BOARD OF SUPERVISORS
AGENDA LETTER

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

Agenda Number:

Department Name:	Treasurer-Tax Collector-Public Administrator
Department No.:	065
For Agenda Of:	March 7, 2017
Placement:	Administrative
Estimated Tme:	
Continued Item:	No
If Yes, date from:	
Vote Required:	Majority

TO: Board of Supervisors

FROM: Department Director(s): Harry E. Hagen, CPA, CFIP, CPFO, ACPFIM
Treasurer-Tax Collector-Public Administrator
(805) 568-2490

Contact Info: Bryan Fiebert
(805)568-2483

SUBJECT: **Request for Approval to Sell Tax-Defaulted Property at Public Auction via Internet from June 2 to June 5, 2017.**

County Counsel Concurrence
As to form: Yes

Auditor-Controller Concurrence
As to form: Yes

Other Concurrence: N/A
As to form: No

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, 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 from June 2 to June 5, 2017 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.

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. The properties specified in Exhibit A, Tax Defaulted Property, became tax defaulted on or before July 1, 2009.

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. The monies received from the sale of the properties are deposited by the Tax Collector with the County Auditor, and a deed to the property is awarded to the successful purchaser.

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:

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

Authored by:

Bryan Fiebert, Operations Manager

cc: