***Submit completed worksheet to:***

*Siskiyou County Clerk, 311 Fourth St., Rm 201, Yreka, CA 96097*

# **Agenda Worksheet**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Regular** | **[ ]**  |  | **Time Requested:** |  | **Meeting Date:** | **12-10-2024** |
| ***OR*** |
| **Consent** | **[x]**  |  |
| **Contact Person/Department:** | **Jennifer Taylor / Treasurer-Tax Collector** | **Phone:** | **(530) 842-8342** |
| **Address:** | **311 4th Street, Yreka, CA, 96097** |
| **Person Appearing/Title:** | **Jennifer Taylor/Treas-Tax Collector & Monique George / Asst Treas-Tax Collector** |
| **Subject/Summary of Issue:** |
| Approve the sale of the attached list of tax-defaulted properties via Chapter 7 Sale or Chapter 7 Sealed Bid Sale. By law, the Tax Collector is required to conduct a public tax sale at least once every four years for properties that have accrued delinquent taxes for 5 or more years. The attached list contains 142 properties for sale, including 7 homes (#), 2 commercial properties (^), 33 properties with structures, and 100 other undeveloped properties located in various areas of the County. The minimum bids are set at amounts that sufficiently recover the delinquent taxes, penalties, fees, and costs associated with the sale of the properties, but if properties do not sell at the original sale, the Tax Collector may re-offer the properties, with Board approval, at an amount deemed necessary to stimulate bidding in an attempt to sell the properties. Due to its success in the past, we are once again holding the auction online, on May 9-12, 2025, as this type of auction attracts more bidders, and the properties sell for higher amounts.  |
| **Financial Impact:** |
| **NO** | [ ]  | *Describe why no financial impact:*       |
| **YES** | [x]  | *Describe impact by indicating amount budgeted and funding source below* |
| Amount: | $30,000 |  |  |  |  |
| Fund:  | 1001 |  | Description: | General Fund | Org.: | 102030 | Description: | Treas-Tax Collector |
| Account: | 723000 |  | Description: | Prof Services |  |
| Activity Code:  |       |  | Description: |       |  |
| Local Preference: YES [ ]  NO [x]  |
| For Contracts – *Explain how vendor was selected:*       |
|       |
| Additional Information: | The costs of the tax sale are budgeted and recouped via the sale or redemption of the  |
| properties. In addition, the sale is estimated to recover some delinquent taxes, penalties, & fees.  |
| **Recommended Motion:** |
| Approve the sale of the attached list of tax-defaulted properties via Chapter 7 Sale, or Chapter 7 Sealed Bid Sale, at the mimimum bids set pursuant to Section 3698.5 of the California Revenue & Taxation Code, and authorize the Tax Collector to re-offer any unsold properties at a subsequent sale for a price that stimulates competitive bidding. |
| **Reviewed as recommended by policy:** |  | ***Special Requests*:** |
| County Counsel |       |  |  |
|  |  |  | *Certified Minute Order(s)* | Yes | *Quantity:* | 1 |
| Auditor |       |  |  |  |  |  |
|  |  |  |  |  |  |
| Personnel |       |  | *Other:* | 2 certified copies of the Request for Approval to Sell  |
| CAO |       |  | Tax-Defaulted Property Subject to Power of Sale (Attached) |

***NOTE: For consideration for placement on the agenda, the original agenda worksheet and backup material must be submitted directly to the Board Clerk (after reviewing signatures have been obtained) by 10:00 a.m. on the Monday the week prior to the Board Meeting.*** Revised 8/09/2021