

**Memorandum**  
**Office of Jenine Windeshausen**  
**Treasurer-Tax Collector**  
**County of Placer**



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**To:** The Honorable Board of Supervisors  
**From:** Jenine Windeshausen, Treasurer-Tax Collector  
**Date:** 07/06/2021  
**Subject:** Request for Approval to Sell Tax-Defaulted Property

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**Action Requested:**

Approve a resolution authorizing the Tax Collector to sell by sealed bid or public auction, for the stated minimum price, the tax-defaulted property subject to power of sale listed Exhibit A of the resolution, in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, and further authorize the Tax Collector to re-offer and sell such parcel at a minimum bid lower than the stated minimum price sell after the first offer at the public auction.

**Background / Summary:**

Secured real property becomes subject to the Tax Collector's power to sell 5 years from the date the property is declared tax defaulted. The purpose of offering property at public auction is to collect the unpaid taxes (redemption) and to return the property to a revenue-generating status by conveying the property to another owner. In advance of the tax defaulted land sale, the Tax Collector is required to notify the assessee, and any other parties of interest found in the public record of the Tax Collector's power and intent to sell the property for nonpayment of taxes.

There are currently 157 parcels planned for sale. Six parcels are currently planned for sale by sealed bid. More parcels may become available for sale by sealed bid if any of the parcels not currently identified for sealed bid meets the required conditions pursuant to Revenue and Taxation Code Section 3692(c)). A sealed bid sale may be conducted when the tax-defaulted parcel is unusable by virtue of its size, location, or other conditions per Revenue and Taxation Code Section 3692(c). For sealed bid sales, the Tax Collector is the only officer authorized to determine the criteria she will use in establishing the minimum selling price per Revenue and Taxation Code Section 3698.5(c). Any parcel subject to sealed bid may be redeemed by 5:00 p.m. the day prior to the sealed bid sale. If the parcel has not been redeemed by 5:00 p.m. on Monday, September 27, 2021 it will be offered for sale by sealed bid on Tuesday, September 28, 2021. Any parcel that is not sold by sealed bid on Tuesday, September 28, 2021 will be offered for sale at the public auction to be held on Tuesday, October 5, 2021. All parcels subject to public auction on October 5, 2021 may be redeemed by 5:00 p.m. on Monday, October 4, 2021 (the day prior to the sale).

The first year a parcel is offered at tax defaulted land sale, the minimum selling price is based on the redemption amount plus costs associated with the sale pursuant to Revenue and Taxation Code Section 3698.5. With Board approval, the Tax Collector may re-offer any unsold parcels at a lower minimum bid lower than the initial minimum bid to stimulate bidding and effect the sale of any parcel.

Successful bids that are more than the original minimum bid amount result in "excess proceeds". Excess proceeds are subject to claim by certain parties on a priority lien basis. After a period of one year, any unclaimed excess proceeds are deposited into the County Tax Loss Reserve Fund as specified by law. Distribution of excess process is specified in California Revenue and Taxation Code Sections 4674 and 4675. 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 pursuant to the Teeter Plan.

**Fiscal Impact:**

There is no direct impact to the County General Fund. Costs incurred for each parcel are collected upon the sale of the parcel. The 157 parcels currently eligible for sale represent an estimated outstanding unpaid tax amount of \$3,118,183.41 . The actual fiscal impact will be to the County's Teeter Funds, including defaulted amounts deposited and unrecovered amounts that may need to be transferred from the Tax Loss Reserve Fund. Any unclaimed excess proceeds will be deposited to the County General Fund after the one-year holding period.

