

Treasurer/Tax Collector

County of Lassen



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July 25, 2017

TO: Board of Supervisors

FROM: Nancy Cardenas, Treasurer/Tax Collector

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

RECOMMENDATION: 1) Resolution approving the sale of Tax Defaulted property at public auction October 13, through October 16 2017

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 of my intention to sell at public auction the tax defaulted properties listed on Exhibit "A". This property has been tax defaulted for at least five years and are subject to the Tax Collector's power to sell. It 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 may be resold within a 90-day period 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", 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

NOW THEREFORE BE IT RESOLVED THAT, and:

1. To approve the sale of tax defaulted property as described in Exhibit "A", 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

The foregoing resolution was adopted at a regular meeting of the Board of Supervisors of the County of Lassen, State of California, held on the 25 day of July 2017, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

JIM CHAPMAN, Chairman
Lassen County Board of Supervisors

Attest: Julie Bustamante

Clerk of the Board

I, SUSAN OSGOOD, 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 _____ 2017.

Deputy Clerk of the County of Lassen
Board of Supervisors