



# County of San Mateo

## Inter-Departmental Correspondence

**Department:** TREASURER

**File #:** 23-321

Board Meeting Date: 5/9/2023

**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 the sale by public auction of tax-defaulted properties identified on Exhibit A.

### **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 in a public auction. Revenue and Taxation Sections 3698 and 3699 require the Board of Supervisors to 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 Attorney has reviewed and approved the resolution as to form.

By complying with the provisions of the Revenue and Taxation Code pertaining to tax defaulted property auctions, the Office of the Tax Collector demonstrates its commitment to the shared vision of Collaborative Community through fiscal accountability by collection and returning revenue to the County's budget.

### **PERFORMANCE MEASURE:**

Measure	FY 2021-2022 Actual	FY 2022-2023
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Secured Property Collection Rate	99%	99%
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**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 in the property may file with the County as claim, in proportion to his/her interest in the property, for the excess proceeds. If, after distribution, there remains excess proceeds, Section 4711 of the Revenue and Taxation Code requires the funds to be distributed to each tax fund proportionate to the tax rate.