



# TREASURER-TAX COLLECTOR VENTURA COUNTY

**STEVEN HINTZ**  
TREASURER  
TAX COLLECTOR

**Sue Horgan**  
Assistant Treasurer-Tax Collector

November 1, 2022

Ventura County Board of Supervisors  
County Government Center  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT:** Acceptance of the Notice of Intention to Sell Tax-Defaulted Property by Sealed Bid Auction Submitted by the Treasurer-Tax Collector; Acceptance of the Notice of Intention to Sell Tax-Defaulted Property by Public Auction Submitted by the Treasurer-Tax Collector; Adoption of a Resolution to Authorize the Sale by Sealed Bid Auction of the Tax-Defaulted Properties and to Authorize the Sale at a Reduced Minimum Bid for Tax-Defaulted Properties Previously Offered for Tax Sale; Adoption of a Resolution to Authorize the Sale by Public Auction of the Tax-Defaulted Properties.

**RECOMMENDATIONS:**

It is recommended that your Board:

1. Accept the Notice of Intention to Sell Tax-Defaulted Property by Sealed Bid Auction submitted by the Treasurer-Tax Collector (Exhibit 1).
2. Accept the Notice of Intention to Sell Tax-Defaulted Property by Public Auction submitted by the Treasurer-Tax Collector (Exhibit 2).
3. Adopt the attached Resolution (Exhibit 3) and thereby authorize the Treasurer-Tax Collector to sell by sealed bid auction tax-defaulted properties, and authorize the Treasurer-Tax Collector to sell at a reduced minimum bid deemed appropriate by the Treasurer Tax-Collector those tax-defaulted properties marked with an asterisk which have been previously offered for tax sale at least once and did not receive a minimum bid. The tax-defaulted properties are described in Exhibit 5.
4. Adopt the attached Resolution (Exhibit 4) and thereby authorize the Treasurer-Tax Collector to sell by public auction tax-defaulted properties. The tax-defaulted properties are described in Exhibit 6.

5. Direct the Clerk of the Board to return one certified copy of the executed and approved Resolution (Exhibit 3) to the Tax Collector within five days.
6. Direct the Clerk of the Board to return one certified copy of the executed and approved Resolution (Exhibit 4) to the Tax Collector within five days.

**FISCAL / MANDATES IMPACT:**

Except for those properties that your Board has authorized to be sold at a reduced minimum bid deemed appropriate by the Treasurer-Tax Collector, the purchase price for the remaining properties consists of taxes, penalties and administrative costs. The purchase price also includes reimbursement for the costs of advertising, mailing certified letters, and the fees paid to the State of California and County of Ventura. All costs associated with the auctions are included in the Treasurer-Tax Collector's FY 2022-23 Budget and should be recovered through the sale or redemption of the listed properties. All fees due to the County of Ventura will be deposited in Budget Unit 1702.

Mandatory:	Yes
Authority:	Revenue & Taxation Code 3351-3841
Source of Funding:	Parties of Interest Research Fees
Funding Match Required:	No
Impact on Other Departments:	None

Summary of Revenues and Total Costs		FY 2022-23 (Est.)
Revenue:		\$41,463
Costs:		
Direct		(41,463)
Indirect- Department		0
Indirect- County Cap		0
Total Costs		(41,463)
Net Costs		0
Recovered Indirect Costs		0



FY 2022-23 Budget Projection TTC - Division 1700				
	Adopted Budget	Adjusted Budget	Projected Actual	Estimated Savings/(Deficit)
Appropriations	\$5,626,696	\$5,626,696	\$5,626,696	\$0
Revenue	\$4,225,934	\$4,225,934	\$4,225,934	\$0
Net Cost	\$1,400,762	\$1,400,762	\$1,400,762	\$0

## **DISCUSSION:**

Procedures governing the sale of tax-defaulted property by public and sealed bid auctions are governed by Division 1, Part 6, Chapter 7 of the Revenue and Taxation ("R & T") Code, section 3691 et seq ("Chapter 7"). Those procedures require the Treasurer-Tax Collector to give notice to the Board of Supervisors of his intention to sell tax-defaulted property by auction ("Notice"). (R & T Code section 3698.) If your Board approves the sale of the tax-defaulted property identified in the Notice, a resolution of approval must be adopted. (R & T Code section 3699).

