

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

February 11, 2020

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Public Sale of Tax-Defaulted Property – Tax Sale #370

RECOMMENDATION(S)

1. Authorize the Auditor-Controller/Treasurer/Tax Collector to sell at public auction the tax-defaulted properties listed on the attached schedule.
2. Authorize the Auditor-Controller/Treasurer/Tax Collector to sell at a reduced minimum bid those properties which have been previously offered for tax sale at least once and did not receive a minimum bid.

(Presenter: Douglas R. Boyd, 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 \$150,000 has been included in the Auditor-Controller/Treasurer/Tax Collector's 2019-20 budget and will be fully reimbursed through tax sale fees.

BACKGROUND INFORMATION

Subject to Board of Supervisors approval, pursuant to California Revenue and Taxation (R&T) Code §3691, the Tax Collector has the power to sell properties that have been tax-defaulted for five or more years, and the ability to sell previously offered tax-defaulted properties at a reduced minimum bid, in an effort to return these properties to property tax paying status. 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, and the next sale is scheduled to begin May 9, 2020 (Tax Sale #370). This sale will include both newly eligible properties (i.e., those just reaching five years defaulted) and previously offered properties, which will now be offered at revised minimum bids. As authorized per R&T Code §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.

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Where property or property interest 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 of Supervisors, offer that property or those interests at the next scheduled sale at a minimum bid that the Tax Collector deems appropriate. The official list of properties that have been declared in default and subject to the power of sale under Tax Sale #370 is attached.

In accordance with R&T Code §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 §3701.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Robert F. Messinger, Principal Assistant County Counsel, 387-5455) on January 8, 2020; Finance (Carl Lofton, Administrative Analyst, 387-5404) on January 27, 2020; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on January 27, 2020.

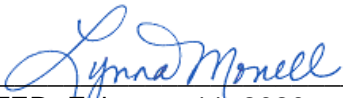
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Record of Action of the Board of Supervisors
County of San Bernardino

APPROVED (CONSENT CALENDAR)

Moved: Robert A. Lovingood Seconded: Josie Gonzales
Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: February 11, 2020



cc: File w/Auditor-Controller/Treasurer/Tax Collector w/attach
KS 02/11/2020