

BOARD OF SUPERVISORS

Form 11

Page 2

BACKGROUND: (Continued)

The sale of tax-defaulted property (property delinquent more than five (5) years) is our ultimate collection method. Most delinquent property owners, of course, settle their accounts prior to sale, but a significant number wait until the final hour to do so. In order to comply with State Law, the first step in the process is to notify the public via newspaper publication. The second step is the use of certified mail and in some cases site visits to those who have not settled their account prior to the upcoming tax sale date.

As prescribed by Section 3361 through 3364 of the California Revenue and Taxation Code, the Tax Collector shall publish annually on or before June 8th, a notice of power and intent to sell tax-defaulted property. All properties which became tax-defaulted at least 5 years previously will become subject to the Tax Collector's Power of Sale. Prior to becoming subject to a Power to Sell, the law requires that the property owner be notified through public announcement of a legal notice prescribed by Section 3361 et. seq. of said code. The County uses the method of publication set forth in Sections 3381 through 3383 of said code because it provides the most direct means of notifying the property owners affected. Both copies of the agreements with the newspapers have been signed by an authorized representative and require publication at the existing rates for legal advertising set by the Board, see attached Minute Order 3.22 and rate schedule.

This notice will be published on May 18, 2011 and May 25, 2011 in those newspapers having only a Wednesday publication, and on May 20, 2011 and May 27, 2011 in those newspapers having only a Friday publication. All other publications will appear on Thursday, May 19, 2011 and May 26, 2011. The text and format of the agreement have been approved by County Counsel. In compliance with the law, the Treasurer-Tax Collector intends to provide "...the most likely...adequate notice to owners of the property" by using the following newspapers for this publication: Corona-Norco Edition, The Desert Sun, The Hemet News, South West Edition, Palo Verde Valley Times, The Press Enterprise, The Record Gazette, Riverside County Record, The Moreno Valley Edition and the News Mirror. Under California Law, the Treasurer-Tax Collector is required to make this annual publication. Sufficient funds are available in the Treasurer-Tax Collector's 2010-2011 budget account to pay estimated publication costs.