



Internal Services Agency

Department of Finance

Tax Collection and Licensing Division

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County of Sacramento

REAL PROPERTY TO BE SOLD AT PUBLIC AUCTION

IMPORTANT INFORMATION

The Public Auction will be held at 9:30 a.m. on May 11, 2009, at the Sacramento County Board of Supervisors Chambers, 700 H Street, 1st Floor, Sacramento, CA 95814. Tax-defaulted properties on the Public Auction list will be offered at Public Auction if not redeemed by 5:00 p.m. on May 8, 2009. Payment must be in the form of cash, cashier's checks, money orders, or certified checks. Please refer to the section *Public Auction Process* beginning on page 6 for more information on registration and paying for purchases at the tax sale.

Properties offered at a tax sale are offered on an "AS IS" basis. Tax sales are a buyer beware sale. Purchasers are advised to read the disclosures and information provided in this document and investigate each property you are interested in purchasing before you bid.

Any additional information concerning this sale can be obtained at the Sacramento County Tax Collector's website at www.finance.saccounty.net/tax/taxsale.asp, or by contacting the Sacramento County Tax Collector, Tax-Defaulted Land Unit, located at 700 H Street, Room 1710, Sacramento CA 95814, or by calling (916) 874-6621.

WHEN AND WHERE TO GET THE LIST OF PROPERTIES TO BE OFFERED FOR SALE

The list of properties to be sold must be approved by the Board of Supervisors and is normally approved by early December of each year. The list will be available to the public after approval. Explanations of the codes in the comment column of the list of properties for sale are listed on the last page of this information packet. The list of properties for sale can be obtained:

1. On the County of Sacramento, Department of Finance, Tax Collection and Licensing Division Website at www.finance.saccounty.net/Tax/TaxSale.asp;
2. On the County of Sacramento, Board of Supervisor's Agenda Item for the date the list is approved at www.boardofsupervisors.saccounty.net;
3. In the Tax Collector's Office at 700 H Street, Room 1710, Sacramento, CA 95814 for a fee of \$3.50; or
4. By mail for a fee of \$4.50. For information on obtaining a list by mail, please call the Tax-Defaulted Land Unit at (916) 874-6621.

Tax-defaulted parcels subject to the Tax Collector's Power to Sell can be redeemed by payment of all taxes and penalties due by 5:00 p.m. the last business day prior to the date of the sale. There is no extended right of redemption in the State of California.

The Tax-Defaulted Land Unit of the Tax Collector's Office makes available to bidders updates of items that have been removed or postponed from the Public Auction list until the day of the auction. Properties may be removed or postponed for various reasons including but not limited to: payment of the delinquent taxes, bankruptcy filings, and problems with the notification to parties of interest in compliance with Revenue and Taxation Code Section 3701. Updates are available at the Tax Collection and Licensing Division Website or in the Tax Collector's Office at no charge.

Sacramento County offers an online subscription service. Potential bidders that subscribe will receive an e-mail notification when the Public Auction list is approved and available online, and notifications when properties have been removed or postponed. This service is provided free by Sacramento County. To subscribe, please go to www.saccounty.net, and subscribe to Tax Default Property Sales under Property Information.

ALL SALES FINAL

All sales are final, UNLESS the Sacramento County Board of Supervisors rules the sale invalid. Pursuant to Section 3725 of the California Revenue and Taxation Code, a proceeding based on alleged invalidity or irregularity of any proceeding instituted under this chapter can only be commenced within one year after the date of execution of the Tax Collector's deed. *Therefore, purchasers may find it prudent to delay any improvement on the property for this one-year period.* In the event that the former owner or lien holder is successful at overturning the sale, the sale price would be returned to the purchaser and monies spent on improvements to the property would not be reimbursable.

INSPECTION OF PROPERTY

Caution! Investigate before you bid — physical inspection of the property is strongly recommended.

Do not attempt to purchase property at the auction unless an investigation has been made as to the exact location, desirability, and usefulness of the property. Parcels are sold on an "AS IS" basis, and the County in no way assumes any responsibility, implied or otherwise, that the properties are in compliance with zoning ordinances or conform to building codes and permits. Regardless of land use or zoning codes, an individual property may be deemed unbuildable. An investigation may reveal that the property is in a street or alley, in a flood control channel or landlocked. The structure that may be shown on the tax sale list may no longer exist at the time of the auction and a lien may have been or will be placed on the property for the removal of the structure. Regardless of its recorded description, the size, shape or other characteristics may render the property useless. Properties on the auction list with a comment "Previously Sealed Bid" indicates the property characteristics render the property useless. A title search report by a local title insurance company may assist you in evaluating a property before you purchase.

