



COUNTY OF HUMBOLDT

For the meeting of: 4/8/2025

File #: 25-324

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Treasurer Tax Collector Fiscal Year (FY) 2024-25 Supplemental Budget Request in the Amount of \$75,000 for Costs Associated with Auction of Properties Tax Defaulted (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the Supplemental Budget Request in the amount of \$75,000 requested for budget unit 1100-112 Tax Collector (attachment 1) (4/5 Vote Required).

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

Annually, the Tax Collector holds a Chapter 7 Auction of properties tax defaulted. These auctions typically contain between 90-100 parcels.

On Feb. 11, 2025, your Board approved Resolution 25-17 (attachment 2) authorizing the May 11, 2025 auction containing over 130 properties tax defaulted. The public auction will be conducted via the internet through the public auction company known as GovEase with whom the county has contracted for these services since 2020.

As this auction is larger than average, it has increased costs associated with mandated research, publications, and certified mailings. Additionally, the prices have increased for these services since last fiscal year. Once the auction is complete and proceeds are received, the revenue will cover the increased expenditures as all fees are included in the minimum bid auction price.

SOURCE OF FUNDING:

Treasurer-Tax Collector Title Search Auction Costs (1100-112-619000)

FINANCIAL IMPACT:

<i>Expenditures (1100-112)</i>	FY24-25
<i>Budgeted Expenses</i>	\$30,000

Additional Appropriation Requested	\$75,000
Total Expenditures	\$105,000

Funding Sources (1100-112)	FY24-25
Fees	\$105,000
Total Funding Sources	\$105,000

Narrative Explanation of Financial Impact:

As described in the discussion, the supplemental budget will increase appropriations by \$75,000 in Fund 1100, Budget Unit 112-Treasurer-Tax Collector for FY 2024-25 and increase revenues by \$75,000. This is not an additional request for General Fund contribution as fee revenue will be available to cover the additional costs.

STAFFING IMPACT:

There is no staffing impact to approving this supplemental budget.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Should the Board not approve the supplemental budget there could be delays in approving and issuing invoices related to the auction and is not recommended.

ATTACHMENTS:

1. Supplemental Budget Request
2. Resolution 25-17

PREVIOUS ACTION/REFERRAL:

Meeting of: 2/11/2025
File No.: 25-129