

# Public Auction of Tax-Defaulted Property County of Mariposa Office of the Treasurer/Tax Collector

If you plan to participate in the auction of tax-defaulted property, please read the following information. Your co-operation regarding the auction rules is requested to help make the auction process run smoothly.

**Check our website for any last minute announcements**

## **IMPORTANT REMINDERS:**

1. ALL payments will be required in guaranteed funds: Cash, Cashier's Check or Money Order. NO CHECKS, BUSINESS OR PERSONAL, WILL BE ACCEPTED!

**Make cashier's checks or money orders payable to MARIPOSA COUNTY TAX COLLECTOR.**

2. Your Cash, cashier's check or money order deposit will be held with your registration until after the sale

**AFTER SALE purchaser will need a second check to MARIPOSA RECORDER  
To pay for transfer fee and recording of the deed.**

3. Property will only be vested in the name of the registered bidder, UNLESS the bidder presents a notarized letter of authority granting him/her permission to act as an agent for another person or company/corporation. Such proof must be submitted at the time of registration.
4. If NOT paying entire purchase price the balance will be due **30 days** from date of sale.

**REMINDER REMINDER REMINDER**

**BUYERS BEWARE. All sales are final. It is the responsibility of the bidder to know what is being purchased before a bid is placed. YOU should personally inspect the property and search the title to prevent unwelcome surprises.**

**THERE WILL BE NO REFUNDS!**

**SALE MUST BE CONSUMMATED IMMEDIATELY AFTER THE AUCTION AT TAX COLLECTOR'S OFFICE**

Public Auction will be held: Friday, September 18, 2020  
10:00 a.m. (Registration begins at 9:00 a. m.)

Board of Supervisors' Board Room  
5100 Bullion Street  
Mariposa, CA 95338

If you have questions:

Mariposa County Tax Collector  
4982 10<sup>th</sup> Street  
PO Box 247  
Mariposa, CA 95338

Telephone: (209) 966-2621  
Fax: (209) 966-6496

Sandra Gonzales, Deputy Tax Collector

E-mail: [sgonzales@mariposacounty.org](mailto:sgonzales@mariposacounty.org)

Keith M. Williams, Mariposa County Treasurer/Tax Collector

Pursuant to Revenue and Taxation Code, Part 6, Division 1, Chapter 7, §3691  
Board of Supervisor Resolution No. 2020-271 May 26, 2020

# RULES AND PROCEDURES PUBLIC AUCTION

The Revenue and Taxation Code gives the Tax Collector authority to establish the rules he/she feels will apply to his/her county and to a particular auction in order to achieve the sale of properties.

## THESE RULES WILL BE FOLLOWED FOR THIS PUBLIC AUCTION:

1. ALL bidders need to complete and submit a Registration Form along with their DEPOSIT as soon as they arrive at the sale. Each bidder will be given a bidder number and a copy of "The Notice of Tax Sale".  
**\$5,000.00 deposit cashiers check made out to: Mariposa County Tax Collector**
2. High bidders MUST pay transfer tax of \$1.10 per thousand dollars of the final sale price. In addition the Recording Clerk(s) will record each bid for \$14.00 for the first page and \$3 for each additional page.
3. Bidding will start with the "published minimum bid" and each succeeding bid will be in increments of \$100.00 or more. **NOTE:** the Tax Collector may change the incremental bidding amount at any time during the bidding process.
4. The Assessor's Parcel Number and the minimum bid will be read before each parcel is offered for sale.
5. When the Tax Collector announces the property sold, he/she will state the bidder number of the successful bidder, and the amount of the final bid.
6. ALL successful bidders MUST make an immediate settlement with the Tax Collector's Office, at the end of the sale. Purchases OVER \$5,000 may be paid with a down payment of \$5,000.00 or 10% of the purchase price, **WHICHEVER IS GREATER**. The balance of the purchase price MUST be paid in full within thirty (30) days of the sale.
7. Any parcels that were not sold MAY be offered again immediately following the last parcel on the list. If there are no bids for those parcels, they will remain delinquent, and subject to sale at the next scheduled auction, possibly within 90-days.
8. Any check returned by the bank, WILL result in forfeiture, and the County has a claim against the person tendering the check for the cost of the sale, and could file an action for damages in the amount of three (3) times the amount of the dishonored check.
9. **Parcels with IRS liens pending:** The IRS can exercise their right of redemption up to 120 days after sale.
10. **Due to COVID and to maintain social distancing, any successful bidders will have to settle their purchase with an appointment. Appointments will be provided before leaving the auction and will be offered in order of bid numbers issued at time of registration. Thank you for your patience.**

**BUYER BEWARE.** All sales are final. It is the responsibility of the buyer to know what is being purchased before a bid is placed. You should inspect the property and search the title to prevent unwelcome surprises.

**IMPORTANT:** Failure on the part of the successful bidder to consummate the sale within the period specified by the Tax Collector SHALL result in the forfeiture of the deposit and all rights the successful bidder may have with respect to that property. Any forfeiture of deposit is distributed to the county general fund and not applied to delinquent taxes. Upon forfeiture, the right of redemption is revived to the original owner shown on the assessor's records prior to the date of public auction.