VACANT LAND AND PROPERTY LOCATION

Vacant (unimproved) land, which accounts for most property offered at our tax sale, may not have an address; therefore, the approximate geographic location can be determined through the use of the County Assessor's parcel maps. Exact boundary lines of property can only be determined by a survey of the property, initiated at the purchaser's expense. Parcel maps are available over the Internet on the Assessor's web site at www.assessor.saccounty.net using the 14-digit parcel number or address. Follow the links to Parcel Viewer. Parcel maps are also available for inspection and/or purchase in the Assessor's Office, Granite Regional Park, 3701 Power Inn Road, Suite 3000, Sacramento, CA 95826, or for viewing at the Planning and Community Development Department at 827 7th Street, Sacramento, CA 95814.

TENANTS OR RESIDENTS OF THE PROPERTY

The property owner or tenants may occupy properties on the auction list. Prior to the tax sale, bidders do NOT have a right to trespass or enter any property listed for sale at the Public Auction. The Tax Collector's Office has not inspected the property and cannot provide information regarding the size, condition or specifications of the structure and property. Sacramento County does not own the property and does not have access to the property as in private real estate transactions.

MOBILE HOMES

If a parcel offered for sale has a mobile home on it, the sale is for the real property only and does not include the mobile home. Mobile homes are considered personal property, unless they are on a permanent foundation.

LOTS (GROUP OF PARCELS)

Some parcels on the Public Auction list may be grouped in lots. These parcels will be offered as a group. Should one property within a lot be redeemed and taxes on the remaining property or properties within the lot remain outstanding, the remaining property or properties will be offered at the Public Auction. The minimum bid for the lot is the combined total

minimum bids for each parcel within the lot. The lots are listed in the comment column of the Auction List and a separate listing of the lots (Public Auction Lots) will be included when the list becomes available.

BANKRUPTCY

Property owners may file for bankruptcy prior to the Public Auction. While the Tax Collector's Office attempts to identify all bankruptcy filings on properties being offered before the sale, the sale of the property may be affected by a bankruptcy filed shortly before or on the day of the Public Auction.

TITLE INSURANCE

The former owner of the property does not have the right to redeem the delinquent taxes after the property has been sold. The former owner or any lien holder has one year from the date of receiving notice of the tax sale, or the date of recording of the tax deed, whichever is later, to challenge the validity of the tax sale (Revenue and Taxation Code 177 and 3725). During this one-year challenge period, it may not be possible to obtain a guaranty of clear title from a title company. Title companies *may not* issue their policy of title insurance on property that was purchased through tax-defaulted Public Auction, *unless* a quiet title action has been successfully pursued in the courts, or in lieu thereof, quit claim deeds are acquired from the former owner and every lien holder. To learn more about quiet title actions, you may consult with a title company and/or an attorney experienced in real estate transactions.

NOTICE TO ASSESSEE AND PARTIES OF INTEREST (LIEN HOLDERS)

Prior to the tax sale, the Tax Collector takes reasonable steps to ascertain and notify all parties of interest prior to the tax sale of the referenced parcel. Given the number of tax-defaulted parcels, a potential party of interest may not be discovered in this process, but that does not necessarily invalidate the sale. Nevertheless, tax sales are made without warranty to purchasers at a Public Auction.

The majority of the liens recorded against the property will no longer be secured against the property if the property is sold at Public Auction. Many lien holders may redeem the delinquent taxes to preserve their lien against the property. Please refer to the section on *Liens on Property (Encumbrances)* for additional information regarding encumbrances (mortgage liens, judgment creditors, special assessments, bonded debt, etc.)

CONTAMINATED PARCELS

Parcels offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. The County in no way assumes any responsibility, implied or otherwise, that the parcels are in compliance with federal, state, or local laws governing such substances. The County in no way assumes any responsibility, implied or otherwise, for any costs or liability of any kind imposed upon or voluntarily assumed by a purchaser or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws on any parcel purchased. The Tax Collector shall not have any duty to investigate the status of any parcel with regard to contamination by environmentally hazardous materials. Properties are identified as contaminated based on information on various government agencies' contaminated lists. At times, third party non-government agencies report to the Tax Collector that a property is contaminated. Known contaminated properties are referenced on the auction list and announced at the tax sale prior to being offered.

