



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

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**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 through a sealed bid and authorization to re-offer any unsold parcel at a reduced minimum price

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### **RECOMMENDATION**

Treasurer-Tax Collector requests adoption of a resolution approving the sale of tax-defaulted property through a sealed bid 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 is currently one (1) parcel that qualifies for this sealed bid auction. It is my intention to sell through a sealed bid auction, for at least the minimum bid, this tax-defaulted property identified on the list dated November 15, 2005 and on file with the Clerk of the Board. If no bids are received, it is my intention to reoffer this parcel at our public auction on January 28, 2006 for the minimum bid or a lesser amount.

The anticipated date of auction is Friday, January 20, 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 is currently one (1) parcel that qualifies for a sealed bid auction. It is my intention to sell through a sealed bid auction, for at least the minimum bid, this tax-defaulted property identified on the list dated November 15, 2005 and on file with the Clerk of the Board.

In the event this parcel does not sell, authorization is also requested to re-offer this parcel at public auction on January 28, 2006 for the same minimum bid or less pursuant to Revenue and Taxation Code 3698.5(c). Approval of this request allows us to re-offer the parcel immediately, foregoing the expense of an entirely new auction.

The anticipated date of auction is Friday, January 20, 2006.

### **SUPPORTING DOCUMENTS**

- A . Resolution for Sealed Bid January 20, 2006
- B . Sealed Bid Auction Report of Sales 1/28/2006

CEO Recommendation: Approve

Reviewed By: Lynn Perez