

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

DEPT: Treasurer Tax Collector

BOARD AGENDA #: \*B-6

AGENDA DATE: August 2, 2016

**SUBJECT:**

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands and Five Other Parcels from Tax Sale

**BOARD ACTION AS FOLLOWS:**

No. 2016-394

On motion of Supervisor Withrow, Seconded by Supervisor Chiesa  
and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  Approved as recommended


2)  Denied

3)  Approved as amended

4)  Other:

MOTION:

ATTEST:

  
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

DEPT: Treasurer Tax Collector  
Urgent  Routine

BOARD AGENDA #: \*B-6

AGENDA DATE: August 2, 2016

*A.B.7.*

CEO CONCURRENCE: *pht*

4/5 Vote Required: Yes  No

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**SUBJECT:**

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands and Five Other Parcels from Tax Sale

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**STAFF RECOMMENDATIONS:**

1. Approve the sale of the tax-defaulted properties for the minimum bids as described on the "List of Properties for Delinquent Tax Sale", pursuant to Section 3694 of the Revenue and Taxation Code.
2. Authorize the Treasurer-Tax Collector to re-offer the parcels which did not obtain the minimum bids during previous sale at a price which is deemed appropriate by the Treasurer-Tax Collector, pursuant to Section 3698.5(c) of the Revenue and Taxation Code.
3. Authorize the Treasurer-Tax Collector to re-offer the parcels, which do not obtain the minimum bids during the November 2016 tax sale, within 90 days after the tax sale at a price which is deemed appropriate by the Treasurer-Tax Collector, pursuant to Section 3692(e) and 3698.5(c) of the Revenue and Taxation Code.
4. Authorize the Treasurer-Tax Collector to exempt those parcels which are owned by the Federal, State, and Local Governments from the Tax Sale as identified on the "List of Properties Exempt from the Delinquent Tax Sale", pursuant to Section 202 of the Revenue and Taxation Code, Section 3 of the Constitution, Article XIII, and Federal Law and exempt five other parcels under Revenue and Taxation Code Section 3692(a).

**DISCUSSION:**

Secured real property becomes subject to the Tax Collector's power to sell five years from the date declared as tax defaulted. The purpose of offering tax-defaulted property at a tax sale is to collect the delinquent taxes and return the property to a revenue-generating status by conveying the property to another owner.

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 owed to the County with the exception of the re-offer parcels. The list includes a description of each property and the last Assessee of Record.

## Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands and Five Other Parcels from Tax Sale

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The re-offer parcel numbers 14 and 16 were offered for sale for the amount due at the November 2015 auction; however, the properties did not sell. Therefore, the minimum bids have been reduced due to the size and/or 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. If any parcel is not sold at the public auction, then the parcel may be re-offered within a 90-day period.

Successful bids that are in excess of the original minimum bid amount result in excess proceeds which are subject to claim by certain parties of interest on a priority lien basis as specified by law under Revenue and Taxation Code Sections 4674 and 4675. After a period of one year, any unclaimed excess proceeds are apportioned to the respective taxing agencies. If a parcel is sold for an amount that is less than the total amount necessary to recuperate taxes due, any unpaid County general taxes would be supplanted from the Tax Loss Reserve Fund and other assessments would be absorbed by the respective assessing agencies.

On approval of this tax sale by the Board of Supervisors, the sale is proposed to be held on Thursday, November 10, 2016. The pending sale of a tax-defaulted property may prompt the property owner to pay the outstanding amount due to satisfy the debt and prevent the sale. Tax-defaulted properties identified for sale may be redeemed by 5:00 p.m. the day prior to the sale (Wednesday, November 9, 2016). However, if the property owner does 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. The ultimate goal is to resolve the taxes due and ensure that these properties are generating tax revenue once again.

The second attached list shown as "List of Properties Exempt from Delinquent Tax Sale" identifies properties owned by the State or that have been offered at auction several times previously. In the best interest of the County and in accordance with applicable laws, the Treasurer-Tax Collector does not intend to offer the parcels owned by the State for sale. Pursuant to Section 202 of Revenue and Taxation Code, Section 3 of the Constitution, Article XIII, and Federal Law, such publicly owned properties are exempt from property taxation. The only assessments delinquent on these parcels are the direct charges for fire protection levied by the Stanislaus Consolidated Fire Protection District, the Mountain View Fire District, and the Salida Sanitary District. The exemption of the identified properties has been discussed and evaluated with County Counsel.

