



MENDOCINO COUNTY BOARD OF SUPERVISORS
ONLINE AGENDA SUMMARY

BOARD AGENDA # 4 (S)

-Arrangements for public hearings and timed presentations must be made with the Clerk of the Board in advance of public/media noticing
-Agenda Summaries must be submitted no later than *noon* Monday, 15 days prior to the meeting date (along with electronic submittals)
-Send 1 complete original single-sided set and 1 photocopy set – Items must be signed-off by appropriate departments and/or Co. Co.
Note: If individual supporting document(s) exceed 25 pages each, or are not easily duplicated, please provide 7 hard-copy sets)
-Transmittal of electronic Agenda Summaries, records, and supporting documentation must be emailed to: bosagenda@co.mendocino.ca.us
-Electronic Transmission Checklist: ☐ Agenda Summary ☐ Records ☐ Supp. Doc. ☐ If applicable, list other online information below
-Executed records will be returned to the department within one week. *Arrangements for expedited processing must be made in advance*

TO: Board of Supervisors **DATE:** February 27, 2012

FROM: Shari L. Schapmire, Treasurer-Tax Collector **MEETING DATE:** March 13, 2012

DEPARTMENT RESOURCE/CONTACT: Shari L. Schapmire **PHONE:** 4325 Present ☐ On Call ☒
Kristy Pierce **PHONE:** 4323

Consent Agenda ☒ Regular Agenda ☐ Noticed Public Hearing ☐ Time Allocated for Item: _____

■ AGENDA TITLE: Adopt Resolution Approving the Request to Sell Tax-Defaulted Property Subject to the Power of Sale

■ PREVIOUS BOARD/BOARD COMMITTEE ACTIONS: Board of Supervisors approves resolution annually, last Board approval was February 15, 2011.

■ SUMMARY OF REQUEST:

Under California law, after a period of five 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 90 days of the original sale date, pursuant to Revenue and Taxation Code Section 3692(e), with the option to offer the remaining parcels at a reduced minimum price, pursuant to Revenue and Taxation Code Section 3698.5(c).

The fact that anyone should lose their property for non-payment of property taxes is regrettable. Our tax laws, 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 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 years until the property is sold.

■ SUPPLEMENTAL INFORMATION AVAILABLE ONLINE AT:

■ ADDITIONAL INFORMATION ON FILE WITH THE CLERK OF THE BOARD (CHECKED BY COB IF APPLICABLE): ☐

BOARD ACTION (DATE: _____): ☐ Approved ☐ Referred to _____ ☐ Other _____

RECORDS EXECUTED: ☐ Agreement: _____ ☐ Resolution: _____ ☐ Ordinance: _____ ☐ Other _____



MENDOCINO COUNTY BOARD OF SUPERVISORS
ONLINE AGENDA SUMMARY

BOARD AGENDA # 4 (S)

FISCAL IMPACT:			
Source of Funding	Current F/Y Cost	Annual Recurring Cost	Budgeted in Current F/Y
	None, all costs recovered through redemption or sale of the property.	None	Yes <input type="checkbox"/> No <input type="checkbox"/>

■ SUPERVISORIAL DISTRICT: 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ All ☒ ■ VOTE REQUIREMENT: Majority ☐ 4/5ths ☐

■ **RECOMMENDED ACTION/MOTION:** Adopt resolution approving the request to sell tax-defaulted property subject to the power of sale and authorize the Chair to sign the same.

■ **ALTERNATIVES:**

■ **CEO REVIEW (NAME):** Kristi Furman **PHONE:** 463-4441

RECOMMENDATION: Agree ☐ Disagree ☐ No Opinion ☐ Alternate ☐ Staff Report Attached ☐

BOARD ACTION

☐ Approved _____

☐ Records Executed _____

Date of Meeting _____

☐ Referred to _____

☐ Other _____