



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-15

For the meeting of: July 28, 2015

Date: July 9, 2015
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 # 15-82 (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 4, 2015.

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 *Amy Olsen*

REVIEW:

Auditor *MBM* County Counsel *NAD* 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 *Bass* Seconded by Supervisor *Lovelace*

Ayes *Lovelace, Fennell, Bohn, Bass*

Nays _____

Abstain _____

Absent *Sundberg*

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

Dated: *July 28, 2015*

By: *[Signature]*
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 \$ 111,095.52 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 July 28, 2015

RESOLUTION NO. 15-82

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: July 28, 2015



ESTELLE FENNELL, Chair
Humboldt County Board of Supervisors

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

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

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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 to Sale Mon Fee	Sales Fees State	Sales Fees County	Notice Cost	Auction/ Misc Costs Bid4Assets	Redemption Amount Applied	Current Tax Applied	Excess Proceeds	Deed Issued To:
6	109-071-033-000 Acorn Mortgage & Financial Services Inc Min Bid	156-013	080000196 2007-2008 2013-016650 195.00												
7	109-081-048-000 Gary S White Min Bid	156-013	080000713 2007-2008 2013-016651 180.00												
8	109-091-003-000 Kenneth J Trappen Min Bid	156-013	070000423 2006-2007 2012-019096 195.00												
9	109-101-008-000 Michael A Lyday T K Aaron-Lyday Min Bid	156-013	080000056 2007-2008 2013-016652 225.00												
10	109-101-030-000 Christopher Trent Min Bid	156-013	080000718 2007-2008 2013-016653 210.00												
11	109-121-018-000 Thomas A Bailey Min Bid	156-013	090000861 2008-2009 2014-012450 195.00												
12	109-131-013-000 Arthur & Veronique Dellabruna Min Bid	156-013	070000433 2006-2007 2013-016655 210.00												

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27	109-221-010-000 Vitaly & Irina Onishchenko	156-013	070000455 2006-2007 2012-019102												
	Min Bid		225.00												
28	109-231-031-000 Lea D Jacobs Ken Casper II	156-013	070000457 2006-2007 2012-019103												
	Min Bid		255.00												
29	109-241-004-000 Equity Trust Company Cust Christopher M Weston Sr FBO	156-013	080000104 2007-2008 2013-016665												
	Min Bid		225.00												
30	109-241-005-000 Equity Trust Company Cust Christopher M Weston Sr FBO	156-013	080000105 2007-2008 2013-016666												
	Min Bid		240.00												
31	109-241-041-000 Leolin D Oblena	156-013	090000908 2008-2009 2014-019477												
	Min Bid		240.00												
32	109-261-031-000 Leslie J Holmes	156-013	090000909 2008-2009 2014-012699												
	Min Bid		180.00												
33	109-271-052-000 Gary A McDonald	156-013	040000397 2003-2004 2009-16069												
	Min Bid		210.00												

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34	109-281-006-000 Bishop P Parrish 3rd Min Bid	156-013	090000911 2008-2009 2014-012700 195.00												
35	109-291-006-000 Charles H & Patricia L May Min Bid	156-013	070000472 2006-2007 2012-019108 210.00												
36	109-292-047-000 Chau N Pham Min Bid	156-013	070000474 2006-2007 2012-019110 180.00												
37	109-311-002-000 Martin E J & Mellie A Bukovsky Melinda Morgan Min Bid	156-013	090000925 2008-2009 2014-012703 270.00												
38	109-311-030-000 Chau N Pham Min Bid	156-013	070000479 2006-2007 2012-019111 180.00												
39	109-311-047-000 Deborah Hakimzadeh Min Bid	156-013	090000215 2008-2009 2014-012704 180.00												
40	109-331-039-000 Steve & Yvonne Duran Min Bid	156-013	040000602 2003-2004 2011-18083 195.00												