Five of the parcels listed with the exempted items are owned by private individuals. Pursuant to Revenue and Taxation Code Section 3692(a), if a parcel has been offered for sale and received no bids, the Treasurer-Tax Collector can exempt those parcels and attempt to sell the property at intervals of no more than six years until the property is sold. Item 10 on the list of exempted parcels was offered by sealed bid in November 2015; at the request of Stanislaus Public Works, the parcel was removed as the majority of the parcel is a County maintained road. Item 14 has been offered for sale twice in 2014 and 2015 and there were no bidders each time. The parcel is approximately two acres, but is on the side of a steep hill. Item 15

## Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands and Five Other Parcels from Tax Sale

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was offered by sealed bid to the contiguous property owners and no bids were received. The parcel is a small triangle adjacent to a Modesto Irrigation District Canal. Item 16 has been offered for sale three times in 2012, 2013, and 2014, and there have been no bidders each time. The parcel is a small triangle of land approximately 450 square feet adjacent to a sidewalk. The only assessment on each of these parcels is a direct charge levied by the Stanislaus Consolidated Fire Protection District. The Tax Collector's office requested this agency to review the validity of the assessments and remove them. However, the Stanislaus Consolidated Fire Protection District asserts that the assessments are genuine.

Item 11 on the list of exempted parcels is a lane. When the original parcel was subdivided, the lane was set as a separate parcel. Public Works has a prescriptive easement and is maintaining the lane for the public good. The only assessments on the parcel are direct charges levied by the Turlock Fire District and the Turlock Mosquito Abatement District. The Tax Collector's office has requested the fire district to review this assessment and remove it, as they have in the past. The Turlock Fire District asserts the assessment is genuine. While the Treasurer-Tax Collector has not attempted to sell this parcel, it serves as the only access for ten properties on this lane. It is requested that this parcel to be exempted for the public good.

### **POLICY ISSUE:**

This request is being made in accordance with Part 6, Chapter 7, Sections 3692, 3694, and 3698 of Revenue and Taxation Code. These sections identify the provisions for the sale of tax-defaulted properties and the requirement for Board of Supervisors' approval prior to such sale. The County has complied with the required provisions of this chapter.

### **FISCAL IMPACT:**

Authorization to sell tax-defaulted properties will allow the County to recoup uncollected taxes on delinquent properties. The Amount Due identified on the attached "List of Properties for Delinquent Tax Sale" is sufficient to pay the delinquent taxes, assessments, and fees for each property listed. The minimum bid amounts for items 14 and 16 are less than the amount due because these parcels were offered for sale last year but remain unsold and are now being offered at a reduced minimum bid.

Since the County will be offering two parcels for sale at a reduced minimum bid price, there exists a potential loss of \$35,745.86 in tax revenue. This loss would be absorbed by the County and respective assessing agencies. The amounts shown in the "Minimum Bid" column are rounded off to the nearest hundredth for practical and convenient purposes. The difference between the overall total amount due of \$964,037.22 and the \$931,600.00 shown in the "Minimum Bid" column is due to the combined effect of the reduced minimum price and the rounding off to the nearest hundredth.

### **BOARD OF SUPERVISORS' PRIORITY:**

Approval of this agenda item will enable the recoupment of delinquent taxes due to the County and allow properties to once again generate tax revenue and supports the Board's priority of Efficient Delivery of Public Services.

Approval to Sell Tax-Defaulted Properties, Re-offer Unsold Parcels at a New Sale, and Exempt State Government Lands and Five Other Parcels from Tax Sale

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**STAFFING IMPACT:**

Existing staff within the Treasurer-Tax Collector's office will execute the administrative tasks associated with the sale of tax-defaulted properties.