Title companies MAY NOT issue a "Title Guarantee" on parcels purchased through public auction. Should you intend to sell a parcel purchased at this public auction, you may want to file for "quiet title" prior to selling the property.

**County of Mariposa**  
**Office of the Treasurer/Tax Collector**

Public Auction of Tax-Defaulted Property  
Friday, September 18, 2020  
Board of Supervisors' Room  
5100 Bullion Street  
Mariposa, California 95338-0247

**REGISTRATION FORM**

*If you are the successful bidder/purchaser, title shall be vested as you specify on this form:*

Complete the upper portion of this form if you are representing yourself. **PRINT CLEARLY IN INK.**

Name: \_\_\_\_\_

Vested as: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ California Driver's License No.: \_\_\_\_\_

Email address: \_\_\_\_\_

*I declare under penalty of perjury that the foregoing is true and correct.*

\_\_\_\_\_  
Signature of Purchaser

.....  
**IF YOU ARE AN AGENT REPRESENTING A THIRD PARTY -**

*Complete the lower portion of this form if you are an authorized bidder for an absent person or company/corporation.*

I, \_\_\_\_\_ declare under penalty of perjury that I am the authorized agent/

representative of \_\_\_\_\_ (Principal),  
fully endowed with power to bid/purchase real property and execute all documents on behalf of said principal.  
Purchase of property shall be vested as follows:

Principal/Purchaser Name: \_\_\_\_\_

Vested as: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ California Driver's License No.: \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Agent

**NOTICE OF PUBLIC AUCTION ON SEPTEMBER 18, 2020**  
**OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES**  
 Made pursuant to Section 3692, Revenue and Taxation Code

I, Keith M. Williams, Mariposa County Tax Collector, was directed to conduct a Public Auction Sale by the Board of Supervisors of Mariposa County, California. The tax-defaulted properties listed below are subject to the Tax Collector's power of sale and have been approved for sale by Resolution No. **2020-271** dated May 26, 2020 of the Mariposa County Board of Supervisors.

The Public Auction Sale will begin at 10:00 am on Friday, September 18, 2020, in the Board of Supervisors' Room, Government Center, 5100 Bullion Street, Mariposa, California as a sale to the highest bidder for cash in lawful money of the United States or negotiable paper, for not less than the minimum bid as shown on this notice. If no bids are received on a parcel, it may, at the Tax Collector's discretion, be re-offered at [www.bid4assets.com](http://www.bid4assets.com) or in the Board of Supervisors' Room, Government Center, 5100 Bullion Street, Mariposa, CA at a minimum price appropriate to stimulate competitive bidding.

The right of redemption will cease Thursday, September 17, 2020, at the close of business and properties not redeemed will be sold. If a parcel is **not** sold, the right of redemption revives to the close of business of the last business day prior to the next scheduled sale.

Excess proceeds are those proceeds remaining after all required distributions have been made (§4674 and §4675). When excess proceeds from the sale exceed \$150.00, a notice of the right to claim the excess proceeds must be given to all parties of interest (§4676). The notice and claim form (with documentation) must be mailed within 90 days after the date of sale (§4676(a)).

More information may be obtained by contacting the Tax Collector at 4982 10<sup>th</sup> Street, Mariposa or calling (209) 966-2621.

**PARCEL NUMBERING SYSTEM EXPLANATION**

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map, (if applicable), and the individual parcel on the map page or in the block. The assessor's maps and further explanation of the parcel numbering system are available in the assessor's office.

The properties that are the subject of this notice are situated in Mariposa County, California, and are described as follows:

**2020 SALE LIST**  
*For 5-Year Tax Defaulted Properties*  
*Auction Scheduled for September 18, 2020*

ITEM No.	APN LAST ASSESSEE MINIMUM BID	TAX ID/DEFAULT # Property Status	DOCUMENT # YEAR DEFUALTED
1	REMOVED		
2	REMOVED		
3	REDEEMED		
4	REMOVED		
5	REDEEMED		
6	019-120-0300 LEE, JENNIFER 3319 MARAVILLA DR 4,340.53	154632 LAND ONLY SPECIAL ASSESSMENTS	892028 2013/2014
7	REDEEMED		
8	020-200-0160 GONZALEZ, RAFAEL 9557 MERCADO DR \$8,004.60	155630 LAND ONLY SPECIAL ASSESSMENTS	20131611 2013/2014
9	021-080-0170 CONSOLIDATED RELIANCE INC 10146 ALAMO DR \$4,143.76	156250 LAND ONLY SPECIAL ASSESSMENTS	20134245 2013/2014

