000272	2017/2018	\$ 10,057.32	\$ 10,100.00
7	021-089-043-000	BROWN TINA	310 BELLA FLORA LN, PATTERSON	190000253	2018/2019	\$ 111,796.07	\$ 111,800.00
8	022-034-010-000	PAZ ABRAHAM ESTRADA	2007 WEST MAIN ST, CROWS LANDING	200000287	2019/2020	\$ 56,158.42	\$ 56,200.00
9	024-030-069-000	WELLS FARGO BANK NA	0 MAIN ST, DENAIR	200000301	2019/2020	\$ 1,738.41	\$ 1,800.00
10	025-028-013-000	DIABLO GRANDE LTD PAR	9461 GRIFFITHS CT, PATTERSON	190000343	2018/2019	\$ 37,884.25	\$ 37,900.00
11	025-042-016-000	DIABLO GRANDE RESIDENTIAL ASSOCIATION	20015 WILD BOAR PL, PATTERSON	190000385	2018/2019	\$ 37,777.19	\$ 37,800.00
12	026-030-019-000	BROGGI LAURA ET AL TRS	1524 HOYER RD, NEWMAN	180000471	2017/2018	\$ 14,397.23	\$ 14,400.00
13	029-017-001-000	ROGERS AMBER L HEIRS OF	937 LOLETTA AVE, MODESTO	190000441	2018/2019	\$ 32,098.68	\$ 32,100.00
14	030-005-023-000	GOLDSON MARGARET A TR	330 SPENCER AVE, MODESTO	200000406	2019/2020	\$ 6,289.80	\$ 6,300.00
15	030-011-015-000	BENEVEDES JULIA KATHLEEN	BRIGGS AVE, MODESTO	190000465	2018/2019	\$ 2,119.93	\$ 2,200.00
16	033-036-043-000	RODRIQUEZ BOBBI A	2324 ROBLE AVE, MODESTO	200000469	2019/2020	\$ 14,262.82	\$ 14,300.00
17	035-040-021-000	HERNANDEZ NORBERTA	429 S CONEJO AVE, MODESTO	200000515	2019/2020	\$ 3,064.09	\$ 3,100.00
18	035-044-078-000	SIMMONS THRESA ADAIR TR	713 THRASHER AVE, MODESTO	180000626	2017/2018	\$ 88,562.49	\$ 88,600.00
19	037-033-042-000	SIGALA STEVE	1408 PELTON AVE, MODESTO	140000557	2013/2014	\$ 38,309.23	\$ 38,400.00
20	037-035-002-000	CASTILLO OMAR ACEVEDO ET AL	1418 AVALON AVE, MODESTO	190000629	2018/2019	\$ 38,503.11	\$ 38,600.00
21	037-058-023-000	SIGALA STEVE	1012 MARLOW ST, MODESTO	140000587	2013/2014	\$ 46,218.84	\$ 46,300.00
22	038-009-011-000	SIGALA STEVE	841 RIVER RD, MODESTO	140000595	2013/2014	\$ 40,266.06	\$ 40,300.00
23	038-009-012-000	SIGALA STEVE	843 RIVER RD, MODESTO	140000596	2013/2014	\$ 43,773.30	\$ 43,800.00
24	038-032-027-000	SIGALA STEVE	913 SANTA FE AVE, MODESTO	200000625	2019/2020	\$ 15,427.41	\$ 15,500.00
25	038-036-013-000	SIGALA STEVE	1113 ALAMO AVE, MODESTO	200000629	2019/2020	\$ 12,853.20	\$ 12,900.00
26	038-037-040-000	OSUNA ANTONIO V HEIRS OF	1318 ALAMO AVE, MODESTO	190000681	2018/2019	\$ 3,083.68	\$ 3,100.00
27	040-089-013-000	GARCIA JOSE ELADIO	ROCKEFELLER DR, CERES	190000746	2018/2019	\$ 12,343.01	\$ 12,400.00
28	044-021-042-000	ESCOBEDO MIRIAM URREA	2943 CURTION AVE, TURLOCK	200003272	2019/2020	\$ 24,685.70	\$ 24,700.00
29	045-019-057-000	JOHNSON DOYLE TR HEIRS OF	5300 CLARK ST, KEYES	181000755	2017/2018	\$ 52,124.90	\$ 52,200.00