**CONTACT PERSON:**

Gordon B. Ford, Treasurer-Tax Collector

Telephone: (209) 525-4463

**ATTACHMENT(S):**

1. List of Properties for Delinquent Tax Sale
2. List of Properties Exempted from Delinquent Tax Sale

## ATTACHMENT 1

### List of Properties for Delinquent Tax Sale

LIST OF PROPERTIES FOR DELINQUENT TAX SALE

No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
1	007-037-014-000	WESTERINK, KENNETH	521 ROSEMORE AVE, MODESTO	110000085 2010/2011	\$ 14,200.71	\$ 14,300.00
2	013-085-011-000	GRAHAM, MARVELLA M TR	2632 MAXINE DR, MODESTO	110000152 2010/2011	\$ 11,945.59	\$ 12,000.00
3	016-028-056-000	GANN, KEVIN	8612 SMITH ST, GRAYSON	110000200 2010/2011	\$ 8,378.94	\$ 8,400.00
4	016-028-057-000	GANN, KEVIN	8616 SMITH ST, GRAYSON	110000201 2010/2011	\$ 5,574.08	\$ 5,600.00
5	016-028-058-000	GANN, KEVIN	8620 SMITH ST, GRAYSON	110000202 2010/2011	\$ 7,723.68	\$ 7,800.00
6	016-028-059-000	GANN, KEVIN	0 AMELIA ST, GRAYSON	110000203 2010/2011	\$ 4,038.46	\$ 4,100.00
7	017-019-054-000	JOHNSON, ELIZABETH A	2339 ROBERTSON RD, MODESTO	110000223 2010/2011	\$ 4,433.94	\$ 4,500.00
8	017-025-053-000	LILIENTHAL, DOLORES	2420 RIVERDALE AVE, MODESTO	100003031 2009/2010	\$ 4,084.56	\$ 4,100.00
9	018-086-071-000	QUIROZ, ALICIA E	1605 BRAVO CT, HUGHSON	110000291 2010/2011	\$ 25,865.43	\$ 25,900.00
10	021-035-033-000	SHERROW, JOAN A ET AL	1133 JAMES BURKE AVE, PATTERSON	110000411 2010/2011	\$ 24,771.02	\$ 24,800.00
11	021-078-024-000	LINDSEY, HATTIE ET AL	225 FALL AVE, PATTERSON	110000448 2010/2011	\$ 33,159.44	\$ 33,200.00
12	025-026-009-000	WALKER, MICHAEL S & BETH M	0 MORTON DAVIS DR, PATTERSON	110000501 2010/2011	\$ 23,257.65	\$ 23,300.00
13	025-026-010-000	WALKER, MICHAEL S & BETH M	9040 MORTON DAVIS DR, PATTERSON	110000502 2010/2011	\$ 23,257.65	\$ 23,300.00
14	025-026-021-000	CEARLEY, RONALD E	0 MORTON DAVIS DR, PATTERSON	100003103 2009/2010	\$ 35,135.22	\$ 20,000.00
15	025-026-027-000	YBARRA, ANDREW G & FANNIE V	0 MORTON DAVIS DR, PATTERSON	110000503 2010/2011	\$ 33,443.25	\$ 33,500.00
16	025-027-003-000	CEARLEY, RONALD E	0 PERRETT RD, PATTERSON	100003104 2009/2010	\$ 40,610.64	\$ 20,000.00
17	030-046-007-000	JOHNSON, MELVIN & JOHNSON, KATHERINE	409 LONGFELLOW AVE, MODESTO	100003142 2009/2010	\$ 3,652.77	\$ 3,700.00
18	032-048-037-000	GARCIA, JESSE T & GARCIA, MARGARET R	1832 LANDINI WAY, MODESTO	110000612 2010/2011	\$ 4,766.79	\$ 4,800.00
19	033-030-023-000	SANDHU, JAGJIT S	2533 MILLER AVE, MODESTO	110000624 2010/2011	\$ 8,987.15	\$ 9,000.00
20	033-070-018-000	GONDER, DEANDRE	3037 INDEPENDENCE WAY, MODESTO	100003359 2009/2010	\$ 9,693.09	\$ 9,700.00

