



# COUNTY OF HUMBOLDT

AGENDA ITEM NO.

**C-29**

For the meeting of: August 9, 2016

Date: July 18, 2016

To: Board of Supervisors

From: John Bartholomew, Treasurer-Tax Collector

Subject: RESOLUTION TO SELL TAX-DEFAULTED PROPERTIES VIA SEALED BID

### RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve Resolution # 16-93 (Attachment 1) for sale of properties tax-defaulted, subject to sale.
2. Direct the Clerk of the Board to provide the Treasurer-Tax Collector with four certified copies of the Resolution by August 16, 2016.

### SOURCE OF FUNDING:

General Fund – Revenue from sale will pay costs.

### DISCUSSION:

Notice is hereby given of the Tax Collector's intention to sell tax defaulted properties through a sealed bid sale. The properties will be sold for the stated minimum price or more if higher bids are received. 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 Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code. These properties subject to sale are all located in the Shelter Cove Resort Improvement District and will only be offered to contiguous parcel owners who must, if they have the successful bid, combine the sale parcel with their own parcel as a condition of the sealed bid sale process.

Prepared by John Bartholomew *JB*

CAO Approval *Eubank Hayes*

### REVIEW:

Auditor *MSM* County Counsel *an* Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

### TYPE OF ITEM:

- Consent
- Departmental
- Public Hearing
- Other \_\_\_\_\_

### PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Meeting of: \_\_\_\_\_

### BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Fennell*, Seconded by Supervisor *Sundberg*

Ayes *Sundberg, Fennell, Lovelace, Bohn, Bass*

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: *Aug. 9, 2016*

By: *Kathy Hayes*

Kathy Hayes, Clerk of the Board

Every property being offered in this sale has been through the regular tax auction process at least twice without any minimum bids being received from potential bidders. The Tax Collectors office has therefore rendered these parcels as unusable by their size, location, or condition per Revenue and Taxation Code 3692(c) and has therefore reduced the minimum bid amounts to little more than the costs of taking them through the sealed bid process.

As stated in 3692(c) "If the parcel is sold to a contiguous property owner, the tax collector shall require that the successful bidder request the assessor and the planning director to combine the unusable parcel with the bidder's own parcel as a condition of sale". The combining of parcels is the objective of this sale whereby they will then be removed from the tax rolls as individually assessed parcels and become part of parcels whose owners are current with their taxes and most likely will remain so into the future. This result will be much more cost effective over time versus trying to collect on parcels which have proven to be uncollectable in the past.

FINANCIAL IMPACT:

All costs of the sale will be reimbursed from sale proceeds. The net effect, if all parcels are sold, is that the County will not collect \$160,865.70 in base taxes owed on these parcels; but the County in turn will realize significant cost savings by not having to assess or try to collect taxes on these unusable parcels which have been proven to be uncollectable in the past. The amount above does not include penalties, interest, or fees that have accumulated while the property taxes have been delinquent.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Continue to try and collect taxes on these unusable parcels.

ATTACHMENTS:

1. **Resolution**
2. **Authorization and Report of Sales**

# ATTACHMENT 1



**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of August 9, 2016

RESOLUTION NO. 16-93


**RESOLUTION APPROVING SALE OF PROPERTIES TAX-DEFAULTED AND SUBJECT TO SALE**

**WHEREAS**, the properties shown in Attachment 2 are tax defaulted and subject to sale.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

Pursuant to the above notice and request, we resolve that approval for said sale is hereby granted. Tax Collector is directed to sell the property described in said Notice as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

Dated: August 9, 2016

  
\_\_\_\_\_  
MARK LOVELACE, Chair  
Humboldt County Board of Supervisors


Adopted on motion by Supervisor Fennell, seconded by Supervisor Sundberg, and the following vote:

AYES:	Supervisors	Sundberg, Fennell, Lovelace, Bohn, Bass
NAYS:	Supervisors	--
ABSENT:	Supervisors	--
ABSTAIN:	Supervisors	--

STATE OF CALIFORNIA    )  
County of Humboldt     )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.

  
\_\_\_\_\_  
By ANA HARTWELL  
Deputy Clerk of the Board of Supervisors of the  
County of Humboldt, State of California

# ATTACHMENT 2

FROM:  
John Bartholomew  
Treasurer-Tax Collector  
County of Humboldt

AUTHORIZATION AND REPORT OF SALES

Under Direction of the Board of Supervisors, By Resolution No.

The property listed below was for sale by Public Auction via Sealed Bid on and was disposed of as follows:

Item	AP NO. Last Assessee Minimum Bid	Tax Rate Area	Sale No. Def. Year Tax Deed Rec. Data	Sale Price Transfer Tax	\$\$\$ In Trust 3108	Adver. Cost	Record Fee/Sub toSale Mon Fee	Sales Fees State	Sales Fees County	Notice Cost	Auction/ Misc Costs Bid4Asets	Redemption Amount Applied	Current Tax Applied	Excess Proceeds	Deed Issued To:
1	109-061-024-000 Elizabeth Kelly	156-013	080000102 2007-2008 2013-016649												
	Min bid		142.50												
2	109-071-027-00 Larita J Pennell	156-013	070000419 2006-2007 2012-019094												
	Min Bid		157.50												
3	109-081-020-000 Capital Investment Enterprises Juanita H Booker/ William E & Lillian William E & Lillian Johnson	156-013	060000416 2005-2006 2011-13990												
	Min Bid		157.50												
4	109-081-027-000 Capital Investments Enterprises	156-013	060000418 2005-2006 2011-13991												
	Min Bid		142.50												
5	109-081-048-00 Gary S White	156-013	080000713 2007-2008 2013-016651												
	Min Bid		127.50												



