

**Item 2**  
**File 11-0051**

**Department:**  
**Treasurer/Tax Collector**

## **EXECUTIVE SUMMARY**

### **Legislative Objective**

- The proposed resolution would authorize the Treasurer/Tax Collector to sell 117 tax-defaulted properties located in the City at a public auction, from April 23, 2011 through April 26, 2011.

### **Key Points**

- The Treasurer/Tax Collector has identified 117 properties in which the property owners have defaulted on their Property Tax obligations to the City. Notifications were sent on May 27, 2010 by certified mail to the delinquent property owners advising such owners that their properties are in default and will be sold unless full payment of the Property Taxes is received by the City.
- The 117 properties proposed for sale at a public auction include 96 timeshare units, 5 condominiums, 1 vacant lot, 8 single family homes, 1 commercial retail store, 2 duplexes, 3 apartment buildings, and 1 hotel. The Treasurer/Tax Collector has set a minimum bid amount for each property, as shown in the Attachment, as provided by the Treasurer/Tax Collector.

### **Fiscal Impact**

- The proposed sale at public auction of all 117 properties at the minimum bid amounts, as shown in the Attachment to this report, would generate total sale proceeds of \$1,129,671, including \$781,928 to the City's General Fund.
- If any of the subject properties are sold for more than the minimum bid, the amount that exceeds the minimum bid would be paid to the property owner or to any person who has a legal right to claim excess proceeds from the sale of the properties.

### **Policy Consideration**

- Because the Treasurer/Tax Collector (1) anticipates difficulty selling 51 of the 96 timeshare properties, which have six years of delinquent Property Taxes and accrued interest, and (2) may lower the minimum bid amounts on the remaining 45 timeshares (96 total timeshares offered less 51 timeshares with six years of default) if those remaining 45 timeshares cannot be sold at their minimum bid amounts, the Treasurer/Tax Collector requests an amendment to the proposed resolution to authorize the Treasurer/Tax Collector to sell all 96 timeshare properties below the minimum bid if such timeshares cannot be first sold at the minimum bid amounts.
- If the proposed amendment is approved, the principal amount on the delinquent Property Taxes, late penalties, and associated fees and costs would remain unaffected. However the interest on the delinquent Property Taxes would be lowered to determine the reduced minimum bid amounts on the 96 timeshare properties. If such timeshare properties still cannot be sold at the reduced minimum bid amount, then the Treasurer/Tax Collector will continue to hold such properties until the next public sale, with Property Taxes and interest continuing to accrue. Mr. Nguyen states that the proposed amendment would (1) facilitate the sale of these tax-defaulted timeshares, (2) expedite the collection of delinquent Property Taxes, and (3) return the tax-defaulted timeshares such that

the City would be able to collect Property Taxes from the new owners.

### **Recommendations**

- Approve the proposed resolution.
- Because (a) the number of tax-defaulted timeshare properties that would be affected by the requested amendment is unknown until the proposed sales are conducted and (b) the reductions in the minimum bid amounts would decrease the revenue which accrues to the City's General Fund by an unknown amount until the proposed sales are conducted, approval of the proposed amendment to authorize the Treasurer/Tax Collector to sell tax-defaulted timeshares at below the minimum bid amount, if these timeshares cannot be first sold at their minimum bid amounts at the proposed public auction, is a policy matter for the Board of Supervisors.

**MANDATE STATEMENT / BACKGROUND****Mandate Statement**

In accordance with California Revenue and Taxation Code, Division I, Part 6, Section 3694, the sale of tax-defaulted property by local Treasurer/Tax Collectors can take place only with the approval by the Board of Supervisors.

**Background**

According to California State law, a property owner is considered to be in default if the property owner does not pay Property Taxes in any one year. The property owner then has five years to either (a) repay the defaulted Property Tax amount in full or (b) apply to the Treasurer/Tax Collector for an installment payment plan to pay the defaulted Property Tax amount over a five-year period. State law authorizes the local Treasurer/Tax Collector to sell the defaulted property through a public auction either (i) if the defaulted Property Taxes are not repaid in full within five years from the date that the Property Taxes were determined to be in default, (ii) if the property owner has not initiated an installment plan with the Treasurer/Tax Collector, or (iii) if the property owner has subsequently defaulted on an installment plan.

