

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

**February 27, 2024**

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

**Public Sale of Tax-Defaulted Property – Tax Sale #374**

**RECOMMENDATION(S)**

1. Adopt **Resolution No. 2024-25** approving the Tax Collector's proposed sale of tax-defaulted properties listed on the attached schedule by internet public auction, on or after June 1, 2024, 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 Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code.
  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: Diana Atkeson, 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 \$182,500 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) section 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. RTC sections 3694 and 3699 require the approval of the Board of Supervisors (Board) prior to a proposed sale. Property tax dollars are used to fund key public services including education, police and fire protection, and social and public health services.

Each year, the Tax Collector holds a public auction of tax-defaulted properties; the next sale is scheduled to begin June 1, 2024 (Tax Sale #374). Tax Sale #374 will include both newly eligible properties (i.e., those just reaching five years defaulted) and previously offered properties. As authorized per RTC sections 3698 and 3698.5, the minimum bid 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.

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Where property or property interests have been offered for sale at least once and no acceptable bids have been received, the Tax Collector may, in his or her discretion and with the approval of the Board, offer that property or those interests at the same or next scheduled sale at a minimum price that the Tax Collector deems appropriate in light of the most current assessed valuation of that property or those interests, or any unique circumstance with respect to that property or those interests. The official list of properties that have been declared in default and subject to the power of sale under Tax Sale #374 is attached to this item.

In accordance with RTC section 3692, subdivision (e), any parcel remaining unsold may be reoffered within a 90-day period and any new parties of interest shall be notified in accordance with RTC section 3701.

ATC strives to locate delinquent taxpayers and assist them in keeping their property and returning it to taxpaying status as required by law. The Tax Collector makes every effort to personally communicate with property owners regarding property taxes annually, at delinquency, at default, and prior to tax sale. Communications include, but are not limited to, mailing the Annual Billing Statement to the address of record, publication in a qualified newspaper of Current Property Taxes Due, mailing delinquent statements to the address of record, mailing Statement of Defaulted Taxes to the address of record, mailing Notice of Impending Power to Sell by certified mail to the address of record, publication in a qualified newspaper of Notice of Impending Power to Sell, mailing by certified mail Notice of Power to Sell to Parties of Interest, publication in a qualified newspaper of Notice of Sale, and contacting the assessee in person at the property for improved parcels. If personal contact cannot be made with the assessee after making a reasonable effort, written notice is served.

In the event a delinquent property is not redeemed prior to a tax sale and successfully sells at a tax sale, the Tax Collector then mails a Notice of Excess Proceeds to the address of record to afford the delinquent taxpayer the opportunity to file a claim for sale proceeds in excess of the tax obligation.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on January 29, 2024; Finance (Penelope Chang, Administrative Analyst, 387-4886) on January 29, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on February 9, 2024.

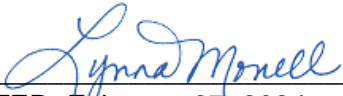
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Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

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

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: February 27, 2024



cc:     ATC - Mason w/Resolution  
       File - Auditor-Controller/Treasurer/Tax Collector w/resolution  
       w/attach  
CCM    02/28/2024