



# San Bernardino County

## Legislation Text

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**File #: 3632, Agenda Item #: 18**

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

**February 9, 2021**

**FROM**

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

**SUBJECT**

Public Sale of Tax-Defaulted Property - Tax Sale #371

**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 (ATC) 2020-21 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 8, 2021 (Tax Sale #371). The Department cancelled the scheduled May and August 2020 tax sales as a one-time emergency response to the pandemic. Tax Sale #371 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.

The Department has expanded the scope of actions taken by the Tax Collector to locate delinquent taxpayers and assist them in keeping their property and returning it to taxpaying status. These efforts include, but are not limited to, all steps required by law. The Tax Collector further 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, making personal contact for improved parcels. 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.

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 #371 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 R&T Code §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 4, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5404) on January 25, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on January 25, 2021.