To: Board of Supervisors

From: Russell Watts, Treasurer-Tax Collector

Date: October 20, 2015

Subject: Sale of Tax-Defaulted Property by the County Tax Collector



Contra Costa County

RECOMMENDATION(S):

ADOPT Resolution No. 2015/392 authorizing the sale of specified tax-defaulted property at public auction, pursuant to the California Revenue and Taxation Code ("R&T") §3698, as recommended by the Treasurer-Tax Collector.

FISCAL IMPACT:

There is no impact to the General Fund. All costs will be recovered from the proceeds of the sale.

BACKGROUND:

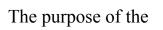
The Tax Collector has the authority to sell tax-defaulted property that is subject to the power of sale (R&T §3691).

Written approval of the Board of Supervisors (R&T § 3694 and 3698) is required to sell property at public auction (R&T §3692) to the highest bidder at the time and place fixed for sale (R&T §3706)

Property that has been tax-defaulted for five or more years and is subject to the Tax Collector's power to sell may be sold. All or any portion of a property may be offered for sale, without regard to its boundaries when it became subject to sale (R&T §3691).

✓ APPROVE	OTHER
Action of Board On: 10/20/2015	✓ APPROVED AS RECOMMENDED ☐ OTHER
Clerks Notes:	
VOTE OF SUPERVISORS	
AYE: John Gioia, District I Supervisor Candace Andersen, District II Supervisor Mary N. Piepho, District III Supervisor Karen Mitchoff, District IV Supervisor Federal D. Glover, District V Supervisor	I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown. ATTESTED: October 20, 2015 David Twa, County Administrator and Clerk of the Board of Supervisors By: Chris Heck, Deputy
Contact: Brice Bins, (925)	

957-2848



BACKGROUND: (CONT'D)

sale is to collect unpaid taxes. Offering property for sale achieves this, either by collecting the unpaid taxes from the proceeds of the sale or through redemption by the assessee.

Any person or entity, including cities, taxing agencies, revenue districts and the State may purchase property at a public auction (R&T § 3691 and 3705). The only exception to eligible purchasers is the Tax Collector, who conducts the sale, or his/her employees (California Government Code § 1090).

If a parcel is redeemed before the close of business on the last business day prior to the date of sale, the power to sell is automatically nullified and the parcel will be withdrawn from the sale. If a parcel is redeemed within 90 days of the scheduled sale, \$150 will be collected to reimburse the County for costs incurred in preparing to conduct the sale (R&T § 4112). Properties on which no bids are received during the course of the sale may be re-offered before the close of the sale (R&T § 3698.5(c)) Any parcel remaining unsold may be reoffered within a 90-day period and any new parties of interest shall be notified in accordance with R&T §3706.

ATTACHMENTS

Resolution No. 2015/392

Exhibit A: 2016 Public Auction Property List