

*Gordon B. Ford*

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
ACTION AGENDA SUMMARY

DEPT: Treasurer-Tax Collector

BOARD AGENDA # \*B-7

Urgent

Routine

AGENDA DATE October 29, 2013

CEO Concur with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands from Tax Sale

STAFF RECOMMENDATIONS:

1. Authorize the Treasurer-Tax Collector to sell the tax-defaulted properties for the minimum bids as described on the attached list.
2. Authorize the Treasurer-Tax Collector to re-offer those parcels which did not obtain the minimum bids during previous sale at a price which is deemed appropriate by the Treasurer-Tax Collector.
3. Authorize the Treasurer Tax Collector to exempt those parcels which are owned by the Federal, State and Local Governments from the Tax Sale.

FISCAL IMPACT:

The sale may prompt the property owners to pay the amounts due prior to the sale as shown in the attachment. If the property owners do not pay the amount due prior to the date of the tax sale, the delinquent tax amount will be paid when the property is sold to the successful bidders. The sale of the tax defaulted properties will enable the County to recoup the property taxes due on these properties.

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BOARD ACTION AS FOLLOWS:

No. 2013-523

On motion of Supervisor Monteith, Seconded by Supervisor O'Brien

and approved by the following vote,

Ayes: Supervisors: O'Brien, Withrow, Monteith, De Martini and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) \_\_\_\_\_ Denied

3) \_\_\_\_\_ Approved as amended

4) \_\_\_\_\_ Other:

MOTION:

*Christine Ferraro*

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands from Tax Sale

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**FISCAL IMPACT (CONTINUED):**

In the attached list shown as "List of Properties for Delinquent Tax Sale" the Amount Due is sufficient to pay the delinquent taxes, assessments and fees except in numbers 3, 13, 14 and 22. The minimum bid amounts will be less than the amounts due because these parcels were offered for sale last year but were not sold. The amounts shown in the "Minimum Bid" column are rounded off to the nearest hundredth for practical purposes. Any amount collected over and above the amount due during the tax sale may be claimed by parties of interest per Revenue and Taxation Code. Since the County will be offering four parcels for sale at a reduced minimum bid price, there may be a potential loss of \$234,305.61. This loss would be absorbed by the County and respective assessing agencies. The difference between the overall total amount due of \$2,118,905.61 as shown in the "Amount Due" column and \$1,884,600.00 shown in the "Minimum Bid" column is due to the reduced minimum price and rounding to the nearest hundredth.

**DISCUSSION:**

Pursuant to Section 3698 of the Revenue and Taxation Code, it is the intention of the Treasurer-Tax Collector to sell at public auction the tax-defaulted properties described in the attached list, shown as "List of Properties for Delinquent Tax Sale". The subject properties will be offered for a minimum bid, which covers the delinquency amount. The minimum bid covers the amount owing to the County with the exception of the re-offer parcels, and is noted in the list, along with a description of said property and the last Assessee of Record.

The re-offer parcels were offered for sale for the amounts due at the 2013 auction but did not sell. Therefore, the minimum bids are reduced due to the size and condition of the properties.

In accordance with the California Revenue and Taxation Code Section 3698.5(c), where the property or property interests have been offered for sale at least once and no acceptable bids have been received at the minimum price determined, 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 circumstances with respect to that property or those interests.

Approval to Sell Tax-Defaulted Properties, to Re-offer Parcels for Sale, and to Authorize the Treasurer-Tax Collector to Exempt Federal and State Government Lands from Tax Sale

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The second attached list shows as "List of Properties Exempt from the Delinquent Tax Sale" are properties owned by either Federal, State and/or Local Governments. In the best interest of the County and applicable laws, the Treasurer Tax Collector intends to not offer these parcels for sale.

These parcels are exempt from levy of County property taxes. The only assessments delinquent on these parcels are the direct charges levied by the Stanislaus Consolidated Fire Protection District. Pursuant to Section 202 of Revenue and Taxation Code, Section 3 of the Constitution Article XIII and Federal Law, the properties owned by public agencies should not be sold through tax sale and therefore, these properties should be exempt from the eligible properties that are subject to power to sell. This information has been discussed with County Counsel and the Auditor-Controller.

The largest amount due on the list of exempt properties is for fire fees on the Riverbank Army Ammunition Plant. Although this property is technically exempt as stated above, there are leases between the Secretary of the Army and the City of Riverbank, and with private companies operating at the location that have raised questions of who should be responsible for the fire fees.