LIST OF PROPERTIES FOR DELINQUENT TAX SALE

21	033-092-067-000	SADLER, JODI	3404 BURNSIDE AVE, MODESTO	110000663 2010/2011	\$ 22,978.13	\$ 23,000.00
22	035-038-018-000	PRIETO, JESUS	505 KERR AVE, MODESTO	110000691 2010/2011	\$ 5,252.89	\$ 5,300.00
23	035-042-032-000	LANGDON, EMERY & DOVA	620 KERR AVE, MODESTO	100003366 2009/2010	\$ 2,778.87	\$ 2,800.00
24	035-049-023-000	SANDHU, JAGIT S	804 EMPIRE AVE, MODESTO	110000711 2010/2011	\$ 5,691.15	\$ 5,700.00
25	037-018-022-000	OSEGUERA, RAMON & CARDENAS, IRMA	1924 VERNON AVE, MODESTO	110000731 2010/2011	\$ 3,731.98	\$ 3,800.00
26	037-046-035-000	CLARK, DOLORES M HEIRS OF	731 KAZMIR CT, MODESTO	100003500 2009/2010	\$ 22,158.47	\$ 22,200.00
27	038-003-004-000	MORENO, DAVID Z ET AL	CROWS LANDING RD, MODESTO	110000800 2010/2011	\$ 4,610.94	\$ 4,700.00
28	038-021-001-000	MORENO, DAVID Z ET AL	CROWS LANDING RD, MODESTO	110000814 2010/2011	\$ 12,235.55	\$ 12,300.00
29	038-035-005-000	NINO, ALBERT AGUIRRE	924 SANTA FE AVE, MODESTO	110000832 2010/2011	\$ 4,818.34	\$ 4,900.00
30	038-037-075-000	DE LA TORRE, HUGO	1234 SANTA FE AVE, MODESTO	100003455 2009/2010	\$ 3,673.88	\$ 3,700.00
31	039-031-032-000	THORNHILL, KANDY L ET AL	1531 HOLM AVE, MODESTO	090006343 2008/2009	\$ 2,549.29	\$ 2,600.00
32	041-042-008-000	YORI, JON A	6006 CARPENTER RD, MODESTO	110000943 2010/2011	\$ 31,465.71	\$ 31,500.00
33	043-023-006-000	WATTLES, IRVING THOMAS	1010 ALPHA RD, TURLOCK	110000977 2010/2011	\$ 5,387.73	\$ 5,400.00
34	043-027-023-000	KHANSHALI, YASIR	1570 EAST AVE, TURLOCK	100002093 2009/2010	\$ 47,451.40	\$ 47,500.00
35	043-030-049-000	SANTOS, DARREL & SANTOS, DEE DEE A	1600 LARKSPUR PL, TURLOCK	110000983 2010/2011	\$ 10,683.21	\$ 10,700.00
36	045-023-041-000	PARKER, CHARLES D ET AL	5605 10TH ST, KEYES	110001055 2010/2011	\$ 9,329.80	\$ 9,400.00
37	047-007-028-000	FELIX, FRANCISCO JAVIER	12737 ELM AVE, PATTERSON	110001104 2010/2011	\$ 39,510.93	\$ 39,600.00
38	048-057-054-000	SOUTHWEST C & R FUNDING LLC	522 TUSCANY CT, PATTERSON	110001172 2010/2011	\$ 35,001.09	\$ 35,100.00
39	055-035-085-000	GONSALVES, JEFFERY L & GONSALVES, VICTORIA A	3913 MARIGOLD LN, MODESTO	110001350 2010/2011	\$ 18,107.47	\$ 18,200.00
40	056-019-051-000	SANDOVAL, ROMAN III	1744 SEATTLE ST, MODESTO	110001374 2010/2011	\$ 3,149.44	\$ 3,200.00
41	056-024-040-000	STOUT, KATIE THELMA HEIRS OF	1740 LAS VEGAS ST, MODESTO	110001383 2010/2011	\$ 7,572.46	\$ 7,600.00