JW/rk

Attachments:

Resolution Authorizing Sale of Tax-Defaulted Property by Sealed Bid or Public Auction

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

**In the matter of:**

Authorizing the Sale of Tax-Defaulted  
Property by Sealed Bid or at Public  
Auction

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held July 7, 2021, 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

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**WHEREAS**, Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code requires tax defaulted properties to be offered for sale by the Tax Collector and provides for the noticing and procedures required for the sale of tax defaulted properties; and

**WHEREAS**, tax defaulted properties that meets certain criteria may be sold by sealed bid pursuant to California Revenue and Taxation Code Section 3692(c); and

**WHEREAS**, the Tax Collector has identified properties subject to sealed bid, and has planned a sealed bid sale for September 28, 2021; and

**WHEREAS**, upon further research and discovery additional parcels listed on Attachment A scheduled for sale at public auction on October 5, 2021 may be eligible and offered for sale by sealed bid; and

**WHEREAS**, the Tax Collector has identified properties subject to tax defaulted land sale, and has planned a public auction for October 5, 2021 for those parcels; and

**WHEREAS**, properties that do not receive bids at sealed bid sale on September 28, 2021 may be offered for sale publicly on October 5, 2021; and

**WHEREAS**, with Board approval, the Tax Collector may re-offer any unsold parcels at a minimum bid lower than the initial minimum bid to effect sale of the parcels.

**WHEREAS**, the Tax Collector will provide notice of the sales

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Supervisors, County of Placer, State of California, approval for sale of tax-defaulted property by sealed bid on September 28, 2021 and by public auction on October 5, 2021, is hereby granted. The Placer County Treasurer-Tax Collector is authorized to sell the property described in Attachment A of Exhibit A at sealed bid or by public auction. The Tax Collector is further authorized to re-offer for sale any properties at a minimum bid lower than the stated minimum price.

## EXHIBIT A

### NOTICE OF SALE OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES

Made pursuant to Section 3702, Revenue and Taxation Code

On July 6, 2021, I, Jenine Windeshausen, Placer County Tax Collector, was authorized to conduct a sealed bid and 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 6, 2021, of the Placer County Board of Supervisors.

For parcels eligible for sealed bid, submitted sealed bids will be opened and the properties sold at 2:00 p.m. on Tuesday, September 28, 2021, in the upper lobby of the Larry Oddo Building, 2976 Richardson Drive, Auburn, California, 95603. The property will be sold to the highest bidder among the eligible bidders. Parcels not sold by sealed bid on Tuesday, September 28, 2021, will be offered for sale at the public auction to be held on Tuesday, October 5, 2021.

All other parcels will be sold at public auction. The public auction will be conducted at 9:00 a.m. on October 5, 2021, in the Planning Commission hearing room located at [3091 County Center Drive, Auburn](#), California. Parcels will be sold 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 bid is received, any parcels may be re-offered at the end of the auction at a minimum price appropriate to stimulate competitive bidding.

Properties redeemed (paid) in full by Monday, September 27, 2021, 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 (Monday, October 4, 2021). The right of redemption will cease on October 4, 2021, 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 a stay of bankruptcy is active on a parcel as of the date of the tax-defaulted land sale, the property will be removed prior to the sale. The filing of a bankruptcy does not operate as a stay regarding the issuance of this notice pursuant to 11 U.S.C. Sections 362(b)(9)(B) and/or 362(b)(9)(D). 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) 889-4127. Land Sale information is available at [www.placer.ca.gov/tax/landsale](http://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 in Attachment A.

