COUNTY OF HUMBOLDT

For the meeting of: 2/3/2026

File #: 26-45

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:
Resolution to Auction Tax-Defaulted Properties (4/5 Vote Required)

RECOMMENDATION(S):
That the Board of Supervisors:

1. Approve the attached Resolution (Attachment 1) for sale of properties tax-defaulted, subject to sale(4/5 Vote Required); and
2. Direct the Clerk of the Board to provide the Treasurer-Tax Collector with two certified copies of the Resolution by Feb. 10, 2025. Approval is given to re-offer, within 90 days of the original sale date, any unsold parcels in accordance with Revenue and Taxation Code, Section 3698.5.

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:
Notice is hereby given of the Tax Collector's intention to sell tax defaulted properties at public auction as noted in the Authorization and Report of Sales (Attachment 2). 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. Government Code Section 31000 permits the Board of Supervisors to contract for these special services with individuals and companies specially trained, experienced and competent to provide these services, for which GovEase has a proven track record.

The properties will be sold at public auction or by sealed bid for the stated minimum price. Those tax defaulted properties subject to the power of sale are described on the attached Authorization and Report of Sales (Attachment 2), in accordance with Chapters 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

It is the Tax Collector's intention, with your Board's approval, to re-offer within 90 days of the original sale date, unsold parcels at a price which is deemed appropriate pursuant to Revenue and Taxation Code section 3698.5. In addition, contiguous parcels may be combined for sale purposes.

SOURCE OF FUNDING:
General Fund - Revenue from auction will pay costs

FINANCIAL IMPACT:

Narrative Explanation of Financial Impact:
All costs of the sale are reimbursed from sale proceeds. Proceeds will also be used to pay delinquent taxes owed. Taxing agencies with direct charges receive bond and assessment revenue, the county receives tax payments and the property taxes become current.

OTHER AGENCY INVOLVEMENT:
None

ALTERNATIVES TO STAFF RECOMMENDATIONS:
It is recommended that the Board of Supervisors approve this Resolution to allow the Treasurer Tax Collector to sell tax defaulted properties at public auction. State law requires the Tax Collector to sell tax delinquent parcels at auction after Board of Supervisors approval.

ATTACHMENTS:

1. Resolution 2025.26 Auction
2. Authorization and Report of Sales

PREVIOUS ACTION/REFERRAL:
Meeting of: February 11, 2025
File No.: 25-129