ZONING INFORMATION

To determine what use can be made of the property, consult the zoning department of the appropriate city:

Citrus Heights	(916) 727-4740
Elk Grove	(916) 478-2265
Folsom	(916) 355-7214
Galt.....	(209) 366-7230
Isleton.....	(916) 777-7770
Sacramento.....	(916) 808-5381
Rancho Cordova.....	(916) 851-8750

For parcels located within the unincorporated areas, contact Zoning Information of the Planning and Community Development Department at (916) 874-6221.

CODE VIOLATIONS AND LIS PENDENS

Code violations may be currently outstanding on the property being offered for sale. The sale of property through a tax sale does not postpone or affect any enforcement procedures to bring the property into code compliance. Known nuisance abatement liens are referenced on the auction list.

A lis pendens that has been recorded against the property is not a lien on property. A “lis pendens,” or “notice of pending action” is a recorded document, which gives notice to potential buyers, lenders, or transferees of real property of a pending claim concerning that property. A lis pendens is not a lien on the property; but it may, or may not result in a lien that will not be released by the tax sale.

LIENS ON PROPERTY (ENCUMBRANCES)

Purchasers of property at a tax sale are not responsible for paying the outstanding liens on the property that by law will no longer be secured against the property after the tax sale. Liens that will no longer be secured against the property include mortgages (deeds of trust), judgments, child support, etc. Please refer to the section entitled *Title Insurance and Notice to Assessee and Parties of Interest* for additional information on liens. Pursuant to the Revenue and Taxation Code Section 3712, tax deeds convey title to the purchaser free of all prior encumbrances (mortgage liens, judgment creditors, etc.) of any kind **EXCEPT** the following, which will remain on the property:

1. Liens for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of sale. (The lien date for annual tax bill computation is January 1st. The annual tax bill and special assessments for the 2009-2010 tax year will still be owed.)
2. The lien for special assessments or other rights of any taxing agency which does not consent to the sale under this chapter. (Objections to the sale by the district will be announced at the time of the sale.)
3. 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 that 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. (Purchasers are responsible for researching liens at the County Clerk/Recorder’s Office and contacting local taxing agencies and districts where the property is located.) Refer to *Contacts For Possible Encumbrances (Liens)*.
4. 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. (Purchasers are responsible for researching the original subdivision maps and subsequent maps, deeds, other recorded documents and with the appropriate planning department within the jurisdiction of the property to determine any easements and land use on the property.)
5. Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose. (Purchasers are responsible for researching the original subdivision maps and subsequent maps for any offers of dedication on the property.)
6. Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 [commencing with Section 8500] of the Streets and Highway 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. See *Contacts for Possible Encumbrances (Liens)*.
7. 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. See *Contacts for Possible Encumbrances (Liens)*.

IRS LIENS

8. Internal Revenue Service (IRS) 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 IRS before that date. The IRS has an option of purchasing the property back from the purchaser(s) within 120 days. The purchaser will be responsible for any property taxes incurred for the period of time that they own the property after purchase and before the IRS takes ownership. (IRS liens will be announced at the time of the tax sale.)

CONTACTS FOR POSSIBLE ENCUMBRANCES (LIENS)

As a convenience, some information regarding liens on the property that will NOT be released from the property and a purchaser will be responsible to pay are provided in the comment column of the auction list, but the accuracy or completeness is not guaranteed. You will need to research liens on the properties to determine if the properties are encumbered with foreclosed or unforeclosed street debt, irrigation assessments, income tax liens, etc. Purchase at a tax sale may or may not discharge these types of obligations. The following is a partial list of the most common agencies with these liens:

City of Citrus Heights
Finance Department
6237 Fountain Square Drive
Citrus Heights, CA 95621
(916) 725-2448

Elk Grove Unified School District
9510 Elk Grove -Florin Road
Elk Grove, CA 95624
(916) 686-7769

City of Elk Grove
Finance
8401 Laguna Palms Way
Elk Grove, CA 95758
(916) 683-7111

Rancho Murieta Community Services District
c/o NBS Government Finance Group
3260 Temecula Parkway, Suite 100
Temecula, CA 92590
(800) 676-7516