According to Mr. Francis Nguyen, Director of Property Tax and Licensing for the Treasurer/Tax Collector, if the Board of Supervisors approves the proposed resolution, in accordance with State law, the State Controller's Office must also authorize the proposed public auction. Subsequent to receiving approval from the State Controller's Office and prior to the sale date, the Treasurer/Tax Collector must (1) attempt to locate all lien holders<sup>1</sup> or parties of interest, (2) mail notices to each party's last known address by registered or certified mail, (3) for most properties<sup>2</sup>, attempt to contact the owner in person, in addition to mailing notices, to notify him or her that the property is in default and will be sold at a public auction if full payment of the delinquent Property Taxes is not received, (4) notify the Federal Internal Revenue Service (IRS) if any of the properties for public auction has an IRS lien on it, and (5) advertise in the City's official newspaper once a week for three consecutive weeks. The advertisements in the City's official newspaper would contain the time and date of the auction, instructions on how to obtain the list of the properties to be auctioned, and each property's minimum bid.

Mr. Nguyen states that the minimum bid for each property is set based on the sum of: (a) a fee of \$135 per property paid by the Treasurer/Tax Collector to advertise the public auction and the vendor ([www.Bid4Assets.com](http://www.Bid4Assets.com)) conducting the public auction, (b) a fee of \$1.50 per property paid to the State for technical consultation<sup>3</sup>, (c) a fee of \$150 per property paid to the City which covers the Treasurer/Tax Collector's cost to administer the public auction, (d) a fee of \$165 per property paid by the Treasurer/Tax Collector to (1) conduct a title search to locate lien

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<sup>1</sup> Lien holders are persons who have a legal claim on the property in order to assure payment of a debt owed to the lien holder.

<sup>2</sup> Mr. Nguyen states that the Treasurer/Tax Collector staff does not make site visits to owners of timeshares because most are out-of-state owners.

<sup>3</sup> Mr. Nguyen states that the Treasurer/Tax Collector pays a fee of \$1.50 per property to the State Controller's Office for the Treasurer/Tax Collector to consult with an analyst from the State Controller's Office on issues related to the public auction sale.

holders and property owners, and (2) cover the costs of publishing a legal notice in the newspaper for three consecutive weeks, (e) a fee of \$35 paid by the Treasurer/Tax Collector to notify lien holders and property owners (1) of their right to repay delinquent Property Taxes, including all associated fees and costs, until the day prior to the impending sale and (2) the date, time, and location of the impending sale, by certified mail, (f) the amount of delinquent taxes owed on the property, (g) delinquent penalty fees on unpaid Property Taxes at a rate of ten percent of the total amount of Property Taxes due, (h) interest accrued since the property defaulted at a rate of 18 percent per year, and (i) a \$15 per property redemption fee of which \$5 is paid to the State and \$10 paid to the City to remove the lien on the defaulted property.

## DETAILS OF PROPOSED LEGISLATION

The proposed resolution would authorize the Treasurer/Tax Collector to sell 117 tax-defaulted properties located in the City through a public auction from April 23, 2011 through April 26, 2011. The Treasurer/Tax Collector has listed the minimum bid amounts, as shown in the Attachment provided by the Treasurer/Tax Collector to this report, for each of the 117 properties, totaling \$1,129,671. The total minimum bid amounts for all of the 117 tax-defaulted properties is \$1,129,671.

The proposed sale will take place over the Internet<sup>4</sup> at [www.Bid4Assets.com](http://www.Bid4Assets.com), which also conducted the last public sale of tax-defaulted properties in San Francisco from April 25, 2009 through April 28, 2009. In accordance with State law, the properties must be sold to the highest bidder.

Mr. Nguyen advises that notices were sent by certified mail to the delinquent property owners on May 27, 2010, notifying such property owners of the public auction. As shown in the Attachment, the 117 properties proposed for sale include 96 timeshare units, 5 condominiums, 1 vacant lot, 8 single family homes, 1 commercial retail store, 2 duplexes, 3 apartment buildings, and 1 hotel.

Mr. Nguyen reports that property owners may repay their delinquent Property Taxes to the City in full, including Treasurer/Tax Collector's costs, fees, and any penalties and interest, up to the close of business on the day prior to the date of the proposed public auction. Any property whose delinquent Property Taxes are paid in full prior to the close of business on the day prior to the proposed public auction would not be subject to sale under the proposed auction. Therefore, the number of properties actually subject to sale at the proposed public auction may be less than the 117 properties listed in the Attachment.

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<sup>4</sup> Mr. Nguyen advises that some of the benefits of conducting a public auction over the Internet include: (1) reduced staff time spent on conducting property sales, (2) more effective marketing that attracts potential buyers from outside California, (3) increased revenues by returning a greater number of tax-defaulted properties to tax generating status, (4) a greater incentive for delinquent property owners to pay their Property Taxes, and (5) greater government transparency and accessibility.

