



**Julie A. White**  
**PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION**

P.O. Box 176 • Quincy, CA 95971-0176 •  
E-mail: [pcttc@countyofplumas.com](mailto:pcttc@countyofplumas.com)  
(530) 283 -6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector  
(530) 283 - 6259

**NOTICE TO TAXING AGENCIES & REVENUE DISTRICTS**

**PUBLIC AUCTION OF TAX-DEFAULTED PROPERTIES**

July 27, 2021

EASTERN PLUMAS RURAL FIRE  
141 DELLEKER RD  
PORTOLA CA 96122

The Plumas County Tax Collector will hold an Internet public auction of tax-defaulted properties on October 22<sup>nd</sup> – 25<sup>th</sup>, 2021. The auction will be advertised and conducted on the auction website: [Bid4assets.com](http://Bid4assets.com). Enclosed is a copy of the Plumas County Board of Supervisors approval of the sale of tax-defaulted properties and a list of the parcels that will be sold if not redeemed prior to the sale.

As a taxing agency or revenue district, the district may object to the sale because it would like to purchase the property for a public purpose. Your board's resolution objecting to the sale must state intent to purchase specific properties, whether the fee title or an easement is needed and the public purpose to which the property would be devoted. The resolution would be presented to the Board of Supervisors and would start the process of acquisition, which normally takes several months to complete.

An agency or district may also object to preserve a recorded lien against the property. If the objection is filed to preserve a lien, the liens, assessments or any rights that your agency may have to the parcel will not be affected by the sale. The property will be sold subject to the taxing agency's liens. If the taxing agency does not file an objection before the sale, its liens are canceled by the sale but the taxing agency becomes entitled to its proper share of the excess proceeds, if any, generated by the sale.

Certified copies of the resolution objecting to the sale must be filed with the Board of Supervisors and the Tax Collector. You will find attached explanations of objections and when you must have objections filed.

Please contact my department as soon as possible for more information if there are other questions regarding the proposed sale of these properties.

Julie A. White  
Plumas County Treasurer-Tax Collector

*Enc.*



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**REQUEST FOR APPROVAL TO SELL TAX-DEFAULTED PROPERTY  
SUBJECT TO THE POWER OF SALE**

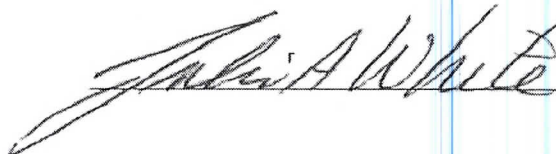
July 27, 2021

To the Honorable Board of Supervisors,

Plumas County, State of California

Your approval to sell at public auction via Internet, October 22<sup>nd</sup> – October 25<sup>th</sup>, 2021 for the stated minimum price, the tax-defaulted property that is subject to the power of sale and described on the attached Exhibit "A", in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, is respectfully requested.

In the event that any parcel does not sell after the initial offering, I respectfully request your approval to re-offer the unsold parcels at a new sale within 90 days of the original sale date, December 3<sup>rd</sup> – 6<sup>th</sup>, 2021, at a reduced minimum price, pursuant to Revenue and Taxation Code Sections 3698.5 and 3692 (e).

 Julie A. White, Plumas County Tax Collector

**APPROVAL BY BOARD OF SUPERVISORS**

Pursuant to the above notice and request, approval for said sale is hereby granted. The tax collector is directed to sell the property described in said Exhibit "A" as provided for by law pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

The foregoing was approved by the Board of Supervisors of Plumas County, the 10<sup>th</sup> day of August, 2021.

ATTEST:

 Heidi Putman, Clerk of the Board of Supervisors

Date: 8.10.2021

(County Seal)

## Section 8: Notice to Taxing Agencies

(120 – 51 days prior to the sale)

The tax collector shall forward a copy of the sale information to each taxing agency having the right to levy taxes and assessments on the property and may forward one copy to each nonprofit organization that has submitted a written request within one year prior to the next scheduled sale (§3700). This information affords the taxing agencies and nonprofit organizations sufficient time to review the properties identified for sale to determine whether there is a need to object to the sale of a particular property or properties.

Notices should be sent as soon as possible. Mail or deliver the notices to the clerk or secretary of the governing board of each taxing agency at least 30 days before the first publication or posting of the notice of intended sale (§3700). The notice of intended sale publication shall be started not less than 21 days prior to the date of the sale (§3702). Therefore, taxing agencies must be notified at least 51 days prior to the tax sale date.

By Aug. 31st

It is recommended that notices are mailed earlier than 51 days prior to the sale date to allow for unforeseen delays that may cause missed deadlines, resulting in possible invalidation of the sale occurring on the planned date.

**Note:** It is possible to proceed with the publishing or posting without waiting 30 days if written consent from each taxing agency is on file (§3700).