City of Folsom
c/o NBS Government Finance Group
41661 Enterprise Circle North, Suite 225
Temecula, CA 92590
(800) 676-7516

Sacramento Area Flood Control Agency
1007 Seventh Street, 7th Floor
Sacramento, CA 95814
(916) 874-7606

City of Galt
380 Civic Drive
Galt, CA 95632
(209) 366-7150

County of Sacramento Municipal Services Agency
827 Seventh Street, Room 304
Sacramento, CA 95814
(916) 874-6525

City of Sacramento
c/o NBS Government Finance Group
3260 Temecula Parkway, Suite 100
Temecula, CA 92590
(800) 676-7516

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
(916) 643-7837

El Dorado Irrigation District
2890 Mosquito Road
Placerville, CA 95667
(530) 642-4000

City of Rancho Cordova
2729 Prospect Park Drive
Rancho Cordova, CA 95670
(916) 851-8735

The County Clerk/Recorder's records may show information regarding recorded easements, lis pendens, liens, etc. on a property. Liens and other recorded documents may be researched at the County Clerk/Recorder's web site at www.erosi.saccounty.net; at the Downtown office located at 600 8th Street, Sacramento, CA 95814; and at the East Area Service Center located at 5229-B Hazel Avenue, Fair Oaks, CA 95628 (corner of Hazel and Madison Avenue). The County Clerk/Recorder's phone number is (916) 874-6334.

PUBLIC AUCTION PROCESS

CONDUCT AND BEHAVIOR AT THE PUBLIC AUCTION

If the attendance at the Public Auction exceeds the maximum capacity of the facility, spectators and visitors may be asked to leave to allow bidders only to be present on the auction floor.

Disruptive behavior that hinders the ability to conduct the Public Auction will not be tolerated and the disruptive individuals will be asked to leave or be escorted from the premises. No weapons are allowed at the tax sale.

REGISTRATION TO BID AT THE PUBLIC AUCTION

Registration will open at 8:00 a.m. the day of the Public Auction and will close at 9:30 a.m., the scheduled beginning time of the Public Auction. A registration form is enclosed with this information packet. On the registration form you will need to complete the deed information section. See *Deed Information* below. **Please bring the completed registration form** with you to the Public Auction. A current picture identification card will be required at the time of registration (i.e., valid driver's license, valid California ID card, valid military ID card). In addition, you will need to have on hand funds to purchase property at the tax sale. To determine how much money to bring, please refer to *How to Pay for Properties Purchased at the Tax Sale*. A bidder number will be issued at the time of registration and is required to participate at the Public Auction. **If you require special accommodations at the Public Auction site, please contact the Tax-Defaulted Land Unit at (916) 874-6621 a minimum of two weeks prior to the Public Auction date.**

DEED INFORMATION (VESTING OWNERSHIP TITLE)

If you intend to vest title of the property for someone that will not be present at the tax sale, or in a name other than the registered bidder and you are the purchaser of property sold at tax sale, you must provide a notarized letter from the individual for whom the bidder is acting as an agent stating the manner in which title is to be vested. This includes a spouse or other relative. If you intend to represent a company, corporation, or partnership, you will need to provide certified copies of the documentation that gives you the authority to register/vest on their behalf. This documentation might be in the form of corporate minutes or resolution bearing the corporate seal or partnership agreement. If you intend to vest property in more than one manner because you are acting as an agent for more than one buyer, you must register for each purchaser. For further information, contact staff in the Tax-Defaulted Land Unit at (916) 874-6621.

Examples of vesting styles:

John Doe and Mary Doe, husband and wife as joint tenants

John Doe and Mary Doe, husband and wife as community property

Mary Doe, a married woman, as her sole and separate property

John Doe, a single man, as his sole and separate property

John Doe, a single man, as to a ½ undivided interest and Mary Doe, a single woman, as to a ½ undivided interest

Should title to the property you purchased be recorded incorrectly due to your failure to provide the correct information, it will be YOUR responsibility to correct the title.

OFFER SEQUENCE

Properties will be offered in item number order. After all properties have been offered once, all properties that received no bid the first time offered and any voided sales will be re-offered. Some of these may be re-offered at a reduced sale price.

SALE PRICE

No bid will be accepted for less than the minimum price as defined by Revenue and Taxation Code Sections 3698.5 and 3698.7. Properties that receive no bid may be re-offered before the end of the sale at a reduced price.

