

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

May 9, 2023

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Reschedule Public Sale of Tax-Defaulted Property – Tax Sale #373

RECOMMENDATION(S)

1. Adopt **Resolution No. 2023-54** repealing and superseding Resolution No. 2023-32 adopted by the Board of Supervisors on March 14, 2023, approving the Tax Collector's proposed sale of tax-defaulted properties listed on the revised Tax Sale #373 attachment, pursuant to Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code, and rescheduling the internet public auction from on or after May 13, 2023, to on or after August 12, 2023.
2. Instruct the Clerk of the Board of Supervisors to transmit a certified copy of the Resolution to the Tax Collector within five days after Board of Supervisors approval.

(Presenter: John Johnson, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

Provide for the Safety, Health and Social Service Needs of County Residents.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). The estimated public auction cost of \$182,400 has been included in the Auditor-Controller/Treasurer/Tax Collector's (ATC) 2023-24 budget and will be fully reimbursed through tax sale fees.

BACKGROUND INFORMATION

Pursuant to California Revenue and Taxation Code (RTC) § 3691, the Tax Collector has the power to sell properties that have been tax-defaulted for five or more years in an effort to return these properties to property tax paying status. Each year, the Tax Collector holds a public auction of tax-defaulted properties. As authorized per RTC §§ 3698 and 3698.5, the minimum price at which the tax-defaulted properties may be offered for sale shall be an amount equal to, but not less than, the amount required to redeem the property, plus costs associated with the sale (including advertising and recording costs), and the outstanding balance of the property tax postponement, if any. RTC §§ 3694 and 3699 require the approval of the Board of Supervisors (Board) prior to a proposed sale.

On March 14, 2023 (Item No. 7), the Board adopted Resolution No. 2023-32 approving the Tax Collector's proposed sale of tax-defaulted properties (Tax Sale #373) by internet public auction on or after May 13, 2023, and authorizing the Tax Collector to re-offer any unsold parcels at the next sale within 90 days with the option to reduce the minimum price amount, pursuant to

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Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code. Due to a number of factors outside of ATC's control, the tax sale process was delayed and the Tax Collector was unable to send notice of the proposed sale to parties of interest 45 days or more prior to the sale as required by RTC § 3701.

The proposed Resolution will repeal and supersede Resolution No. 2023-32, approving the revised list of tax-defaulted properties which has been reduced to reflect the removal of redeemed parcels and contains updated minimum bid amounts effective through August 2023, and rescheduling Tax Sale #373 from on or after May 13, 2023, to on or after August 12, 2023, to allow the Tax Collector to notify parties of interest in accordance with RTC § 3701. Any parcels remaining unsold will be reoffered at the next annual tax sale approved by the Board.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Tawny Lieu, Deputy County Counsel, 387-5455) on April 14, 2023; Finance (Penelope Chang, Administrative Analyst, 387-4886) on April 14, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on April 24, 2023.

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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: May 9, 2023



cc: w/Resolution
File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 05/10/2023