



## Legislation Details (With Text)

**File #:** 13-0899 **Version:** 1  
**Type:** Agenda Item **Status:** Approved  
**File created:** 7/16/2013 **In control:** Board of Supervisors  
**On agenda:** 7/30/2013 **Final action:** 7/30/2013  
**Title:** Treasurer-Tax Collector's Office recommending the Board adopt Resolution 109-2013 granting approval to sell tax defaulted properties via the Internet, noting said sale to be conducted beginning November 1, 2013 through November 5, 2013.

### Sponsors:

### Indexes:

### Code sections:

**Attachments:** 1. A - Internet Sale Resolution Request 2013 7-30-13.pdf, 2. B - INTERNET Tax Sale Parcels 7-30-13.pdf, 3. Executed Resolution 109-2013

Date	Ver.	Action By	Action	Result
7/30/2013	1	Board of Supervisors	Approved	Pass

Treasurer-Tax Collector's Office recommending the Board adopt Resolution **109-2013** granting approval to sell tax defaulted properties via the Internet, noting said sale to be conducted beginning November 1, 2013 through November 5, 2013.

### Fiscal Impact/Change to Net County Cost

Revenues to the General Fund are unknown until after the property sale concludes in November 2013. Administrative costs for preparing, mailing and publishing required legal notices are included in the FY2013-2014 budget. The internet auction is conducted via a third party provider at no extra cost to the County, as fees are charged to the successful bidder.

### Background

Pursuant to Sections 3694 and 3698 of the California Revenue & Taxation (R&T) Code, notice is given of intent to sell at public auction beginning November 1, 2013, with respect to the properties that are "subject to the power to sell." Chapter 7, Part 6 of Division 1 of the R&T Code provides the Tax Collector with the power to sell property that has been tax defaulted for five or more years. The property list, which consists of timeshares in the South Lake Tahoe area, is on file with the Board Clerk's office.

### Reason for Recommendation

Approval of the property list for the public auction, by resolution of the County Board of Supervisors, is required by State law, R&T Code Section 3698.5.

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

- 1) The signed Resolution to be filed by the Board Clerk's office and a certified copy is to be forwarded to the Tax Collector's office.
- 2) The Tax Collector's office will mail certified notices to all parties of interest, publish the list of properties scheduled for sale, and conduct an internet public auction from November 1, 2013 - November 5, 2013. The Tax Collector will also request verification from the Assessor's Office of the

existence of all timeshare intervals represented by Assessor Parcel Numbers.

**Contact**

C.L. Raffety, Treasurer-Tax Collector

Shari Sumpter, Assistant Treasurer-Tax Collector

**Concurrences**

Joe Harn, Auditor-Controller