In Exhibit 1, the Treasurer-Tax Collector gives your Board notice of his intention to sell the tax-defaulted properties described in the attached Exhibit 5 by sealed bid auction. The properties to be sold by sealed bid all qualify under R & T Code section 3692, which requires the following criteria to be met: (1) the tax-defaulted property is unusable due to its size, location, or other conditions; or (2) the tax-defaulted property consists of oil, gas or mineral rights. R & T Code section 3692 limits those eligible to bid on the tax-defaulted properties offered by sealed bid to owners of contiguous parcels or holders of record of either a predominant easement or a right-of-way easement. The minimum bid for each tax-defaulted parcel is stated in Exhibit 5.

In Exhibit 2, the Treasurer-Tax Collector gives your Board notice of his intention to sell by public auction the tax-defaulted properties described in the attached Exhibit 6, which includes the minimum bid amount by parcel.

Pursuant to R & T Code section 3698.5, subdivision (c): "If property or property interests have been offered for sale at least once and the tax collector has received no acceptable bids for that property or those interests at the minimum price determined pursuant to subdivision (a), the tax collector may, in his or her discretion and with the approval of the board of supervisors, offer that same property or those interests at the same or next scheduled sale at a minimum price that the tax collector deems appropriate in light of the most current assessed valuation of that property or those interests, or any unique circumstance with respect to that property or those interests." The properties described in Exhibit 5, with an asterisk next to the item number, have been previously offered for sale and the Treasurer-Tax Collector may, with your Board's approval, sell those properties at a reduced minimum bid that he deems appropriate, as provided in R & T Code section 3698.5, subdivision (c).



Upon adoption of the attached Resolutions (Exhibits 3 and 4), the Board of Supervisors acknowledges receipt of the Notices from the Treasurer-Tax Collector (Exhibits 1 and 2) and authorizes the Treasurer-Tax Collector to conduct the tax sales as required by law. The Resolution authorizing the sale by sealed bid auction for the properties described in Exhibit 5 is attached as Exhibit 3. The Resolution authorizing the sale by public auction for the properties described in Exhibit 6 is attached as Exhibit 4.

Taxes on all properties set forth in Exhibits 5 and 6 are delinquent as of the filing of this board letter. The public auction properties may be redeemed by 5:00 P.M. (PST) on March 2, 2023, which is the date prior to the scheduled public auction to be held March 3<sup>rd</sup> thru 7<sup>th</sup>, 2023. The sealed bid auction properties may be redeemed by 5:00 P.M. (PST) on March 2, 2023, which is the date prior to the scheduled sealed bid auction to be held on March 3<sup>rd</sup> thru 7<sup>th</sup>, 2023. Both auctions will be held online at Bid4Assets.com. A notice of sale for each auction (public and sealed bid) will be published in accordance with law.

Properties remaining unsold at the conclusion of the auction may be reoffered at a reduced minimum bid at the end of the auction or within 90 days and any new parties of interest will be notified. (R & T Code sections 3692, 3698.5, subd. (c), and 3701.)

This letter has been reviewed and approved as to form by the County Executive Office, the Auditor-Controller's Office, and County Counsel's Office.

If you have any questions regarding this item, please call me at 654-3726 or Sue Horgan, Assistant Treasurer-Tax Collector, at 654-3771.

Regards,



STEVEN HINTZ  
Treasurer-Tax Collector

- Exhibit 1 – Notice of Intention to Sell by Sealed Bid
- Exhibit 2 – Notice of Intention to Sell by Public Auction
- Exhibit 3 – Resolution to Sell by Sealed Bid
- Exhibit 4 – Resolution to Sell by Public Auction
- Exhibit 5 – Authorization and Report of Sale by Sealed Bid
- Exhibit 6 – Authorization and Report of Sale by Public Auction

**NOTICE OF INTENTION TO SELL  
TAX-DEFAULTED PROPERTIES BY SEALED BID**

In accordance with Revenue and Taxation Code Section 3698, notice is hereby given to the Board of Supervisors of my intention to sell the tax-defaulted properties described in the Authorization and Report of Sale (Exhibit 5) attached to the November 1, 2022, Board Letter by sealed bid pursuant to Section 3692 of Division 1, Part 6, Chapter 7, of the Revenue and Taxation Code. The minimum bid has been established according to Revenue and Taxation Code Section 3698.5 and is set forth for each property in the attached Exhibit 5. Tax-defaulted properties which have been previously offered for tax sale are marked with an asterisk in Exhibit 5 and may be sold at a reduced minimum bid according to Revenue and Taxation Code Section 3698.5, subdivision (c). The auction will be held March 3<sup>rd</sup> thru March 7<sup>th</sup>, 2023, starting at 8:00 A.M. (PST), online at Bid4Assets.com.

