

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

DEPT: Treasurer Tax Collector

BOARD AGENDA #: \*B-5

AGENDA DATE: August 8, 2017

**SUBJECT:**

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

**BOARD ACTION AS FOLLOWS:**

No. 2017-435

On motion of Supervisor Olsen, Seconded by Supervisor DeMartini  
and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa

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.

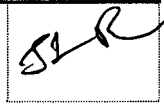
**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

DEPT: Treasurer Tax Collector

BOARD AGENDA #: \*B-5

Urgent

Routine



AGENDA DATE: August 8, 2017

CEO CONCURRENCE: *pkx*

4/5 Vote Required: Yes  No

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**SUBJECT:**

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

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**STAFF RECOMMENDATIONS:**

1. Authorize 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 2017 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 State Government from the Tax Sale as identified on the "List of Properties Exempted 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, exempt three other parcels under Revenue and Taxation Code Section 3692(a) and exempt eleven parcels under active bankruptcy protection each with an automatic stay in place.

**DISCUSSION:**

Secured real property becomes subject to the Treasurer-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.

On authorization of this tax sale by the Board of Supervisors, the sale is proposed to be held on Thursday, November 9, 2017. 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 8, 2017). However, if the property owner does not pay the

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

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amount due prior to the date of the tax sale, the delinquent tax amount will be paid when the property is sold.

### List of Properties for Delinquent Tax Sale

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 first attached list "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.

Any property where a request has been made by a person or entity that has recorded a nuisance abatement lien on that property, and for which the property taxes and assessments have been in default for three or more years may be offered at public auction, in accordance with Section 3692.4 of the Revenue and Taxation Code. The Treasurer-Tax Collector has received a request from the Department of Environmental Resources that has a nuisance abatement lien against item numbers 17 and 58.

In accordance with the California Revenue and Taxation Code Section 3698.5(c), when 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 Treasurer-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. The minimum price is one the Treasurer-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 reoffered within a 90-day period.

The re-offer item numbers 7 and 8 were offered for sale for the tax amount due at the November 2016 auction but did not sell. Re-offer item number 9 was offered for the tax amount due at the November 2015 auction and at reduced amount at the November 2016 auction, but did not sell at either auction. Therefore, the minimum bids for these three parcels are reduced due to the size and/or condition of the properties.

Successful bids on tax defaulted parcels that are in excess of the original minimum bid amount result in excess proceeds. Excess proceeds are then 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.

### List of Properties Exempt from the Delinquent Tax Sale

The second attached list, "List of Properties Exempted from the Delinquent Tax Sale", are properties owned by the State, have been offered at auction several times previously, or under

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

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active bankruptcy protection. In the best interest of the County and applicable laws, the Treasurer-Tax Collector intends to not offer the parcels owned by the State for sale. These parcels are exempt from levy of County property taxes. The only delinquent assessments on these parcels are the direct charges for fire protection levied by the Stanislaus Consolidated Fire Protection District, and the Mountain View Fire District. Pursuant to Section 202 of Revenue and Taxation Code, Section 3 of the Constitution, Article XIII, and Federal Law, the exemption of such publicly owned properties is specified. The exemption of the identified properties has been discussed and evaluated with County Counsel.

Fourteen of the parcels on this List of Properties Exempted for the Delinquent Tax Sale 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 may exempt those parcels. Item 15 has been offered for sale two times during 2014 and 2015 and there were no bidders each time. The parcel is approximately two acres, but is the side of a steep hill. Item 16 has been offered for sale three times during 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 Treasurer-Tax Collector's office requested this agency to review the validity of the assessments and remove the assessments. However, the Stanislaus Consolidated Fire Protection District asserts that the assessments are genuine.

Item 11 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 Turlock Fire District and the Turlock Mosquito Abatement District. The Treasurer-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. The Treasurer-Tax Collector has not attempted to sell this parcel because it is the only access for ten properties on this lane. We request this parcel to be exempted for the public good.

Eleven other items are properties under active bankruptcy protection, each with an automatic stay in place. The Treasurer-Tax Collector intends to exclude Items 9, 10, 13, 14, 17, 18, 19, 20, 21, 22, and 23 from the tax sale, because seeking relief from the stay to sell these parcels would not be prudent at this time.

