



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

2012 MAR 22 PM 3:21
COUNTY OF SANTA BARBARA
CLERK OF SUPERVISORS
BOARD OF SUPERVISORS

Department Name: Treasurer-Tax Collector-Public Administrator
Department No.: 065
For Agenda Of: April 3, 2012
Placement: Departmental
Estimated Tme: 10 Minutes
Continued Item: No
If Yes, date from:
Vote Required: Majority

0403-D5 12-00257

TO: Board of Supervisors

FROM: Department Harry E. Hagen, CPA, CPFO, CPFIM
Director(s) Treasurer-Tax Collector-Public Administrator
Contact Info: Clinton P. Donati,
Assistant Treasurer-Tax Collector-Public Administrator

SUBJECT: Sale of Tax-Defaulted Property Subject to the Power of Sale

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence: Select_Other

As to form:

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; and
- b. Adopt the attached Resolution Approving a Tax Sale, by Sealed Bid, of Tax-Defaulted Property.

Summary Text:

The Treasurer-Tax Collector is required to give notice to the Board of Supervisors of his intention to sell tax-defaulted property by sealed bid sale on June 27, 2012 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.

A Sealed Bid may be conducted when the tax-defaulted parcel is unusable by virtue of its size, location, or other conditions and is subject to sale for nonpayment of taxes. The tax collector may offer the parcel, at a minimum bid, to owners of contiguous parcels or to a holder of record of either a predominant easement or a right-of-way easement (§3692(c)). Both parcels involved in the proposed sale are land-locked, without known access easements.

Background:

Parcels have a five-year redemption period in California after they become tax-defaulted. These parcels first became tax-defaulted on June 30, 1998 and were not redeemed during the five-year redemption period. The parcels were recorded in a power-to-sell status, and the Treasurer-Tax Collector has made numerous collection attempts. Owner resided in and died on April 3, 1999 in San Luis Obispo County. The property was not probated as required by law, so the Treasurer-Tax Collector referred the matter to San Luis Obispo County to probate as mandated by Revenue and Taxation Code Section 4986.6. The San Luis Obispo County Public Administrator investigated and on June 30, 2011 determined "that the equity in the property does not warrant opening an estate administration" and declined the case. Their action allows Santa Barbara County to proceed with the tax sale process. The sale process will be terminated if the entire tax amount due is paid prior to June 26, 2012 at 5:00 p.m.

Fiscal and Facilities Impacts:

Budgeted: No

Fiscal Analysis:

<u>Funding Sources</u>	<u>Current FY Cost:</u>	<u>Annualized On-going Cost:</u>	<u>Total One-Time Project Cost</u>
General Fund			
State			
Federal			
Fees			
Other:			
Total	\$ -	\$ -	\$ -

Narrative: The property taxes and costs of the sale should be fully recovered from the sale proceeds.

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 & Taxation Code section 3699.

Attachments:

Notice of Intention to Sell Tax-Defaulted Property and Request for Approval, and Resolution Approving a Tax Sale, by Sealed Bid, of Tax-Defaulted Property.

Authored by:

Clinton P. Donati, Assistant Treasurer-Tax Collector-Public Administrator

CC: