



*County of Nevada ~
Office of the Treasurer & Tax Collector*

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**BOARD OF SUPERVISORS
Board Agenda Memo**

MEETING DATE: August 26, 2025

TO: Honorable Board of Supervisors

FROM: **Michelle Bodley, Treasurer & Tax Collector**

SUBJECT: Resolution Authorizing the Treasurer & Tax Collector to sell at online public auction or sealed bid, scheduled for November 13, 2025, the tax-defaulted property which is subject to the power to sell and described on the attached Exhibit A.

RECOMMENDATION: Adopt the Resolution.

FUNDING: Funding is included in the FY 2025-2026 Tax Collector's budget including expenses to be incurred to conduct the auction and revenue to the department to reimburse for those costs. Proceeds from the auction beyond the expenses incurred will first be used to pay for property taxes due to the county and excess funds beyond that will be used to satisfy the demands of other interested parties as described below. No budget amendment is required.

BACKGROUND:

In accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, when five or more years have elapsed since a property has become tax-defaulted, the tax collector is empowered to sell all or any portion of that tax-defaulted property that has not been redeemed per Revenue and Taxation Code Section 3691 at a minimum bid amount needed to pay all taxes, penalties and costs. Attached is a list of parcels we would like to offer for sale.

The Tax Collector will be utilizing GovEase for the conduction of the online auction. Costs are recouped from the purchasers of the property. The online auction will open on November 13, 2025. In addition to the online sale, there may be properties that have been rendered unusable because of their size, location and/or other conditions that may qualify for a sealed bid auction. These properties may be offered to contiguous property owners at a reduced amount to stimulate the sale.

After the Board of Supervisors has approved the tax sale, the Tax Collector will mail a notification of the sale to county departments, public agencies, and districts within 51-120 days before the sale and to the last assessee and any parties of interest within 45-120 days before the sale. The property remains open for full redemption up until 5 pm the day prior to the auction date which is November 13, 2025. Those properties not redeemed by this time will go through the competitive online auction process and be available for

bidding for amounts starting at the minimum bid listed on Exhibit A. At the close of auction, winning bidders must submit funds in full within 3 days and are issued a recorded tax deed. Winning bids that exceed the amounts needed to redeem property in full are deposited into the Excess Proceeds trust fund. All parties of interest (lienholders and deed holders) are notified of these excess funds and provided claim forms to submit to access these funds. After the one year claiming period ends, all claims are reviewed for eligibility and are paid out in order of priority. In accordance with State law, since all liens are wiped when sold at tax sale, with the exception of certain bonds and IRS liens, excess funds are first distributed to lienholders to satisfy those liens cleared from the property, followed by all deed holders. Parcels receiving no bids may be re-offered within 90 days of the original tax auction at GovEase at a minimum price appropriate to stimulate competitive bidding per Revenue and Taxation Code Section 3698.5(c).

Item Initiated and Approved by: Michelle Bodley

Submittal Date: August 11, 2025