

16. Adopt resolution approving the sale of tax defaulted properties at public auction via an online auction and approve the optional re-offer auction for any remaining unsold properties ( )



## **County of Santa Cruz Board of Supervisors**

### **Agenda Item Submittal**

**From:** Auditor-Controller-Treasurer-Tax-Collector

**Subject:** Adopt Resolution Approving Sale of Tax Defaulted Properties

**Meeting Date:** February 25, 2025

**Formal Title:** Adopt resolution approving the sale of tax defaulted properties at public auction via an online auction and approve the optional re-offer auction for any remaining unsold properties

### **Recommended Action**

Adopt a resolution approving the sale of tax defaulted properties at public auction via an online auction and approve the optional re-offer auction for any remaining unsold properties.

### **Executive Summary**

The Tax Collector seeks approval to auction 73 properties in June 2025 that have unpaid taxes that are at least five years delinquent. Of the 73 properties, 12 are improved parcels and 61 are unimproved parcels.

The Tax Collector will also provide the proposed tax-defaulted property sale list to any eligible taxing agency, city, public agency, or nonprofit agency that requests it for review and possible property purchase.

### **Discussion**

The attached June 2025 Proposed Auction List outlines the parcel numbers and minimum bids for the tax-defaulted properties to be sold. Properties that have been assigned street addresses by the Assessor's Office are listed with their corresponding addresses. For parcels without an assigned street address, no address is provided. In compliance with AB 1785 "California Public Records Act", the parcel owner(s) name has been redacted. The list of properties is updated daily as tax payments are received and will not be finalized until the day before the sale.

All property owners may avoid the sale of the tax defaulted properties by paying the full amount due and thereby redeeming the property. The right of redemption will cease at 5:00 pm on the day before the start of the auction and properties not redeemed by that time will be offered for sale (Revenue & Tax Code Section 3707 (b)). The auction will be held online through Bid4Assets.com commencing on June 6, 2025. Potential bidders are required to register with Bid4Assets.com and submit their deposit on or before June 2, 2025.

In the event that any property does not sell via this auction, the Tax-Collector will then have the option to re-offer the unsold property within 90 days of the original sale date pursuant to Revenue & Tax (R&T) Code section 3692(e), with the option to offer the remaining property at a reduced minimum price, pursuant to R&T Code section 3698.5(c).

In compliance with R&T code sections, various notifications are 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

newspaper, certified notifications to the assessee and, in accordance with R&T Code Section 3704.7(a), a personal visit is made to the property to speak with the owner/occupant of any property with a legal or known structure on it. If no person is located at the property, the notice is posted at the property and proof of delivery is obtained.

For properties that are ultimately sold at auction, once taxes, fees and costs are deducted, pursuant to R&T Code section 4675, Parties of Interest will have the ability to file a claim for the excess proceeds.

### **Financial Impact**

Expenses associated with the sale of tax defaulted property are recovered from each property sold at or above their original minimum bid amount including the defaulted property tax, penalties and interest due, and all direct sale-related costs. Auction expenses and related revenues have been included in the FY 2024-2025 budget.

### **Strategic Initiatives**

Operational Plan - Operational Excellence

### **Submitted By:**

Edith Driscoll

### **Recommended By:**

Carlos J. Palacios, County Administrative Officer

### **Artificial Intelligence Acknowledgment:**

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.

BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. \_\_\_\_\_

On the motion of Supervisor  
duly seconded by Supervisor  
the following resolution is adopted

RESOLUTION APPROVING SALE OF  
TAX-DEFAULTED PROPERTY

WHEREAS, the County Tax Collector has given notice of intention to sell at public auction, via the internet, the tax defaulted property which is subject to the power of sale and described on the attached "Exhibit A" in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, and has requested approval of said proposed sale pursuant to Revenue and Taxation Code Section 3699;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, pursuant to the notice and request, that approval for said sale is hereby granted, and the Tax Collector is directed to sell the property described on the attached schedule as provided by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

BE IT FURTHER RESOLVED AND ORDERED, pursuant to the notice and request, that approval for a re-offer sale is hereby granted, and the Tax Collector may sell any unsold parcel(s) at the end of the auction pursuant to California Revenue and Tax 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).