## FISCAL IMPACT

The proposed sale of all 117 properties at public auction at the minimum bid amounts, as listed in the Attachment, would generate a total of \$1,129,671. Table 1 below details how the sale proceeds would be distributed to the City's General Fund, various tax districts, and the State.

**Table 1: Distribution of the Total Sale Proceeds from the Last Public Sale and the Proposed Public Sale of Tax-Defaulted Properties**

	Actual Distributions of the Total Sale Proceeds from the Last Public Auction Sale, April 25, 2009 through April 28, 2009	Estimated Distributions of the Total Sale Proceeds from the Proposed Public Auction Sale, April 23, 2011 through April 26, 2011
City's General Fund*	\$ 424,095	\$ 781,928
San Francisco Community College District**	33,100	58,495
San Francisco Unified School District**	138,610	243,827
Bay Area Air Quality Management District**	911	1,617
Bay Area Rapid Transit District**	6,489	9,017
Special Assessment Districts	19,296	34,041
State Controller's Office***	216	746
<b>Total Sale Proceeds</b>	<b>\$ 622,717</b>	<b>\$ 1,129,671</b>

\* The amount which accrues to the City's General Fund includes (1) a portion of the delinquent Property Taxes, (2) the Treasurer/Tax Collector's publication, administration, notice, and advertisement costs for the proposed sale, (3) interest accrued on the delinquent Property Taxes, and (4) penalties assessed on the tax-defaulted property.

\*\* Mr. Roberto Mercado, Principal Administrative Analyst at the Controller's Office, states that the Controller's Office uses the prior year's Property Tax rates to determine the distributions of the delinquent Property Taxes to the City's General Fund and to the tax districts, listed in Table 1 above.

\*\*\* Mr. Nguyen states that the Treasurer/Tax Collector pays a total of \$6.50 per property to the State Controller's Office (a) for the Treasurer/Tax Collector to consult with an analyst from the State Controller's Office on an issue related to the public auction sale and (b) for the State Controller's Office to remove the lien on the defaulted property.

As shown in Table 1 above, an estimated \$781,928 would accrue to the City's General Fund, if all 117 properties are sold at the minimum bid amounts at the proposed public auction sales. Mr. Nguyen states that if any of the subject properties are sold for more than the minimum bid amount, the amount that exceeds the minimum bid would be paid to the property owner or to any person who has a legal right to claim excess proceeds from the sale.

The Treasurer/Tax Collector conducted the last public sale in San Francisco from April 25, 2009 through April 28, 2009, which was previously approved by the Board of Supervisors on February 10, 2009 (File 09-0042). Mr. Nguyen states that of the 56 tax-defaulted properties offered at that public sale, 1 property was sold, 34 properties were paid off before the sale, 9 properties were removed due to bankruptcies or probate<sup>5</sup>, and 12 properties were not sold. As shown in Table 1 above, the last public auction sales generated total sale proceeds of \$622,717<sup>6</sup>, of which

<sup>5</sup> Probate is the process by which the property of a deceased owner changes ownership.

<sup>6</sup> Mr. Nguyen states that the Treasurer/Tax Collector includes all delinquent Property Taxes paid in full prior to the sale in determining the total sale proceeds.

\$424,095 accrued to the City's General Fund, \$198,406 accrued to various tax districts, and \$216 was paid to the State Controller's Office.

The Treasurer/Tax Collector's publication, notice, official advertising, and administration expenditures for the proposed sale were previously appropriated by the Board of Supervisors in the Treasurer/Tax Collector's FY 2010-2011 budget.

## **POLICY CONSIDERATION**

Mr. Nguyen states that of the 96 timeshare properties offered at the proposed sale, 51 timeshare properties are delinquent in their Property Taxes owed to the City for six years<sup>7</sup>. Mr. Nguyen advises that these 51 timeshare properties, with six years of delinquent Property Taxes and accrued interest at 18 percent per year, have a higher minimum bid amount than the other timeshare properties with only five years of delinquent Property Taxes and accrued interest. As a result, the Treasurer/Tax Collector anticipates having greater difficulty selling these 51 timeshare properties.

In addition, Mr. Nguyen advises that the Treasurer/Tax Collector may consider reducing the minimum bid amounts on the remaining 45 timeshares (96 total timeshares offered less 51 timeshares with six years of default) if some of those 45 timeshares cannot be first sold at the minimum bid amounts. Therefore, Mr. Nguyen states that in order to (1) facilitate the sale of tax-defaulted timeshare properties, (2) expedite the collection of delinquent Property Taxes, and (3) return the tax-defaulted timeshare properties such that the City would be able to collect Property Taxes from the new owners, the Treasurer/Tax Collector requests an amendment to the proposed resolution to authorize the Treasurer/Tax Collector to sell all 96 timeshare properties below the minimum bid amount, if such timeshare properties cannot be first sold at the minimum bid amount at the proposed sale.

