

Memorandum
Office of Jenine Windeshausen
Treasurer-Tax Collector



TO: The Honorable Board of Supervisors DATE: July 12, 2016
FROM: Jenine Windeshausen Treasurer-Tax Collector
SUBJECT: Request for Approval to Sell Tax-Defaulted Property at Public Auction

ACTION REQUESTED

Approve a resolution authorizing the Tax Collector to sell at public auction, for the stated minimum price, the tax-defaulted property that 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. Also, in the event that any parcel does not sell after the first offer at auction, authorize the Tax Collector in her discretion to re-offer and sell such parcel at a minimum bid lower than the stated minimum price.

BACKGROUND

Secured real property becomes subject to the Tax Collector's power to sell 5 years from the date declared tax defaulted. The purpose of offering tax-defaulted property at a tax sale is to collect the unpaid taxes (redemption) and to return the property to a revenue-generating status by conveying the property to another owner. Before the sale the Tax Collector is required to notify the assessee, and any other parties of interest, of the Tax Collector's power and intent to sell the property for nonpayment of taxes. There are currently 69 parcels planned for sale, any of which may be redeemed by 5:00 p.m. the day prior to the sale (Tuesday, October 4, 2016). The public auction will be held on Wednesday, October 5, 2016.

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. Successful bids that are in excess of the original minimum bid amount result in "excess proceeds" which are subject to claim by certain parties on a priority lien basis as specified by law under Revenue and Taxation Code Sections 4674 and 4675. After a period of one year, any unclaimed excess proceeds are deposited into the County Tax Loss Reserve Fund as specified by law. If a parcel is sold for less than the stated minimum price, any unpaid taxes or fees would be supplanted from the Tax Loss Reserve Fund as required by the Teeter Plan.

FISCAL IMPACT

The 69 parcels currently eligible for sale represent an estimated outstanding redemption amount of \$2,576,600.00. Costs incurred for each parcel are collected upon the sale of the parcel. The actual fiscal impact to the County will be determined by the amount of excess proceeds deposited to the Tax Loss Reserve Fund and any amounts that may need to be transferred from the Tax Loss Reserve Fund.

JW/rk

Attachments: Exhibit A – Copy of the public notice

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

In the matter of:

Request for Approval to Sell Tax-Defaulted Property at Resolution No.: _____
Public Auction

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, that approval for the Tax-Defaulted Land Sale by public auction on October 5, 2016, is hereby granted. Jenine Windeshausen, Placer County Treasurer-Tax Collector, is directed to sell the property described in Exhibit A, and may re-offer for sale said property at a minimum bid lower than the stated minimum price, as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

EXHIBIT A, Page 1 of 3
NOTICE OF PUBLIC AUCTION ON October 5, 2016
OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES

Made pursuant to Section 3702, Revenue and Taxation Code

On July 12, 2016, I, Jenine Windeshausen, Placer County Tax Collector, was authorized 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 12, 2016, of the Placer County Board of Supervisors.

The sale will be conducted at 9:00 a.m. on Wednesday, October 5, 2016, in the Planning Commission hearing room located at 3091 County Center Drive, 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 may 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 Tuesday, October 4, 2016, 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.

Properties protected by bankruptcy as of the date of the tax-defaulted land sale will be removed prior to the sale. No action will be taken against any property or property owner that would violate the automatic stay provided for under the US Bankruptcy Code.

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.

More information may be obtained by contacting the Tax Collector at 2976 Richardson Dr., Auburn, California, 95603 or calling (530) 889-4129 or (530) 889-4109. Land Sale information is available on our website at www.placer.ca.gov/tax/landsale.

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 an 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:

