



COUNTY OF HUMBOLDT

For the meeting of: 3/8/2022

File #: 22-240

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

SUBJECT:

Resolution to Auction Tax-Defaulted Properties

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve Resolution # __, approving the sale of properties which are tax-defaulted and subject to sale (Attachment 1); and
2. Approve the Treasurer-Tax Collector to re-offer, within 90 days of the original sale date, any unsold parcels in accordance with Revenue and Taxation Code, section 3698.5; and
3. Direct the Clerk of the Board to provide the Treasurer-Tax Collector with one certified copy of the Resolution by March 15, 2022.

SOURCE OF FUNDING:

General Fund (1100)

DISCUSSION:

Your Board approved this same sale of properties list on February 8, 2022; but there was an additional nuisance abatement charge for APN 303-063-029-000 about which the Treasurer-Tax Collector was unaware at the time. That charge has now been added to the property for cost recovery purposes, hence this resubmittal for approval.

Notice is hereby given of the Tax Collector's intention to sell tax defaulted properties at public auction as noted in the Authorization and Report of Sales (Attachment 2). The public auction will be conducted via the internet through the public auction company known as GovEase with whom the county has contracted for these services. Government Code section 31000 permits the Board of Supervisors to contract for these special services with individuals and companies specially trained, experienced and competent to provide these services, for which GovEase is qualified.

The properties will be sold at public auction or by sealed bid for the stated minimum price. Those tax defaulted properties subject to the power of sale are described on the attached Authorization and Report of Sales (Attachment 2), in accordance with Chapters 7 of Part 6 of Division 1 of the California

Revenue and Taxation Code. It is the Tax Collector's intention, with your approval, to re-offer within 90 days of the original sale date, unsold parcels at a price which is deemed appropriate pursuant to Revenue and Taxation Code section 3698.5. In addition, contiguous parcels may be combined for sale purposes.

FINANCIAL IMPACT:

All costs of the sale is reimbursed from sale proceeds, these costs are anticipated to be approximately \$79,170. Proceeds will also be used to pay delinquent taxes owed. The net effect results with taxing agencies receiving bond and assessment revenue, the county receiving tax payments, and the property taxes becoming current.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by enforcing laws and regulations to protect residents. [Click here to type another item\(s\) from the Strategic Framework, or leave as a period.](#)

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could decide to not approve this year's auction as proposed but the auction process is a necessary component of ensuring the collection of delinquent property taxes; and State law requires the Tax Collector to sell tax delinquent parcels at auction but only after Board of Supervisors approval.

ATTACHMENTS:

1. Resolution for 2021.2022 Auction
2. Auction Properties 2021.2022 Authorization and Report for Sale

PREVIOUS ACTION/REFERRAL:

Board Order No.: [Click or tap here to enter text.](#)

Meeting of: February 8, 2022

File No.: 22-70