

December 2, 2024

TO: Board of Supervisors

FROM: Nancy Cardenas, Treasurer/Tax Collector

SUBJECT: Notice of and Request for Approval to Sell Tax-Defaulted Property at public auction and sealed auction

RECOMMENDATION: 1. Resolution approving the sale of Tax Defaulted property at public auction May 2025

The Tax Collector is authorized to sell tax defaulted property which is subject to the power to sell. An attempt to sell tax-defaulted property at public auction and/or sealed bid is required at least every four years, unless by other provisions of law, the property is not subject to sale.

Notice is hereby given that real property taxes and assessments on the parcels described in exhibit A and B will have been defaulted five or more years, or in the case of property on which a nuisance abatement lien has been recorded, three or more years. They will be sold in accordance with Chapter 7 of Part 6 Division 1 of the California Revenue and Taxation Code. Minimum bids will be set at the amount to redeem the taxes and costs of the sale or at a reduced amount if the property has been unsuccessfully offered for sale in the past. Additionally, any parcel remaining unsold will be reoffered June 2025, and any new parties of interest shall be notified in accordance with Section 3701.

The approval of the Board of Supervisors is required to sell property at public auction to the highest bidder at the time and place fixed for sale.

RESOLUTION NO. _____
RESOLUTION APPROVING SALE OF TAX DEFAULTED PROPERTIES.

WHEREAS Chapter 7 of Part 6 Division 1 of the California Revenue and Taxation Code authorizes the sale of tax defaulted property in accordance with that Chapter if approved by the Board of Supervisors and

WHEREAS the Lassen County Tax Collector has given Notice to the Board of Supervisors stating her intention to make a sale of those properties described in Exhibit "A and B", attached hereto, in accordance with provisions of the above said Chapter, the type of sale, a description of the property to be sold and the minimum price at which it is proposed to sell the property and

WHEREAS any parcel remaining unsold may be re-offered on June 2025 any new parties of interest shall be notified in accordance with Section 3701.

NOW THEREFORE BE IT RESOLVED THAT,

1. To approve the sale of tax defaulted property as described in Exhibit "A and B", attached hereto, in accordance with the provisions of Chapter 7 of Part 6, of Division 1 of the California Revenue and Taxation Code; and
BE IT FURTHER RESOLVED THAT, and
2. Where property or property interests have been offered for sale at least once and no acceptable bids therefore have been received at the minimum price determined pursuant to subdivision (a) of Section 3698.5 of Chapter 7 Part 6 of Division 1, the tax collector may, in her discretion offer that same property or those interests 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.

BE IT FURTHER RESOLVED THAT

3. That any parcel remaining unsold after the auction may be re-offered on June 2025, and any new parties of interest shall be notified in accordance with section 3701.

The forgoing resolution was adopted at a regular meeting of the Board of Supervisors of the County of Lassen, State of California, held on the 10th day of December, 2024 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Aaron Albaugh, Chairman
Lassen County Board of Supervisors

Attest: Julie Bustamante

Clerk of the Board

I, Michele Yderraga, Deputy Clerk of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution was adopted by the said Board of Supervisors at a regular meeting thereof held on the ____ day of _____ 2024

Deputy Clerk of the County of Lassen
Board of Supervisors