The Budget and Legislative Analyst notes that if the proposed amendment is approved, the Treasurer/Tax Collector would, for the first time, have the authority to sell timeshare properties below the minimum bid amount. In previous public sales, the Treasurer/Tax Collector held on to any unsold properties until the next public sale, with such properties accruing interest and delinquent Property Taxes.

According to Mr. Nguyen, the Treasurer/Tax Collector, in consultation with local escrow companies, determines the market price of comparable timeshares in the area over the past six months and then lowers only the interest on the delinquent Property Taxes to determine the reduced minimum bid amount. Mr. Nguyen states that the principal amount on the delinquent Property Taxes, late penalties, and associated fees and costs would remain unaffected. If the reduced minimum bid amount has been reduced such that no interest is included and the property still cannot be sold, then the Treasurer/Tax Collector will continue to hold such property until the next public sale, with Property Taxes and interest continuing to accrue.

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<sup>7</sup> Mr. Nguyen states that a public sale was not conducted in 2010 because the Treasurer/Tax Collector had insufficient staff to prepare and conduct the public sale. Therefore, tax-defaulted properties that would have been offered for public sale in 2010 are being offered in the proposed sale.

However, because (1) the number of tax-defaulted timeshares that would be affected by the proposed amendment is unknown until the proposed sale is conducted and (2) the reductions in the minimum bid amounts would decrease the revenue deposited in the City's General Fund by an amount unknown until the proposed sale is conducted, the Budget and Legislative Analyst considers the amendment to the proposed resolution now being reported by the Treasurer/Tax Collector to be a policy matter for the Board of Supervisors.

## RECOMMENDATIONS

1. Approve the proposed resolution.
2. Because (a) the number of tax-defaulted timeshare properties that would be affected by the requested amendment is unknown until the proposed sales are conducted and (b) the reductions in the minimum bid amounts would decrease the revenue which accrues to the City's General Fund by an unknown amount until the proposed sales are conducted, approval of the proposed amendment to authorize the Treasurer/Tax Collector to sell tax-defaulted timeshares at below the minimum bid amount, if these timeshares cannot be first sold at their minimum bid amounts at the proposed public auction, is a policy matter for the Board of Supervisors.

# AUTHORIZATION AND REPORT OF SALES

With approval of the Board of Supervisors, by resolution \_\_\_\_\_ dated \_\_\_\_\_, the property listed below was offered for sale at public auction, from April 23, 2011 to April 26, 2011, and was disposed of as follows:

Item	APN Last Assessee Minimum Bid	Default No Year Def. Property	Adv Cost	Sales		Fees	Publication Cost	Notice Cost	Redemption Amount	Current Taxes	Deed Issued To: Date of Deed (if not sold, give reason)
				State	County						
1.	01/0026T/024B Warren D. Baxter <b>MINIMUM BID</b> \$2,088.34	04-00005 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08			
2.	01/0026T/089B Paul P. & Marie Cruz <b>MINIMUM BID</b> \$1,395.95	04-00012 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$807.37		
3.	01/0026T/228A Richard C. Leska <b>MINIMUM BID</b> \$2,448.58	04-00021 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$1,860.00		
4.	01/0026T/247B John J. McAfee, Jr. <b>MINIMUM BID</b> \$2,298.76	04-00004 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$1,710.18		
5.	01/0026T/255A Robert I. Goldbaum <b>MINIMUM BID</b> \$2,447.11	04-00029 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$1,858.53		
6.	01/0026T/269B Robert E. Pollock <b>MINIMUM BID</b> \$2,298.76	04-00009 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$1,710.18		
7.	01/0026T/331B David Stone <b>MINIMUM BID</b> \$2,627.90	04-00030 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08	\$2,039.32		