LIST OF PROPERTIES FOR DELINQUENT TAX SALE

42	056-025-010-000	SOUGEY, GARY R TR	1541 HATCH RD, MODESTO	100002200 2009/2010	\$ 2,448.52	\$ 2,500.00
43	056-025-017-000	SOUGEY, GARY R TR	1801 W HATCH RD, MODESTO	090000892 2008/2009	\$ 2,318.12	\$ 2,400.00
44	056-046-008-000	GARCIA FAMILY BAIL BONDS INC	821 INYO AVE, MODESTO	100004164 2009/2010	\$ 4,140.33	\$ 4,200.00
45	056-062-006-000	MARCELIS, VINCENT A	609 INYO AVE, MODESTO	110001403 2010/2011	\$ 6,644.02	\$ 6,700.00
46	060-020-016-000	SORIA, MANUEL & MINERVA	2308 COSTON AVE, MODESTO	110001490 2010/2011	\$ 7,256.20	\$ 7,300.00
47	062-023-031-000	BALAAM, CLARENCE RICHARD	4841 CALIFORNIA AVE, OAKDALE	100004387 2009/2010	\$ 16,001.82	\$ 16,100.00
48	068-035-022-000	CHAPMAN, PATRICIA	1112 CEDAR CREEK DR #2, MODESTO	110001737 2010/2011	\$ 11,222.52	\$ 11,300.00
49	071-032-071-000	STEPSO, MARGARET MARY	540 LEDWITH CT, TURLOCK	110001803 2010/2011	\$ 16,382.70	\$ 16,400.00
50	071-046-024-000	DIAZ, PEDRO & PATRICIA	4241 SUMMERFIELD DR, TURLOCK	090001585 2008/2009	\$ 22,640.84	\$ 22,700.00
51	080-048-003-000	COLEMAN, RODNEY G & COLEMAN, GLENDA	201 S BECKY WAY, WATERFORD	110002269 2010/2011	\$ 9,893.39	\$ 9,900.00
52	081-046-027-000	JOHNSON, LESLIE A JR	2020 BERRYESSA DR, MODESTO	110002314 2010/2011	\$ 10,233.10	\$ 10,300.00
53	081-056-006-000	CHAPA, ANTHONY & CHAPA, MONICA	2613 PUCCINI PL, MODESTO	080008409 2007/2008	\$ 6,763.02	\$ 6,800.00
54	086-004-013-000	THORNHILL, KANDY L ET AL	1013 ATLANTIC DR, MODESTO	090002685 2008/2009	\$ 3,510.28	\$ 3,600.00
55	086-005-016-000	COLE, SAMUEL MICHAEL	821 ATLANTIC DR, MODESTO	110002384 2010/2011	\$ 19,150.64	\$ 19,200.00
56	086-005-022-000	AVINA, RAFAEL C & AVINA, FLORA G	725 ATLANTIC DR, MODESTO	110002385 2010/2011	\$ 2,293.00	\$ 2,300.00
57	089-015-006-000	MUHAREB, MICHAEL ET AL	1601 WEST MAIN ST, TURLOCK	110002463 2010/2011	\$ 32,724.42	\$ 32,800.00
58	103-020-013-000	GUTIERREZ, SOCORRO	720 2ND ST, MODESTO	110002511 2010/2011	\$ 14,610.01	\$ 14,700.00
59	104-021-005-000	STONES OF BETHEL CHURCH	1101 5TH ST, MODESTO	110002519 2010/2011	\$ 3,784.97	\$ 3,800.00
60	106-007-013-000	MATTHEWS, JOHNNY & MATTHEWS, TAMMY	724 15TH ST, MODESTO	090002987 2008/2009	\$ 12,578.12	\$ 12,600.00
61	106-014-008-000	MATTHEWS, JOHNNY STANLEY & MATTHEWS, TAMARA GAIL	1407 G ST, MODESTO	090002990 2008/2009	\$ 6,167.28	\$ 6,200.00
62	106-043-011-000	GARCIA, MARK A & ANGELA M	900 G ST, MODESTO	090003029 2008/2009	\$ 30,333.71	\$ 30,400.00

