



## Legislation Text

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**File #:** 2021-1307, **Version:** 1

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**To:** The Board of Supervisors of Sonoma County  
**Department or Agency Name(s):** Auditor-Controller-Treasurer-Tax Collector  
**Staff Name and Phone Number:** Brooke Koop 565-1294  
**Vote Requirement:** Majority  
**Supervisory District(s):** Countywide

**Title:**  
2022 Defaulted Property Tax Sale

**Recommended Action:**

Approve a resolution of the Sonoma County Board of Supervisors authorizing the Auditor-Controller-Treasurer-Tax Collector to conduct the sale of tax-defaulted property at a public auction on or after March 15, 2022.

**Executive Summary:**

Properties on which taxes remain unpaid on July 1<sup>st</sup> of each year are classified as tax-defaulted and properties that are tax-defaulted for five or more years become subject to the county tax collector's power to sell in order to satisfy the defaulted taxes. The county tax collector must attempt to sell these properties within four years after becoming subject to the power to sell.

The Auditor-Controller-Treasurer-Tax Collector (ACTTC) is requesting authorization to sell tax-defaulted properties that are delinquent five years or more on their secured property taxes. There are currently 72 properties that meet this criterion, including 26 improved properties and 46 unimproved properties.

**Discussion:**

The primary purpose of a tax sale is to return tax-defaulted property to the county tax rolls, either through redemption or by sale to a responsible owner. In accordance with Revenue and Taxation Code Sections 3691 through 3694 and section 3706, the ACTTC shall have the power to sell, at public auction, the properties that are delinquent five years or more on their secured property taxes and shall attempt to sell tax-defaulted properties within four years of becoming subject to the power to sell. This requirement has not been affected by the Governor's executive order or new legislation in response to COVID-19.

There are currently 72 properties subject to power to sell, including 26 improved properties and 46 unimproved properties. Historically, the ACTTC has held a public auction of tax-defaulted properties every two years. The last public auction was held in August of 2018 and the public auction planned for the fall of 2020 was temporarily delayed due to the COVID pandemic. As a result, there are several properties nearing the tax-defaulted sale deadline of June 30, 2022. Further, the ACTTC plans to resume biennial public auctions in the fall of 2024 and 38 of the properties have a tax-defaulted sale deadline of June 30, 2024. None of the 72 properties were included in a COVID-related penalty waiver request or damaged by recent wildfires.

Assessees may avoid the sale of tax-defaulted properties by paying the full amount due and thereby

redeeming the property. All redemption payments must be physically received in the office of the ACTTC before the close of business on the last business day before the date of commencement of the sale (Revenue and Taxation Code Section 3707 (b)). Upon receipt of a timely redemption, the property will be withdrawn from the sale. Notice will be given to all parties of interest and a sale list will be published in accordance with Section 3702 of the Revenue and Taxation Code.

Efforts made to inform property owners of delinquent property taxes and the potential auction of the property at tax sale include numerous written notifications to the assessee, publications in the local Press Democrat newspaper, certified notifications to the assessee and, in accordance with Revenue and Taxation Code Section 3704.7(a), a personal visit is made to the property to speak with the owner/occupant of the property. At this personal visit, the owner/occupant is given information regarding their right to redeem the property up to the close of business of the last business day prior to the sale and their right to claim excess proceeds if the property is sold. If no person is located at the property, the notice is posted at the property and photographic evidence of delivery is obtained.

Approval of the sale must be provided by the Board of Supervisors under Revenue and Taxation Code Section 3694. Attachment 1 to this item provides a description of each property to be sold and the minimum price at which each property is proposed to be sold, as required by Revenue and Taxation Code Section 3698. The Board's approval will commence the process of public notification and establish the redemption dates for the current or last assessee of a property. The public auction of tax-defaulted properties will be held online on or after March 15, 2022.

**Strategic Plan:**

N/A

**Prior Board Actions:**

8-14-18: Board approved Resolution authorizing sale of Tax Defaulted Property

8-16-16: Board approved Resolution authorizing sale of Tax Defaulted Property

7-29-14: Board approved Resolution authorizing sale of Tax Defaulted Property

6-12-12: Board approved Resolution authorizing sale of Tax Defaulted Property

6-08-10: Board approved Resolution authorizing sale of Tax Defaulted Property

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY 21-22 Adopted</b>	<b>FY22-23 Projected</b>	<b>FY 23-24 Projected</b>
Budgeted Expenses			
Additional Appropriation Requested			
<b>Total Expenditures</b>			
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			

Contingencies			
<b>Total Sources</b>			

**Narrative Explanation of Fiscal Impacts:**

None

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

None

**Attachments:**

1. Public auction parcel listing
2. Board Resolution

**Related Items "On File" with the Clerk of the Board:**

None