County staff has met with the City Manager of Riverbank and the interim Fire Chief from the Stanislaus Consolidated Fire Protection District to discuss the issue. A representative from the Army was not able to attend the meeting, but the matter has been discussed with an attorney for the Army, who has requested additional time to determine the appropriate course of action.

**POLICY ISSUES:**

This action complies with the requirements of Revenue and Taxation Code 3694 wherein the sale of tax-defaulted properties may only take place if approved by the Board of Supervisors.

Approval of this item supports the Board's priority of Efficient Delivery of Public Services.

**STAFFING IMPACT:**

There is no staffing impact associated with this item.

**CONTACT PERSON:**

Gordon B. Ford, Treasurer-Tax Collector.

Telephone: (209) 525-4463

**LIST OF PROPERTIES FOR DELINQUENT TAX SALE**

No.	Assessor's Parcel Number	Last Assessee (Last Name, First Name)	Description (Situs address)	Default No. & Year of Default	Amount due (incl. fees)	Minimum Bid
1	037-043-018-000	DE ALBA SALVADOR ET AL	905 SNEAD, MODESTO	050001268 2004/2005	\$ 9,898.61	\$ 9,900.00
2	038-041-018-000	CRAWFORD, CAROLYN CLINK	1225 VITO AVE, MODESTO	050001748 2004/2005	\$ 15,721.00	\$ 15,800.00
3	038-032-018-000	LOMBERA, ONECINO V ET AL	109 LITA CT, MODESTO	060000140 2005/2006	\$ 29,034.71	\$ 8,500.00
4	038-015-044-000	GLORIA, RICHARD ET AL	612 BYSTRUM RD, MODESTO	060001797 2005/2006	\$ 3,995.77	\$ 4,000.00
5	132-037-059-000	LUNA, MANUEL H & LUNA, DELIA	6118 ROBIRDS CT, RIVERBANK	060004846 2005/2006	\$ 13,511.76	\$ 13,600.00
6	017-025-004-000	SAVAGE, ONEIDA L TR	2569 PARKDALE DR, MODESTO	070000099 2006/2007	\$ 7,195.66	\$ 7,200.00
7	008-005-012-000	HERRIN ,DEAN & PHYLLIS	16955 YOSEMITE BLVD, WATERFORD	070000347 2006/2007	\$ 12,964.66	\$ 13,000.00
8	017-012-020-000	KHADER, ZAREEN T	GRIMES AVE, MODESTO	070000392 2006/2007	\$ 15,199.43	\$ 15,200.00
9	013-011-025-000	GOMES, FLORA M TR HEIRS OF	305 EMERSON AVE, MODESTO	070000525 2006/2007	\$ 3,879.31	\$ 3,900.00
10	021-023-030-000	RCP PARTNERS LLC ET AL	0 ZACHARIAS RD, PATTERSON	070000633 2006/2007	\$ 93,933.76	\$ 94,000.00
11	031-017-013-000	VANDEWATER, GLENN A & VANDEWATER, KATHLEEN K	708 DAWN DR, MODESTO	070001413 2006/2007	\$ 5,215.69	\$ 5,300.00
12	035-039-019-000	JUAREZ FAMILY TRUST	430 THRASHER AVE, MODESTO	070001740 2006/2007	\$ 14,235.89	\$ 8,000.00
13	037-024-037-000	RAMOS, HERIBERTO A	1827 JOHN ST, MODESTO	070001819 2006/2007	\$ 28,076.79	\$ 9,000.00
14	040-061-014-000	JACQUEZ, OFELIA	2504 MAUNA KEA DR, CERES	070002299 2006/2007	\$ 11,972.94	\$ 12,000.00
15	049-049-007-000	BILAN, JACQUELINE & FRANK	1284 DUCK BLIND CIR, NEWMAN	070002835 2006/2007	\$ 20,984.64	\$ 21,000.00
16	056-014-036-000	CARDENAS, OSCAR ET AL	605 BUTTE AVE, MODESTO	070003308 2006/2007	\$ 17,251.39	\$ 17,300.00
17	056-011-014-000	JAMET, EVELYNE S	1500 EUREKA ST, MODESTO	070003384 2006/2007	\$ 11,983.95	\$ 12,000.00
18	056-040-032-000	WHEELER, ROSALIE	1413 LASSEN AVE, MODESTO	070003403 2006/2007	\$ 7,294.69	\$ 7,300.00
19	061-010-014-000	LEDESMA, BERTHA HEIRS OF	480 JULIAN ST, TURLOCK	070003772 2006/2007	\$ 10,109.86	\$ 10,200.00
20	062-010-008-000	BLOUNT, BYRL	4772 MONTGOMERY, OAKDALE	070003888 2006/2007	\$ 3,842.84	\$ 3,900.00
21	063-073-003-000	BRIDLE RIDGE III LLC	0 GREGER ST, OAKDALE	070004045 2006/2007	\$ 283,042.75	\$ 90,000.00