30	045-064-073-000	ASHLOCK LONNI ET AL	BLACKBERRY WAY, KEYES	180000915	2017/2018	\$ 9,873.82	\$ 9,900.00
31	049-037-007-000	RAMIREZ FRANCISCO J	HILLS FERRY RD, NEWMAN	160000792	2015/2016	\$ 17,101.43	\$ 17,200.00
32	050-020-037-000	PENTECOSTAL PATHFINDERS	323 COLUMBIA ST, TURLOCK	170000895	2016/2017	\$ 460,432.01	\$ 460,500.00
33	050-036-020-000	VERMONT VILLAS HOMEOWNERS ASSN	560 JASON DR, TURLOCK	200000932	2019/2020	\$ 1,332.65	\$ 1,400.00
34	051-001-059-000	GIESBRECHT GERALD L & GIESBRECHT JANE E	1764 HAWKEYE AVE, TURLOCK	190000973	2018/2019	\$ 60,278.67	\$ 60,300.00
35	052-036-017-000	DENOON LINDA ET AL TRS	3561 CLAREMONT AVE, MODESTO	200000943	2019/2020	\$ 8,879.62	\$ 8,900.00
36	055-050-012-000	PARKER KAY M	3700 TULLY RD #16, MODESTO	180001054	2017/2018	\$ 8,842.65	\$ 8,900.00
37	056-036-033-000	SIGALA STEVE	1537 INYO AVE, MODESTO	140000996	2013/2014	\$ 34,016.57	\$ 34,100.00
38	056-043-029-000	SIGALA STEVE	1113 INYO AVE, MODESTO	140001006	2013/2014	\$ 27,794.39	\$ 27,800.00
39	059-032-035-000	HUYNH TWAN	1102 HAWTHORNE AVE, MODESTO	200001123	2019/2020	\$ 6,486.53	\$ 6,500.00
40	066-007-005-000	HARO LUIS MANUEL JR	2029 ROSE AVE, MODESTO	200002736	2019/2020	\$ 3,242.05	\$ 3,300.00
41	066-010-032-000	OLIVAS WILLIAM	1809 VALLEJO DR, MODESTO	200002616	2019/2020	\$ 5,561.70	\$ 5,600.00
42	067-002-090-000	HERNANDEZ JOEL & DEBORAH	2504 TALLENT DR, MODESTO	200001261	2019/2020	\$ 24,090.20	\$ 24,100.00
43	069-012-044-000	GOPHER FIVE LLC	2005 GLEN RIDGE DR, CERES	200001304	2019/2020	\$ 20,613.09	\$ 20,700.00
44	069-019-014-000	BURNS CURN & IMOGENE HEIRS OF	3106 MOORE RD, CERES	180001305	2017/2018	\$ 47,794.17	\$ 47,800.00
45	070-005-057-000	DENOON LINDA ET AL TRS	4000 FARA BIUNDO DR #57, MODESTO	200001326	2019/2020	\$ 8,980.52	\$ 9,000.00
46	072-072-048-000	GEORGE EDWIN ET AL	4074 ENCLAVE DR, TURLOCK	200002257	2019/2020	\$ 5,830.46	\$ 5,900.00
47	073-036-087-000	COSTA DANIEL J & MELISSA L	2565 CARMICHAEL WAY, TURLOCK	200001398	2019/2020	\$ 46,209.18	\$ 46,300.00
48	075-021-008-000	OAT STREET PROPERTIES LLC	3331 MINNIEAR AVE, MODESTO	200001420	2019/2020	\$ 50,409.69	\$ 50,500.00
49	075-026-030-000	RUSSELL MARY TR	2212 CHERRY TREE LN, RIVERBANK	190001333	2018/2019	\$ 80,105.63	\$ 80,200.00
50	075-046-021-000	WILEY SUSAN SCOTT	6118 MC DEVITT DR, RIVERBANK	180001420	2017/2018	\$ 52,067.68	\$ 52,100.00
51	077-001-010-000	MARTINEZ SYLVIA	2413 BLACK WALNUT DR, MODESTO	200002086	2019/2020	\$ 4,099.69	\$ 4,100.00
52	077-046-039-000	GONZALEZ VIANEY ET AL	3348 ORCHESTRA PL, MODESTO	200002185	2019/2020	\$ 6,128.64	\$ 6,200.00
53	079-016-019-000	GUZMAN HORACIO GARNICA & ALICIA BARBOSA	3920 WILKESBORO AVE, MODESTO	200002509	2019/2020	\$ 5,104.08	\$ 5,200.00
54	080-014-003-000	LAMUNYON SCOTT L	15501 LAMPLEY RD, HICKMAN	190001434	2018/2019	\$ 43,680.98	\$ 43,700.00
55	080-014-004-000	LAMUNYON SCOTT L	15561 LAMPLEY RD, HICKMAN	190001435	2018/2019	\$ 27,293.39	\$ 27,300.00
56	080-071-009-000	PENA BRIAN	13610 BENTLEY ST, WATERFORD	190001460	2018/2019	\$ 8,049.82	\$ 8,100.00
57	085-025-078-000	BUI LIEN BAO	3713 DENSMORE LN, MODESTO	200002593	2019/2020	\$ 9,105.27	\$ 9,200.00
58	085-059-007-000	DYOUS JASMEEN S ET AL	3821 LOOKOUT DR, MODESTO	200003191	2019/2020	\$ 8,624.74	\$ 8,700.00
59	086-004-031-000	DE LA TORRE AYDE ET AL	928 ATLANTIC DR, MODESTO	200001612	2019/2020	\$ 5,236.77	\$ 5,300.00
60	102-009-043-000	MENDOZA CESAR ALEJANDRO GARCIA	213 ROSEMONT AVE, MODESTO	200002793	2019/2020	\$ 2,885.76	\$ 2,900.00
61	106-043-010-000	ARAKELIAN STEPEH J & NOMA	624 9TH ST MODESTO	180001661	2019/2020	\$ 841,272.92	\$ 841,300.00
62	107-007-054-000	QUIROZ ALICIA E	227 WALDEN ST, MODESTO	200001763	2019/2020	\$ 33,635.16	\$ 33,700.00
63	111-007-030-000	DREENAN CAROLYN ANN	217 SEMPLE ST, MODESTO	180001692	2017/2018	\$ 36,047.16	\$ 36,100.00
64	116-008-005-000	ROSANDER VELMA J TR HEIRS OF	330 SAN JUAN DR, MODESTO	180001738	2017/2018	\$ 103,311.94	\$ 103,400.00
65	131-006-017-000	INIGUEZ MARIA A	410 S 3RD ST, PATTERSON	200001946	2019/2020	\$ 8,918.95	\$ 9,000.00
66	131-006-028-000	WESTSIDE PROPERTY MANAGEMENT	429 S 3RD ST, PATTERSON	190001803	2018/2019	\$ 10,952.36	\$ 11,000.00
67	132-004-020-000	KUFFEL KIMBERLY ANN	3219 HIGH ST, RIVERBANK	180001881	2017/2018	\$ 41,276.94	\$ 41,300.00

