

Treasurer/Tax Collector

County of Lassen



, Treasurer/Tax Collector
Lassen County Courthouse, Suite 3
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November 20, 2025

TO: Board of Supervisors

FROM: Taya Short, Treasurer/Tax Collector *TSL*

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 15-18, 2026

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 12-15, 2026, 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.

PUBLIC AUCTION		
APN	LAST ASSESSEE	MINIMUM BID
001-351-014-000,001-351-024-000,001-351-025-000	CHARLES ROOPE & PATRICIA ROOPE	\$30,000.00
001-361-001-000,001-361-008-000,001-361-010-000	RICHARD DI MAIO & ANTONIO DI MAIO	\$7,000.00
015-130-003-000	HOLDINGS 22 LLC	\$2,500.00
017-010-041-000	AGEE FAMILY TRUST & AGEE, GREGORY	\$5,700.00
019-210-021-000	GREENE, RITA R ESTATE OF	\$2,100.00
025-150-001-000	MONICA HERRERA-PEARSON	\$1,100.00
025-150-023-000	KIMBERLY HERRERA & SONNY MITCHELL JR	\$1,400.00
025-150-026-000	AMANDA MARY KLIMANSKY	\$1,300.00
025-160-002-000	NICHOLAS HALL	\$1,200.00
031-170-063-000	GER MOUA	\$20,000.00
031-170-073-000	CHANTHALA VORACHAK	\$10,000.00
037-065-010-000	EUGENE NIELSON & BEVERLY NIELSON	\$5,200.00
037-073-006-000	KIMBERLY HERRERA & SONNY MITCHELL JR	\$4,000.00
043-110-003-000	DIPPLE, CHARLES E ESTATE OF	\$2,600.00
043-140-046-000, 043-140-047-000	LOK KEBOUAHOM	\$4,600.00
043-180-012-000	READE MACKAY	\$25,000.00
043-210-031-000	HELEN L BLACKMON	\$2,600.00
045-030-021-000	PAUL J & LINDA J LEFLOWERS	\$1,600.00
045-070-021-000, 045-070-022-000	WILLIAM QUINTON BIRKY & JOHN CONRAD BIRKY	\$2,500.00
045-140-014-000	HOLDINGS 22 LLC	\$1,600.00
047-090-036-000	JULIA & MIGUEL MORALES	\$2,500.00
055-010-021-000	ROSALIA VILLAGRANA	\$5,500.00
055-160-013-000	NENG MUA	\$20,000.00
059-060-012-000	SIDDIQI, M JUNAID & SAUMINI SARA	\$1,800.00
077-254-025-000	MARY MIKULAS & JOHN MIKULAS JR.	\$6,000.00
077-311-027-000	JAMES WILSON & BRENDA WILSON	\$3,000.00
077-342-018-000	ANDREW TETRAULT	\$10,000.00
077-354-005-000	STEPHANIE NEWMAN	\$3,000.00
077-363-026-000	GLENN WOMACK	\$6,500.00
077-412-019-000	SONDRA BEWLEY & ESTATE OF EDSON PORTER BEWLEY III	\$3,000.00
077-413-016-000	DAVID WOELFLE	\$4,000.00
099-230-021-000	WILLIAM & JUDITH TERWILLIGER	\$10,900.00
099-230-040-000	KENNETH E BISBING III	\$7,800.00
103-231-008-000	ESTATE OF WILLIE & ARTHA BRANTLEY, BRANTLEY ESTATE OF JEAN CON	\$5,000.00
116-200-024-000	TIMOTHY J MURPHY	\$6,100.00
119-190-016-000	MORENO, JOE ESTATE OF	\$5,100.00
125-060-016-000	LORI K STURM	\$2,600.00
125-121-013-000	ESTATE OF MARGARET COLLINS	\$30,000.00
125-124-007-000	INOC LLC	\$25,000.00
125-163-028-000	MEGHAN BLANCO	\$5,800.00
129-160-006-000	ORENE NISHIOKA	\$2,600.00
129-490-001-000	AMAR SINGH MATHFALLU	\$25,000.00
135-110-039-000	JEFFERY W ROBERSON	\$5,500.00
137-170-007-000	STEPHEN KOLTAI	\$1,700.00
139-050-013-000, 139-0050-027-000	JOHNSON, LAWRENCE & SHIRLEY	\$11,200.00
139-090-029-000	WILLIAM R EGAN JR	\$3,200.00
139-210-051-000	WILLIAM C BIERWIRTH	\$3,700.00
141-120-032-000	CHA VANG	\$50,000.00
141-180-003-000	JERRI K MURPHY	\$1,600.00

SEALED BID

APN	LAST ASSESSEE	MINIMUM BID
003-150-037-000	LANCO ENTERPRISES INC	\$3,200.00
005-130-052-000	RECREATIONAL PROFILES, INC	\$9,300.00
025-120-071-000	LAVELLE LYONS C/O JERRY	\$7,000.00
045-100-033-000	KHURANA, SHAILENDRA & VARSHNEY, SANJIV JT	\$1,500.00
045-100-039-000	HALLADAY, ELLEN L	\$1,900.00
045-100-040-000	WESCHLER, LAWRENCE M	\$500.00
045-110-004-000	JENSON JAYS & MARSHALL JAYS	\$1,800.00
045-131-028-000	BILLS, INEZ E & WHITEHORSE, WESLEY J JT	\$1,000.00
045-131-029-000	BILLS, INEZ E & WHITEHORSE, WESLEY J JT	\$1,000.00
045-132-046-000	FRANKLIN R TAFT	\$800.00
045-140-017-000	OWENS, BETTY JEAN	\$2,100.00
053-070-022-000	YOUNG, JAMES L	\$1,000.00
053-070-027-000	RICHARD REID & JOY REID	\$2,700.00
055-140-013-000	GOINS, JOHN WAYNE & WONG, TY LEE TC	\$1,000.00
057-030-024-000	BERNARD SIRUS JR	\$1,000.00
057-030-030-000	MOTA, JAVIER V	\$1,000.00
077-234-015-000	MRS AARON LEVINE	\$1,000.00
077-283-002-000	WILLIAM H COULTER & MARJORIE P MCGUIRE	\$1,300.00
077-312-001-000	LAND TITLE LLC	\$1,300.00
077-323-010-000	JAMES ROEHRIG	\$1,700.00
077-344-006-000	GROSS, BOBBI A & FLICK, BEVERLY	\$900.00
077-345-006-000	DAVID CLARK	\$1,500.00
077-354-008-000	ORVILLE AXCELL & ELLEN AXCELL	\$1,000.00
077-372-012-000	LAND TITLE LLC	\$1,300.00
077-377-002-000	ANDREW DAVIS	\$800.00
079-010-018-000	MICHIEL MOLAND & JOSEPHINE WHITING	\$3,300.00
089-070-039-520	SHERRIE A MURPHY	\$1,100.00
091-010-021-000	GEORGE PFLEG	\$3,900.00
101-040-013-000	FREDRICK BLAKEE JR & WILLIAM MORRIS	\$6,700.00
103-061-059-000	WENDELL LONGHEAD & MURAL BROWN	\$1,500.00
133-080-032-000	JACK S & ADDIE SMITH	\$500.00
141-180-003-000	JERRI MURPHY	\$1,400.00

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 12-15, 2026 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 12-15, 2026, 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 9th day of December, 2025 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Tom Neely, 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 _____ 2025

Deputy Clerk of the County of Lassen
Board of Supervisors