

**Sierra County  
Board of Supervisors'  
Agenda Transmittal &  
Record of Proceedings**

<b>MEETING DATE:</b> February 2, 2021	<b>TYPE OF AGENDA ITEM:</b> <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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<b>DEPARTMENT:</b> Tax Collector <b>APPROVING PARTY:</b> Van Maddox <b>PHONE NUMBER:</b> 530-289-3286
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**AGENDA ITEM:** Resolution approving sale of tax defaulted property subject to the Tax Collector's power to sell.

**SUPPORTIVE DOCUMENTS ATTACHED:**  Memo  Resolution  Agreement  Other

**BACKGROUND INFORMATION:** This is a request for authorization to sell three parcels that are eligible for tax sale. These parcels have at least five years of delinquent property taxes. The owners have repeatedly been offered installment plans as a way to clear up the delinquent taxes. The anticipated date of sale is May 14, 2021. All owners and lien holders will be contacted prior to the sale as required by law to encourage payment of the taxes prior to sale and to notify them of their rights if the sale of their property occurs. The costs of the sale are added to the amount of the minimum bid and are reimbursed from the sale proceeds so no additional budget allocation is needed. The purpose of the tax sale is to recover defaulted taxes on delinquent parcels and place sold parcels in a tax producing status, thereby increasing tax revenue for local services.

**FUNDING SOURCE:**  
**GENERAL FUND IMPACT:** No General Fund Impact  
**OTHER FUND:**  
**AMOUNT:** \$ N/A

**ARE ADDITIONAL PERSONNEL REQUIRED?**  
  
 Yes, -- --  
 No

**IS THIS ITEM ALLOCATED IN THE BUDGET?**  Yes  No  
  
**IS A BUDGET TRANSFER REQUIRED?**  Yes  No

**SPACE BELOW FOR CLERK'S USE**

<b>BOARD ACTION:</b> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2021- _____ Agreement 2021- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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**COMMENTS:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
CLERK TO THE BOARD \_\_\_\_\_  
DATE

**BOARD OF SUPERVISORS  
COUNTY OF SIERRA  
STATE OF CALIFORNIA**

**Resolution of Approval to Sell Tax-Defaulted  
Property Subject to the Tax Collector's Power to Sell**

**Resolution No. 2021-\_\_\_\_**

**Tax Collector's Request for Approval to  
Sell Tax-Defaulted Property Subject to the Power to Sell:**

**Notice is hereby given** of my intention to sell at public auction and/or at a sealed bid sale, at the Tax Collector's discretion, for the stated minimum price, the tax-defaulted properties listed on Exhibit "A". These properties have been tax-defaulted for at least five years and are subject to the Tax Collector's power to sell. They will be sold in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code. Also, in the event that any parcel does not sell at the initial offering, I request your approval to re-offer the parcels at a reduced minimum bid within 90 days of the original sale date.

Your approval and direction by resolution to sell is respectfully requested.

\_\_\_\_\_  
Van Maddox, Auditor-Treasurer-Tax Collector

**RESOLUTION OF APPROVAL BY BOARD OF SUPERVISORS**

Pursuant to the Notice and Request for Approval to sell Tax-Defaulted Property Subject to the Power of Sale, be it resolved that approval for the sale is hereby granted. The Tax Collector is authorized to sell the properties described in Exhibit "A" as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Sierra on 2nd day of February, 2021 by the following vote:

**AYES:  
NOES:  
ABSENT:  
ABSTAIN:**

**COUNTY OF SIERRA**

\_\_\_\_\_  
**Lee Adams, Chairman  
Board of Supervisors**

**Attest:**

**Approved as to form:**

\_\_\_\_\_  
**Heather Foster, Clerk of the Board**

\_\_\_\_\_  
**David Prentice, County Counsel**

## Exhibit A

<u>Item No.</u>	<u>APN</u>	<u>Assessee</u>	<u>Acreage</u>	<u>Assessed Value</u>	<u>Minimum Bid</u>
1.	<del>012-090-080-000</del>	<del>Graham, Linda A. Est of</del>	9.85	<del>\$118,981</del>	<del>\$18,500</del>
2.	012-090-079-000	Rodney, Gloria & Hurbace, Nicole	9.84	\$159,884	\$22,000
3.	017-130-036-000	Rommel, Von Kreling & Becker	.23	\$786	\$4,600