68	132-004-024-000	COSTELLO VALERIA TR	3200 HIGH ST, RIVERBANK	200001956	2019/2020	\$ 10,450.92	\$ 10,500.00
69	132-006-016-000	TORRES PEDRO	RIVERSIDE DR, RIVERBANK	170001830	2016/2017	\$ 2,443.23	\$ 2,500.00
70	132-035-010-000	LARA JOSE D GONZALES	BURNEYVILLE RD, RIVERBANK	180001902	2017/2018	\$ 2,938.09	\$ 3,000.00
71	132-046-010-000	JOHNSTON GLENDA HEIRS OF	6260 8TH ST, RIVERBANK	200001971	2019/2020	\$ 34,592.30	\$ 34,600.00
72	132-049-020-000	ALBOR GABRIEL	3948 TOPEKA ST, RIVERBANK	200001975	2019/2020	\$ 14,541.14	\$ 14,600.00
73	133-010-001-000	CHRISTIANSEN JON	E ST, EMPIRE	200001991	2019/2020	\$ 2,386.22	\$ 2,400.00
74	133-019-036-000	JUAREZ JULIA	404 S ABBIE ST, EMPIRE	190001860	2018/2019	\$ 27,228.40	\$ 27,300.00
Total of List of Properties for Delinquent Tax Sale						\$ 3,181,679.62	\$ 3,185,100.00