## Attachment A

<u>Item No.</u>	<u>APN</u>	<u>Last Assessee</u>	<u>Minimum Bid</u>
1	004-061-011-000	JORJORIAN ARA A et al	\$2,200
2	004-350-022-000	BURTON BERNARD	\$38,900
3	006-022-002-000	GRACELYNN INTERPRISE INC	\$25,100
4	006-093-005-000	ANDERSON SELENE A	\$43,200
5	008-211-004-000	GARVEY DAVID	\$38,700
6	008-266-016-000	VOLEN PROPERTIES 4 LLC	\$79,400
7	010-101-013-000	YEN ANGELA	\$4,900
8	012-124-008-000	DE BEAORD RICK JR	\$30,400
9	019-202-014-000	CLARK CHARLES O TR EST OF	\$2,400
10	019-213-013-000	HADDOX VIRGIL ROSS JR et al	\$38,700
11	023-311-020-000	WOODWORTH JOHN W & MILDRED E	\$10,900
12	026-010-006-000	SUNRISE BANK CUSTDN ET AL	\$10,700
13	031-091-018-000	ARRINGTON DEAN & KIMBERLEE	\$104,500
14	035-082-020-000	PAGE JOHN SPENCER & CHRISTOPHER ARTHUR	\$27,500
15	040-162-001-000	REED BERT EDWARD SR	\$4,000
16	040-162-006-000	REED BERT EDWARD SR	\$8,600
17	042-231-005-000	ALBRECHT DONALD L	\$10,900
18	042-430-021-000	HM REAL ESTATE LLC	\$5,300
19	044-116-017-000	MUTOZA MICHELLE	\$10,000
20	045-013-005-000	HANZLICK FAMILY PARTNERSHIP ET AL	\$121,100
21	045-013-022-000	HANZLICK FAMILY PARTNERSHIP ET AL	\$1,636,700
22	045-021-045-000	HANZLICK FAMILY PARTNERSHIP ET AL	\$275,700
23	045-230-002-000	REGALADO JOHN & MARJORIE ANN	\$28,400
24	062-084-003-520	LANDRUM MICKEY	\$1,800
25	062-085-006-000	WAGNER FRED A JR TRUSTEE ET AL	\$2,700
26	062-282-026-520	BARTEL KENNETH L	\$10,800
27	062-282-027-520	BARTEL KENNETH L	\$11,900
28	063-070-019-000	RIGGS PHILIP J & NORMA M	\$2,300
29	067-050-013-510	RUSSELL DANIEL H et al	\$2,300
30	073-020-072-000	PARKS WAYNE PHILLIP	\$28,400
31	074-030-071-000	SYREK THELMA & FARKAS MARGARET	\$3,000
32	085-102-002-000	FRANKLIN MICHAEL R TRUSTEE	\$14,900
33	085-124-009-000	SCHWEICHLER CLARENCE O & DELIA	\$2,200
34	090-121-004-000	WINIKER DAVID P	\$47,700
35	090-192-054-000	KBT INC	\$23,200
36	090-232-011-000	VERITEL HOMES LLC	\$5,500
37	090-232-016-000	VERITEL HOMES LLC	\$35,400
38	095-380-013-000	HOLDGRAFER GARRY II ET AL	\$20,000
39	098-104-002-000	FRANKLIN MICHAEL RENE	\$68,100
40	103-190-002-530	ONE VILLAGE MEXICO S DE R L DE C V	\$25,900
41	103-190-003-570	CUATRO TAHOE OVP RESIDENTS LLC	\$27,500
42	103-190-003-600	CUATRO TAHOE OVP RESIDENTS LLC	\$21,200
43	117-200-040-000	LAWSON KEVIN	\$12,800
44	257-260-023-000	HOLDEN YVONNE L	\$2,900
45	331-050-046-000	AMBROSE THOMAS TTEE et al	\$30,000
46	338-360-005-000	BRICK STELLA K	\$29,500
47	373-010-028-000	HEIL ELIZABETH A ET AL	\$74,500
48	469-130-024-000	PACIFIC COAST VENTURES LLC	\$2,500
49	478-111-002-000	DEORNELLAS RUBY J	\$14,000
50	701-001-453-000	JOHNSON EMANUEL SR et al	\$1,500
51	701-003-272-000	HAHN GRACE K	\$2,000
52	701-005-383-000	MCNAMEE FAMILY HOLDINGS LLC	\$1,400
53	701-005-493-000	ADAMS LISA & DAY MICHAEL	\$1,400
54	701-009-181-000	VANOLE JENNY EST OF	\$1,500

