

**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 Sealed Bid

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**RECOMMENDATION:** Approve the attached resolution authorizing the Treasurer-Tax Collector to sell by Sealed Bid the tax-defaulted property which is subject to the power of sale and described on the attached schedule, in accordance with Chapter 7 of Part 6 of Division 1 of the California 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 by Sealed Bid is to collect the unpaid taxes (redemption) and to convey the property to a responsible owner. There are currently 2 parcels planned for sale, which may be redeemed by 5:00 PM the day prior to the sale. If any parcel has not been redeemed it will be offered for sale by Sealed Bid September 14, 2006. As required by law, all owners and other parties of interest for each parcel are legally and publicly noticed<sup>1</sup>. If any parcel is not sold by Sealed Bid on September 14, 2006, then the parcel will be offered for sale at the Public Auction to be held on September 21, 2006.

A sealed bid sale must be conducted when the tax-defaulted parcel is unusable by virtue of its size, location, or other conditions (3692(c)). For sealed bid sales, the tax collector is the only officer authorized to determine the criteria he or she will use in establishing the minimum selling price (3698.5(c)). 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 2 parcels eligible for sale on September 14, 2006 represent an estimated outstanding redemption amount of \$ 3,909.71. Costs incurred are collected upon the sale of the parcel. If a parcel is sold for an amount that is less than the total amount necessary to redeem plus costs, any unpaid taxes or fees would be replaced from the tax loss reserve account pursuant to the Teeter plan.

JW/lv  
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 SEALED BID

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 Landsale by Sealed Bid  
on September 14, 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 Attachment A 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 SEALED BID SALE ON SEPTEMBER 14, 2006**  
**OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**  
 Made pursuant to Section 3692, Revenue and Taxation Code

On July 11, 2006, I, Jenine Windeshausen, Placer County Tax Collector, was directed to conduct a sealed bid 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.

I will publicly open the sealed bids submitted and sell the properties at 2:00 pm on Thursday, September 14, 2006, in the upper lobby of the FAB Building, 2976 Richardson Drive, Auburn, California, 95603. The property will be sold to the highest bidder among the eligible bidders. If a parcel is not sold by Sealed Bid on Thursday, September 14, 2006, then the parcel will be offered for sale at the Public Auction to be held on Thursday, September 21, 2006.

Properties that are redeemed (paid) in full by Wednesday, September 13, 2006 at 5:00 p.m. will not be sold. The right of redemption will cease at that time and properties not redeemed will be sold. If a parcel is not sold, the right of redemption revives up to the close of business on the last day prior to the next scheduled sale. Any parcel not sold at this scheduled tax sale may be re-offered for sale within a 90-day period.

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 in excess of the highest bid after the liens and costs of the sale are paid from the final sale price. Notice will be given to parties of interest, pursuant to law, if excess proceeds of \$150.00 or greater result from the sale.

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 Sealed Bid Sale.

**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.

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	063-210-011-540	SCHERR, NANCY S., TRUSTEE	\$ 1,500.00
2	064-031-037-520	GRACIK, IDA STEWART, ET AL	\$ 2,600.00

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