



## **RESOLUTION No. \_\_\_\_\_**

### **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA**

#### **RESOLUTION AUTHORIZING THE TAX COLLECTOR TO SELL TAX DEFAULTED PROPERTY SUBJECT TO THE POWER TO SELL BY ONLINE PUBLIC AND/OR SEALED BID AUCTION**

WHEREAS, real property with five or more years of delinquent taxes becomes tax-defaulted and is subject to the power of sale in accordance with the Revenue and Taxation Code §3691; and

WHEREAS, the Tax Collector requests the approval from the Board of Supervisors to sell, for the minimum stated price, the tax defaulted property that is subject to the power to sale and described on the attached Exhibit A, and in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue & Taxation Code; and

WHEREAS, the Tax Collector requests approval to sell via sealed bid any parcels identified during the auction process to be categorized as unusable because of their size, location and/or other conditions present that may qualify it for a sealed bid sale, for a reduced minimum bid; and

WHEREAS, in the event that any parcel does not sell after the initial offering, the Tax Collector requests approval to re-offer any unsold parcel(s) at the end of the auction at a reduced minimum price, pursuant to California Revenue & Taxation Code 3698(c), at a new sale within 90 days of the original sale.

NOW, THEREFORE, BE IT RESOLVED that the Nevada County Board of Supervisors approves the selling of these parcels attached as Exhibit "A" and directs the Tax Collector to sell the property described herein as provided for by law, pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue & Taxation Code.