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41	109-341-017-000 Don J Kanaly Mildred E Miller Min Bid	156-013	080000788 2007-2008 2013-016670 210.00												
42	109-341-022-000 Anh & Dinh Nguyen Min Bid	156-013	090000938 2008-2009 2014-012707 255.00												
43	109-341-040-000 Harry Tanner Min Bid	156-013	050000555 2004-2005 2010-14130 195.00												
44	109-362-005-000 Foxy Avenue Clips, Inc Min Bid	156-013	080000794 2007-2008 2013-016672 270.00												
45	110-021-002-000 Paul Dean Min Bid	156-013	090000949 2008-2009 2014-012654 210.00												
46	110-021-022-000 Armando Soriano Min Bid	156-013	080000795 2007-2008 2013-016673 195.00												
47	110-021-031-000 Franklin R Etter Min Bid	156-013	070000493 2006-2007 2014-012655 225.00												

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48	110-071-008-000 Rogelio P Acjedo	156-013	090000954 2008-2009 2014-012658												
	Min Bid		195.00												
49	110-081-031-000 Susan Allen	156-013	080000802 2007-2008 2013-016676												
	Min Bid		255.00												
50	110-091-024-000 Renee M Weaver	156-013	080000803 2007-2008 2013-016677												
	Min Bid		195.00												
51	110-121-007-000 Monica Kelly	156-013	090000958 2008-2009 2014-012659												
	Min Bid		210.00												
52	110-131-026-000 Sandra Moody	156-013	080000811 2007-2008 2013-016679												
	Min Bid		195.00												
53	110-131-043-000 Danny & Samantha C Chu	156-013	070000514 2006-2007 2013-023612												
	Min Bid		225.00												
54	110-141-030-000 Renee M Weaver	156-013	080000814 2007-2008 2013-016681												
	Min Bid		195.00												

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62	110-211-032-000	156-013	090000973												
	Deborah Hakimzadeh		2008-2009												
			2014-012663												
	Min Bid		195.00												
63	110-211-036-000	156-013	090000974												
	Benjamin E S Gibbs		2008-2009												
	Seth O Carpenter		2014-012664												
	Min Bid		180.00												
64	110-211-041-000	156-013	070000524												
	Ernest E &		2006-2007												
	Margueriette M Ford		2012-019034												
	Min Bid		195.00												
65	110-221-013-000	156-013	060000366												
	Donald S &		2005-2006												
	Patricia E Steel		2011-13947												
	Min Bid		195.00												
66	110-231-043-000	156-013	060001585												
	Albert Shahid		2005-2006												
			2011-13949												
	Min Bid		195.00												
67	110-251-016-000	156-013	040001156												
	Douglas K Hishinuma		2003-2004												
			2009-16072												
	Min Bid		180.00												
68	110-251-043-000	156-013	070000531												
	Finance Ali, LLC		2006-2007												
			2012-019037												
	Min Bid		180.00												

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69	110-261-039-000 Cassandra M Cook	156-013	090000986 2008-2009 2014-012708												
	Min Bid		195.00												
70	110-291-026-000 Carlos P Balao & Marylou Barrin-Balao	156-013	080000833 2007-2008 2013-016688												
	Min Bid		210.00												
71	110-291-030-000 Dennis Goehring	156-013	080000127 2007-2008 2013-016689												
	Min Bid		225.00												
72	110-301-042-000 Richard K Dyer	156-013	080000835 2007-2008 2013-016690												
	Min Bid		195.00												
73	111-022-004-000 Tommy A & Pauline York	156-013	070000545 2006-2007 2012-019039												
	Min Bid		225.00												
74	111-022-032-000 Tommy A & Pauline York	156-013	070000546 2006-2007 2012-019040												
	Min Bid		210.00												
75	111-051-019-000 Elmer H & Angelynn S Gabinay	156-013	090001000 2008-2009 2014-012451												
	Min Bid		270.00												

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76	111-081-010-000 Juan R & Maia E Comparetto Min Bid	156-013	070000558 2006-2007 2012-019041 180.00												
77	111-112-006-000 William L Hirst Jr Min Bid	156-013	090001025 2008-2009 2014-012709 225.00												
78	111-112-013-000 Paul W & Elenita Stack Min Bid	156-013	090001027 2008-2009 2014-012453 225.00												
79	111-152-013-000 Laurie Inea Min Bid	156-013	080000185 2007-2008 2013-016698 195.00												
80	111-202-008-000 Michael C Sorenson Min Bid	156-013	070000589 2006-2007 2012-019045 225.00												
TOTALS				SALES PRICE COLLECTED-											
				DOC TRANSFER TAX-											