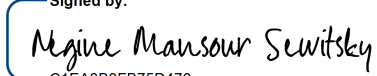
PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this \_\_\_\_ day of \_\_\_\_\_, 2025, by the following votes:

AYES: SUPERVISORS  
NAYES: SUPERVISORS  
ABSENT: SUPERVISORS  
ABSTAIN: SUPERVISORS

\_\_\_\_\_  
Chairperson of the Board

ATTEST: \_\_\_\_\_  
Clerk of the Board

Approved as to form:

Signed by:  
  
\_\_\_\_\_  
C1EA3B3FB75D470...  
County Counsel

1/17/2025

AMS# 25-1108

### Certificate Of Completion

Envelope Id: 3E307520-60E5-4B88-855C-8CD5D5C1A110

Subject: Complete with Docusign: Resolution - June 2025 Tax Auction AMS# 25-1108 BOS 02/25/25

Source Envelope:

Document Pages: 1

Certificate Pages: 5

AutoNav: Enabled

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Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Completed

Envelope Originator:

Brian Dermer

701 Ocean Street

Santa Cruz, CA 95060

Brian.Dermer@santacruzcountyca.gov

IP Address: 63.194.190.100

### Record Tracking

Status: Original

1/17/2025 9:12:47 AM

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Brian.Dermer@santacruzcountyca.gov

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### Signer Events

Negine Mansour Sewitsky

Negine.MansourSewitsky@santacruzcountyca.gov

Security Level: Email, Account Authentication  
(None)

### Signature

Signed by:  
  
C1EA3B3FB75D476...

Signature Adoption: Pre-selected Style

Using IP Address: 73.222.226.72

### Timestamp

Sent: 1/17/2025 9:16:57 AM

Viewed: 1/17/2025 10:05:52 AM

Signed: 1/17/2025 10:07:59 AM

### Electronic Record and Signature Disclosure:

Accepted: 1/17/2025 10:05:52 AM

ID: 6e9b5952-29d9-401d-9270-1fa7f87674f2

### In Person Signer Events

### Signature

### Timestamp

### Editor Delivery Events

### Status

### Timestamp

### Agent Delivery Events

### Status

### Timestamp

### Intermediary Delivery Events

### Status

### Timestamp

### Certified Delivery Events

### Status

### Timestamp

### Carbon Copy Events

### Status

### Timestamp

CBD eSignature

cbd.esignature@santacruzcountyca.gov

County of Santa Cruz

Security Level: Email, Account Authentication  
(None)

**COPIED**

Sent: 1/17/2025 10:08:00 AM

### Electronic Record and Signature Disclosure:

Accepted: 6/20/2024 3:08:48 PM

ID: 4b7794de-1393-406f-a9a3-56a92d4b90d7

### Witness Events

### Signature

### Timestamp

### Notary Events

### Signature

### Timestamp

### Envelope Summary Events

### Status

### Timestamps

Envelope Sent

Hashed/Encrypted

1/17/2025 9:16:57 AM

Certified Delivered

Security Checked

1/17/2025 10:05:52 AM

Envelope Summary Events	Status	Timestamps
Signing Complete	Security Checked	1/17/2025 10:07:59 AM
Completed	Security Checked	1/17/2025 10:08:00 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact County of Santa Cruz:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [nada.algharib@santacruzcounty.us](mailto:nada.algharib@santacruzcounty.us)

### **To advise County of Santa Cruz of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [nada.algharib@santacruzcounty.us](mailto:nada.algharib@santacruzcounty.us) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from County of Santa Cruz**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [nada.algharib@santacruzcounty.us](mailto:nada.algharib@santacruzcounty.us) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with County of Santa Cruz**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:



- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [nada.algharib@santacruzcounty.us](mailto:nada.algharib@santacruzcounty.us) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify County of Santa Cruz as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by County of Santa Cruz during the course of your relationship with County of Santa Cruz.