All properties not sold may be reoffered at a reduced minimum bid, as determined by Revenue and Taxation Code Section 3698.5, at the end of the auction or within 90 days and any new parties of interest will be notified in accordance with Revenue and Taxation Code Sections 3701, 3698.5(c), and 3692(e).



---

STEVEN HINTZ  
Treasurer-Tax Collector



---

Date



**NOTICE OF INTENTION TO SELL  
TAX-DEFAULTED PROPERTIES BY PUBLIC AUCTION**

In accordance with Revenue and Taxation Code Section 3698, notice is hereby given to the Board of Supervisors of my intention to sell the tax-defaulted property described in the Authorization and Report of Sale (Exhibit 6) attached to the November 1, 2022, Board Letter at public auction pursuant to Section 3693 of Division 1, Part 6, Chapter 7, of the Revenue and Taxation Code. The minimum bid has been established according to Revenue and Taxation Code Section 3698.5 and is set forth for each property in the attached Exhibit 6. The auction will be held March 3<sup>rd</sup> thru 7<sup>th</sup>, 2023, starting at 8:00 A.M. (PST), online at Bid4Assets.com.

All properties not sold may be reoffered at a reduced minimum bid, as determined by Revenue and Taxation Code Section 3698.5, at the conclusion of the auction or within 90 days and any new parties of interest will be notified in accordance with Revenue and Taxation Code Sections 3701 and 3692(e).



---

STEVEN HINTZ  
Treasurer-Tax Collector



---

Date

RESOLUTION NO. 22-164

**RESOLUTION OF THE BOARD OF SUPERVISORS OF COUNTY OF VENTURA  
AUTHORIZING THE TREASURER-TAX COLLECTOR  
TO SELL TAX-DEFAULTED PROPERTIES AND AUTHORIZING THE TREASURER-  
TAX COLLECTOR TO SELL TAX-DEFAULTED PROPERTIES PREVIOUSLY  
OFFERED FOR TAX SALE AT A REDUCED MINIMUM BID BY SEALED BID  
AUCTION**

IT IS HEREBY RESOLVED, that:

1. The Board of Supervisors acknowledges receipt from the Treasurer-Tax Collector of his Notice of Intention to Sell Tax-Defaulted Property and to Sell Tax-Defaulted Property Previously Offered for Tax Sale at a Reduced Minimum Bid by Sealed Bid Auction.
2. Pursuant to Revenue and Taxation Code Section 3694, approval is granted to the Treasurer-Tax Collector, and he is hereby directed, to sell by sealed bid the tax-defaulted properties set forth in Exhibit 5 ("Tax-Defaulted Properties") in accordance with the provisions of Division 1, Part 6, Chapter 7, of the Revenue and Taxation Code, including specifically Section 3692.
3. Pursuant to Revenue and Taxation Code Section 3698.5(c), approval is granted to the Treasurer-Tax Collector, and he is directed to sell by sealed bid auction the tax-defaulted properties that have been previously offered for tax sale and marked with an asterisk as set forth in Exhibit 5 for a sum not less than the minimum price deemed appropriate by the Treasurer-Tax Collector.
4. Except for those properties marked with an asterisk, the Tax-Defaulted Properties shall be sold to the highest eligible bidder for a sum not less than the minimum price determined pursuant to Revenue and Taxation Code Section 3698.5.

Upon motion of Supervisor Parks, seconded by Supervisor Huber, and duly carried, this Resolution was adopted by the Board of Supervisors, County of Ventura, on this 1st day of November 2022.

Mark J. V-  
Chair  
Board of Supervisors  
County of Ventura



ATTEST:

DR. SEVET JOHNSON  
Clerk of the Board of Supervisors  
County of Ventura, State of California.

By: Low Key

Deputy Clerk of the Board

RESOLUTION NO. 22-163**RESOLUTION OF THE BOARD OF SUPERVISORS OF COUNTY OF VENTURA  
AUTHORIZING THE TREASURER-TAX COLLECTOR  
TO SELL TAX-DEFAULTED PROPERTIES BY PUBLIC AUCTION**

IT IS HEREBY RESOLVED, that:

1. The Board of Supervisors acknowledges receipt from the Treasurer-Tax Collector of his Notice of Intention to Sell Tax-Defaulted Property.
2. Pursuant to Revenue and Taxation Code Section 3694, approval is granted to the Treasurer-Tax Collector, and he is hereby directed, to sell by public auction the tax-defaulted properties set forth in Exhibit 6 ("Tax-Defaulted Properties") in accordance with the provisions of Division 1, Part 6, Chapter 7, of the Revenue and Taxation Code, including specifically Section 3693.
3. The Tax-Defaulted Properties shall be sold to the highest bidder for a sum not less than the minimum price determined pursuant to Revenue and Taxation Code Section 3698.5.