No.	Assessor's Parcel Number	Last Assessee (Last Name, First Name)	Description (Situs address)	Default No. & Year of Default	Amount due (incl. fees)	Minimum Bid
22	080-033-033-000	MALDONADO, TODD C	13743 YOSEMITE BLVD, WATERFORD	070005480 2006/2007	\$ 7,451.94	\$ 7,500.00
23	086-009-028-000	GARCIA, SALVADOR	503 OLIVERO RD, MODESTO	070005737 2006/2007	\$ 12,840.06	\$ 12,900.00
24	104-018-005-000	HANUMAN JI	801 5TH ST, MODESTO	070006082 2006/2007	\$ 43,662.63	\$ 43,700.00
25	002-051-018-000	NIELSON, JEFFREY E TR	10918 26 MILE RD, OAKDALE	080000322 2007/2008	\$ 24,480.72	\$ 24,500.00
26	089-014-036-000	CHAUDRY, AMIR	0 MARYANN DR, TURLOCK	080000338 2007/2008	\$ 54,123.46	\$ 54,200.00
27	127-012-007-000	YOUNAN, MARY ANN ET AL	2064 POPLAR ST, CERES	080000512 2007/2008	\$ 14,391.92	\$ 14,400.00
28	029-008-040-000	SINGUPURI, SHASHIKANT	1616 CULPEPPER AVE, MODESTO	080000879 2007/2008	\$ 139,520.69	\$ 139,600.00
29	030-009-017-000	ANAYA, JOSE	617 MARSHALL AVE, MODESTO	080000883 2007/2008	\$ 9,324.20	\$ 9,400.00
30	075-052-044-000	LILIENTHAL, STEVE A	2608 BRIARCLIFF DR, RIVERBANK	080001076 2007/2008	\$ 14,864.56	\$ 14,900.00
31	113-013-031-000	WHITE, R SCOTT	1006 VIRGINIA AVE, MODESTO	080001767 2007/2008	\$ 12,422.56	\$ 12,500.00
32	025-025-065-000	ALLEN ANDOVER LLC	20661 MORTON DAVIS CIR, PATTERSON	080002046 2007/2008	\$ 27,099.36	\$ 27,100.00
33	050-014-044-000	BAHRAMI, SARGON B	255 BERNELL AVE, TURLOCK	080002075 2007/2008	\$ 2,684.56	\$ 2,700.00
34	035-045-037-000	PARKER, JANICE E	1706 OREGON DR, MODESTO	080002135 2007/2008	\$ 8,607.97	\$ 8,700.00
35	025-025-028-000	ORMONDE, STEVEN K	9220 FOXY CT, PATTERSON	080002220 2007/2008	\$ 35,053.59	\$ 35,100.00
36	004-065-023-000	BALI, NAVDEEP & SUPHIA	5271 JERUSALEM CT, MODESTO	080002610 2007/2008	\$ 88,970.61	\$ 89,000.00
37	004-098-031-000	STERLING BUSINESS CENTER LLC	5225 PENTECOST DR #31, MODESTO	080002616 2007/2008	\$ 4,151.30	\$ 4,200.00
38	004-098-032-000	STERLING BUSINESS CENTER LLC	5225 PENTECOST DR, MODESTO	080002617 2007/2008	\$ 996.35	\$ 1,000.00
39	004-099-012-000	SUNRISE BUSINESS CENTER LLC	5278 JERUSALEM CT, MODESTO	080002618 2007/2008	\$ 958.97	\$ 1,000.00
40	015-013-019-000	FUTCH, JAMES D & FUTCH, DONNA L	13201 TIM BELL RD, WATERFORD	080002778 2007/2008	\$ 10,115.51	\$ 10,200.00
41	017-026-022-000	ALVAREZ, DIANA	2315 W HATCH RD, MODESTO	080002800 2007/2008	\$ 6,449.14	\$ 6,500.00
42	017-022-058-000	HENSLEY, ANDRE JOHN & THERESA DIANE	2625 HATCH RD, MODESTO	080002908 2007/2008	\$ 8,863.41	\$ 8,900.00
43	017-023-038-000	MENDOZA, FELIPE G & MENDOZA-GALLARDO, LYDIA	1415 AVONDALE ST, MODESTO	080002912 2007/2008	\$ 4,634.99	\$ 4,700.00
44	018-039-029-000	MILLER, PATRICIA ANN	7530 E PINE ST, HUGHSON	080002985 2007/2008	\$ 12,988.67	\$ 13,000.00