**SANTA CRUZ COUNTY**  
**JUNE 2025 PROPOSED AUCTION LIST**

	APN	SITUS ADDRESS	SITUS CITY	ASSESSED VALUE	MINIMUM BID
1	01016631	116 OCEAN ST	SANTA CRUZ	\$ 601,505.00	\$ 60,600.00
2	02847110			\$ 2,416.00	\$ 3,900.00
3	03614211			\$ 2,954.00	\$ 3,500.00
4	03614227	620 EL SALTO DR	CAPITOLA	\$ 119,841.00	\$ 117,400.00
5	04015305			\$ 4,768.00	\$ 2,200.00
6	04019203			\$ 13,134.00	\$ 3,100.00
7	04107215			\$ 38,507.00	\$ 6,100.00
8	04107217			\$ 110,536.00	\$ 17,000.00
9	05718104			\$ 42,448.00	\$ 7,900.00
10	05721335			\$ 401,587.00	\$ 53,400.00
11	06422522			\$ 2,260.00	\$ 1,600.00
12	06426305	234 SPRING LN	FELTON	\$ 33,250.00	\$ 6,700.00
13	06610120	44 PARK WAY	MT HERMON	\$ 446,234.00	\$ 56,900.00
14	07216415			\$ 3,074.00	\$ 1,700.00
15	07504204			\$ 2,247.00	\$ 1,600.00
16	07504205			\$ 2,247.00	\$ 1,600.00
17	07505202			\$ 2,422.00	\$ 2,300.00
18	07511303			\$ 2,537.00	\$ 2,200.00
19	07512214			\$ 2,314.00	\$ 1,600.00
20	07608303			\$ 2,386.00	\$ 2,900.00
21	07611104	11110 LOVE CREEK RD	BEN LOMOND	\$ 6,154.00	\$ 3,700.00
22	07611308			\$ 1,451.00	\$ 2,200.00
23	07611701			\$ 4,768.00	\$ 2,800.00
24	07820125			\$ 5,024.00	\$ 1,900.00
25	07821207			\$ 3,226.00	\$ 1,700.00
26	07821306			\$ 2,422.00	\$ 1,600.00
27	07822205			\$ 4,768.00	\$ 1,900.00
28	07822207			\$ 2,422.00	\$ 1,600.00
29	07822216			\$ 4,144.00	\$ 1,800.00
30	07822307			\$ 2,422.00	\$ 1,500.00
31	07824112			\$ 3,561.00	\$ 1,700.00
32	07914114			\$ 3,561.00	\$ 2,100.00
33	07928103	11085 RIVERSIDE RD	BROOKDALE	\$ 2,828.00	\$ 7,500.00
34	08015226			\$ 14,358.00	\$ 6,800.00
35	08126101			\$ 2,443.00	\$ 2,400.00
36	08210401			\$ 3,413.00	\$ 2,800.00
37	08215520			\$ 14,217.00	\$ 4,400.00
38	08217114			\$ 2,985.00	\$ 2,500.00
39	08217116			\$ 2,985.00	\$ 2,500.00
40	08217117			\$ 2,985.00	\$ 2,500.00
41	08217203			\$ 2,985.00	\$ 2,500.00
42	08217301			\$ 5,976.00	\$ 2,900.00

**SANTA CRUZ COUNTY**  
**JUNE 2025 PROPOSED AUCTION LIST**

	APN	SITUS ADDRESS	SITUS CITY	ASSESSED VALUE	MINIMUM BID
43	08217513			\$ 2,357.00	\$ 1,900.00
44	08312119	15330 HWY 9		\$ 401,587.00	\$ 46,000.00
45	08405222	1080 BLUE RIDGE DR		\$ 2,987.00	\$ 4,400.00
46	08405232			\$ 9,721.00	\$ 3,900.00
47	08504109			\$ 5,682.00	\$ 2,900.00
48	08513307			\$ 2,508.00	\$ 2,000.00
49	08709104	18840 HWY 9	BOULDER CREEK	\$ 156,960.00	\$ 43,400.00
50	08724105	19750 KINGS CREEK RD	BOULDER CREEK	\$ 72,650.00	\$ 13,000.00
51	08814158			\$ 21,567.00	\$ 11,200.00
52	08921159	420 ANCIENT OAKS WAY	BOULDER CREEK	\$ 156,714.00	\$ 25,800.00
53	08927235			\$ 10,692.00	\$ 3,900.00
54	09005120			\$ 3,561.00	\$ 2,100.00
55	09017204			\$ 2,260.00	\$ 2,400.00
56	09113119			\$ 15,746.00	\$ 12,800.00
57	09203212			\$ 4,062.00	\$ 2,000.00
58	09209307			\$ 2,260.00	\$ 1,600.00
59	09216406			\$ 5,492.00	\$ 2,200.00
60	09216804			\$ 3,561.00	\$ 1,900.00
61	09217208			\$ 3,699.00	\$ 2,300.00
62	09226607			\$ 2,260.00	\$ 1,600.00
63	09227107			\$ 4,768.00	\$ 2,100.00
64	09314138	3939 GLENWOOD DR	SCOTTS VALLEY	\$ 255,647.00	\$ 34,200.00
65	09349118	26075 PIERCE RD	LOS GATOS	\$ 492,141.00	\$ 63,800.00
66	09523105			\$ 95,147.00	\$ 14,800.00
67	09617124			\$ 5,855.00	\$ 4,000.00
68	10013102	4800 N RODEO GULCH RD	SOQUEL	\$ 129,637.00	\$ 20,600.00
69	10506165			\$ 2,260.00	\$ 1,600.00
70	10601126			\$ 148,352.00	\$ 19,600.00
71	10606101			\$ 15,701.00	\$ 5,400.00
72	10629122			\$ 206,371.00	\$ 26,800.00
73	11022105	112 ROGGE LN	WATSONVILLE	\$ 1,422,287.00	\$ 10,400.00

Note: Situs addresses and Assessor's Parcel Numbers (APN) are provided for all improved properties. Unimproved properties have not yet been assigned a situs address and are therefore listed only by their APN only.