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6	109-121-018-000 Thomas A Bailey	156-013	090000861 2008-2009 2014-012450												
	Min Bid		142.50												
7	109-141-022-000 Paul V Porreca	156-013	090000875 2008-2009 2014-012689												
	Min Bid		157.50												
8	109-141-032-000 Peter Williamson	156-013	040000382 2003-2004 2009-16066												
	Min Bid		142.50												
9	109-221-009-000 Capital Investment Enterprises	156-013	060000401 2005-2006 2011-13999												
	Min Bid		127.50												
10	109-221-010-000 Vitaly & Irina Onishchenko	156-013	070000455 2006-2007 2012-019102												
	Min Bid		157.50												
11	109-251-052-000 Brad Simonton William H Souther	156-013	100000513 2009-2010 2015-013839												
	Min Bid		127.50												
12	109-261-032-000 Sassan S Kouchekpour	156-013	100000516 2009-2010 2015-013534												
	Min Bid		127.50												



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13	109-271-052-000 Gary A McDonald	156-013	040000397 2003-2004 2009-16069												
	Min Bid		142.50												
14	109-291-006-000 Charles H & Patricia L May	156-013	070000472 2006-2007 2012-019108												
	Min Bid		157.50												
15	109-292-047-000 Chau N Pham	156-013	070000474 2006-2007 2012-019110												
	Min Bid		127.5												
16	109-311-024-000 Ting C Pan	156-013	100000534 2009-2010 2015-013763												
	Min Bid		187.50												
17	109-331-039-000 Steve & Yvonne Duran	156-013	040000602 2003-2004 2011-18083												
	Min Bid		142.50												
18	109-341-040-000 Harry Turner	156-013	050000555 2004-2005 2010-14130												
	Min Bid		142.50												
19	110-021-002-000 Paul Dean	156-013	090000949 2008-2009 2014-012654												
	Min Bid		157.50												
20	110-091-024-000 Renee M Weaver	156-013	080000803 2007-2008 2013-016677												
	Min Bid		142.50												



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21	110-121-006-000 Charles E & Lucy B Adams	156-013	100000566 2009-2010 2015-013768												
	Min Bid		142.50												
22	110-121-007-000 Monica Kelly	156-013	090000958 2008-2009 2014-012659												
	Min Bid		142.50												
23	110-131-004-000 Jeffrey Greene	156-013	100000569 2009-2010 2015-013770												
	Min Bid		157.50												
24	110-131-043-000 Danny & Samantha C Chu	156-013	070000514 2006-2007 2013-023612												
	Min Bid		172.50												
25	110-131-044-000 Capital Investment Enterprises	156-013	060000368 2005-2006 2011-13945												
	Min Bid		127.50												
26	110-181-007-000 Christopher Chamber	156-013	080000815 2007-2008 2013-016683												
	Min Bid		157.50												
27	110-191-048-000 Jose L Perez	156-013	070000521 2006-2007 2012-019033												
	Min Bid		127.50												
28	110-231-043-000 Albert Shahid	156-013	060001585 2005-2006 2011-13949												



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	Min Bid		127.50												
29	110-201-021-000 Suzanne L Holub	156-013	080000057 2007-2008 2013-016686												
	Min Bid		157.50												
30	110-201-022-000 Calvin F & John T Crews Robert L & William C Crews	156-013	090000969 2008-0009 2014-012662												
	Min Bid		232.50												
31	110-211-032-000 Debora Hakimzadeh	156-013	090000973 2008-2009 2014-012663												
	Min Bid		127.50												
32	110-211-041-000 Ernest E & Marguriette M Ford	156-013	070000524 2006-2007 2012-019034												
	Min Bid		142.50												
33	110-221-013-000 Danald S & Patricia E Steel	156-013	060000366 2005-2006 2011-13947												
	Min Bid		142.50												
34	110-231-029-000 Capital Investment Enterprises	156-013	060000365 2005-2006 2011-13948												
	Min Bid		127.50												
35	110-251-016-000 Douglas K Hishinuma	156-013	040001156 2003-2004 2009-16072												
	Min Bid		127.50												



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36	110-251-043-000 Finance All LLC	156-013	070000531 2006-2007 2012-019037												
	Min Bid		127.50												
37	110-261-014-000 Kenneth C Clarke II Nancy L Rhodes	156-013	100000606 2009-2010 2015-013772												
	Min Bid		172.50												
38	110-301-042-000 Richard K Dyer	156-013	080000835 2007-2008 2013-016690												
	Min Bid		142.50												
39	111-051-019-000 Elmer H & Angelynne S Gabinay	156-013	090001000 2008-2009 2014-012451												
	Min Bid		202.50												
40	111-112-013-000 Paul W & Elenita Stack	156-013	090001027 2008-2009 2014-012453												
	Min Bid		157.50												
41	111-202-008-000 Michael C Sorenson	156-013	070000589 2006-2007 2012-019045												
	Min Bid		142.50												
<b>TOTALS SALES PRICE COLLECTED-</b>															
<b>DOC TRANSFER TAX-</b>						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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