



# COUNTY OF HUMBOLDT

For the meeting of: 2/9/2021

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File #: 21-101

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**To:** Board of Supervisors

**From:** Treasurer/Tax Collector

**Agenda Section:** Consent

**SUBJECT:**

Resolution for Chapter 8 Sale of A Tax-Defaulted Property to The City of Eureka

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve Resolution # \_\_\_\_\_ for sale of a tax-defaulted property to the City of Eureka (Attachment 1); and
2. Approve and authorize the 'Agreement to Purchase Tax Defaulted Property' with the City of Eureka (Attachment 4).

**SOURCE OF FUNDING:**

General Fund - All Costs for the Chapter 8 Agreement Sale will be reimbursed by the City of Eureka

**DISCUSSION:**

Public agencies may purchase tax-defaulted property through a Chapter 8 Agreement Sale pursuant to California Revenue and Taxation (R&T) code provided certain documentation is received in a timely manner and that the agency is qualified to make such a request.

The Tax Collectors office received Resolution 2021-02 (Attachment 2) from the City of Eureka (City) which objects to the sale of a property scheduled for the Chapter 7 public tax sale approved by your Board (on 11.10.2020) to take place from February 26 - 28, 2021. Along with the objection to sale by Resolution the Tax Collector's office also received an 'Application to Purchase Tax Defaulted Property from County' (Attachment 3) from the City.

The receipt of these two documents, objecting to the sale the specific property and requesting purchase of this same property, required the Tax Collector to confirm that the request was timely, that the properties listed in the application for purchase by the City are within the jurisdiction of the City, and that the City is qualified to make the request. Having confirmed that the documents were in order, received timely, and that the City is a qualifying entity per R&T codes 3695 and 3695.4, the property listed on the Application to Purchase and currently scheduled for sale shall not be offered at the public sale provided your Board authorizes the Agreement to Purchase Tax-Defaulted Property (Attachment

4) between the County and the City.

Because all documentation requirements for a Chapter 8 sale have been met by the City the Tax Collector recommends approval of the resolution (Attachment 1) and the agreement (Attachment 4) to sell these properties to the City.

Once approved by your Board the agreement and all supporting documents will be sent to the California State Controller for approval per R&T code 3795.

FINANCIAL IMPACT:

The agreement (Attachment 4) specifies that the City will pay the minimum bid amount previously approved by your Board (on 11.10.2021) for the auction properties. All additional costs of the sale including notification of parties of interest and publication costs will be reimbursed by the City.

The net effect is that all current and delinquent property taxes, penalties, fees, and interest will be paid, and all costs of the Chapter 8 sale will be covered.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by building interjurisdictional and regional cooperation Click here to type another item(s) from the Strategic Framework, or leave as a period.

OTHER AGENCY INVOLVEMENT:

City of Eureka

ALTERNATIVES TO STAFF RECOMMENDATIONS:

None; State law requires the Tax Collector to sell tax delinquent parcels at auction with Board of Supervisors approval and to follow statutory requirements when a Chapter 8 sale is requested by a qualified taxing agency.

ATTACHMENTS:

1. Board Resolution Authorizing Chapter 8 Sale
2. Resolution 2021-02 from the City of Eureka
3. Application to Purchase Tax Defaulted Property from County by the City of Eureka
4. Agreement to Purchase Tax Defaulted Property with the City of Eureka

PREVIOUS ACTION/REFERRAL:

Board Order No.: Click or tap here to enter text.

Meeting of: November 10, 2020

File No.: 20--1420