



# COUNTY OF HUMBOLDT

For the meeting of: 2/8/2022

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File #: 22-70

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**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);
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 February 15, 2022.

**SOURCE OF FUNDING:**

General Fund (1100)

**DISCUSSION:**

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 cost 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 .

**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.: C-19

Meeting of: November 10, 2020

File No.: 20-1420