### **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:**

Approval to sell tax-defaulted properties will allow the County to recoup uncollected taxes on delinquent properties. The "Amount Due" identified on "List of Properties for Delinquent Tax Sale" is sufficient to pay the delinquent taxes, assessments and fees except Item numbers 7,

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

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8, and 9. The minimum bid amounts for these three named parcels 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 three parcels for sale at a reduced minimum bid price, there may be a potential loss of \$76,288.46 in tax revenue. This loss would be absorbed by the County and respective assessing agencies. The amounts shown in the column "Minimum Bid" on the list are rounded off to the nearest hundredth for practical and convenient purposes. The difference between the overall total amount due of \$1,326,370.17 shown in the "Amount Due" and \$1,253,200.00 shown in the "Minimum Bid" columns reflects the reduced minimum price for the three parcels 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 revenue and supports the Board's priority of Efficient Delivery of Public Services.

**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:**

Jegan L. Raja, Assistant Treasurer-Tax Collector

Telephone: (209) 525-6400

**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 (Last Name, First Name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
1	002-006-011-000	HOLT, DANIEL GREGORY ET AL	13206 MINNESOTA AVE, VALLEY HOME	120000008 2012/2013	\$ 3,028.81	\$ 3,100.00
2	007-037-014-000	WESTERINK, KENNETH	521 ROSEMORE AVE, MODESTO	110000085 2011/2012	\$ 21,402.40	\$ 21,500.00
3	017-041-011-000	BONZI, MI LIZA TR ET AL	2650 HATCH RD, MODESTO	120000158 2012/2013	\$ 2,675.07	\$ 2,700.00
4	017-041-036-000	MA RU HOLDING CO	2420 W HATCH RD, MODESTO	120000159 2012/2013	\$ 2,675.07	\$ 2,700.00
5	018-070-039-000	POSTMA, PAUL	2312 CHARLES ST, HUGHSON	110000280 2011/2012	\$ 9,451.82	\$ 9,500.00
6	021-056-011-000	BRAXTON, CLARINE	1370 TERSK CT, PATTERSON	110000431 2011/2012	\$ 36,860.11	\$ 36,900.00
7	025-026-009-000	WALKER, MICHAEL S & BETH M	0 MORTON DAVIS DR, PATTERSON	110000502 2011/2012	\$ 29,670.35	\$ 15,000.00
8	025-026-027-000	YBARRA, ANDREW G & FANNIE V	0 MORTON DAVIS DR, PATTERSON	110000503 2011/2012	\$ 41,581.52	\$ 20,000.00
9	025-027-003-000	CEARLEY, RONALD E	0 PERRETT RD, PATTERSON	100003104 2010/2011	\$ 50,036.59	\$ 10,000.00
10	030-005-008-000	VELAZQUEZ, CATALINA	MAZE & SPENCER BLVD, MODESTO	120000381 2012/2013	\$ 3,616.98	\$ 3,700.00
11	030-007-024-000	ZINNBAURER, RONALD L HEIRS OF	640 LENORE DR, MODESTO	120000382 2012/2013	\$ 4,782.57	\$ 4,800.00
12	031-010-022-000	SETLIFF, LENORE ET AL TRS	1433 COFFEE RD, MODESTO	110000590 2011/2012	\$ 136,835.60	\$ 136,900.00
13	032-045-041-000	ROAN, MARCELLINO PAUL TRS & ROAN, LUCY	1924 ROCKFORD AVE, MODESTO	120000444 2012/2013	\$ 1,790.58	\$ 1,800.00
14	033-034-023-000	VARGAS, ALBERT & MELISSA	304 CLOVERDALE AVE, MODESTO	120000455 2012/2013	\$ 4,836.99	\$ 4,900.00
15	035-034-037-000	SMITH, JOHN W T & MARIETTA HEIRS OF	418 KERR AVE, MODESTO	120000518 2012/2013	\$ 11,313.01	\$ 11,400.00
16	035-038-017-000	ESCALANTE, BARBIE L & JOSEPH F	507 KERR AVE, MODESTO	130000612 2013/2014	\$ 16,271.42	\$ 16,300.00
17	035-042-015-000	HUNTER FINANCIAL INC	635 KERR AVE, MODESTO	120000529 2012/2013	\$ 79,775.55	\$ 79,800.00
18	037-022-062-000	KOCH, HAROLD L HEIRS OF	1717 DONALD ST, MODESTO	120000579 2012/2013	\$ 5,577.98	\$ 5,600.00
19	042-045-012-000	ARA GROUP LLC	1302 N DENAIR AVE, TURLOCK	120000807 2012/2013	\$ 11,725.02	\$ 11,800.00