EXHIBIT A, Page 2 of 3

<u>Item No.</u>	<u>APN</u>	<u>Last Assessee</u>	<u>Minimum Bid</u>
1	001-020-052-000	Aiello, Frank R & Beverly R	\$1,700
2	002-074-037-000	Mays, Frederick W & Theresa M	\$2,400
3	003-150-022-000	Achilles, Robert & Carolyn	\$61,100
4	004-100-033-000	Louie, Rick	\$22,600
5	007-045-011-000	Gernert, Herbert H	\$18,600
6	007-045-079-000	Cesar, Fred D et al	\$2,900
7	007-104-007-000	Lowery, Leif & Lowery, Wendy et al	\$6,200
8	007-104-008-000	Lowery, Leif & Lowery, Wendy et al	\$4,900
9	007-104-009-000	Lowery, Leif & Lowery, Wendy et al	\$9,200
10	008-400-033-000	Tetrick, Judy	\$21,600
11	009-035-015-000	Yovanovich, Elba Trustee	\$38,000
12	012-063-016-000	Burrier, Julie Ann	\$29,300
13	012-200-012-000	MSR Properties LLC	\$91,200
14	018-031-088-000	Foxworthy, Kim C	\$8,900
15	019-213-013-000	Haddox, Virgil Ross Jr et al	\$30,900
16	023-294-048-000	Cherry, Leah F & Ernest S	\$19,100
17	023-295-038-000	Alderson, John C	\$15,900
18	023-312-033-000	Cottingham, Sarah L	\$5,400
19	023-313-002-000	Morris, Lewis Gary	\$8,600
20	032-152-034-000	Hitchner, Thomas E TR	\$23,100
21	035-151-028-000	Wyatt, Gregory K & Elisa D	\$12,300
22	037-210-012-000	Watson Ventures LLC	\$11,000
23	043-142-053-000	Mutoza, Michele	\$17,200
24	045-013-022-000	Hanzlick Family Partnership	\$783,800
25	046-030-070-000	S360 Granite Lakes LLC	\$582,900
26	048-201-010-000	Boyd, Lauren M	\$28,500
27	048-290-020-000	D'Alessandro Anthony & Teresa	\$53,600
28	054-034-074-000	Martinez, Robert E	\$2,300
29	054-130-039-000	Auburn Akash Hotels International Inc	\$3,500
30	055-060-019-000	Keleher, Norma J	\$5,000
31	062-282-026-510	Newell, Harold O Trustee	\$8,200
32	062-282-027-510	Newell, Harold O Trustee	\$8,100
33	063-030-028-000	Dakan, Robin D et al	\$17,900
34	064-141-011-000	Kendall, Norman	\$32,400
35	064-200-040-000	Lowery, Leif G & Wendy L	\$9,200
36	064-220-009-000	Lowery, Leif G & Wendy L	\$4,100
37	064-220-017-000	Lowery, Leif G & Wendy L	\$2,300
38	064-220-030-000	Lowery, Leif G & Wendy L	\$3,900
39	067-050-014-510	Russell, Daniel H et al	\$2,200
40	069-470-052-000	Phillips, Alice M	\$48,400
41	071-160-001-000	Martinez, Robert E	\$2,300

EXHIBIT A, Page 3 of 3

<u>Item No</u>	<u>APN</u>	<u>Last Assessee</u>	<u>Minimum Bid</u>
42	076-061-022-000	Beck, Gerald A & Mary Jo	\$3,700
43	084-080-002-000	McClatchy, Carlos	\$18,000
44	090-306-001-000	Arden, John G & Sheridan Cynthia	\$74,700
45	100-160-002-000	Payne, James	\$14,800
46	100-160-011-000	Payne, James	\$14,800
47	100-230-007-000	Payne, James	\$14,800
48	101-010-035-000	Montero, Andrew & Virginia	\$32,800
49	103-190-003-510	One Village Place Private Residence Club	\$19,200
50	110-180-020-000	Sackheim, Andrew F Trustee et al	\$17,600
51	117-100-075-000	Reid, Emily et al	\$26,800
52	256-050-001-000	Buck Capital LLC	\$4,700
53	327-070-008-000	Hall, Douglas W & Lisa M	\$11,400
54	361-080-027-000	Nand, Edwin A & Karishma K	\$25,300
55	363-410-024-000	Palos, Lynn Marie & Nicholas	\$41,000
56	490-240-014-000	Clar, Kuldeep & Rajneet et al	\$33,300
57	701-010-403-000	Tyho Inc	\$1,500*
58	701-016-342-000	Fiedler, Paul D & Clara B	\$1,700
59	701-025-503-000	Tarnig LLC	\$1,800
60	701-025-513-000	Tarnig LLC	\$1,800
61	701-028-453-000	Parker, Robert Milton III & Maureen Louise	\$1,700
62	701-033-161-000	Fiedler, Paul D & Clara B	\$1,800
63	701-040-493-000	David Skinner LLC	\$2,400
64	701-051-161-000	Leopold, Richard A	\$1,800
65	701-059-383-000	Rousset, John F Trustee et al	\$1,700
66	701-065-383-000	Jones, James Richard & Kathy Kristensen	\$1,800
67	701-071-302-000	Moscucci, Adele M	\$1,800
68	701-074-312-000	Smith, Richard Lee et al	\$1,800
69	701-085-232-000	Hendricks, Vernon D & Cleo B	\$2,300

* Designates property receiving no bids from previous tax-defaulted land sales being reoffered at a lower amount.