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Item	APN Last Assessee Minimum Bid	Default No Year Def. Property	Adv Cost	Sales		Fees	Publication Cost	Notice Cost	Redemption Amount	Current Taxes	Deed Issued To: Date of Deed (if not sold, give reason)
				State	County						
8.	01/00267/733A Randy M. Jensen <b>MINIMUM BID</b> \$1,764.74	04-00075 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$102.08			
9.	03/0253T/075C Advantage Travel LC <b>MINIMUM BID</b> \$1,611.25	04-00176 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80			
10.	03/0253T/082C Advantage Travel LC <b>MINIMUM BID</b> \$1,668.56	04-00177 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80			
11.	03/0253T/087S Parker Horner <b>MINIMUM BID</b> \$1,347.57	04-00178 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$94.40			
12.	03/0253T/099C Advantage Travel LC <b>MINIMUM BID</b> \$1,680.35	04-00180 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80			
13.	03/0253T/107N David B. Skillman <b>MINIMUM BID</b> \$1,277.37	04-00181 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$91.72			
14.	03/0253T/137G Callahan & Zalinsky <b>MINIMUM BID</b> \$1,155.62	01-00275 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$87.92			

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Item	APN Last Assessee Minimum Bid	Default No Year Def. Property	Adv Cost	Sales		Publication Cost	Notice Cost	Redemption Amount	Current Taxes	Deed Issued To: Date of Deed (if not sold, give reason)
				State	County					
15.	03/0253T/191N Elmer C. Johnson <b>MINIMUM BID</b> \$1,430.62	04-00189 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$843.32	\$100.80	
16.	03/0256T/288P Dana C Wynn <b>MINIMUM BID</b> \$1,438.18	04-00215 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$857.28	\$94.40	
17.	03/0306T/718A Curtis I. Johnson <b>MINIMUM BID</b> \$886.05	04-00306 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$330.98	\$68.57	
18.	03/0306T/948B Joan E. McVey <b>MINIMUM BID</b> \$886.05	04-00318 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$330.98	\$68.57	
19.	03/0306T/983B Ivan Kronja <b>MINIMUM BID</b> \$1,171.28	04-00319 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$592.64	\$92.14	
20.	06/0792T/010A Natasha C. Atestatova <b>MINIMUM BID</b> \$1,630.10	04-00514 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,042.80	\$100.80	
21.	06/0792T/016A Linda Salguero <b>MINIMUM BID</b> \$1,630.10	04-00518 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,042.80	\$100.80	

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Item	APN Last Assessee Minimum Bid	Default No Year Def. Property	Adv Cost	Sales		Fees	Publication Cost	Notice Cost	Redemption Amount	Current Taxes	Deed Issued To: Date of Deed (if not sold, give reason)
				State	County						
22.	06/0792T/027A Mary Jo Dutra <b>MINIMUM BID</b> \$1,630.10	04-00523 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,042.80	\$100.80	
23.	06/0792T/034A Douglas L. Roberts <b>MINIMUM BID</b> \$1,630.10	04-00528 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,042.80	\$100.80	
24.	06/0792T/039O Charles E. Bishop <b>MINIMUM BID</b> \$1,495.32	04-00532 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$908.02	\$100.80	
25.	06/0792T/052O Leland J. Brown <b>MINIMUM BID</b> \$1,630.10	04-00535 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,042.80	\$100.80	
26.	06/0792T/068E Richard W. Hovis <b>MINIMUM BID</b> \$1,674.52	04-00540 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,087.22	\$100.80	
27.	06/0792T/081E Edith L. Litwiller <b>MINIMUM BID</b> \$1,608.55	04-00546 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,021.25	\$100.80	
28.	06/0792T/081O J. Kirk Boyd <b>MINIMUM BID</b> \$1,646.62	04-00547 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,087.22	\$72.90	

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Item	APN Last Assessee Minimum Bid	Default No Year Def. Property	Adv Cost	Sales		Fees	Publication Cost	Notice Cost	Redemption Amount	Current Taxes	Deed Issued To: Date of Deed (if not sold, give reason)
				State	County						
29.	06/0792T/0980 Mary D. Sherlock <b>MINIMUM BID</b> \$1,674.52	04-00552 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,087.22	\$100.80	
30.	06/0792T/115A Jeff L. Osborn <b>MINIMUM BID</b> \$1,851.00	04-00558 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,263.70	\$100.80	
31.	03/0792T/118E Steven D. Hernandez <b>MINIMUM BID</b> \$1,719.01	04-00561 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,131.71	\$100.80	
32.	06/0792T/134O Joseph V Mangoba <b>MINIMUM BID</b> \$1,719.01	04-00566 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,131.71	\$100.80	
33.	06/0792T/138A Manuel L. Rodriguez <b>MINIMUM BID</b> \$2,073.90	04-00567 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,486.60	\$100.80	
34.	06/0792T/138O Julie Lisbeth Akin <b>MINIMUM BID</b> \$1,719.01	04-00568 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,131.71	\$100.80	
35.	06/0792T/154E Maria G. White <b>MINIMUM BID</b> \$1,643.48	04-00572 Timeshare	\$135.00	\$1.50	\$150.00	\$150.00	\$165.00	\$35.00	\$1,056.18	\$100.80	