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45	022-044-004-000	SOUSA, JOE JR	1519 N PRAIRIE FLOWER RD, TURLOCK	080003448 2007/2008	\$ 69,723.65	\$ 69,800.00
46	024-021-069-000	J.C. WILLIAMS COMPANY	4001 RIOPEL AVE, DENAIR	080003466 2007/2008	\$ 10,664.80	\$ 10,700.00
47	025-025-003-000	BANK OF STOCKTON	9451 MORTON DAVIS DR, PATTERSON	080003525 2007/2008	\$ 24,936.83	\$ 25,000.00
48	025-025-005-000	BANK OF STOCKTON	9421 MORTON DAVIS DR, PATTERSON	080003526 2007/2008	\$ 25,592.49	\$ 25,600.00
49	029-020-013-000	SAMIM, WALLIE	736 ELM AVE, MODESTO	080003883 2007/2008	\$ 16,294.47	\$ 16,300.00
50	030-028-003-000	CH BAPTIST CHRIST UNITY OF MOD	421 MAZE BLVD, MODESTO	080003941 2007/2008	\$ 14,913.39	\$ 15,000.00
51	034-002-020-000	PUGH, LINDA	1218 LUCERN AVE, MODESTO	080004127 2007/2008	\$ 29,614.43	\$ 29,700.00
52	035-003-003-000	KIRKLE, KAL E & DEBORAH	142 SANTA ROSA AVE, MODESTO	080004287 2007/2008	\$ 8,358.99	\$ 8,400.00
53	037-030-002-000	GELSOMINI, SISTO	1406 SOUTH AVE, MODESTO	080004367 2007/2008	\$ 12,540.99	\$ 12,600.00
54	038-031-040-000	PELAYO, MARYLU	124 PUEBLO AVE, MODESTO	080004502 2007/2008	\$ 18,632.46	\$ 18,700.00
55	038-038-016-000	LAWSON, SALLY L	1225 MAIN ST, MODESTO	080004516 2007/2008	\$ 3,274.08	\$ 3,300.00
56	037-022-055-000	REYES & VARNER ENTERPRISES	1708 KENNETH ST, MODESTO	080004541 2007/2008	\$ 12,693.72	\$ 12,700.00
57	038-047-041-000	TOSTA, JANIE S	1213 VALENTE WAY, MODESTO	080004590 2007/2008	\$ 10,014.65	\$ 10,100.00
58	039-030-008-000	TORREZ, PETE & TORREZ, IMELDA G	1335 HOLM AVE, MODESTO	080004619 2007/2008	\$ 8,590.22	\$ 8,600.00
59	039-036-001-000	SCHMIDT, MELFORD DEAN & SCHMIDT, CAROL A	500 HERNDON RD, MODESTO	080004708 2007/2008	\$ 8,992.59	\$ 9,000.00
60	040-014-025-000	TOFFLEMIRE, SASSY F TR	1724 MARGARET WAY, CERES	080004762 2007/2008	\$ 6,598.74	\$ 6,600.00
61	040-092-020-000	REECE, LYNDA	2836 GLASGOW DR, CERES	080004788 2007/2008	\$ 18,638.47	\$ 18,700.00
62	043-014-030-000	GOLDEN EAGLE INC	102 I ST, TURLOCK	080004905 2007/2008	\$ 7,356.66	\$ 7,400.00
63	043-062-086-000	FRANKS, EDDIE	1042 S BERKELEY AVE, TURLOCK	080004929 2007/2008	\$ 7,148.46	\$ 7,200.00
64	043-062-087-000	FRANKS, EDDIE	1052 S BERKELEY AVE, TURLOCK	080004930 2007/2008	\$ 6,723.48	\$ 6,800.00
65	041-060-024-000	CISNEROS, JAIME	4942 JOHN WAYNE DR, CERES	080004957 2007/2008	\$ 14,402.84	\$ 14,500.00
66	048-023-023-000	KERNS, TIMOTHY P	604 APRICOT AVE, PATTERSON	080005261 2007/2008	\$ 8,778.48	\$ 8,800.00
67	048-056-038-000	RAMIREZ, SERGIO & RAMIREZ, ANGELICA	515 CHESTERFIELD DR, PATTERSON	080005275 2007/2008	\$ 10,118.43	\$ 10,200.00