Upon motion of Supervisor Parks, seconded by Supervisor Huber, and duly carried, this Resolution was adopted by the Board of Supervisors, County of Ventura, on this 1st day of November 2022.

Matt J. V.  
Chair  
Board of Supervisors  
County of Ventura

ATTEST:  
DR. SEVET JOHNSON  
Clerk of the Board of Supervisors  
County of Ventura, State of California.

By: Don Key  
Deputy Clerk of the Board





AUTHORIZATION AND REPORT OF SALE BY PUBLIC AUCTION

Under the direction of the Board of Supervisors, by Resolution, dated November 1, 2022 the properties listed below were offered at Public Auction on March 3rd thru March 7th, 2023, and were disposed of as follows:

ITEM	PARCEL NUMBER	DEFAULT APN	SALE PRICE (\$3718) TRANS. TAX	RECORDING FEE [\$\$3718(d), (\$4112)]	ADV. FEE (\$4673) NOTICE FEE (\$4672.2)	SALES FEES		REDEMPTION (\$\$4102, 4103) CURRENT (\$4673.1(b))	EXCESS PROCEEDS (\$4674)	DISPOSITION PURCHASER DOCUMENT AND DATE
	LAST ASSESSEE MINIMUM BID (\$3698.5)	DEFAULT YEAR INSTRUMENT				STATE (\$4672)	COUNTY (\$4672.1)			
1	003-0-140-100 ABRAMS NORMAN J-BERNICE \$6,000.00	003-0-140-100 16-17 2022000089732								
2	018-0-102-235 LAKE JONATHAN L \$90,600.00	018-0-102-235 16-17 2022000089734								
3	050-0-201-075 TARANGO DESIREE D \$23,800.00	050-0-201-075 16-17 2022000089735								
4	050-0-230-375 AGUILAR JOSEPH-KATHERYN \$7,100.00	050-0-230-375 16-17 2022000089736								
5	084-0-210-155 GULOTTA ROBERTA RESIDUARY TR \$78,400.00	084-0-210-155 17-18 20210813-00151329								
6	101-0-222-105 MENDOZA MARTEL \$43,300.00	101-0-222-105 18-19 2022000089737								
7	102-0-320-335 MC LAUGHLIN DIANE \$19,000.00	102-0-320-335 16-17 2022000089767								
8	157-0-090-185 SONNE VIVIAN E \$38,000.00	157-0-090-185 15-16 2022000089738								
9	160-0-050-415 MARLBOROUGH DEV CORP \$46,200.00	160-0-050-415 10-11 20140722-00090751								
10	162-0-011-050 RICO JENNIE C EST \$42,700.00	162-0-011-050 15-16 20210813-00151319								
11	163-0-460-415 BERG WILLIAM K \$47,000.00	163-0-460-415 15-16 2022000089739								
12	206-0-094-160 GHWL LLC \$126,400.00	206-0-094-160 18-19 2022000089768								
13	216-0-160-335 ALCARAZ CATERING INC \$256,900.00	216-0-160-335 17-18 2022000089769								
14	222-0-122-145	222-0-122-145								