### Attachment A - Continued

55	701-009-393-000	MCDONALD OTIS et al	\$1,500
56	701-009-493-000	CULLEN FAMILY VACATIONS LLC	\$1,600
57	701-011-413-000	JOHNSON RICHARD G & FLETCHER KATRINA N	\$1,600
58	701-013-121-000	ROY RAHUL & CLAUDIA	\$1,400
59	701-014-181-000	CULLEN FAMILY VACATIONS LLC	\$1,500
60	701-014-433-000	WILSON WOODROW R JR	\$1,400
61	701-015-041-000	CALLANAN KIMBERLEY RAE	\$1,500
62	701-015-121-000	E CHECK PROCESSING LLC	\$1,500
63	701-016-493-000	BILAL DIONYSUS ALI	\$1,600
64	701-017-373-000	HAMMOCK BARRY S et al	\$1,600
65	701-017-393-000	VAUGHAN LESLIE W JR	\$1,600
66	701-018-051-000	DUKE JORDAN	\$1,500
67	701-018-383-000	THOMAS MARILYN L	\$1,500
68	701-019-232-000	DUQUE CARNIE A	\$1,400
69	701-019-242-000	DUQUE CARNIE A	\$1,400
70	701-020-081-000	MCNAMEE FAMILY HOLDINGS LLC	\$1,500
71	701-020-373-000	WHIPPLE BARBARA J TTEE	\$1,400
72	701-020-383-000	WHIPPLE BARBARA J TTEE	\$1,400
73	701-020-393-000	WHIPPLE BARBARA J TTEE	\$1,500
74	701-021-091-000	RAMOS ROBERT & RAMOS HANNAH	\$2,100
75	701-021-513-000	TIMESHARE TRADE INS LLC	\$1,500
76	701-023-513-000	MCCOY KAREN R ET AL	\$1,400
77	701-024-362-000	SHAW GRAHAM	\$2,000
78	701-026-413-000	QUINTANA TANIA	\$1,600
79	701-026-513-000	LEBRON ROBERTO T & ROSA J	\$2,500
80	701-027-413-000	GROVER SHANTA	\$2,400
81	701-027-493-000	EDDY CRYSTAL	\$1,400
82	701-028-383-000	DELLS VACATION HOLDING LLC	\$2,000
83	701-028-503-000	D CLARKSTONE NOTARY CORPORATION	\$2,500
84	701-029-393-000	MATHIE SAMANTHA DAWN	\$1,600
85	701-030-081-000	KENNEY LAWRENCE D	\$2,000
86	701-030-423-000	VAUGHAN LESLIE W JR	\$1,600
87	701-031-383-000	BURNS DAVID R et al	\$1,600
88	701-031-493-000	SHONDEL VIRGIL JR	\$2,000
89	701-031-503-000	SHONDEL VIRGIL JR	\$2,000
90	701-033-503-000	HOLLOWAY KIMBERLEY	\$1,600
91	701-034-252-000	QUINTANA TANIA	\$1,500
92	701-034-373-000	HOLZBEIERLEIN MICHAEL	\$1,600
93	701-034-483-000	ZAMMINER FRANK	\$1,600
94	701-038-161-000	ROGERS EDDIE GENE & KATHRYN P	\$2,600
95	701-038-171-000	ROGERS EDDIE GENE & KATHRYN P	\$2,600
96	701-038-423-000	CAMPBELL CHAD	\$1,600
97	701-039-403-000	REAL TIME VACATIONS LLC	\$2,400
98	701-041-171-000	JOYCE KENNETH T & MARY L	\$2,000
99	701-041-222-000	QUINTANA TANIA	\$1,500
100	701-042-071-000	GOLDBERG FRANK & BAILEY AMY	\$2,100
101	701-042-181-000	PETERS NICHOLAS	\$1,500
102	701-042-483-000	HUGHES FRANK & DIANE S	\$2,600
103	701-044-352-000	QUINTANA TANIA	\$1,400
104	701-044-403-000	BARTON LESLIE C	\$2,400
105	701-046-393-000	WILSON WOODROW R JR	\$1,900
106	701-047-151-000	MAC MILLAN DAVID & MAC MILLAN SHERRI	\$2,500
107	701-048-413-000	REAL TIME VACATIONS LLC	\$2,400
108	701-050-403-000	HUGHES FRANK & DIANE S	\$2,600
109	701-050-423-000	FARADA FAMILY HOLDINGS LLC	\$2,300
110	701-050-513-000	CULLEN FAMILY VACATIONS LLC	\$1,600
111	701-051-071-000	SHANKS LUCIA	\$1,500