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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
20	047-046-018-000	GAPOL, MILDRED A	656 ROSEMARY DR, PATTERSON	120000901 2012/2013	\$ 9,331.81	\$ 9,400.00
21	050-011-026-000	DUTRA, MARIA HELENA HEIRS OF	734 SOUTH AVE, TURLOCK	120001151 2012/2013	\$ 6,569.31	\$ 6,600.00
22	050-023-026-000	TRINIDAD, JOSE B & FLORDELIZA P	242 S LAUREL ST, TURLOCK	110001210 2011/2012	\$ 9,558.22	\$ 9,600.00
23	050-026-003-000	CHOWDAURY, SYED	406 S WEST AVE, TURLOCK	100002295 2010/2011	\$ 4,260.29	\$ 4,300.00
24	053-022-065-000	HIGHTOWER, ROBERT LIFE ESTATE	1841 HACKETT RD, CERES	110001275 2011/2012	\$ 3,355.34	\$ 3,400.00
25	056-023-003-000	VALGOS, BULAH MAE ET AL	1709 OLYMPIA ST, MODESTO	120001321 2012/2013	\$ 3,498.12	\$ 3,500.00
26	060-012-033-000	LOFORTI, VICKI M	2000 W RUMBLE RD, MODESTO	120001440 2012/2013	\$ 7,183.37	\$ 7,200.00
27	064-006-011-000	THERIOT, BRUCE M ET AL	737 E A ST, OAKDALE	120001535 2012/2013	\$ 15,438.35	\$ 15,500.00
28	064-021-007-000	BUERER, GEORGE LEE JR	2318 SIERRA RD, OAKDALE	120001539 2012/2013	\$ 10,714.36	\$ 10,800.00
29	065-012-065-000	RANDY FAMILY PROPERTY LLC	1708 COLIN LN, MODESTO	120001573 2012/2013	\$ 8,049.55	\$ 8,100.00
30	075-001-009-000	SETLIFF, LENORE ET AL TRS	6920 ARROWWOOD DR, RIVERBANK	120001789 2012/2013	\$ 23,225.57	\$ 23,300.00
31	075-020-007-000	BONZI, MARY A HEIRS OF ET AL	5601 TERMINAL AVE, RIVERBANK	120001800 2012/2013	\$ 56,538.39	\$ 56,600.00
32	075-020-008-000	BONZI, MARY A HEIRS OF ET AL	5631 TERMINAL AVE, RIVERBANK	120001801 2012/2013	\$ 78,353.84	\$ 78,400.00
33	076-020-038-000	BICKFORD, KAREN L ET AL TRS	3617 THOMAS MORE WAY, MODESTO	110002117 2011/2012	\$ 9,769.61	\$ 9,800.00
34	079-013-026-000	SAMI, PRANESH	3924 GATESVILLE AVE, MODESTO	120001936 2012/2013	\$ 15,203.00	\$ 15,300.00
35	080-071-009-000	PENA, BRIAN	13610 BENTLEY ST, WATERFORD	120001973 2012/2013	\$ 5,427.99	\$ 5,500.00
36	081-028-026-000	BENNER, JAMES JR	1424 WATTS AVE, MODESTO	120001981 2012/2013	\$ 10,464.73	\$ 10,500.00
37	086-009-006-000	DE LA TORRE, IPOLITO	432 HATCH RD, MODESTO	120002037 2012/2013	\$ 5,254.81	\$ 5,300.00
38	116-003-015-000	SETLIFF, RONALD	1623 YOSEMITE BLVD, MODESTO	110002626 2011/2012	\$ 28,259.25	\$ 28,300.00



