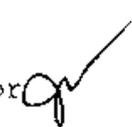


**MEMORANDUM**  
**TREASURER-TAX COLLECTOR**  
**COUNTY OF PLACER**

**To:** Honorable Board of Supervisors  
**From:** Jenine Windeshausen, Treasurer-Tax Collector   
**Date:** March 25, 2008  
**Subject:** Notice of Tax Defaulted Land and Intention of Sale  
By Public Auction

=====

**RECOMMENDATION:** Approve the attached resolution authorizing the Treasurer-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. And in the event that any parcel does not sell after the first offer at auction, authorize the Treasurer-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 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 return the property to a revenue-generating status by conveying the property to another owner. There are currently 18 parcels planned for sale, any of which may be redeemed by 5:00 PM the day prior to the sale (May 22, 2008). The public auction will be held on May 23, 2008. As required by law, all owners and other parties of interest for each parcel are legally and publicly noticed.

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 section 4675. After a period of one year, any unclaimed excess proceeds are deposited into the County General 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 19 parcels currently eligible for sale represent an estimated outstanding redemption amount of \$580,086.33. 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 General Fund and any amounts that may need to be transferred from the Tax Loss Reserve Fund.

JW/amc

Attachments

-Attachment A contains a copy of the public notice.

361

**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 March 25, 2008 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 public auction on May 23, 2008, is hereby granted. Jenine Windeshausen, Placer County Treasurer-Tax Collector, is hereby directed to sell the property described in Attachments A and B, 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.

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**Attachment A**  
**NOTICE OF PUBLIC AUCTION ON MAY 23, 2008**  
**OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**  
Made pursuant to Section 3692, Revenue and Taxation Code

On March 25, 2008, 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 March 25, 2008, of the Placer County board of supervisors.

The sale will be conducted at 9:00 a.m. on Friday, May 23, 2008, 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 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 Thursday, May 22, 2008, 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.

More information may be obtained by contacting the Tax Collector at 2976 Richardson Dr., Auburn, California, 95603 or calling (530) 889-4129 for more information regarding the public auction.

## Attachment B

### PARCEL NUMBERING SYSTEM EXPLANATION

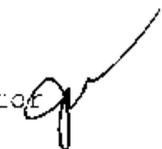
The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map, (if applicable), and the individual parcel on the map page or in the block. The assessor's maps and an explanation of the parcel numbering system are 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>	<u>Minimum Bid</u>
1	007-045-020-000	Rossi, John C	\$ 6,200.00
2	010-410-034-000	Arbini, Margaret E	\$ 21,900.00
3	014-231-010-000	Coffman, Kenneth, et al	\$ 100.00
4	017-061-023-000	Read, Milton H, et al	\$ 6,300.00
5	017-380-001-000	CC Drive LLC	\$ 120,300.00
6	023-030-004-000	Adair, Ernie & Carol	\$ 14,600.00
7	038-180-009-000	Smith, Raymond G & Sylvia, et al	\$ 1,400.00
8	055-150-012-000	Wells, Stanley A & Anne Louise	\$ 16,900.00
9	063-510-009-000	Hansen, Jeffery Thomas, et al	\$ 3,800.00
10	066-090-022-000	Draskovich, Frank & Dorothy M	\$ 3,100.00
11	071-232-001-000	Corro, Joseph W	\$ 4,800.00
12	112-270-059-000	MacNaughton, Marjorie E	\$ 4,400.00
13	366-040-021-000	Webster, Adam & Sara	\$ 18,300.00
14	471-030-035-000	Coffman, Kenneth, et al	\$ 170.00
15	472-170-031-000	US Small Business Administration	\$ 346,900.00
16	701-016-493-000	Bilal, Dionysus Ali	\$ 1,600.00
17	701-020-332-000	Andersen, Bruce A	\$ 1,650.00
18	701-032-171-000	Andersen, Bruce A	\$ 1,750.00
19	701-034-151-000	Barling, Peter W & Ana Maria	\$ 1,750.00

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

**To:** Honorable Board of Supervisors

**From:** Jenine Windeshausen, Treasurer-Tax Collector 

**Date:** March 25, 2008

**Subject:** Notice of Tax Defaulted Land and Intention of Sale  
By Sealed Bid

=====

**RECOMMENDATION:** Approve the attached resolution authorizing the Treasurer-Tax Collector to sell at a sealed bid sale, 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.

**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 a sealed bid sale is to collect the unpaid taxes (redemption), and return the property to a revenue-generating status by conveying the property to another owner, and allow owners of contiguous parcels or easement holders the opportunity to augment their property. There are currently 5 parcels planned for sale, which may be redeemed by 5:00 PM the day prior to the sale (May 20, 2008). If the parcel has not been redeemed it will be offered for sale by sealed bid May 21, 2008. As required by law, all owners and other parties of interest for the parcel are legally and publicly noticed. If the parcel is not sold by sealed bid on May 21, 2008, then the parcel will be offered for sale at the public auction to be held on May 23, 2008.

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 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. 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.

**FISCAL IMPACT:** The parcels eligible for sale on May 21, 2008, represent an estimated outstanding redemption amount of \$ 15,822.75. Costs incurred 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 General Fund and any amounts that may need to be transferred from the Tax Loss Reserve Fund.

JW/amd  
Attachments

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<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 March 25, 2008 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 May 21, 2008, 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.

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**Attachment A**  
**NOTICE OF SEALED BID SALE ON MAY 21, 2008**  
**OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**  
Made pursuant to Section 3692, Revenue and Taxation Code

On March 25, 2008, 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 property listed below is subject to the Tax Collector's power of sale and has been approved for sale by a resolution dated March 25, 2008, of the Placer County Board of Supervisors.

I will publicly open the sealed bids submitted and sell the properties at 2:00 pm on Wednesday, May 21, 2008, 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 Wednesday, May 21, 2008, then the parcel will be offered for sale at the Public Auction to be held on Friday, May 23, 2008.

Property that is redeemed (paid) in full by Tuesday, May 20, 2008 at 5:00 p.m. will not be sold. The right of redemption will cease at that time and property 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 (Thursday, May 22, 2008). Any parcel not sold at this scheduled tax sale may be re-offered for sale within a 90-day period.

If the property is 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.

Potential bidders should contact the Tax Collector at 2976 Richardson Dr., Auburn, California, 95603 or call (530) 889-4129 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

Property that is the subject of this notice is situated in Placer County, California, and is described as follows:

<u>Item No.</u>	<u>APN</u>	<u>Last Assessee</u>	<u>Minimum Bid</u>
1	014-231-010-000	Coffman, Kenneth, et al	\$ 100.00
2	017-061-023-000	Read, Milton H., et al	\$ 6,300.00
3	038-180-009-000	Smith, Raymond G. & Sylvia, et al	\$ 1,400.00
4	066-090-022-000	Draskovich, Frank & Dorothy M.	\$ 3,100.00
5	471-030-035-000	Coffman, Kenneth, et al	\$ 170.00