**Step 1:** Obtain a listing of the taxing agencies in the county. The county auditor, clerk of the board, or county clerk may be able to furnish a listing.

**Note:** A listing of the nonprofit organizations that have requested notification pursuant to §3700 should also be created.

**Step 2:** Send one copy of the board of supervisors' approval notice and a list of all properties approved for sale to each taxing agency within the county, as well as to any nonprofit organization that has sent in a request per the requirements of §3700.

**Step 3:** Proceed to Section 9: Notification of Sale to the State Controller's Office.

### Objections to the Sale

Prior to the date of the first notice of sale publication, objection letters to the sale may be received from taxing agencies and nonprofit organizations.



## Type of Agency

- **Taxing Agency That is Not Also a Revenue District** – This includes the State, counties, and any district that formulates its own assessment of property for taxation purposes and levies taxes or assessments on property (§121, §3695).
- **Taxing Agency That is Also a Revenue District** – This includes every city, as well as any district for which county officers assess property and collect taxes or assessments (§122, §3695).
- **Nonprofit Organization** – With regard to purchasing tax-defaulted property by chapter 8 agreement sale, a nonprofit organization qualifies if the organization is dedicated to the express purpose of acquiring:
  - Single-family or multifamily dwellings for rehabilitation and sale or rent to low-income persons, or for other use to serve low-income persons (§3695.5, §3772.5); and or
  - Vacant land for the purpose of constructing residential dwellings for subsequent sale or rent to low-income persons, or for other uses to serve low-income persons, or to dedicate for public use (§3695.5, §3772.5).

**Note:** If a taxing agency, regardless of whether it is also a revenue district, does not object to a sale prior to the sale date, its liens are canceled and the agency is then entitled to its share of the proceeds deposited in the delinquent tax sale trust fund (§3695, §3712(b)).

## Type of Objection

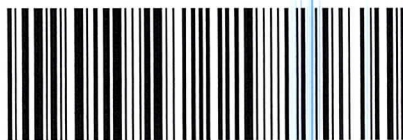
- **Objection Solely to Preserve a Lien** – Only a taxing agency that is not also a revenue district may file this type of objection. The objection must be registered before the date of the sale and serves only to preserve the agency's lien, as defined in §3712, on a property that is sold. The tax collector is not required to withdraw the property from the sale.

**Note:** Because an objection solely to preserve a lien does not require the property to be withdrawn from the sale, the statutory deadline to make the objection is the last day prior to the tax sale (§3695).

- **Objection to Purchase a Property as an Option to Preserve a Lien** – Only a taxing agency that is not also a revenue district may file this type of objection. The objection must be registered before the date of the sale. It allows the agency to purchase the property and sell it on its own in order to recoup the lien, rather than preserving the lien and attempting to recover payment from the new owner. This objection requires the tax collector to withdraw the property from the sale. Refer to the County Tax Sale Procedural Manual, Chapter 8 Tax Sales, for comprehensive procedures.
- **Objection to Purchase a Property as a Requirement to Preserve a Lien** – Only a taxing agency that is also a revenue district may file this type of objection. The objection must be registered before the date of the sale. It requires the agency to purchase the property if the recovery of the lien through excess proceeds is not desired. This objection requires the tax collector to withdraw the property from the sale. Refer to the County Tax Sale Procedural Manual: Chapter II Chapter 8 Tax Sales, for comprehensive procedures.

- **Objection to Purchase a Property for Public Use Pursuant to §3695.4** – Any eligible taxing agency, revenue district, redevelopment agency or special district may file this type of objection. The objection, along with an application to purchase in accordance with Chapter 8 (commencing with §3771) for any property that is or may be needed for public use, must be completed and registered before the date of the first publication of the notice of intended sale. If the State, a city, a taxing agency, a revenue district, or a special district files an objection and application in compliance with this section, the tax collector shall not proceed with the sale of the subject property. Refer to the County Tax Sale Procedural Manual Chapter II: Chapter 8 Tax Sales, for comprehensive procedures.
- **Objection to Purchase a Property for Low-Income Use or Public Use Pursuant to §3695.5** – Only a nonprofit organization as defined in §3772.5(b) may file this type of objection. The objection must be registered before the date of the first publication or posting of the notice of intended sale pursuant to §3702 and §3703. If the nonprofit organization files an objection and application in compliance with this section and with any conditions of sale established pursuant to all appropriate Chapter 8 Tax Sale provisions of the Revenue and Taxation Code, the tax collector may not proceed with the sale of the property. Refer to the County Tax Sale Procedural Manual Chapter II: Chapter 8 Tax Sales, for comprehensive procedures.

