

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

**To:** Honorable Board of Supervisors  
**From:** Jenine Windeshausen, Treasurer-Tax Collector  
**Date:** January 11, 2011  
**Subject:** Request For Approval To Sell Tax-Defaulted Property  
By Agreement

=====

**RECOMMENDATION:**

1. Approve a resolution authorizing the tax collector to sell by Agreement Sale, to the Placer County Department of Public Works, for the proposed sale price of \$5,550.00, the tax-defaulted property that is subject to the power of sale and described on the attached schedule, in accordance with Chapter 8 of Part 6 of Division 1 of the California Revenue and Taxation Code.
2. Authorize the Chairman to execute the attached Agreement to Purchase Tax-Defaulted Property.

**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 by Agreement is to allow eligible taxing agencies or nonprofit organizations the opportunity to purchase tax- defaulted property for the purpose of public benefit. After a parcel becomes subject to power of sale, any eligible taxing agency, public agency, or nonprofit organization may initiate a purchase proposal to buy the parcel without the necessity of bidding at a public auction or sealed bid sale. In addition, the property must meet specific conditions to qualify for an agreement sale. Before the sale the tax collector is required to notify the assessee, all owners, and any other parties of interest, of the tax collector's power and intent to sell the property for nonpayment of taxes<sup>1</sup>. There is currently 1 parcel planned for sale, which may be redeemed by 5:00 PM the day prior to the sale. The sale date is tentatively set to occur in approximately 72 days.

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. Successful bids that are in excess of the 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 parcel currently eligible for sale represents an estimated outstanding redemption amount of \$11,000.00. The approximate base tax amount is \$5,550.00. Estimated sales costs are \$1,600.00 and estimated penalties are \$3,850.00. The proposed sale price of \$5,550.00 does not include the penalties that would be credited to the Tax Loss Reserve Fund if collected.

JW/amd  
Attachment 1 - Resolution  
Attachment 2 - Agreement to Purchase

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

291

**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 BY AGREEMENT  
ONE TAX-DEFAULTED PROPERTY

The following RESOLUTION was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held January 11, 2011 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 the Tax-Defaulted Land Sale by Agreement is hereby granted. Jenine Windeshausen, Placer County Treasurer-Tax Collector, is directed to sell the property described in Attachment A, Notice of Agreement to Purchase Tax-Defaulted Property, as provided for by law pursuant to Chapter 8 of Part 6 of Division 1 of the California Revenue and Taxation Code.

Attachment A

**NOTICE OF AGREEMENT TO PURCHASE  
TAX-DEFAULTED PROPERTY**

NOTICE IS HEREBY GIVEN, in accordance with the provisions of Division 1, Part 6, Chapter 8, of the California Revenue and Taxation Code (and the written authorization of the State Controller), that an agreement, a copy of which is on file in the office of the board of supervisors of Placer County, has been made between the county board of supervisors and the Placer County Department of Public Works and approved by the State Controller, whereby the county will sell the real property described in the agreement and in this notice. All property named in the agreement is subject to the tax collector's power to sell tax-defaulted property.

**The effective date and time of the agreement shall be on the twenty-first (21<sup>st</sup>) day after the first published notice.**

If the property is not redeemed according to law before the effective date and time of the agreement, the right of redemption will cease and the undersigned tax collector, pursuant to said agreement, will sell said property to Placer County Department of Public Works.

If the property is sold, parties of interest, as defined in section 4675 of the California Revenue and Taxation Code, have a right to file a claim with the county for any proceeds from the sale that are in excess of the liens and costs required to be paid from the proceeds. If excess proceeds result from the sale, notice will be given to parties of interest pursuant to law.

If any properties sold at a county tax sale have one or more specified conditions, as defined section 3731 of the California Revenue and Taxation Code, the tax collector may rescind the sale of said properties without consent from the purchaser.

For information as to the amount necessary to redeem or other related issues pertaining to the property described in this notice, contact Jenine Windeshausen, Tax Collector of Placer County in the State of California.

**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:

<u>Item No.</u>	<u>APN</u>	<u>Last Assessee</u>
1	069-170-006-000	Nechay, Vitaliy V

293

## AGREEMENT TO PURCHASE TAX-DEFAULTED PROPERTY

This Agreement is made this 11<sup>th</sup> day of January, 2011, by and between the Board of Supervisors of Placer County, State of California, and Placer County Department of Public Works ("PURCHASER"), pursuant to the Provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in this agreement, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provisions of law.

It is mutually agreed as follows:

1. That, as provided by Revenue and Taxation Code section 3800, the cost of giving notice of this agreement shall be paid by the PURCHASER, and
2. That the real property does qualify for the sealed bid price and that the PURCHASER agrees to pay the sum of \$ 5,550.00 for the real property described in Exhibit "A" within thirty (30) days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. That the PURCHASER agrees to use the parcel(s) for public purpose under the following intent:  
  
Assessor's Parcel 069-170-006-000 is almost entirely encumbered with a publicly maintained roadway and a forty-foot wide road easement offered for dedication to the County of Placer. The parcel is of virtually no use to any entity other than the Placer County Department of Public Works for continued road maintenance.
4. That, if said purchaser is a taxing agency as defined in Revenue and Taxation Code section 121 or any other agency that receives its revenue share under the provisions of Division 1, Part 8, Chapter 3 of the Revenue and Taxation Code, it will not share in the distribution of the payment required by the Agreement as defined by section 3791 and section 3720 of the Revenue and Taxation Code.

If all or any portion of any individual parcel described in this agreement is redeemed prior to the effective date of this agreement, this agreement shall be null and void as to that individual parcel.

201

The undersigned hereby agree to the terms and conditions of this agreement and are duly authorized to sign for said agencies.

This document is being executed in counterpart each of which constitutes an original

ATTEST:

\_\_\_\_\_  
(Purchaser)

By \_\_\_\_\_

(seal)

ATTEST: BOARD OF SUPERVISORS

\_\_\_\_\_  
Clerk of the Board of Supervisors By \_\_\_\_\_ COUNTY

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

(seal)

Pursuant to the provisions of section 3775 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and, pursuant to the provisions of section 3795, approves the foregoing agreement this \_\_\_\_\_ day of \_\_\_\_\_.

**JOHN CHIANG, CALIFORNIA STATE CONTROLLER**

By \_\_\_\_\_

295

**Exhibit "A"**

<u>Description</u>	<u>First Year Delinquent</u>	<u>Default Number</u>	<u>Purchase Price</u>
069-170-006-000	2004	DEF040002000	\$ 5,550.00

AGF-4 (SCO 8-14)

296