



Agenda Date: 11/15/2005
Agenda Placement: 6FF

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Marcia Hull - Treasurer-Tax Collector
Treasurer-Tax Collector
REPORT BY: Linda A Jensen, Tax Collections Manager, 253-4585
SUBJECT: Adopt resolution approving sale of tax-defaulted property at a public auction and authorization to re-offer any unsold parcel at a reduced minimum price

RECOMMENDATION

Treasurer-Tax Collector requests adoption of a resolution approving the sale of tax-defaulted property at public auction and authorization to re-offer any unsold parcel at a reduced minimum bid.

EXECUTIVE SUMMARY

The Tax Collector must attempt to sell tax-defaulted property within four years of the time the property becomes subject to power to sell and reoffer any parcels, which have received no bids in previous auctions. In the event any parcel does not sell, authorization is also requested to re-offer that parcel at a reduced minimum price. Approval of this request allows us to re-offer the parcels immediately, foregoing the expense of an entirely new auction.

There are currently nineteen (19) parcels that qualify for public auction. It is my intention to sell at Public Auction, for at least the minimum bid, those tax-defaulted properties identified on the list dated November 15, 2005 and on file with the Clerk of the Board.

The anticipated date of auction is Saturday, January 28, 2006.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of

Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

In accordance with Chapter 7 of Part 6 of Division 1 of the Revenue and Taxation Code, the Tax Collector must attempt to sell tax-defaulted property within four years of the time the property becomes subject to power to sell and reoffer any parcels, which have received no bids in previous auctions. There are currently nineteen (19) parcels that qualify for public auction. It is my intention to sell at Public Auction, for at least the minimum bid, those tax-defaulted properties identified on the list dated November 15, 2005 and on file with the Clerk of the Board.

In the event any parcel does not sell, authorization is also requested to re-offer that parcel at a reduced minimum price Pursuant to Revenue and Taxation Code 3698.5(c). Approval of this request allows us to re-offer the parcels immediately, foregoing the expense of an entirely new auction.

The anticipated date of auction is Saturday, January 28, 2006.

SUPPORTING DOCUMENTS

- A . Reso for Public Auction 1/28/06
- B . Public Auction Report of Sales 1/28/06

CEO Recommendation: Approve

Reviewed By: Lynn Perez