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68	049-029-006-000	SILVA, TIMOTHY ET AL	HWY 33, NEWMAN	080005286 2007/2008	\$ 4,607.72	\$ 4,700.00
69	050-005-037-000	BUSTOS, MARIA LUISA	1017 SOUTH AVE, TURLOCK	080005543 2007/2008	\$ 10,327.68	\$ 10,400.00
70	050-011-016-000	CAL STATE GROWTH FUND	900 S WEST AVE, TURLOCK	080005553 2007/2008	\$ 5,677.90	\$ 5,700.00
71	053-044-017-000	ADAMS, ROBERT J	1603 ISAIAH CT, CERES	080005859 2007/2008	\$ 17,984.32	\$ 18,000.00
72	056-021-018-000	KIEFER, JIMMY L & KIEFER, ANITA F	1805 SEATTLE ST, MODESTO	080005975 2007/2008	\$ 1,669.15	\$ 1,700.00
73	064-065-053-000	MURDOCH, RICHARD	556 MURDOCH CT, OAKDALE	080006707 2007/2008	\$ 5,438.77	\$ 5,500.00
74	064-065-054-000	MURDOCH, RICHARD	536 MURDOCH CT, OAKDALE	080006708 2007/2008	\$ 5,438.77	\$ 5,500.00
75	064-065-055-000	MURDOCH, RICHARD	531 MURDOCH CT, OAKDALE	080006709 2007/2008	\$ 5,438.77	\$ 5,500.00
76	064-065-056-000	MURDOCH, RICHARD	551 MURDOCH CT, OAKDALE	080006710 2007/2008	\$ 5,438.77	\$ 5,500.00
77	064-065-057-000	MURDOCH, RICHARD	571 MURDOCH CT, OAKDALE	080006711 2007/2008	\$ 5,438.77	\$ 5,500.00
78	071-029-049-000	VAZQUEZ, JAVIER ET AL	1345 GEORGETOWN AVE, TURLOCK	080007181 2007/2008	\$ 12,017.29	\$ 12,100.00
79	072-009-033-000	VALLEY DEVELOPMENT & INVESTMENTS	1201 BURMAN DR, TURLOCK	080007224 2007/2008	\$ 13,094.82	\$ 13,100.00
80	072-050-005-000	SOUZA, SHANE A & JULIE A	500 ZEERING RD, TURLOCK	080007419 2007/2008	\$ 16,493.38	\$ 16,500.00
81	075-039-002-000	VALLEY FIRST CORPORATION	TERMINAL AVE, RIVERBANK	080007494 2007/2008	\$ 9,461.88	\$ 9,500.00
82	074-001-016-000	MERJAN FINANCIAL CORP	0 MC HENRY AVE, MODESTO	080007541 2007/2008	\$ 57,646.53	\$ 57,700.00
83	075-056-031-000	LILIENTHAL, STEVE A	0 BRIARCLIFF DR, RIVERBANK	080007605 2007/2008	\$ 2,752.89	\$ 2,800.00
84	077-037-047-000	TSURUMAKI, MICHAEL K	2413 BEATRICE LN, MODESTO	080007930 2007/2008	\$ 21,252.77	\$ 21,300.00
85	078-037-070-000	BALI, NAVDEEP & SUPHIA	3312 FLEUR DE LIS DR, MODESTO	080008069 2007/2008	\$ 119,739.72	\$ 119,800.00
86	080-024-045-000	WINTER, STEVE & WINTER, KATHY	13183 ENID DR, WATERFORD	080008255 2007/2008	\$ 14,566.91	\$ 14,600.00
87	080-037-015-000	CLEMENTE, JOSE & IDALINA	12550 SEAN CT, WATERFORD	080008259 2007/2008	\$ 25,358.13	\$ 25,400.00
88	085-038-057-000	SALABERRY, ELAINE M ET AL	3408 ESTA AVE, MODESTO	080008457 2007/2008	\$ 9,082.10	\$ 9,100.00
89	086-005-009-000	LOMBERA, ONECIMO V ET AL	800 E HATCH RD, MODESTO	080008555 2007/2008	\$ 7,651.58	\$ 7,700.00
90	086-005-013-000	BOTLEY, NORVIN & BRENDA LEE	816 E HATCH RD, MODESTO	080008556 2007/2008	\$ 14,165.76	\$ 14,200.00

