

**NOTICE OF IMPENDING POWER TO SELL TAX-DEFAULTED PROPERTY**

Pursuant to Revenue and Taxation Code sections 3691 and 3692.4, the following conditions will, by operation of law, subject real property to the tax collector’s power to sell.

- All property for which property taxes and assessments have been in default for five or more years.
- All nonresidential commercial property for which property taxes and assessments have been in default for three or more years.
- Any property the tax collector has received a request to bring the property to the next scheduled tax sale from a person or entity that has a nuisance abatement lien recorded against the property and for which property taxes and assessments have been in default for three or more years.
- Any property that has been identified and requested for purchase by a city, county, city and county, or nonprofit organization to serve the public benefit by providing housing or services directly related to low-income persons and for which property taxes and assessments have been in default for three or more years.

**Note:** The power to sell schedule for nonresidential commercial property is three or more years of tax default status, unless the county adopts, by ordinance or resolution, the five-year tax default schedule.

The parcels listed herein meet one or more of the conditions listed above and thus, will become subject to the tax collector’s power to sell on July 1, 2025, at 12:01 a.m., by operation of law. The tax collector’s power to sell will arise unless the property is either redeemed or made subject to an installment plan of redemption initiated as provided by law prior to close of business on the last business day in June. The right to an installment plan terminates on the last business day in June, and after that date the entire balance due must be paid in full to prevent sale of the property at a tax sale.

The right of redemption survives the property becoming subject to the power to sell, but it terminates at close of business on the last business day prior to the date of the tax sale by the tax collector. All information concerning redemption or the initiation of an installment plan of redemption will be furnished, upon request, by the Sierra County Tax Collector at (530) 289-3286.

**The amount to redeem, including all penalties and fees, as of June 2025, is shown opposite the parcel number and next to the name of the assessee.**

**PARCEL NUMBERING SYSTEM EXPLANATION**

The Assessor’s Parcel Number (APN), when used to describe property in this list refers to the assessor’s parcel map book, the map page, the block on the map, if applicable, and the individual parcel on the map page or in the block. The assessor’s maps further explanation of the parcel numbering system are available in the assessor’s office.

Property tax-defaulted on 6/30/2020 for the taxes assessments and other charges for the fiscal year 2019-2020

ASSESSMENT	ADDRESS	ASSESSEE	DEFAULT	AMOUNT
016-150-043-000	31BUCKSKIN TRAIL SIERRA BROOKS CA	WELLS FARGO REALTY C/O RODGERS, DON & MARILYN	06/30/2020	\$497.65
004-260-022-000	519 MINERS ST ALLEGHANY CA	PRICE, BRIANNE SS	06/30/2020	\$337.07
004-260-020-000	108 MAIN ST ALLEGHANY CA	PRICE, BRIANNE SS	06/30/2020	\$231.00

001-070-007-000 82.94 ACRES REGULAR BAPTIST CAMP INC 06/30/2020 \$12,402.30  
JOHNSVILLE RD NO WEST COUNTY

017-042-003-000 605 CEDAR ST CORDLE, MICHAEL & 06/30/2020 \$1,527.34  
LOYALTON CA FELTS, HEATHER CP

I, Jenny Varn, certify (or declare), under penalty of perjury, that the foregoing is true and correct.

/s/ Jenny Varn, Sierra County Assistant Tax Collector

State of California

Executed at Downieville, California on May 12, 2024

Published in the Mountain Messenger on May 22<sup>nd</sup>, 29<sup>th</sup> and June 5<sup>th</sup>, 2025