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				State	County						
36.	06/0792T/1570 Sharon C. White <b>MINIMUM BID</b> \$1,719.01	04-00573 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,131.71	\$100.80	
37.	06/0792T/170E Maribel Gomez <b>MINIMUM BID</b> \$1,630.10	04-00580 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,042.80	\$100.80	
38.	06/0792T/1730 Gail V. Rusch <b>MINIMUM BID</b> \$1,719.01	04-00584 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,131.71	\$100.80	
39.	06/0792T/1760 Rebekah Spera <b>MINIMUM BID</b> \$1,719.01	04-00585 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,131.71	\$100.80	
40.	06/0792T/178E Russell E. McCann <b>MINIMUM BID</b> \$1,719.01	04-00587 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,131.71	\$100.80	
41.	06/0792T/214E Jeanne Griffith <b>MINIMUM BID</b> \$1,719.01	04-00598 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,131.71	\$100.80	
42.	06/0792T/324A Efrain Mendoza <b>MINIMUM BID</b> \$2,207.18	04-00612 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$100.80	\$1,619.88	\$100.80	

# AUTHORIZATION AND REPORT OF SALES

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				State	County					
43.	06/0792T/376A Norbert H. Rickert <b>MINIMUM BID</b> \$1,979.44	04-00618 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,392.14	\$100.80	
44.	06/0792T/377A Paul E. Margolis <b>MINIMUM BID</b> \$2,251.63	04-00619 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,664.33	\$100.80	
45.	06/0792T/432A Lydia Radic <b>MINIMUM BID</b> \$2,340.36	04-00627 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,753.06	\$100.80	
46.	06/0792T/472A Linda D. Chart <b>MINIMUM BID</b> \$1,940.90	04-00635 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,353.60	\$100.80	
47.	06/0792T/515A Edward A. Sweeney <b>MINIMUM BID</b> \$1,940.90	04-00640 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,353.60	\$100.80	
48.	03/0792T/520A Kari A. Gothie <b>MINIMUM BID</b> \$1,940.90	04-00641 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,353.60	\$100.80	
49.	06/0792T/572A Liberty M. Mahinay <b>MINIMUM BID</b> \$1,600.00	04-00647 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,012.70	\$100.80	

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				State	County					
50.	06/0792T/611A David W. Baer <b>MINIMUM BID</b> \$2,029.76	04-00650 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,442.46	\$100.80	
51.	06/0792T/716A John C. & Eva Lum <b>MINIMUM BID</b> \$2,073.90	04-00664 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,486.60	\$100.80	
52.	01/0026T/037B Gene Kunitomi <b>MINIMUM BID</b> \$1,839.24	05-00004 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,250.66	\$102.08	
53.	01/0026T/109A Alan S. Vanhartsveldt <b>MINIMUM BID</b> \$1,641.36	05-00011 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,052.78	\$102.08	
54.	01/0026T/136B Ahmed Maher <b>MINIMUM BID</b> \$1,895.11	05-00012 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,306.53	\$102.08	
55.	01/0026T/147A Elmer Jack Bohenhamer <b>MINIMUM BID</b> \$1,877.41	05-00014 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,288.83	\$102.08	
56.	01/0026T/267B Marcus C. Lentz <b>MINIMUM BID</b> \$1,541.94	05-00020 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$953.36	\$102.08	

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				State	County						
57.	01/0026T/326A Hasan A. Houston <b>MINIMUM BID</b> \$1,732.35	05-00024 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,143.77	\$102.08		
58.	01/0026T/675A Frances E. Dodd <b>MINIMUM BID</b> \$1,336.72	05-00033 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$752.26	\$97.96		
59.	01/0026T/702A Sherry A. Braun <b>MINIMUM BID</b> \$1,548.73	05-00035 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$960.15	\$102.08		
60.	01/0026T/760A Kathleen Marmion <b>MINIMUM BID</b> \$1,392.92	05-00038 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$804.34	\$102.08		
61.	03/0253T/002H Kyoko Walker <b>MINIMUM BID</b> \$1,674.46	05-00181 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,067.94	\$120.02		
62.	03/0253T/003H Kyoko Walker <b>MINIMUM BID</b> \$1,674.46	05-00182 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,067.94	\$120.02		
63.	03/0253T/114G Reggie M. Ruaro, Jr. <b>MINIMUM BID</b> \$1,210.51	05-00200 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$636.01	\$88.00		