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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
39	117-015-017-000	REED, RONALD D ET AL	1310 CARVER RD, MODESTO	110002648 2011/2012	\$ 3,244.07	\$ 3,300.00
40	120-025-039-000	JARRELL, BRADLEY GENE ET AL	1030 HUNTINGTON DR, MODESTO	120002302 2012/2013	\$ 67,900.10	\$ 68,000.00
41	120-027-014-000	BATEMAN, CHARLIE ROY	2101 POTTER AVE, MODESTO	100001151 2010/2011	\$ 4,877.93	\$ 4,900.00
42	127-007-024-000	WATSON, EDWARD EUGENE & WILLA A HEIRS OF	2727 CHARLOTTE AVE, CERES	110002696 2011/2012	\$ 5,184.02	\$ 5,200.00
43	128-019-009-000	GILHAM, VONIE J ET AL TRS	720 TULARE ST, NEWMAN	120002355 2012/2013	\$ 1,019.40	\$ 1,100.00
44	128-026-049-000	ORTEGA, MIGUEL & ORTEGA, MARIA	1923 PATRICK DR, NEWMAN	120002356 2012/2013	\$ 9,757.69	\$ 9,800.00
45	132-004-045-000	SETLIFF, LENORE ET AL TRS	3RD & ATCHISON ST, RIVERBANK	110002818 2011/2012	\$ 26,271.31	\$ 26,300.00
46	132-006-003-000	SETLIFF, LENORE ET AL TRS	3605 ATCHISON ST, RIVERBANK	120002429 2012/2013	\$ 15,602.78	\$ 15,700.00
47	132-006-008-000	SETLIFF, RONALD	3701 ATCHISON, RIVERBANK	110002820 2011/2012	\$ 38,538.07	\$ 38,600.00
48	132-006-011-000	SETLIFF, LENORE ET AL TRS	3617 ATCHISON ST, RIVERBANK	110002821 2011/2012	\$ 34,497.95	\$ 34,500.00
49	132-006-013-000	SETLIFF, LENORE ET AL TRS	3639 ATCHISON ST, RIVERBANK	120002822 2012/2013	\$ 20,683.26	\$ 20,700.00
50	132-006-014-000	SETLIFF, LENORE ET AL TRS	ATCHISON & RIVERSIDE DR, RIVERBANK	120002430 2012/2013	\$ 4,332.89	\$ 4,400.00
51	132-011-013-000	MORGAN PROPERTIES LLC	3220 SANTA FE ST, RIVERBANK	100001411 2010/2011	\$ 9,297.07	\$ 9,300.00
52	132-011-056-000	BONZI, MI LIZA TR ET AL	3107 STANISLAUS ST, RIVERBANK	120002439 2012/2013	\$ 23,828.65	\$ 23,900.00
53	132-012-002-000	LA CRESCENTA PROPERTIES LLC	3306 SANTA FE ST, RIVERBANK	110002831 2011/2012	\$ 24,619.92	\$ 24,700.00
54	132-040-015-000	STINER, WARREN E & LETHA HEIRS OF	6025 TERMINAL AVE, RIVERBANK	110002839 2011/2012	\$ 3,754.42	\$ 3,800.00
55	132-045-002-000	SETLIFF, LENORE ET AL TRS	6145 CLAUS RD, RIVERBANK	120002447 2012/2013	\$ 42,747.92	\$ 42,800.00
56	132-045-003-000	SETLIFF, LENORE ET AL TRS	6129 CLAUS RD, RIVERBANK	120002448 2012/2013	\$ 5,490.77	\$ 5,500.00
57	133-009-006-000	SIFERS, BOB	4725 1ST ST, EMPIRE	120002466 2012/2013	\$ 10,526.70	\$ 10,600.00

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
58	133-010-025-000	GOODMAN, LARRY L HEIRS OF	101 N G ST, EMPIRE	140001856 2014/2015	\$ 7,532.43	\$ 7,600.00
59	134-004-010-000	BEARDEN FAMILY LTD PARTNERSHIP	579 F ST, WATERFORD	120002476 2012/2013	\$ 22,810.49	\$ 22,900.00
60	134-004-011-000	BEARDEN FAMILY LTD PARTNERSHIP	571 F ST, WATERFORD	120002477 2012/2013	\$ 22,655.69	\$ 22,700.00
61	134-004-012-000	BEARDEN FAMILY LTD PARTNERSHIP	567 F ST, WATERFORD	120002478 2012/2013	\$ 22,810.49	\$ 22,900.00
62	134-004-013-000	BEARDEN FAMILY LTD PARTNERSHIP	563 F ST, WATERFORD	120002479 2012/2013	\$ 24,034.98	\$ 24,100.00
63	134-004-014-000	BEARDEN FAMILY LTD PARTNERSHIP	553 F ST, WATERFORD	120002480 2012/2013	\$ 24,648.49	\$ 24,700.00
64	134-004-023-000	BEARDEN FAMILY LTD PARTNERSHIP	12356 ROSE WAY, WATERFORD	120002485 2012/2013	\$ 22,586.89	\$ 22,600.00
65	134-010-015-000	BROWN ROBERT A & BROWN SHERRY M	510 C ST, WATERFORD	120002492 2012/2013	\$ 8,399.99	\$ 8,400.00
66	136-016-029-000	PETHYBRIDGE, ROGER & REBECCA	5033 TREETOP DR, SALIDA	120002548 2012/2013	\$ 34,352.45	\$ 34,400.00