LIST OF PROPERTIES FOR DELINQUENT TAX SALE

63	127-021-028-000	JOHNSON, MELVIN & JOHNSON, KATHERINE	2617 ROEDING RD, CERES	100001378 2009/2010	\$ 7,202.64	\$ 7,300.00
64	132-037-059-000	LUNA, MANUEL H & LUNA, DELIA	6118 ROBIRDS CT, RIVERBANK	101004846 2009/2010	\$ 10,319.93	\$ 10,400.00
64	133-012-003-000	GILLREATH, JOHN W SR TR HEIRS OF	26 A ST, EMPIRE	100001362 2009/2010	\$ 7,040.10	\$ 7,100.00
66	133-012-028-000	ALBOR, ANTONIO	4840 1ST ST, EMPIRE	110002874 2010/2011	\$ 8,504.70	\$ 8,600.00
67	136-006-028-000	SOMEYA, ESTELLA K TR	5021 COUNTRYVALE CT, SALIDA	110002939 2010/2011	\$ 30,462.47	\$ 30,500.00
68	136-034-025-000	POMATO, MICHAEL A	5037 GREYSTONE LN, SALIDA	110002964 2010/2011	\$ 34,291.58	\$ 34,300.00

\$ 964,037.22 \$ 931,600.00

## ATTACHMENT 2

List of Properties Exempted from Delinquent Tax Sale

LIST OF PROPERTIES EXEMPTED FROM DELINQUENT TAX SALE

No.	Assessor's Parcel Number	Last Assessee (Lastname, Firstname)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
1	008-010-032-000	STATE OF CALIFORNIA	DENTON, WATERFORD	060000470 2005/2006	\$ 1,760.56	\$ 1,800.00
2	008-016-012-000	STATE OF CALIFORNIA	YOSEMITE N OF BLVD, LA GRANGE	090005016 2008/2009	\$ 799.50	\$ 800.00
3	008-016-016-000	STATE OF CALIFORNIA	YOSEMITE W OF BLVD, LA GRANGE	090005017 2008/2009	\$ 799.50	\$ 800.00
4	008-016-034-000	STATE OF CALIFORNIA	0 YOSEMITE BLVD, LA GRANGE	090005018 2008/2009	\$ 799.50	\$ 800.00
5	008-042-006-000	STATE OF CALIFORNIA	LA GRANGE, LA GRANGE	090005022 2008/2009	\$ 717.26	\$ 800.00
6	008-042-007-000	STATE OF CALIFORNIA	LA GRANGE RD, LA GRANGE	090005021 2008/2009	\$ 854.18	\$ 900.00
7	008-042-009-000	STATE OF CALIFORNIA	LA GRANGE S OF RD, LA GRANGE	090005020 2008/2009	\$ 717.26	\$ 800.00
8	008-042-011-000	STATE OF CALIFORNIA	N LA GRANGE RD, LA GRANGE	090005023 2008/2009	\$ 854.18	\$ 900.00
9	018-003-006-000	STATE OF CALIFORNIA	GEER RD, HUGHSON	090005278 2008/2009	\$ 519.55	\$ 600.00
10	020-008-039-000	RAIRDEN, MILES HEIRS OF	LAKE RD, LA GRANGE	100002778 2009/2010	\$ 1,451.81	\$ 1,500.00
11	043-037-008-000	SODERSTROM, EMANUEL J	SODERSTROM LN, TURLOCK	110000985 2010/2011	\$ 580.09	\$ 600.00
12	057-025-011-000	STATE OF CALIFORNIA	CENTRAL AVE, CROWS LANDING	100004341 2009/2010	\$ 642.30	\$ 700.00
13	074-015-014-000	STATE OF CALIFORNIA	343 CLARIBEL RD, MODESTO	100000255 2009/2010	\$ 3,346.89	\$ 3,400.00
14	075-056-031-000	LILENTHAL, STEVE A	0 BRIARCLIFF DR, RIVERBANK	080007605 2007/2008	\$ 4,069.97	\$ 4,100.00
15	075-093-001-000	TORRES, ANTONIO	CLARIBEL RD, MODESTO	090001981 2008/2009	\$ 1,369.24	\$ 1,400.00
16	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772 2005/2006	\$ 2,190.56	\$ 2,200.00
17	136-020-001-000	STATE OF CALIFORNIA	5001 SISK RD, SALIDA	110002951 2010/2011	\$ 553.59	\$ 600.00
18	136-020-003-000	STATE OF CALIFORNIA	5009 SISK RD, SALIDA	111007000 2010/2011	\$ 835.30	\$ 900.00
19	136-020-004-000	STATE OF CALIFORNIA	5013 SISK RD, MODESTO	111007001 2010/2011	\$ 1,598.97	\$ 1,600.00

\$ 24,460.21 \$ 25,200.00