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				State	County						
64.	03/0253T/271N Richard H. Drohan, Jr. <b>MINIMUM BID</b> \$1,170.28	05-00213 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$582.98	\$100.80		
65.	03/0253T/329N Marshall Hunkapiller <b>MINIMUM BID</b> \$1,300.63	05-00215 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$713.33	\$100.80		
66.	03/0253T/430N Ralston Family Trust <b>MINIMUM BID</b> \$1,300.63	05-00220 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$713.33	\$100.80		
67.	03/0256T/019P SF Suites City Share <b>MINIMUM BID</b> \$1,240.74	05-00223 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$659.84	\$94.40		
68.	03/0256T/194P Volunteers of America <b>MINIMUM BID</b> \$1,288.85	05-00236 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$707.95	\$94.40		
69.	03/0256T/238P Bram & Brady Bevis <b>MINIMUM BID</b> \$1,288.85	05-00240 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$707.95	\$94.40		
70.	03/0256T/253P Cole Roesler Capital <b>MINIMUM BID</b> \$1,110.37	05-00242 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$539.57	\$84.30		

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				State	County						
71. 03/0256T/275M SF Suites City Share MINIMUM BID \$1,503.21		05-00244 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$899.77	\$116.94		
72. 03/0256T/338P SF Suites City Share MINIMUM BID \$1,311.79		05-00248 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$730.89	\$94.40		
73. 03/0256T/368M Robert W Brady Trustee MINIMUM BID \$1,506.89		05-00250 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$893.97	\$126.42		
74. 03/0256T/444M Scott Louis Sullivan MINIMUM BID \$1,456.20		05-00252 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$843.28	\$126.42		
75. 03/0306T/585B Keegan Management Co. MINIMUM BID \$949.84		05-00313 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$384.74	\$78.60		
76. 06/0792T/024O Mitchell A. Todd MINIMUM BID \$1,323.15		05-00619 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$735.85	\$100.80		
77. 06/0792T/029O P.S. & Marie K. Cross MINIMUM BID \$1,468.72		05-00620 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$881.42	\$100.80		

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				State	County					
78.	06/0792T/041E Frank William Maynard III <b>MINIMUM BID</b> \$1,396.37	05-0622 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$809.07	\$100.80	
79.	06/0792T/048A Vannessa S. Schaupp <b>MINIMUM BID</b> \$1,468.72	05-00624 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$881.42	\$100.80	
80.	06/0792T/085O Huan Nghiem <b>MINIMUM BID</b> \$1,504.55	05-00632 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$917.25	\$100.80	
81.	06/0792T/100A Shelley Marie Albar <b>MINIMUM BID</b> \$1,755.42	05-00634 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,168.12	\$100.80	
82.	06/0792T/125O Hosam I. Samhori <b>MINIMUM BID</b> \$1,540.48	05-00637 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$953.18	\$100.80	
83.	06/0792T/153A Joseph L. Moore <b>MINIMUM BID</b> \$1,827.00	05-00643 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,239.70	\$100.80	
84.	06/0792T/175O Rolando A. Arroyo <b>MINIMUM BID</b> \$1,540.48	05-00650 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$953.18	\$100.80	

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				State	County						
85. 06/0792T/182O James Justin Hutchens <b>MINIMUM BID</b> \$1,379.43		05-00653 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$792.13	\$100.80	
86. 06/0792T/188E Ron Ruelas <b>MINIMUM BID</b> \$1,468.72		05-00654 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$881.42	\$100.80	
87. 06/0792T/192A James T. Heinemeier <b>MINIMUM BID</b> \$1,863.08		05-00655 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$1,275.78	\$100.80	
88. 06/0792T/211E John W. Carlos <b>MINIMUM BID</b> \$1,540.48		05-00657 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$953.18	\$100.80	
89. 06/0792T/338A Ernesto Manzo, Jr. <b>MINIMUM BID</b> \$1,735.79		05-00661 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$1,148.49	\$100.80	
90. 03/0792T/403A Susan Sterling <b>MINIMUM BID</b> \$1,970.49		05-00668 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$1,383.19	\$100.80	
91. 06/0792T/470A Lyndon Yangte Jen <b>MINIMUM BID</b> \$1,568.67		05-00671 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$35.00	\$981.37	\$100.80	