No.	Assessor's Parcel Number	Last Assessee (Last Name, First Name)	Description (Situs address)	Default No. & Year of Default	Amount due (incl. fees)	Minimum Bid
91	101-004-069-000	GRANT, DONALD	0 LOCUST ST, MODESTO	080008758 2007/2008	\$ 3,942.94	\$ 4,000.00
92	107-001-001-000	CHEM-AWAY INC	402 DOWNEY AVE, MODESTO	080008879 2007/2008	\$ 21,616.39	\$ 21,700.00
93	107-006-064-000	CHU, KWEI-CEE	207 LANE ST, MODESTO	080008889 2007/2008	\$ 13,648.28	\$ 13,700.00
94	111-001-029-000	SOKOL, CHAD & JACK-SOKOL, SARAH	509 KIMBLE ST, MODESTO	080008963 2007/2008	\$ 91,867.20	\$ 91,900.00
95	117-010-067-000	CRIFE, DANIEL E	1520 TERESA ST, MODESTO	080009039 2007/2008	\$ 5,533.00	\$ 5,600.00
96	118-013-030-000	DE RAMUS, ASHLEY L	1009 W ROSEBURG AVE, MODESTO	080009064 2007/2008	\$ 19,732.20	\$ 19,800.00
97	118-013-031-000	DERAMUS, RONNIE D	MILLS AVE, MODESTO	080009065 2007/2008	\$ 7,253.25	\$ 7,300.00
98	131-018-040-000	HERNANDEZ, RAYMOND J & HERNANDEZ, ROSIE	231 S 6TH ST, PATTERSON	080009321 2007/2008	\$ 3,874.34	\$ 3,900.00
99	131-011-026-000	CAMPBELL, LAUREN F & BETSY L	0 L ST, PATTERSON	080009362 2007/2008	\$ 19,005.31	\$ 19,100.00
100	132-006-016-000	TORRES, PEDRO	RIVERSIDE DR, RIVERBANK	080009449 2007/2008	\$ 1,466.40	\$ 1,500.00
101	132-052-018-000	HERNANDEZ, RAMONA	ROSS AVE, RIVERBANK	080009464 2007/2008	\$ 4,025.79	\$ 4,100.00
102	133-012-027-000	NUNES, STEPHEN L	D ST, EMPIRE	080009491 2007/2008	\$ 3,322.27	\$ 3,400.00
103	135-049-028-000	CAL STATE GROWTH FUND	4636 SHEARER AVE, SALIDA	080009707 2007/2008	\$ 14,267.27	\$ 14,300.00

**\$ 2,118,905.61   \$ 1,884,600.00**



**LIST OF PROPERTIES EXEMPTED FROM DELINQUENT TAX SALE**

<b>No.</b>	<b>Assessor's Parcel Number</b>	<b>Last Assessee</b>	<b>Description (Situs address)</b>	<b>Default No. &amp; Year of Default</b>	<b>Amount due (incl. fees)</b>	<b>Minimum Bid</b>
1	008-010-032-000	CALIFORNIA STATE OF	DENTON, WATERFORD	060000470 2005/2006	\$ 1,413.94	\$ 1,500.00
2	062-031-005-000	USA	CLAUS RD, RIVERBANK	060004389 2005/2006	\$ 571,780.64	\$ 571,800.00
3	062-031-006-000	USA	CLAUS RD, RIVERBANK	060004390 2005/2006	\$ 1,313.94	\$ 1,400.00
4	062-031-007-000	USA	CLAUS RD, RIVERBANK	060004391 2005/2006	\$ 1,313.94	\$ 1,400.00
5	062-008-009-000	USA	HWY 108, RIVERBANK	060006440 2005/2006	\$ 1,313.94	\$ 1,400.00
6	062-019-001-000	U S ARMY CORP OF ENGINEERS	HWY 108, RIVERBANK	080006527 2007/2008	\$ 808.99	\$ 900.00
7	132-050-001-000	USA	ATCHISON ST, RIVERBANK	060006369 2005/2006	\$ 1,313.94	\$ 1,400.00

**\$ 579,259.33 \$ 579,800.00**