RESOLUTION OF THE BOARD OF SUPERVISORS OF

ORANGE COUNTY, CALIFORNIA

December 17, 2019

WHEREAS, the Treasurer-Tax Collector notifies this Board of Supervisors of its intention to sell at public auction certain parcels of real property which are subject to the power of sale pursuant to Revenue and Taxation Code sections 3691 through 3731.1 for nonpayment of delinquent taxes; and

WHEREAS, the Treasurer-Tax Collector has submitted Exhibit 1, attached hereto, which provides a description and minimum price of the tax delinquent real property to be sold by the Treasurer-Tax Collector at public auction; and

WHEREAS, the Treasurer-Tax Collector requests approval to sell the parcels of real property listed on Exhibit 1, at a minimum price not less than the total amount necessary to redeem, plus costs and the outstanding balance of any property tax postponement loan, pursuant to California Revenue and Taxation Code section 3698.5(a) unless the property is redeemed by 5 pm the day prior to the tax auction date; and

WHEREAS, pursuant to Revenue and Taxation Code section 3698.5(c), the Treasurer-Tax Collector also requests approval to sell any parcel of real property listed in Exhibit 1 at a minimum price that the Treasurer-Tax Collector deems appropriate in light of the most current assessed valuation of the parcel, or any unique circumstance with respect to that parcel, if that parcel is offered at the public auction and does not receive an acceptable bid.

NOW, THEREFORE, BE IT RESOLVED that this Board:

1. Approves the public auction sale of the properties described in Exhibit 1 which are not redeemed by 5pm, the day prior to the tax auction date.

Page 1 of 2

Attachment C

2. Directs the Treasurer-Tax Collector to sell the properties described in Exhibit 1 at minimum prices not less than the total amount necessary to redeem, plus costs and

the outstanding balance of any property tax postponement loan, pursuant to Revenue and Taxation Code sections 3691 through 3731.1.

3. Authorizes the Treasurer-Tax Collector to offer for sale properties listed in Exhibit 1 at a minimum price that the Treasurer-Tax Collector deems appropriate in light of the most current assessed valuation of the parcel, or any unique circumstance with respect to that parcel, if that parcel is offered for sale at least once at the public auction and does not receive an acceptable bid pursuant to Revenue and Taxation Code section 3698.5 (c).

Page 2 of 2