



# Mendocino County

## Legislation Details (With Text)

**File #:** 18-1351      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Adopted  
**File created:** 2/9/2018      **In control:** Treasurer-Tax Collector  
**On agenda:** 2/27/2018      **Final action:**  
**Title:** Adoption of Resolution Approving the Request to Sell Tax-Defaulted Property Subject to the Power of Sale  
**Sponsors:** Treasurer-Tax Collector  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Resolution 18-035, 2. STAFF REPORT - AUCTION - HARWOOD, 3. TAX SALE LIST - JUNE 2018

Date	Ver.	Action By	Action	Result
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**To: Board of Supervisors**

**From:** Treasurer-Tax Collector

**Meeting Date:** February 27, 2018

**Department Contact:** Shari L. Schapmire

**Phone:** 234-6884

**Department Contact:** Kristy Pierce

**Phone:** 234-6882

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Adoption of Resolution Approving the Request to Sell Tax-Defaulted Property Subject to the Power of Sale

**Recommended Action/Motion:**

Adopt Resolution approving the request to sell tax-defaulted property subject to the power of sale; and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

Board of Supervisors Adopts Resolution annually, at a minimum. Board previously adopted the attached Resolution on November 14, 2017 for an auction held in January 2018.

**Summary of Request:**

Under California law, after a period of five (5) years from the first year of tax-default, during which time the assessee retains the legal title to the property and has the privilege of redeeming it upon payment of the amount due, the tax collector records a Notice of Power to Sell Tax-Defaulted Property. Such property is subject to redemption as long as the property is not sold at auction. The tax collector has the authority to sell the tax-defaulted property at public auction, the minimum price at which property may be offered for sale, pursuant to Revenue and Taxation Code §3698.5(a), is an amount not less than the total amount necessary to redeem, plus costs.

Any parcels remaining unsold may be re-offered at a new sale within ninety (90) days of the original sale date, pursuant to Revenue and Taxation Code §3692(e), with the option to offer the remaining parcels at a reduced minimum price, pursuant to Revenue and Taxation Code §3698.5(c).

The fact that anyone should lose their property for non-payment of property taxes is regrettable. California tax law, however, afford landowners and parties of interest fair notice, a liberal period of redemption, and adequate opportunities to contest irregularities. The primary purpose of public auction sales is to collect the unpaid taxes and to return the property to a revenue-generating status by conveying the property to another owner. Offering property for sale achieves this by either selling the property or forcing redemption.

Per Revenue and Taxation Code §3692(a), the tax collector shall attempt to sell tax-defaulted property within four (4) years of the time that the property becomes subject to sale for nonpayment of taxes. If there are no acceptable bids at the attempted sale, the tax collector shall attempt to sell the property at intervals of no more than six (6) years until the property is sold.

Provided for your review is a staff report detailing an unprecedented situation with Sale Lot #8 - Harwood Products Inc.

**Alternative Action/Motion:**

Do not approve and provide direction to staff

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** N/A

**Budgeted in Current F/Y:** N/A

**Current F/Y Cost:** N/A

**Annual Recurring Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Janelle Rau, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

Executed By: Willetta Callaghan

Final Status: **Approved**

Date: March 2, 2018

Executed Item No.: **Resolution** Number: 18-035

Note to Department:

Executed Documents Returned to

Department: N/A Executed Agreement Sent to Auditor? N

