



# County of Santa Cruz

---

## Auditor-Controller-Treasurer-Tax Collector

701 Ocean Street, Suite 100, Santa Cruz, CA 95060

Phone:(831) 454-2500 Fax:(831) 454-2660

Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector

**Meeting Date:** November 7, 2017  
**Date:** October 19, 2017  
**To:** The Board of Supervisors  
**From:** Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector  
**Subject:** March 2018 Tax Auction

---

Periodically, the Tax Collector sells at public auction those properties having taxes that are unpaid for at least five years, commonly referred to as a tax-defaulted property. Prior to an auction, Revenue & Taxation Code Section 3699 requires the Board of Supervisors to approve the sale.

Exhibit A is attached for your consideration reflecting the parcel numbers and minimum bids of the tax-defaulted properties to be sold on-line through Bid4Assets on March 2 - 5, 2018.

The Tax Collector will provide this list to any eligible taxing agency, city, public agency or nonprofit agency that requests a copy for review and possible purchase, as well as to County departments to determine whether the County wishes to remove a property from the list and acquire it for public use.

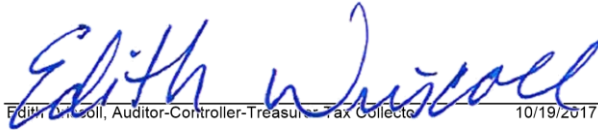
The parcel listing is updated daily and will not be finalized until the day of the sale. The right of redemption will cease at 5:00 pm on the day before the start of the auction and properties not redeemed will be offered for sale.

In the event that any parcel does not sell via this auction, I respectfully request your approval to re-offer the unsold parcel(s) at the end of the auction at a reduced minimum price, pursuant to California Revenue and Taxation Code section 3698.5(c), and for any remaining unsold parcel(s) thereafter to be re-offered at a new sale within 90 days of the original sale date, pursuant to California Revenue and Taxation Code section 3692(e), with the option to offer the remaining parcels at a reduced minimum price, pursuant to California Revenue and Taxation Code section 3698.5(c). Any new parties of interest shall be notified in accordance with Section 3701.

If excess proceeds result from the sale, notice will be given to parties of interest, pursuant to California Revenue and Taxation Code section 4675.

It is, therefore, RECOMMENDED that your Board adopt a resolution approving the sale of tax defaulted property at public auction via an online auction and approving the re-offer auctions for any remaining unsold properties.

**Submitted by:**

  
Edith Whissell, Auditor-Controller-Treasurer-Tax Collector 10/19/2017

**Recommended:**

Carlos J. Palacios, County Administrative Officer

**Attachments:**

- a Auction List March 2018
- b Resolution, March 2018 Tax Auction