\$ 1,326,370.17 \$ 1,253,200.00

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 (Last Name, First Name)	Description (Situs address)	Default No. & Year of Default	Amount Due (incl. fees)	Minimum Bid
1	008-016-012-000	CALIFORNIA STATE OF	YOSEMITE N OF BLVD, LA GRANGE	090005016 2009/2010	\$ 924.83	\$ 1,000.00
2	008-016-016-000	CALIFORNIA STATE OF	YOSEMITE W OF BLVD, LA GRANGE	090005017 2009/2010	\$ 924.83	\$ 1,000.00
3	008-016-034-000	CALIFORNIA STATE OF	O YOSEMITE BLVD, LA GRANGE	090005018 2009/2010	\$ 924.83	\$ 1,000.00
4	008-042-006-000	CALIFORNIA STATE OF	LA GRANGE, LA GRANGE	090005022 2009/2010	\$ 831.49	\$ 900.00
5	008-042-007-000	CALIFORNIA STATE OF	LA GRANGE RD, LA GRANGE	090005021 2009/2010	\$ 978.54	\$ 1,000.00
6	008-042-009-000	CALIFORNIA STATE OF	LA GRANGE S OF RD, LA GRANGE	090005020 2009/2010	\$ 831.49	\$ 900.00
7	008-042-011-000	CALIFORNIA STATE OF	N LA GRANGE RD, LA GRANGE	090005023 2009/2010	\$ 978.54	\$ 1,000.00
8	018-003-006-000	CALIFORNIA STATE OF	GEER RD, HUGHSON	090005278 2009/2010	\$ 529.38	\$ 600.00
9	030-046-007-000	JOHNSON, MELVIN & JOHNSON, KATHERINE	409 LONGFELLOW AVE, MODESTO	100003142 2010/2011	\$ 4,708.57	\$ 4,800.00
10	041-048-001-000	SILVA, FRANK MENDES & SILVA, ORIANA RIBEIRO	300 E BARNHART RD, CERES	120000793 2012/2013	\$ 25,810.68	\$ 25,900.00
11	043-037-008-000	SODERSTROM, EMANUEL J	SODERSTROM LN, TURLOCK	110000985 2011/2012	\$ 643.39	\$ 700.00
12	057-025-011-000	CALIFORNIA STATE OF	CENTRAL AVE, CROWS LANDING	100004341 2010/2011	\$ 662.82	\$ 700.00
13	062-023-031-000	BALAAM, CLARENCE RICHARD	4841 CALIFORNIA AVE, OAKDALE	100004387 2010/2011	\$ 11,896.84	\$ 11,900.00
14	071-046-024-000	DIAZ, PEDRO & PATRICIA	4241 SUMMERFIELD DR, TURLOCK	090001585 2009/2010	\$ 19,960.55	\$ 20,000.00
15	075-056-031-000	LILENTHAL, STEVE A	O BRIARCLIFF DR, RIVERBANK	080007605 2008/2009	\$ 4,384.23	\$ 4,400.00
16	080-030-053-000	WATERFORD ESTATES VENTURE	WELCH RD, WATERFORD	060055772 2006/2007	\$ 2,385.70	\$ 2,400.00
17	081-052-043-000	AMIN, SEAN A	1133 CARPENTER RD, MODESTO	120001989 2012/2013	\$ 44,906.92	\$ 45,000.00
18	106-007-013-000	MATTHEWS, JOHNNY & MATTHEWS, TAMMY	724 15TH ST, MODESTO	090002987 2009/2010	\$ 10,702.27	\$ 10,800.00
19	106-014-008-000	MATTHEWS, JOHNNY S & MATTHEWS, TAMARA G	1407 G ST, MODESTO	090002990 2009/2010	\$ 5,213.45	\$ 5,300.00

LIST OF PROPERTIES EXEMPTED FROM 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
20	106-043-011-000	GARCIA, MARK A & ANGELA M	900 G ST, MODESTO	090003029 2009/2010	\$ 25,946.77	\$ 26,000.00
21	127-021-028-000	JOHNSON, MELVIN & JOHNSON, KATHERINE	2617 ROEDING RD, CERES	100001378 2010/2011	\$ 12,527.14	\$ 12,600.00
22	132-037-059-000	LUNA, MANUEL H & LUNA, DELIA	6118 ROBIRDS CT, RIVERBANK	101004846 2010/2011	\$ 8,602.41	\$ 8,700.00
23	133-017-012-000	SUNDBURG, RONALD C & SUNDBURG, SUSAN C	5132 YOSEMITE BLVD, EMPIRE	110002875 2011/2012	\$ 4,658.65	\$ 4,700.00
					\$ 189,934.32	\$ 191,300.00