

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Treasurer/Tax Collector/Public Administrator	(2) MEETING DATE 12/17/2013	(3) CONTACT/PHONE Lori Guidotti, 781-5840 Gordon Eiland, 781-5848	
(4) SUBJECT Submittal of a resolution accepting notice and approving a sealed bid sale, Sale Number 232, for tax-defaulted properties subject to the Tax Collector's Power to Sell.			
(5) RECOMMENDED ACTION The Tax Collector respectfully requests that your Honorable Board review, approve, and authorize the Chairperson to sign the attached Resolution Accepting Notice and Approving Sale of Tax-Defaulted Property Subject to the Tax Collector's Power to Sell (Sale Resolution).			
(6) FUNDING SOURCE(S) Property Sale	(7) CURRENT YEAR FINANCIAL IMPACT \$530.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input checked="" type="checkbox"/> N/A Date: _____	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts -			

County of San Luis Obispo



TO: Honorable Board of Supervisors

FROM: James P. Erb, CPA
Auditor, Controller, Treasurer, Tax Collector

DATE: December 17, 2013

SUBJECT: Submittal of a resolution accepting notice and approving a sealed bid sale, Sale Number 232, for tax-defaulted properties subject to the Tax Collector's Power to Sell.

RECOMMENDATION

The Tax Collector respectfully requests that your Honorable Board review, approve, and authorize the Chairperson to sign the attached Resolution Accepting Notice and Approving Sale of Tax-Defaulted Property Subject to the Tax Collector's Power to Sell (Sale Resolution).

DISCUSSION

The California Revenue and Taxation Code (R&T Code), Division 1, Part 6, Chapter 7 requires the Tax Collector to offer for sale, property that has become subject to sale by reason of nonpayment of taxes for more than five years. The sale must first be approved by the Board of Supervisors.

Prior to sale, extensive efforts are made to notify property owners and collect the defaulted taxes, as required by law. Notices of sale are sent by certified mail to the owners of record and any party of interest.

The Tax Collector proposes to sell tax-defaulted properties to adjacent property owners at Sealed Bid Sale Number 232, on May 15, 2014. Due to the size, location, or other conditions, the R&T Code allows these properties to be offered to adjacent property owners through the sealed bid process. There are currently nineteen (19) properties, located throughout the county, available for sale, however, the properties are not located within the California Valley area.

Individual properties can be redeemed until 5:00 p.m. on the last business day prior to the date of sale. The Sealed Bid Sale will be held in the Board of Supervisors' Chambers, where all bids received by mail or in person, will be opened, and recorded. At that time, the successful bidders will be determined and announced. The attached resolution will authorize Tax Sale Number 232.

OTHER AGENCY INVOLVEMENT

The Sale Resolution, property descriptions, proposed minimum bids, and the transmittal memorandum have been reviewed, and the resolution approved as to form and legal effect by County Counsel prior to submission to the Board of Supervisors. All substantiating documentation is maintained on file in the Tax Collector's Office.

FINANCIAL CONSIDERATIONS

The California R&T Code requires that the minimum bid include the following:

- All defaulted taxes, assessments, associated penalties, and costs
- Redemption penalties and fees incurred through the month of the sale
- All other costs of the sale

In the event that any parcel does not sell at the initial offering the code allows for reducing the minimum bid and re-offering the parcel for sale at a subsequent sale. In Sale Number 232, there are six (6) properties, which were previously offered. These properties will be offered with an adjusted minimum bid of \$500.

The proceeds from the sale of the subject parcels will be available to reimburse the costs of the sale and the loss of prior taxes to the extent possible based on the sale price.

RESULTS

The result of this Board action will authorize the sale of five-year tax-defaulted property, which is required by statute.

Approval of this resolution will further the County's goals of a "Prosperous Community" by ensuring that the properties are re-entered on the tax roll as viable properties and that the delinquent taxes are paid.

ATTACHMENTS

1. Resolution Notice and Approving Sealed Bid Sale 232
2. Listing of Properties Sale 232 Attachment to Resolution