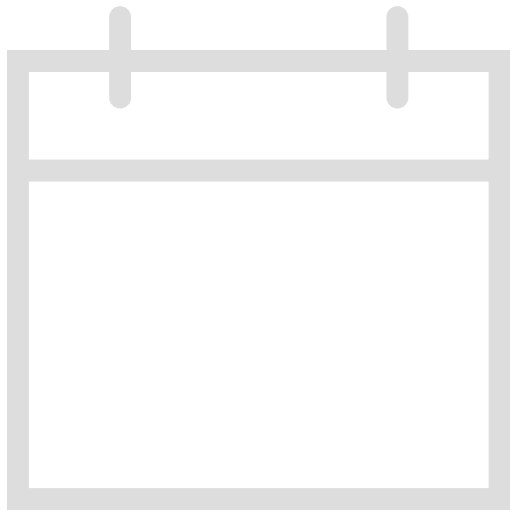


Attachment "B"
STANISLAUS COUNTY TREASURER-TAX COLLECTOR
LIST OF PROPERTIES EXEMPTED FROM DELINQUENT TAX SALE
MAY 2026

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	002-025-003-000	USA	ORANGE BLOSSOM RD, OAKDALE	140000010	2013/2014	\$ 1,022.16	\$ 1,100.00
2	002-035-028-000	U S A	18020 COVERED BRIDGE RD, KNIGHTS FERRY	140000014	2013/2014	\$ 20,492.00	\$ 20,500.00
3	002-040-023-000	U S A	SONORA RD, KNIGHTS FERRY	140000016	2013/2014	\$ 1,111.67	\$ 1,200.00
4	008-016-034-000	CALIFORNIA STATE OF	O YOSEMITE BLVD, LA GRANGE	090005018	2008/2009	\$ 2,505.89	\$ 2,600.00
5	017-018-008-000	UNITED STATES POSTAL SERVICE	PARADISE RD, MODESTO	200000163	2019/2020	\$ 1,874.98	\$ 1,900.00
6	018-003-006-000	CALIFORNIA STATE OF	GEER RD, HUGHSON	090005278	2008/2009	\$ 793.98	\$ 800.00
7	050-004-057-000	VERMONT PLACE HOMEOWNERS ASSN	VERMONT ST, TURLOCK	130001169	2012/2013	\$ 13,157.64	\$ 13,200.00
8	057-025-011-000	CALIFORNIA STATE OF	CENTRAL AVE, CROWS LANDING	100004341	2009/2010	\$ 1,018.21	\$ 1,100.00
9	062-008-009-000	U S A	HWY 108, RIVERBANK	160001065	2015/2016	\$ 2,063.13	\$ 2,100.00
10	062-019-001-000	U S ARMY CORP OF ENGINEERS	HWY 108, RIVERBANK	180001197	2017/2018	\$ 1,846.64	\$ 1,900.00
11	075-056-031-000	LILIENTHAL STEVE A	O BRIARCLIFF DR, RIVERBANK	080007605	2007/2008	\$ 7,860.66	\$ 7,900.00
12	075-093-001-000	TORRES ANTONIO	CLARIBEL RD, MODESTO	090001981	2008/2009	\$ 3,868.03	\$ 3,900.00
13	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772	2005/2006	\$ 4,852.83	\$ 4,900.00
14	132-050-001-000	U S A	ATCHISON ST, RIVERBANK	160001778	2015/2016	\$ 2,210.45	\$ 2,300.00
15	025-025-001-000	WESTERN HILLS WATER DISTRICT	9501 MORTON DAVIS DR, PATTERSON	190000314	2018/2019	\$ 35,924.60	\$ 36,000.00
16	025-025-034-000	WESTERN HILLS WATER DISTRICT	9321 FOXY CT, PATTERSON	190000316	2018/2019	\$ 5,217.71	\$ 5,300.00
17	025-025-047-000	WESTERN HILLS WATER DISTRICT	9541 BOAR HEAD LN, PATTERSON	190000319	2018/2019	\$ 5,217.71	\$ 5,300.00
18	025-025-049-000	WESTERN HILLS WATER DISTRICT	9601 MORTON DAVIS CIR, PATTERSON	190000320	2018/2019	\$ 5,217.71	\$ 5,300.00
19	025-025-051-000	WESTERN HILLS WATER DISTRICT	9540 BOAR HEAD LN, PATTERSON	190000321	2018/2019	\$ 5,217.71	\$ 5,300.00
20	025-025-053-000	WESTERN HILLS WATER DISTRICT	20460 MORTON DAVIS CIR, PATTERSON	190000322	2018/2019	\$ 5,217.71	\$ 5,300.00
21	025-025-054-000	WESTERN HILLS WATER DISTRICT	20480 MORTON DAVIS CIR, PATTERSON	190000323	2018/2019	\$ 5,217.71	\$ 5,300.00
22	025-025-055-000	WESTERN HILLS WATER DISTRICT	20500 MORTON DAVIS CIR, PATTERSON	190000324	2018/2019	\$ 5,217.71	\$ 5,300.00
23	025-025-056-000	WESTERN HILLS WATER DISTRICT	20520 MORTON DAVIS CIR, PATTERSON	190000325	2018/2019	\$ 5,217.71	\$ 5,300.00
24	025-025-059-000	WESTERN HILLS WATER DISTRICT	20620 MORTON DAVIS CIR, PATTERSON	190000326	2018/2019	\$ 5,217.71	\$ 5,300.00
25	025-025-060-000	WESTERN HILLS WATER DISTRICT	20640 MORTON DAVIS CIR, PATTERSON	190000327	2018/2019	\$ 5,217.71	\$ 5,300.00
26	025-025-061-000	WESTERN HILLS WATER DISTRICT	20660 MORTON DAVIS CIR, PATTERSON	190000328	2018/2019	\$ 5,217.71	\$ 5,300.00
27	025-025-062-000	WESTERN HILLS WATER DISTRICT	20700 MORTON DAVIS CIR, PATTERSON	190000329	2018/2019	\$ 5,217.71	\$ 5,300.00
28	025-025-063-000	WESTERN HILLS WATER DISTRICT	O MORTON DAVIS CIR, PATTERSON	190000330	2018/2019	\$ 5,217.71	\$ 5,300.00
29	025-025-064-000	WESTERN HILLS WATER DISTRICT	20739 MORTON DAVIS CIR, PATTERSON	190000331	2018/2019	\$ 5,217.71	\$ 5,300.00
30	025-025-068-000	WESTERN HILLS WATER DISTRICT	20601 MORTON DAVIS CIR, PATTERSON	190000332	2018/2019	\$ 5,217.71	\$ 5,300.00
31	025-027-008-000	WESTERN HILLS WATER DISTRICT	O PERRETT RD, PATTERSON	190000334	2018/2019	\$ 5,217.71	\$ 5,300.00

