



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Department Name:** Treasurer-Tax  
Collector-Public  
Administrator  
**Department No.:** 065  
**For Agenda Of:** March 18, 2025  
**Placement:** Administrative  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

---

**TO:** Board of Supervisors

**FROM:** Department Harry E. Hagen, CPA, CCMT, CFIP, CGIP, CPFA, CPFO,  
Director(s) ACPFIM  
Treasurer-Tax Collector-Public Administrator  
(805) 568-2490  
Contact Info: Bryan Fiebert  
(805)568-2920

**SUBJECT:** Request for Approval to Sell Tax-Defaulted Property at Public Auction via  
Internet on June 25, 2025.

---

**County Counsel Concurrence**

As to form: Yes

Other Concurrence: N/A

As to form: No

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

- a. Receive and accept the attached Notice of Intention to Sell Tax-Defaulted Property and Request for Approval from the Treasurer-Tax Collector;
- b. Adopt the attached Resolution Approving a Tax Sale, by Public Auction via Internet, of Tax Defaulted Property;
- c. Direct the Clerk of the Board to transmit a certified copy of the Resolution to the Treasurer-Tax Collector within five days after the date of its adoption; and
- d. Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines, because they consist of the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

**Summary Text:**

The Treasurer-Tax Collector is required to give notice to the Board of Supervisors of his intention to sell tax-defaulted property at public auction via Internet on June 25, 2025 according to Revenue & Taxation Code Section 3698. Upon receiving such notice, the Board of Supervisors may approve by resolution the sale of the tax-defaulted property set forth in the notice.

In the event that any parcel(s) remain unsold at the end of the auction, including those offered at a reduced minimum price - pursuant to Revenue & Taxation Code Section 3698.5 - the unsold parcel(s) are approved to be re-offered at a new sale within 90 days of the original sale date, pursuant to Revenue and Taxation Code Section 3692(e), with the option to offer the remaining parcels at a reduced minimum price, pursuant to Revenue and Taxation Code Section 3698.5 and 3698.7(c).

**Background:**

The collection of delinquent property taxes requires the Tax Collector to offer for sale property upon which taxes remain unpaid per California Revenue and Taxation Code Section 3692. If not redeemed by paying all outstanding delinquent taxes, penalties, and costs before 5:00 p.m. the day before the sale is to begin, the Tax Collector will sell the property to the highest bidder.

**Fiscal and Facilities Impacts:**

Budgeted: No

**Special Instructions:**

On behalf of the Board of Supervisors, the Clerk of the Board shall transmit a certified copy of the resolution to the Treasurer-Tax Collector within five days after the Board's action, pursuant to Revenue and Taxation Code Section 3699.

**Attachments:**

- 1) Notice of Intention to Sell Tax-Defaulted Property and Request for Approval, with Exhibit A – Tax Defaulted Property.
- 2) Resolution Approving a Tax Sale, by Public Auction via Internet, of Tax-Defaulted Property, with Exhibit A – Tax Defaulted Property.

**Authored by:**

Bryan Fiebert, Operations Manager

**cc:**