



# County of El Dorado

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## Legislation Details (With Text)

**File #:** 12-1209      **Version:** 1

**Type:** Agenda Item      **Status:** Adopted

**File created:** 9/19/2012      **In control:** Board of Supervisors

**On agenda:** 10/16/2012      **Final action:** 10/16/2012

**Title:** Treasurer-Tax Collector recommending the Board adopt Resolution 145-2012 to opt out of the option to sell tax-defaulted nonresidential commercial property after three years.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Executed Resolution 145-2012

Date	Ver.	Action By	Action	Result
10/16/2012	1	Board of Supervisors	Adopted	Pass

Treasurer-Tax Collector recommending the Board adopt Resolution **145-2012** to opt out of the option to sell tax-defaulted nonresidential commercial property after three years.

### Fiscal Impact/Change to Net County Cost

None

### Background

According to revisions in Revenue and Tax Code 3691, five years or more, or three years or more in the case of nonresidential commercial property, after the property has become tax defaulted, the Tax Collector shall have the power to sell the property in a tax sale. Previously, both residential and non-residential commercial properties had the same five years or more requirements. The law now requires a board resolution to opt out of the three year option.

### Reason for Recommendation

Continue to allow commercial property owners the same five years after default as other property owners to pay all taxes owing and redeem the property before it is sold at public auction.

### Action(s) to be taken following Board approval

- 1) The Board of Supervisors to adopt a resolution to Opt out of the Option to sell non-residential commercial property in three years.
- 2) Authorize the Chairman of the Board to sign the resolution.

### Contact

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### Concurrences

County Counsel

