

**MEMORANDUM  
TREASURER-TAX COLLECTOR  
COUNTY OF PLACER**

**To:** Honorable Board of Supervisors  
**From:** Jenine Windeshausen, Treasurer-Tax Collector   
**Date:** July 11, 2006  
**Subject:** Notice of Tax Defaulted Land and Intention of Sale  
By Public Auction

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**RECOMMENDATION:** Approve the attached resolution authorizing the Treasurer-Tax Collector to sell at public auction the tax-defaulted property which is subject to the power of sale and described on the attached schedule, in accordance with Chapter 7, Article 6, Division 1 of the Revenue and Taxation Code.

**BACKGROUND:** Secured real property becomes subject to the Tax Collector's power to sell five years from the date declared tax defaulted. The purpose for offering tax defaulted property at auction is to collect the unpaid taxes (redemption) and to convey the property to a responsible owner. There are currently 16 parcels planned for sale, any of which may be redeemed by 5:00 PM the day prior to the sale (September 20, 2006). The public auction will be held on September 21, 2006. As required by law, all owners and other parties of interest for each parcel are legally and publicly noticed<sup>1</sup>.

The year a parcel is offered for sale, the minimum selling price for each parcel is based on the redemption amount plus costs associated with the sale as per Revenue and Taxation code section 3698.5. For unsold parcels the Tax Collector, with Board approval, may re-offer the property at a price lower than the minimum bid in order to effect sale of the parcels. The difference between the successful bid amount and the minimum selling price (i.e. excess proceeds) is subject to claim by certain parties on a priority lien basis as specified by law under Revenue and Taxation code section 4675. Any unclaimed excess proceeds are deposited into the County General Fund as specified by law.

**FISCAL IMPACT:** The 16 parcels currently eligible for sale represent an estimated outstanding redemption amount of \$ 191,801.22. Costs incurred for each parcel are collected upon the sale of the parcel. If a parcel is sold for less than the stated minimum price, any unpaid taxes or fees would be replaced from the tax loss reserve account pursuant to the Teeter plan.

JW/amd

Attachments

<sup>1</sup>Attachment A contains a copy of the public notice.

**Before the Board of Supervisors  
County of Placer, State of California**

In the matter of:

Resol. No. \_\_\_\_\_

A RESOLUTION AUTHORIZING THE TAX  
COLLECTOR TO SELL TAX DEFAULTED  
PROPERTIES BY PUBLIC AUCTION

The following RESOLUTION was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held July 11, 2006 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chairman, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_

\_\_\_\_\_

BE IT RESOLVED that approval for Tax Defaulted Land Sale by Public Auction on September 21, 2006 is hereby granted. Jenine Windeshausen, Placer County Tax Collector, is directed to sell, and if necessary re-offer for sale, the property described in Attachments A and B as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

**Attachment A**  
**NOTICE OF PUBLIC AUCTION ON SEPTEMBER 21, 2006**  
**OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**

Made pursuant to Chapter 7 of Part 6 of Division 1, Revenue and Taxation Code

On July 11, 2006, I, Jenine Windeshausen, Placer County Tax Collector, was directed to conduct a public auction sale by the board of supervisors of Placer County, California. The tax-defaulted properties listed below are subject to the tax collector's power of sale and have been approved for sale by a resolution dated July 11, 2006 of the Placer County board of supervisors.

The sale will be conducted at 9:00 a.m. on Thursday, September 21, 2006, in the Board of Supervisors' Chambers, Placer County Administrative Center at 175 Fulweiler Avenue, Auburn, California as a public auction to the highest bidder for cash in lawful money of the United States or negotiable paper, for not less than the minimum bid as shown on this notice. If no bids are received on a parcel, it will be re-offered at the end of the auction at a minimum price appropriate to stimulate competitive bidding.

The right of redemption will cease on Wednesday, September 20, 2006 at 5:00 p.m. and properties not redeemed will be offered for sale. If the parcel is not sold, the right of redemption will revive and continue up to the close of business of the last business day prior to the next scheduled sale.

If the properties are sold, parties of interest, as defined in California Revenue and Taxation Code Section 4675, have a right to file a claim with the county for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of the liens and costs of the sale, which are paid from the sale proceeds.

Potential bidders should contact the Tax Collector at 2976 Richardson Dr., Auburn, California, 95603 or call (530) 889-4129 or 4127 for more information regarding the public auction.

**Attachment B**

**PARCEL NUMBERING SYSTEM EXPLANATION**

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map, (if applicable), and the individual parcel on the map page or in the block. The assessor's maps and further explanation of the parcel numbering system are available in the assessor's office located at 2980 Richardson Dr., Auburn, California, 95603.

The properties that are the subject of this notice are situated in Placer County, California, and are described as follows:

<u>Item No.</u>	<u>APN</u>	<u>Last Assessee</u>	<u>Minimum Bid</u>
1	015-100-048-000	A GREENER GLOBE CORPORATION	\$ 83,700.00
2	045-101-009-000	MONTGOMERY, JERRI G	13,500.00
3	063-210-011-540	SCHERR, NANCY S., TRUSTEE	1,500.00
4	064-031-037-520	GRACIK, IDA STEWART, ET AL	2,600.00
5	074-180-014-000	WHITE, JOY ANN	9,700.00
6	090-153-008-000	FRYBARGER INVESTMENT CORP.	5,100.00
7	090-192-038-000	HOLLERBACK, MARK	40,400.00
8	095-211-002-000	DRAKE, DOUGLAS	24,500.00
9	099-110-019-000	RASCON, RAYMOND JOSEPH JR. & RASCON, VICTORIA ANN	9,000.00
10	100-120-038-000	BJORKLUND, RICHARD C	6,200.00
11	477-220-013-000	BROCK, M J & SONS, INC.	7,500.00
12	701-002-483-000	DELARA, MARLINE L	1,700.00
13	701-002-493-000	DELARA, MARLINE	1,700.00
14	701-005-483-000	RAICU, BRUHA	2,300.00
15	701-016-061-000	RAICU, BRUHA	2,600.00
16	701-040-373-000	REGALADO, RICHARD JR.	1,700.00