### Attachment A - Continued

112	701-051-383-000	DELLS VACATION HOLDING LLC	\$1,900
113	701-051-393-000	HUANG CHENGWEI	\$1,400
114	701-052-453-000	WINCHESTER VENTURE STRATEGIES LLC	\$1,500
115	701-053-393-000	LANDAZURI MIGUEL & JOSEFINA	\$1,600
116	701-053-493-000	DELLS VACATION HOLDING LLC	\$1,900
117	701-054-413-000	STURDIVANT MIAH & BARRON MARCIA	\$1,600
118	701-054-423-000	LIFT PUTTER LLC	\$2,300
119	701-055-011-000	ROMAN MICHELLE	\$2,000
120	701-055-513-000	KOOLMAN HERMAN et al	\$1,500
121	701-056-453-000	MEGILL LAYNE & BARBARA	\$1,500
122	701-058-383-000	STEELE JACQUELINE A & SCOTT R	\$1,600
123	701-059-393-000	DELLS VACATION HOLDING LLC	\$2,000
124	701-059-513-000	SALADO LINDA ARGUELLES	\$1,500
125	701-060-503-000	DEES CREATIONS LLC	\$1,700
126	701-062-021-000	HURD MARK M	\$1,500
127	701-062-463-000	STEEVES MELISSA & STEEVES KEVIN	\$1,500
128	701-064-101-000	MASON RODNEY A	\$1,500
129	701-064-111-000	MASON RODNEY A	\$1,500
130	701-064-191-000	CUSACK ROBERT	\$2,000
131	701-064-423-000	PETERS NICHOLAS	\$1,600
132	701-065-403-000	YOUNG VICTOR M	\$1,600
133	701-068-443-000	BONHOMME DUMICATER et al	\$1,600
134	701-068-493-000	MENENDEZ STELA & WALTER	\$1,500
135	701-068-513-000	OBRIEN STEPHEN & KERRIE	\$1,500
136	701-069-423-000	ADAMS JOHN W & SUSAN A	\$1,500
137	701-071-051-000	SOSA ZARAGOZA JORGE D & STANLEY RAMONA	\$1,500
138	701-071-443-000	CRUZ LUZ	\$1,600
139	701-072-071-000	GARDUNO MICHAEL B & LINDA C	\$1,500
140	701-072-121-000	BAKER ANGELA MELISSA	\$2,000
141	701-072-342-000	CUSACK ROBERT	\$2,000
142	701-072-513-000	WORMUTH RICK J	\$1,400
143	701-073-071-000	GONZALEZ KATIE ASHLIN	\$1,500
144	701-073-393-000	HURD MARK M	\$1,600
145	701-073-423-000	SOUTER SHANTAY A	\$1,600
146	701-074-302-000	SMIDT ANDREA LOUISE	\$1,300
147	701-074-403-000	REYNOLDS BRYAN J & PATRICIA A	\$2,100
148	701-075-483-000	BYRD ERIC	\$1,500
149	701-076-352-000	SOUZA-GRANT CAROL	\$2,000
150	701-078-031-000	FLUM ROBERT CHRISTOPHER ET AL	\$2,500
151	701-078-041-000	FLUM ROBERT CHRISTOPHER ET AL	\$2,500
152	701-079-061-000	CLUB SELECT RESORTS	\$2,000
153	701-079-252-000	BYRD ERIC	\$1,400
154	701-080-453-000	JACKSON TIMOTHY	\$1,900
155	701-081-081-000	EXCLUSIVE VENTURE OWNERSHIP LLC	\$1,500
156	701-082-373-000	CARMONA JOSE & CRUZ BLONDY J RIVERA	\$1,600
157	701-082-423-000	DELLS VACATION HOLDING LLC	\$1,900