Julie A White  
Plumas County Tax Collector  
Post Office Box 176  
520 Main St # 203  
Quincy, CA 95971



9314 8699 0430 0086 0370 24

RETURN RECEIPT (ELECTRONIC)

Total Postage: \$6.06

EASTERN PLUMAS RURAL FIRE  
141 DELLEKER RD  
PORTOLA, CA 96122

Reference Number:

19	<del>110-280-048-000</del>	<del>GREAR BUTLI</del> <del>19150 HUMPHREY CIRCLE, GREENVILLE</del>	\$	18,898.00
20	111-082-013-000	SMALLEY MARVIN B 161 SOBRERO WAY, CRESCENT MILLS	\$	10,700.00
21	115-180-041-000	COMSTOCK NFN1 LLC 500 ORION WAY, QUINCY	\$	102,742.00
22	122-130-011-000	MILLARD WILLIAM JAMES JR 58491 HIGHWAY 70, CROMBERG	\$	5,964.00
23	123-330-012-000	YELLAND EDWARD V 119 EUREKA SPRINGS DRIVE, MOHAWK	\$	63,000.00
24	125-020-046-000	MASTELOTTO A W ESTATE OF 73373 HIGHWAY 70, DELLEKER	\$	1,134.00
25	<b>GROUP 1 - 6 PARCELS</b>			
	125-196-005-000	LA JOLLA LOANS INC A CA CORP	\$	4,800.00
	125-196-006-000	LA JOLLA LOANS INC A CA CORP		
	125-196-007-000	LA JOLLA LOANS INC A CA CORP		
	125-196-008-000	LA JOLLA LOANS INC A CA CORP		
	125-196-009-000	LA JOLLA LOANS INC A CA CORP		
	125-196-010-000	LA JOLLA LOANS INC A CA CORP CITY OF PORTOLA		
26	<b>GROUP 2 - 2 PARCELS</b>			
	125-221-001-000	LA JOLLA LOANS INC A CA CORP	\$	1,922.00
	125-221-004-000	LA JOLLA LOANS INC A CA CORP CITY OF PORTOLA		
27	<b>GROUP 3 - 12 PARCELS</b>			
	125-222-005-000	LA JOLLA LOANS INC A CA CORP	\$	9,478.00
	125-222-006-000	LA JOLLA LOANS INC A CA CORP		
	125-222-007-000	LA JOLLA LOANS INC A CA CORP		
	125-222-008-000	LA JOLLA LOANS INC A CA CORP		
	125-222-009-000	LA JOLLA LOANS INC A CA CORP		
	125-222-010-000	LA JOLLA LOANS INC A CA CORP		
	125-222-011-000	LA JOLLA LOANS INC A CA CORP		
	125-222-012-000	LA JOLLA LOANS INC A CA CORP		
	125-222-013-000	LA JOLLA LOANS INC A CA CORP		
	125-222-014-000	LA JOLLA LOANS INC A CA CORP		
	125-222-015-000	LA JOLLA LOANS INC A CA CORP		
	125-222-016-000	LA JOLLA LOANS INC A CA CORP CITY OF PORTOLA		



Account Number	Property Name	Amount
125-223-010-000	LA JOLLA LOANS INC A CA CORP	\$ 2,450.00
125-223-011-000	LA JOLLA LOANS INC A CA CORP	
125-223-012-000	LA JOLLA LOANS INC A CA CORP	
	CITY OF PORTOLA	
29 125-234-003-000	KNOTT DAVID G TRUSTEE CITY OF PORTOLA	\$ 626.00
30 125-271-002-000	KEOGH SCOTT T 180 W. QUINCY AVENUE, PORTOLA	\$ 4,341.00
31 125-291-008-000	WENTLING DANIEL G & LAURIEL H H/W CITY OF PORTOLA	\$ 9,738.00
32 125-292-005-000	JOY RICHARD L & SHIRLEY ANN TRUSTEE CITY OF PORTOLA	\$ 1,028.00
33 125-404-001-000	BAUTISTA ERIN 329 CUESTA WAY, DELLEKER	\$ 7,205.00
34 126-010-033-000	BOK ANDREW MALCOLM 8176 HEMLOCK DRIVE, PORTOLA	\$ 4,880.00
35 126-044-005-000	OELS JAMES J 5741 PORTOLA MCLEARNS ROAD, PORTOLA	\$ 10,161.00
36 128-040-002-000	WARD THOMAS M TRUSTEE ETAL 2305 GRIZZLY ROAD, GRIZZLY ROAD	\$ 13,966.00
37 131-320-024-000	GOLD MOUNTAIN HOMEOWNERS ASSOCIATION 619 CLOUDS REST, GOLD MOUNTAIN	\$ 19,386.00
38 145-070-003-000	HUDSON STEVEN L 9531 DIXIE VALLEY ROAD, DIXIE VALLEY	\$ 2,517.00