10	021-170-0160 WARELIS, SLAWOMIR 9686 HERNANDEZ DR \$10,594.69	156832 LAND ONLY SPECIAL ASSESSMENTS	20133065 2013/2014
11	021-230-0190 VELAZQUEZ, VERONICA 9676 FACHADA WAY \$13,275.78	241214 LAND ONLY SPECIAL ASSESSMENTS	20130847 2013/2014
12	021-250-0160 KULCSAR, TERESITA PAYUMO LOT 1563 *UNASSIGNED* \$18,820.50	157286 LAND ONLY SPECIAL ASSESSMENTS	2033518 2013/2014
13	021-250-0220 CONSOLIDATED RELIANCE INC 9109 CAPULLO CIR \$13,460.50	157298 LAND ONLY SPECIAL ASSESSMENTS	20134289 2013/2014
14	021-290-0200 SCHUHMANN, J DAN/MELANIE 2270 GOLFITO WAY \$34,979.59	157438 LAND ONLY SPECIAL ASSESSMENTS	2082607 2006/2007
15	021-310-0220 VELAZQUEZ, VERONICA 9788 CARACOL CIR \$13,730.16	157572 LAND ONLY SPECIAL ASSESSMENTS	20130849 2013/2014

I certify, or declare, under penalty of perjury that the foregoing is true and correct.

S/Keith M. Williams

Mariposa County Tax Collector

Executed at Mariposa, Mariposa County, California on August 3, 2020

Published in Mariposa Gazette 8/06, 8/13, and 8/20/2020

## Frequently Asked Questions

*Q. Can I mail in or submit a sealed bid for a property in the auction?*

A. No. The public auction requires the presence of you or your authorized agent to verbally bid on the properties.

*Q. Can I obtain a property available at the tax sale by paying the delinquent taxes on it prior to the tax sale date?*

A. No. Legal title to tax-defaulted property subject to the tax collector's power to sell can be obtained only by being the successful bidder at the tax sale.

*Q. How do I find or see a property I would like to bid on at the tax sale?*

A. While we try to give all possible assistance in helping prospective purchasers pin-point a property location, vacant land does not have an address. Its approximate geographic location can be determined through the use of county assessor plat maps and map books. "Exact" boundary lines of a property can be determined only by a survey of the property initiated at the purchaser's expense. Improved properties frequently (but not always) bear a situs (street address).

*Q. How does a bidder pay for property offered at the tax sale?*

A. Payment must be made in cash or certified funds (cashier's check, certified bank check, money order, or traveler's check, with proper identification) **made out to: Mariposa County Tax Collector**  
Personal checks are not accepted.

*Q. What are the conditions of payment for a property at the tax sale?*

A. All sales require full payment, which includes the transfer tax and recording fee. At the tax collector's discretion, purchases over \$5,000 may be paid for on a payment plan, but ten percent of the bid or \$5,000, whichever is greater, is required at the time of the sale. The balance is payable in lawful money of the United States or negotiable paper, as

specified by the tax collector, within a period specified by the tax collector, not to exceed 90 days from the date of the auction, as a condition precedent to the transfer of title to the purchaser. **Mariposa County requires the balance to be paid in full within 30 days** after the sale. If the balance due is not paid within the period specified, the deposit is forfeited, along with all rights with respect to the property (§3693.1).

***If paying property in full and recording deed that day. You will need a separate check for Mariposa Recorder \$1.10 per \$ 1,000.00 of the sale price plus the recording fee of \$14.00 for the first page and \$3.00 for each additional page.***

*Q. Do liens or encumbrances on a tax-defaulted property transfer to the new owner after purchase of the Property at a tax sale?*

A. Revenue and Taxation Code §3712 states:

"The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, **EXCEPT:**

- a) Any lien for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of the sale.
- b) The lien for taxes or assessments or other rights of any taxing agency which does not consent to the sale under this chapter.
- c) Liens for special assessments levied upon the property conveyed which were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property and, where a taxing agency which collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
- d) Easements constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record.
- e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
- f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code) which are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to part 14 (commencing with Section 8830) of division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.
- g) Any federal Internal Revenue Service liens which, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
- h) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Sections 53356.1 of the Government Code. A sale pursuant to this chapter shall nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code.

*Q. When does the right to redeem a tax-defaulted parcel subject to the power to sell cease?*

A. The right of redemption ceases at the close of business on the last business day prior to the sale.

*Q. How can I determine what use I can make of a tax sale property before I purchase it?*

A. Consult the zoning department of any city within which a property lies, or the zoning section of the county department of planning and land use for a parcel in an unincorporated area (not within a city boundary). Examine the county

recorder's records for any recorded easements on a property. You can also order a title search report from a local title insurance company.

*Q How soon can I take possession of a property that I purchase at the tax sale?*

A. You should consult an attorney. Generally, the successful bidder may take possession of a property after making payment in full and complying with any conditions set forth by the tax collector.

*Q. How is the minimum price determined on a property offered at a tax sale?*

A. State law dictates that the minimum price for a tax-defaulted parcel offered at a public auction for the first time shall be no less than the total amount necessary to redeem the parcel, plus costs. The minimum bid may be set at a greater amount at the tax collector's discretion.

*Q. Is a tax sale publicly advertised?*

A. Yes. State law dictates that notice of a tax sale must be published three times in successive seven-day intervals before the tax sale date, in a general-circulation newspaper published in the county.

*Q. How will title in the deed to the purchaser be vested?*

A. Title is vested in the name of the actual purchaser. **If title is to be vested differently, we require a notarized letter from the individual for whom you are acting as an agent, stating the manner in which title is to be vested.**