



**Auditor-Controller/
Treasurer-Tax Collector
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five

AGENDA DATE: February 11, 2020 **Revised**

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Jorge Garcia PHONE: 559-636-5258				

SUBJECT: Approval of Sealed Bid Sale of Tax-Defaulted Real Property

REQUEST(S):

That the Board of Supervisors:

Authorize the sale, via sealed bid, of tax-defaulted properties, subject to the Power to Sell and any limitations imposed by other provisions of the law; including automatic stays, according to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code to be held on May 28, 2020.

SUMMARY:

In accordance with Revenue and Taxation Code Sections 3691 through 3694 and 3706, the Auditor Controller Treasurer-Tax Collector (ACTTC) is required to sell at Public Auction properties that are delinquent five years or more on their secured property taxes. The purpose of the auction is to return the property to a revenue generating status by conveying title to another owner.

The ACTTC is conducting a Sealed Bid Sale of tax-defaulted properties on May 28, 2020. 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. The Sealed Bid Sale differs from the Public Auction because the parcels can only be offered to eligible bidders. Eligibility requirements are set by California Revenue and Taxation Code 3692 (b) or (c).

When parcels that are rendered unusable by their size, location, or other conditions are subject to sale, the tax collector may only offer the parcel to owners of

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contiguous parcels or to certain easement holders. (Rev. & Tax. Code, § 3692, subd. (c).) These parcels can be sold to eligible bidders via a sealed bid sale. When oil, gas, or mineral rights are subject to sale, the tax collector may only accept bids from the holders of outstanding interests, or the owner or owners of the property to which the oil, gas, or mineral rights are attached. (Rev. & Tax. Code, § 3692, subd. (b).)

In addition, approval of the sale must be provided by the Board of Supervisors under the Revenue and Taxation Code section 3694. Attachment A includes the description of property, situs address, last assessee and minimum bid to recover costs of the sale. This approval will commence the process of Notification and establish redemption dates for the current or last assessee of a property. Notice will be given in accordance with California Revenue and Taxation Code sections 3702.

The ACTTC will designate a staff member to publicly open and read all bids on May 28, 2020 at 10:00 AM. The location of the sale will be at the Tulare County Tax Collector's Office located at 221 S. Mooney Blvd Rm 104E Visalia, CA 93291. The real property will be awarded to the highest bidder. All unsuccessful bidders will be notified within fifteen (15) days of the auction. If the property is not sold, the right of redemption will revive and continue up to the close of business on the last business day prior to the next scheduled sale.

FISCAL IMPACT/FINANCING:

The sale of tax-defaulted properties to collect unpaid taxes or to force redemption includes the cost incurred by the Tax Collector's office. The administrative costs are recouped in the sale of the property, therefore do not involve any net cost.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five-year strategic plan includes Economic Well-Being which promotes economic development opportunities, effective growth management and a quality standard of living. This administrative function supports the County's initiative by accurately and timely establishing the sale or redemption of tax-defaulted property.

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ADMINISTRATIVE SIGN-OFF:



Cass Cook, CFIP
Tulare County Auditor-Controller/Treasurer-Tax Collector

Cc: County Administrative Office
Auditor-Controller

Attachment(s):

A. Sealed Bid Sale of Tax-Defaulted Property Minimum Bid Report

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF APPROVAL OF)
SEALED BID SALE OF TAX-DEFAULTED) Resolution No. _____
REAL PROPERTY.) Agreement No. _____
)
)

UPON MOTION OF SUPERVISOR _____, SECONDDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: JASON T. BRITT
 COUNTY ADMINISTRATIVE OFFICER/
 CLERK, BOARD OF SUPERVISORS

BY: _____
 Deputy Clerk

* * * * *

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Tulare County Sealed Bid Tax Sale List of Parcels
Scheduled Sale Date May 28, 2020

Item No.	APN	OWNER	SITUS	DESC	MIN BID
1	075-100-019-000	U S BANK N A (TR)	NO SITUS ADDRESS	GOSHEN LTS 25 TO 27 BLK 46	\$ 9,400.00
2	134-040-073-000	DYNAMIC LAND INC	NO SITUS ADDRESS	POR SE/4 SEC 2:19/26	\$ 1,700.00
3	187-071-020-000	JACKSON MAXIE JEAN	190 E BEACON AVE TULARE	190 E BEACON AVE TULARE	\$ 4,000.00
4	264-060-015-000	LANDERS J C	NO SITUS ADDRESS	POR SEC 33-21-28	\$ 2,400.00