32	025-027-012-000	WESTERN HILLS WATER DISTRICT	9661 SCHNEIDER LN, PATTERSON	190000335	2018/2019	\$ 5,214.47	\$ 5,300.00
33	025-027-013-000	WESTERN HILLS WATER DISTRICT	9691 SCHNEIDER LN, PATTERSON	190000336	2018/2019	\$ 5,214.47	\$ 5,300.00
34	025-027-015-000	WESTERN HILLS WATER DISTRICT	9600 SCHNEIDER LN, PATTERSON	190000337	2018/2019	\$ 5,214.47	\$ 5,300.00
35	025-027-016-000	WESTERN HILLS WATER DISTRICT	20521 MORTON DAVIS CIR, PATTERSON	190000338	2018/2019	\$ 5,214.47	\$ 5,300.00
36	025-028-007-000	WESTERN HILLS WATER DISTRICT	0 GRIFFITHS CT, PATTERSON	190000339	2018/2019	\$ 6,849.85	\$ 6,900.00
37	025-028-008-000	WESTERN HILLS WATER DISTRICT	0 GRIFFITHS CT, PATTERSON	190000340	2018/2019	\$ 6,228.55	\$ 6,300.00
38	025-028-009-000	WESTERN HILLS WATER DISTRICT	20081 GRIFFITHS CT, PATTERSON	190000341	2018/2019	\$ 6,224.62	\$ 6,300.00
39	025-028-011-000	WESTERN HILLS WATER DISTRICT	20120 GRIFFITHS CT, PATTERSON	190000342	2018/2019	\$ 5,214.47	\$ 5,300.00
40	025-028-014-000	WESTERN HILLS WATER DISTRICT	9321 GRIFFITHS LN, PATTERSON	190000344	2018/2019	\$ 5,214.47	\$ 5,300.00
41	025-028-015-000	WESTERN HILLS WATER DISTRICT	9411 GRIFFITHS LN, PATTERSON	190000345	2018/2019	\$ 5,214.47	\$ 5,300.00
42	025-028-016-000	WESTERN HILLS WATER DISTRICT	9431 GRIFFITHS LN, PATTERSON	190000346	2018/2019	\$ 5,214.47	\$ 5,300.00
43	025-028-017-000	WESTERN HILLS WATER DISTRICT	20121 GRIFFITHS LN, PATTERSON	190000347	2018/2019	\$ 5,214.47	\$ 5,300.00
44	025-028-018-000	WESTERN HILLS WATER DISTRICT	9440 GRIFFITHS LN, PATTERSON	190000348	2018/2019	\$ 5,214.47	\$ 5,300.00
45	025-028-019-000	WESTERN HILLS WATER DISTRICT	9420 GRIFFITHS LN, PATTERSON	190000349	2018/2019	\$ 5,214.47	\$ 5,300.00
46	025-028-020-000	WESTERN HILLS WATER DISTRICT	9400 GRIFFITHS LN, PATTERSON	190000350	2018/2019	\$ 5,214.47	\$ 5,300.00
47	025-028-021-000	WESTERN HILLS WATER DISTRICT	20281 DENIS LN, PATTERSON	190000351	2018/2019	\$ 5,214.47	\$ 5,300.00
48	025-028-022-000	WESTERN HILLS WATER DISTRICT	20261 DENIS LN, PATTERSON	190000352	2018/2019	\$ 5,214.47	\$ 5,300.00
49	025-028-023-000	WESTERN HILLS WATER DISTRICT	20241 DENIS LN, PATTERSON	190000353	2018/2019	\$ 5,214.47	\$ 5,300.00
50	025-028-024-000	WESTERN HILLS WATER DISTRICT	20221 DENIS LN, PATTERSON	190000354	2018/2019	\$ 5,217.71	\$ 5,300.00
51	025-028-025-000	WESTERN HILLS WATER DISTRICT	20201 DENIS LN, PATTERSON	190000355	2018/2019	\$ 5,217.71	\$ 5,300.00