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92.	06/0792T/545A Antoine Bryant <b>MINIMUM BID</b> \$1,519.90	05-00675 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$932.60	\$100.80	
93.	06/0792T/558A Michael J. Sullivan <b>MINIMUM BID</b> \$1,719.63	05-00677 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,132.33	\$100.80	
94.	06/0792T/587A Marc A. Durchfort <b>MINIMUM BID</b> \$1,791.38	05-00679 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,204.08	\$100.80	
95.	06/0792T/594A Ernesto A. Maligaya Jr. <b>MINIMUM BID</b> \$1,791.38	05-00680 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$1,204.08	\$100.80	
96.	06/0792T/663A Robert & Medra Pattillo <b>MINIMUM BID</b> \$1,462.08	05-00685 Timeshare	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$874.78	\$100.80	
97.	03/0300/015 Lorena & Ramiro Cardenas <b>MINIMUM BID</b> \$49,105.53	04-00234 Commercial Store	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$36,615.67	\$12,003.36	
98.	05/0606/043 Michael J. Weakley <b>MINIMUM BID</b> \$56,853.57	IRS LIEN 02-00548 Condominium HOE	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$49,545.41	\$6,821.66	

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				State	County						
99.	08/1054/019 Wroten Trust B <b>MINIMUM BID</b> \$24,357.23	05-00863 Apartment	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$15,048.59	\$8,822.14		
100.	08/1168/25 Hodges & Sally B. Mitchell <b>MINIMUM BID</b> \$102,354.64	04-00819 Dwelling	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$91,796.16	\$10,071.98		
101.	09/1253/016 Gregory Crew <b>MINIMUM BID</b> \$200,286.65	05-00998 Flats & Duplex	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$177,443.79	\$22,356.36		
102.	11/1566/013 Fred Abdallah <b>MINIMUM BID</b> \$6,070.62	04-00985 Vacant Lot	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$5,248.34	\$335.78		
103.	12/1595/102 Olga N. Tran <b>MINIMUM BID</b> \$10,948.21	04-00180 Condominium	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$6,167.67	\$4,294.04		
104.	12/1615/001B Soloman Abdallah <b>MINIMUM BID</b> \$23,439.22	05-01163 Dwelling HOE	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$20,434.30	\$2,518.42		
105.	13/1795/036 Sadie Bartal <b>MINIMUM BID</b> \$21,055.44	05-01271 Apartment	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$19,100.12	\$1,468.82		

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				State	County					
106.	16/2143/029 Joseph K. H. Chan <b>MINIMUM BID</b> \$14,746.04	05-01432 Dwelling <b>HOE</b>	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$11,500.73	\$2,758.81	
107.	19/2659/036 Earl Brix Trust <b>MINIMUM BID</b> \$36,575.22	05-01588 Apartment <b>HOE</b>	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$30,877.54	\$5,211.18	
108.	19/2717/109 William F. & Ellen Spiers <b>MINIMUM BID</b> \$44,119.94	04-01338 Condominium	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$39,297.23	\$4,336.21	
109.	23/3556/101 Kohji Kurata <b>MINIMUM BID</b> \$22,085.59	04-01574 Condominium <b>HOE</b>	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$19,279.77	\$2,319.32	
110.	26/3984/003 Carmen Ramirez <b>MINIMUM BID</b> \$6,789.71	04-01832 Dwelling <b>HOE</b>	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$5,111.81	\$1,191.40	
111.	26/3995/099 Robert L. Schooler <b>MINIMUM BID</b> \$92,529.85	04-01840 Live/Work Condominium	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$83,837.09	\$8,206.26	
112.	27/4206/032 Raul Garcia <b>MINIMUM BID</b> \$34,089.82	05-02401 Flats & Duplex <b>HOE</b>	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$29,243.66	\$4,359.66	

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				State	County					
113. 29/4731/002A Adrian Perry Family Trust <b>MINIMUM BID</b> \$19,011.27		04-01983 Dwelling	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$16,654.49	\$1,870.28	
114. 31/5242/021 Gomez Servio Tulio <b>MINIMUM BID</b> \$118,752.32		05-02635 Hotels - Other	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$101,666.38	\$16,599.44	
115. 32/5384/002 American Home Mortgage <b>MINIMUM BID</b> \$14,408.29		05-02750 Dwelling	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$11,250.29	\$2,671.50	
116. 39/6507/012A D J H Trust <b>MINIMUM BID</b> \$8,203.73		05-03248 Dwelling HOE	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$5,628.54	\$2,088.69	
117. 42/7060/036 Mazy Trust <b>MINIMUM BID</b> \$66,030.08		05-03536 Dwelling	\$135.00	\$1.50	\$150.00	\$165.00	\$35.00	\$47,907.89	\$8,619.50 \$2,207.84 \$6,808.35	

Total Minimum Bid Amount = \$1,129,670.98