AUTHORIZATION AND REPORT OF SALE BY PUBLIC AUCTION

ITEM	PARCEL NUMBER LAST ASSESSEE MINIMUM BID (\$3698.5)	DEFAULT APN DEFAULT YEAR INSTRUMENT	SALE PRICE (\$3718) TRANS. TAX	RECORDING FEE [\$\$3718(d), (\$4112)]	ADV. FEE (\$4673) NOTICE FEE (\$4672.2)	SALES FEES		REDEMPTION (\$\$4102, 4103) CURRENT (\$4673.1(b))	EXCESS PROCEEDS (\$4674)	DISPOSITION PURCHASER DOCUMENT AND DATE
						STATE (\$4672)	COUNTY (\$4672.1)			
	MONTES DE OCA JOSE L \$13,400.00	16-17 2022000089741								
15	512-0-330-195 OVERTON CHAD-AUDREY \$19,600.00	512-0-330-195 16-17 2022000089770								
16	514-0-065-145 MACNEIL DON W JR-DARIA P \$13,100.00	514-0-065-145 16-17 2022000089771								
17	552-0-013-115 BARBER HUGH W \$59,300.00	552-0-013-115 13-14 20190726-00085311								
18	569-0-082-725 XIAOXI TR \$17,900.00	569-0-082-725 16-17 2022000089772								
19	624-0-013-125 PLUTCHAK RICHARD J-TONI \$83,300.00	624-0-013-125 16-17 2022000089742								
20	624-0-021-225 NELSON MICHAEL-BARBARA \$57,300.00	624-0-021-225 16-17 2022000089743								
21	642-0-256-035 ELMORE MARCUS A \$25,300.00	642-0-256-035 16-17 2022000089744								
22	667-0-222-085 GREEN BERNYCE S TR EST \$50,000.00	667-0-222-085 15-16 20210813-00151300								
23	669-0-262-350 SYCAMORE JUSTIN M-APPLE K \$25,300.00	669-0-262-350 18-19 2022000089747								
24	677-0-243-015 ABRUNZO VICTOR D \$44,000.00	677-0-243-015 16-17 2022000089751								
25	682-0-240-295 TRAILSIDE 297 LAND TR \$10,900.00	682-0-240-295 16-17 2022000089752								
26	700-0-010-050 COUNTY LINE HOLDINGS LLC \$11,800.00	700-0-010-050 16-17 2022000089753								
27	700-0-010-100 COUNTY LINE HOLDINGS LLC \$11,800.00	700-0-010-100 16-17 2022000089754								
28	700-0-010-115 COUNTY LINE HOLDINGS LLC	700-0-010-115 16-17								

AUTHORIZATION AND REPORT OF SALE BY PUBLIC AUCTION

ITEM	PARCEL NUMBER	DEFAULT APN	SALE PRICE (\$3718) TRANS. TAX	RECORDING FEE [\$\$3718(d), (\$4112)]	ADV. FEE (\$4673) NOTICE FEE (\$4672.2)	SALES FEES		REDEMPTION (\$\$4102, 4103) CURRENT (\$4673.1(b))	EXCESS PROCEEDS (\$4674)	DISPOSITION PURCHASER DOCUMENT AND DATE
	LAST ASSESSEE MINIMUM BID (\$3698.5)	DEFAULT YEAR INSTRUMENT				STATE (\$4672)	COUNTY (\$4672.1)			
	\$11,700.00	2022000089755								
29	700-0-010-240 COUNTY LINE HOLDINGS LLC \$11,200.00	700-0-010-240 16-17 2022000089756								
30	700-0-010-490 COUNTY LINE HOLDINGS LLC \$35,500.00	700-0-010-490 16-17 2022000089776								
31	700-0-010-520 COUNTY LINE HOLDINGS LLC \$11,500.00	700-0-010-520 16-17 2022000089757								
32	700-0-050-055 COUNTY LINE HOLDINGS LLC \$17,000.00	700-0-050-055 16-17 2022000089758								
33	700-0-050-085 COUNTY LINE HOLDINGS LLC \$22,900.00	700-0-050-085 16-17 2022000089759								
34	700-0-050-095 COUNTY LINE HOLDINGS LLC \$11,700.00	700-0-050-095 16-17 2022000089760								
35	700-0-050-120 COUNTY LINE HOLDINGS LLC \$11,800.00	700-0-050-120 16-17 2022000089761								
36	700-0-050-140 COUNTY LINE HOLDINGS LLC \$11,200.00	700-0-050-140 16-17 2022000089762								
37	700-0-050-205 COUNTY LINE HOLDINGS LLC \$32,400.00	700-0-050-205 16-17 2022000089777								
38	700-0-050-215 COUNTY LINE HOLDINGS LLC \$82,700.00	700-0-050-215 16-17 2022000089778								
39	700-0-050-355 COUNTY LINE HOLDINGS LLC \$11,800.00	700-0-050-355 16-17 2022000089763								
40	700-0-050-365 COUNTY LINE HOLDINGS LLC \$11,800.00	700-0-050-365 16-17 2022000089764								
41	700-0-050-390 COUNTY LINE HOLDINGS LLC \$11,600.00	700-0-050-390 16-17 2022000089765								
42	801-0-010-235 MARDEL JAMES L \$37,700.00	801-0-010-235 12-13 2022000089766								