52	025-028-026-000	WESTERN HILLS WATER DISTRICT	20200 DENIS LN, PATTERSON	190000356	2018/2019	\$ 5,217.71	\$ 5,300.00
53	025-038-001-000	WESTERN HILLS WATER DISTRICT	0 MORTON DAVIS RD, PATTERSON	180000433	2017/2018	\$ 104,837.30	\$ 104,900.00
54	025-038-002-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	200000324	2019/2020	\$ 352,226.45	\$ 352,300.00
55	025-039-021-000	WESTERN HILLS WATER DISTRICT	0 COPPER MOUNTAIN RD, PATTERSON	200000332	2019/2020	\$ 199,680.65	\$ 199,700.00
56	025-040-003-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	180000435	2017/2018	\$ 35,504.94	\$ 35,600.00
57	025-041-001-000	WESTERN HILLS WATER DISTRICT	20401 PERRETT CT, PATTERSON	190000365	2018/2019	\$ 5,217.71	\$ 5,300.00
58	025-041-002-000	WESTERN HILLS WATER DISTRICT	20381 PERRETT CT, PATTERSON	190000366	2018/2019	\$ 5,217.71	\$ 5,300.00
59	025-041-003-000	WESTERN HILLS WATER DISTRICT	20371 PERRETT CT, PATTERSON	190000367	2018/2019	\$ 5,217.71	\$ 5,300.00
60	025-041-004-000	WESTERN HILLS WATER DISTRICT	20351 PERRETT CT, PATTERSON	190000368	2018/2019	\$ 6,228.55	\$ 6,300.00
61	025-041-005-000	WESTERN HILLS WATER DISTRICT	20341 PERRETT CT, PATTERSON	190000369	2018/2019	\$ 5,607.34	\$ 5,700.00
62	025-041-009-000	WESTERN HILLS WATER DISTRICT	0 PERRETT CT, PATTERSON	190000370	2018/2019	\$ 5,217.71	\$ 5,300.00
63	025-041-010-000	WESTERN HILLS WATER DISTRICT	20340 PERRETT CT, PATTERSON	190000371	2018/2019	\$ 5,217.71	\$ 5,300.00
64	025-041-011-000	WESTERN HILLS WATER DISTRICT	0 PERRETT CT, PATTERSON	190000372	2018/2019	\$ 5,217.71	\$ 5,300.00
65	025-042-004-000	WESTERN HILLS WATER DISTRICT	19960 BOAR LN, PATTERSON	190000373	2018/2019	\$ 5,604.10	\$ 5,700.00
66	025-042-005-000	WESTERN HILLS WATER DISTRICT	20000 BOAR LN, PATTERSON	190000374	2018/2019	\$ 5,217.71	\$ 5,300.00
67	025-042-006-000	WESTERN HILLS WATER DISTRICT	20010 BOAR LN, PATTERSON	190000375	2018/2019	\$ 5,214.47	\$ 5,300.00
68	025-042-007-000	WESTERN HILLS WATER DISTRICT	20040 BOAR LN, PATTERSON	190000376	2018/2019	\$ 5,214.47	\$ 5,300.00
69	025-042-008-000	WESTERN HILLS WATER DISTRICT	20030 BOAR LN, PATTERSON	190000377	2018/2019	\$ 5,217.71	\$ 5,300.00
70	025-042-009-000	WESTERN HILLS WATER DISTRICT	20040 BOAR LN, PATTERSON	190000378	2018/2019	\$ 5,217.71	\$ 5,300.00
71	025-042-010-000	WESTERN HILLS WATER DISTRICT	9222 BOAR CT, PATTERSON	190000379	2018/2019	\$ 5,214.47	\$ 5,300.00

