



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-13

For the meeting of: September 9, 2014

Date: August 15, 2014
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 # (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 September 16, 2014.

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

CAO Approval Amy Nissen

REVIEW: Auditor MSM County Counsel MJ Personnel Risk Manager Other

TYPE OF ITEM: X Consent Departmental Public Hearing Other

PREVIOUS ACTION/REFERRAL:

Board Order No.

Meeting of:

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor Bass Seconded by Supervisor Fennell
Ayes Sundberg, Lovelace, Bohn, Fennell, Bass
Nays
Abstain
Absent

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

Dated: Sept. 9, 2014
By: 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 \$ 77,016.92 in 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.

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 September 9, 2014

RESOLUTION NO. 14-64

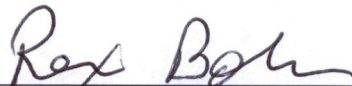
RESOLUTION APPROVING SALE OF PROPERTIES TAX-DEFAULTED AND SUBJECT TO SALE

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: September 9, 2014



REX BOHN, Chair
Humboldt County Board of Supervisors


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

AYES:	Supervisors	Sundberg, Lovelace, Bohn, Fennell, 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 a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

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. _____ and Was Disposed of As Follows: _____

1	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	109-061-019-000 Kerry L Terry Cherise Terry MIN BID	156-013	050000611 2004-2005 2010-14126												
2	109-061-026-000 Lynne Lange MIN BID	156-013	000000483 1999-2000 2005-23356												
3	109-071-027-000 Larita J Pennell MIN BID	156-013	070000419 2006-2007 2012-019094												
4	109-141-032-000 Peter Williamson MIN BID	156-013	040000382 2003-2004 2009-16066												
5	109-171-012-000 Danny Chu Samantha Cham MIN BID	156-013	060001262 2005-2006 2011-13995												
6	109-221-005-000 Armand Contreras MIN BID	156-013	060000400 2005-2006 2011-13998												

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7	109-251-041-000 Georges & Kris DeBoelpraep	156-013	060001289 2005-2006 2011-14001												
	MIN BID		\$187.50												
8	109-261-003-000 Reyes R & Maria J Cordova	156-013	050000571 2004-2005 2010-14128												
	MIN BID		\$217.50												
9	109-261-022-000 Jaime Medina	156-013	040000395 2003-2004 2011-14002												
	MIN BID		\$187.50												
10	109-271-017-000 Kenneth J Trappen	156-013	060001310 2005-2006 2011-14004												
	MIN BID		\$202.50												
11	109-271-043-000 Peter Williamson	156-013	040000404 2003-2004 2009-16068												
	MIN BID		\$172.50												
12	109-271-052-000 Gary A McDonald	156-013	040000397 2003-2004 2009-16069												
	MIN BID		\$187.50												
13	109-331-039-000 Steve & Yvonne Duran	156-013	040000602 2003-2004 2011-18083												
	MIN BID		172.50												

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14	109-341-021-000 Anh T & Dinh Q Nguyen	156-013	050000552 2004-2005 2010-14129												
	MIN BID		202.50												
15	109-341-040-000 Harry Tanner	156-013	050000555 2004-2005 2010-14130												
	MIN BID		172.50												
16	110-071-001-000 James L Young	156-013	040000946 2003-2004 2009-16071												
	MIN BID		187.50												
17	110-071-003-000 Ray Green Chad Peckham	156-013	050000546 2004-2005 2010-14135												
	MIN BID		187.50												
18	110-151-030-000 W B & Mary R Van Deventer	156-013	070000516 2006-2007 2012-019114												
	MIN BID		187.50												
19	110-221-013-000 Donald S & Patricia E Steel	156-013	060000366 2005-2006 2011-13947												
	MIN BID		172.50												
20	110-231-043-000 Albert Shahid	156-013	060001585 2005-2006 2011-13949												
	MIN BID		172.50												

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21	110-251-016-000 Douglas K Hishinuma	156-013	040001156 2003-2004 2009-16072												
	MIN BID		157.50												
22	110-251-039-000 Mahmoud Shafie Mailhesh Shafie	156-013	060000361 2005-2006 2011-13950												
	MIN BID		157.50												
23	111-132-030-000 Busters Ventures II, LLC	156-013	060001569 2005-2006 2011-13959												
	MIN BID		232.50												
	TOTALS SALES PRICE COLLECTED-														
	DOC TRANSFER TAX-														
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	