



**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
Treasurer-Tax Collector



**Date:** March 20, 2013

**Board Meeting Date:** April 23, 2013

**Special Notice / Hearing:** None

**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** Sandie Arnott, Treasurer-Tax Collector

**Subject:** Public Auction Sale

**RECOMMENDATION:**

Adopt a Resolution authorizing sale by auction of tax defaulted property.

**BACKGROUND:**

Annually, the County of San Mateo acquires Power to Sell on properties that have been delinquent for six years. At that point, the property may be offered for sale at a public auction. Revenue and Taxation Code Sections 3698 and 3699 require that the Board of Supervisors receive notice of the intended sale with the property information contained in Exhibit A as well as approve the sale.

**DISCUSSION:**

This notice of sale and list of properties is presented to you for your Board's approval of the sale pursuant to Revenue and Taxation Code Section 3691. These properties have been delinquent in payment of property taxes for at least six years, pursuant to the statutory notification. Any parcel remaining unsold may be reoffered within a 90-day period and any new parties of interest shall be notified in accordance with Section 3701.

County Counsel has reviewed the Resolution as to form.

Approval of this Resolution contributes to the Shared Vision 2025 outcome of a Collaborative Community by allowing San Mateo County to recover the cost of defaulted property taxes, thereby increasing County revenue.

**PERFORMANCE MEASURE(S):**

Measure	FY 2011-12 Actual	FY 2012-13 Projected
Secured Property Collection Rate	98%	96%

**FISCAL IMPACT:**

Properties will be sold to the highest bidder starting with a minimum price as shown on the attached lists. The proceeds from the sale are used to satisfy taxes, assessments and any costs associated with conducting the auction. Any excess proceeds are deposited into the delinquent tax fund for a period of one year. Within one year, any party of interest may file with the County a claim, in proportion to his/her interest in the property, for the excess of proceeds. If, after distribution, there remains excess proceeds, Section 4711 of the Revenue and Taxation Code requires the funds be distributed to each tax fund in proportion to the tax rate.