72	025-042-011-000	WESTERN HILLS WATER DISTRICT	9201 BOAR CT, PATTERSON	190000380	2018/2019	\$ 5,217.71	\$ 5,300.00
73	025-042-012-000	WESTERN HILLS WATER DISTRICT	9220 BOAR CT, PATTERSON	190000381	2018/2019	\$ 5,217.71	\$ 5,300.00
74	025-042-013-000	WESTERN HILLS WATER DISTRICT	9351 WILD BOAR PL, PATTERSON	190000382	2018/2019	\$ 5,214.47	\$ 5,300.00
75	025-042-014-000	WESTERN HILLS WATER DISTRICT	20035 WILD BOAR PL, PATTERSON	190000383	2018/2019	\$ 5,214.47	\$ 5,300.00
76	025-042-015-000	WESTERN HILLS WATER DISTRICT	20025 WILD BOAR PL, PATTERSON	190000384	2018/2019	\$ 5,214.47	\$ 5,300.00
77	025-042-017-000	WESTERN HILLS WATER DISTRICT	9390 WILD BOAR PL, PATTERSON	190000386	2018/2019	\$ 5,607.34	\$ 5,700.00
78	025-042-018-000	WESTERN HILLS WATER DISTRICT	9370 WILD BOAR PL, PATTERSON	190000387	2018/2019	\$ 5,214.47	\$ 5,300.00
79	025-042-019-000	WESTERN HILLS WATER DISTRICT	9350 WILD BOAR PL, PATTERSON	190000388	2018/2019	\$ 5,217.71	\$ 5,300.00
80	025-042-020-000	WESTERN HILLS WATER DISTRICT	9340 WILD BOAR PL, PATTERSON	190000389	2018/2019	\$ 5,214.47	\$ 5,300.00
81	025-042-021-000	WESTERN HILLS WATER DISTRICT	9320 WILD BOAR PL, PATTERSON	190000390	2018/2019	\$ 5,214.47	\$ 5,300.00
82	025-047-003-000	WESTERN HILLS WATER DISTRICT	11120 OAK FLAT RD, PATTERSON	180000442	2017/2018	\$ 65,078.19	\$ 65,100.00
83	025-048-001-000	WESTERN HILLS WATER DISTRICT	0 SALADO CREEK DR, PATTERSON	190000394	2018/2019	\$ 5,536.00	\$ 5,600.00
84	025-049-001-000	WESTERN HILLS WATER DISTRICT	0 DIABLO GRANDE PKWY, PATTERSON	200000348	2019/2020	\$ 649,122.90	\$ 649,200.00
85	025-050-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000444	2017/2018	\$ 2,912.93	\$ 3,000.00
86	025-050-002-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000445	2017/2018	\$ 9,329.07	\$ 9,400.00
87	025-050-003-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000446	2017/2018	\$ 2,912.93	\$ 3,000.00
88	025-050-004-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000447	2017/2018	\$ 2,912.93	\$ 3,000.00
89	025-050-005-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000448	2017/2018	\$ 2,912.93	\$ 3,000.00
90	025-050-006-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000449	2017/2018	\$ 2,912.93	\$ 3,000.00
91	025-050-007-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000450	2017/2018	\$ 2,912.93	\$ 3,000.00
92	025-050-008-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000451	2017/2018	\$ 2,912.93	\$ 3,000.00
93	025-050-009-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000452	2017/2018	\$ 2,912.93	\$ 3,000.00
94	025-050-010-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000453	2017/2018	\$ 2,912.93	\$ 3,000.00
95	025-050-011-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000454	2017/2018	\$ 2,912.93	\$ 3,000.00
96	025-050-012-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000455	2017/2018	\$ 2,912.93	\$ 3,000.00
97	025-050-013-000	WESTERN HILLS WATER DISTRICT	0 MORNING DEW CT, PATTERSON	180000456	2017/2018	\$ 2,912.93	\$ 3,000.00
98	025-051-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000457	2017/2018	\$ 2,912.93	\$ 3,000.00
99	025-051-002-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000458	2017/2018	\$ 2,912.93	\$ 3,000.00
100	025-051-003-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000459	2017/2018	\$ 2,912.93	\$ 3,000.00
101	025-051-004-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000460	2017/2018	\$ 2,912.93	\$ 3,000.00
102	025-051-005-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000461	2017/2018	\$ 2,912.93	\$ 3,000.00
103	025-051-006-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000462	2017/2018	\$ 2,912.93	\$ 3,000.00
104	025-051-007-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000463	2017/2018	\$ 70,865.49	\$ 70,900.00
105	025-052-001-000	WESTERN HILLS WATER DISTRICT	0 LEGENDS DR, PATTERSON	180000464	2017/2018	\$ 58,426.79	\$ 58,500.00
Total of List of Properties Exempted From Delinquent Tax Sale						\$ 2,032,890.03	\$ 2,041,000.00



DELINQUENT PROPERTY TAX SALE

February 24, 2026

Donna Riley, Treasurer-Tax Collector

PROPERTY-TAX DEFAULT AUCTION PROCESS

- The Tax Default process follows California Revenue & Taxation Code and is overseen by the State Controller's Office.
- When a property owner misses a payment, the TTC sends a reminder to pay by June 30 to remain current. After that date, penalties and interest apply.
- Delinquent taxes may qualify for a payment plan if current taxes are paid. If the plan defaults, it can be restarted unless it's the 4th year after default.

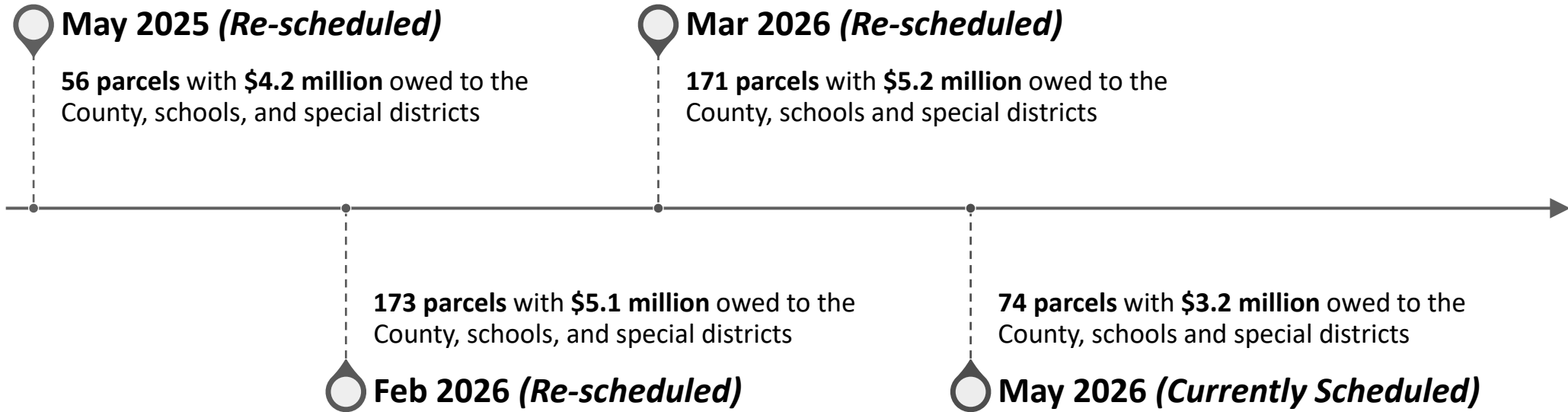
PROPERTY-TAX DEFAULT AUCTION PROCESS

- A property in default for 5 years becomes eligible for a Property Tax Default Sale.
- A Notice of Impending Power to Sell is published listing properties at risk. The auction date is set, and the Board can approve or deny the item.
- Once approved, the TTC contacts property owners and interested parties. Often, taxes are paid at this stage, avoiding the need for an auction.

PROPERTY-TAX DEFAULT AUCTION PROCESS

- All taxes, penalties, and interest must be paid by 5PM on the last business day before the auction. Bankruptcy filed by that time can also stop the auction.
- After the property is sold, taxes are distributed, and any excess proceeds can be claimed the next year.





TIMELINE

LIST OF PROPERTIES FOR DELINQUENT TAX SALE



The List of Properties for Delinquent Tax Sale, as set forth in Attachment “A,” include **74 parcels** with an amount due of **\$3.2 million**.



The List of Properties Exempted from Delinquent Tax Sale, as set forth in Attachment “B,” include **105 parcels** with an amount due of **\$2 million**.

STAFF RECOMMENDATION

1. Approve a Resolution Authorizing the Sale of Tax Defaulted Property at Public Internet Auction on or after May 18, 2026 (Resolution), at 8:00 a.m. Pacific Time (PT), or within 90 days thereafter, for the minimum bids as described on the “List of Properties for Delinquent Tax Sale,” as set forth in Attachment “A” to the Resolution, pursuant to Sections 3694, 3698, and 3699 of the California Revenue and Taxation Code.
2. Authorize the Treasurer-Tax Collector to offer the parcels that did not obtain the minimum bid amount during the previous tax sale at a reduced minimum bid amount deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3698.5(c) and 3698.7(c) of the California Revenue and Taxation Code.

STAFF RECOMMENDATION

3. Authorize the Treasurer-Tax Collector to re-offer the parcels that do not obtain the minimum bids during the May 2026 tax sale within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector pursuant to Sections 3692(e), 3698.5(c), and 3698.7(c) of the California Revenue and Taxation Code.

STAFF RECOMMENDATION

4. Authorize the Treasurer-Tax Collector to exempt ten parcels which are owned by the federal and state governments from the tax sale as identified on the “List of Properties Exempted from the Delinquent Tax Sale,” as set forth in Attachment “B” to the Resolution, pursuant to Section 202 of the California Revenue and Taxation Code, Article XIII, Section 3 of the California Constitution, and federal law; exempt four other parcels under California Revenue and Taxation Code Section 3692(a); and exempt 91 parcels under a bankruptcy protection each with an automatic stay in place.

QUESTIONS?