BID AMOUNTS

This is an oral Public Auction requiring verbal bids on the properties. Bidding will be in increments of \$100 or higher until the parcel is sold to the highest bidder. Higher increments are acceptable should the bidders wish to expedite the sale. The auctioneer may announce that bids on certain properties be bid in higher increments than \$100.

HOW TO PAY FOR PROPERTIES PURCHASED AT THE TAX SALE

1. PAYMENT IN FULL

All sales will be for lawful money of the United States, in the form of cash, certified check, money order, or cashier's check. Payment of a successful purchase should be made payable to **Sacramento County**. *Personal checks will not be accepted.*

If the purchase price is less than \$5,000, the successful bidder must pay in full the purchase price prior to leaving the Public Auction. If the successful bidder leaves without paying for the purchase, the sale will be void, any rights to the property forfeited, and the property will be re-offered before the end of the Public Auction. The payment amount must include an amount sufficient to cover the cost of the documentary transfer tax on the bid amount. The documentary transfer tax is based on the rate of \$.55 of each \$500 or fraction part of each \$500 when such bid exceeds \$100.

2. DEPOSIT ONLY WITH BALANCE OF PAYMENT DEFERRED – TERMS AND CONDITIONS

If the purchase price of a property sold at Public Auction is more than \$5,000, a deposit may be paid with the balance of the purchase price deferred. Pursuant to Revenue and Taxation Code Section 3693.1, the successful purchaser must pay \$5,000 or 10 percent of the purchase price as a deposit, whichever is greater, for each property purchased, *prior to leaving the Public Auction site*. **The deposit is non-refundable.**

The balance of the purchase price and any documentary transfer tax due must be paid within four (4) business days following the sale. The documentary transfer tax is based on the rate of \$.55 of each \$500 or fraction part of each \$500 when such bid exceeds \$100. Payment in full must be received at the Tax Collector's Office at 700 H Street, Room 1710, Sacramento, CA 95814, by 5:00 p.m. on the Friday after the Public Auction. The balance of the purchase price must be paid by cash, cashier's check, or money order. If the successful bidder does not complete payment of the deferred amount by 5:00 p.m. on the Friday following the Public Auction, the sale will be void, any right to the property and the deposit will be forfeited and the property will be re-offered at the next scheduled Public Auction. The County shall have a claim against the purchaser for the actual cost of auction for that property. **Deposits will not be refunded.**

You should be prepared to pay the 10 percent deposit based on the maximum you are willing to bid on properties. For example, if you are willing to bid up to \$120,000 for a property, then you will need to pay a minimum of \$12,000. If you are planning to bid on more than one property, then you must come prepared with a sufficient amount to pay in full or the 10 percent for each property.

If a bidder fails to pay in full or pay the required deposit, resulting in a void sale, their bid card will be taken away and they will not be allowed to continue bidding at the tax sale. They will also be prohibited from bidding at future Public Auctions and may be charged the actual cost of sale.

PURCHASE AGREEMENT

A *Purchase Agreement* must be completed and signed by the successful bidder following the sale of each item offered.

REFUNDS

No refunds will be made at the time of sale. All refunds for overpayments made by certified funds will be issued by County warrant within fifteen (15) working days following the date of sale. **Deposits will not be refunded.**

RECEIPT(S)

Receipt(s) of payment showing all deeding information will be mailed to the purchaser within ten (10) days after the sale. These receipt(s) should be checked carefully for any errors in deeding information, so that the purchaser may notify the Tax Collector immediately of any corrections before the recording of the tax deed(s) takes place.

TAX DEED RECORDATION

Approximately four weeks after the date of purchase, a tax deed will be recorded by the Tax Collector. After recordation, the deeds will be returned to the respective purchasers by the County Clerk/Recorder.

POSSESSION OF THE PROPERTY

The purchaser may take possession of the property after the tax deed has been recorded. Properties sold at tax sale that are occupied become a civil matter between the occupant and the owner; this may be a tenant and landlord relationship. If the purchaser requests the occupant(s) to leave and has any difficulty, the purchaser should contact the Sheriff's Civil Division for instructions.

PROPERTIES RECEIVING NO BID AND VOID SALES WILL BE RE-OFFERED AT TAX SALE

When a property offered for sale receives no bid, the Tax Collector has the discretion pursuant to Revenue and Taxation Code Section 3698.5(c) to re-offer property at a reduced price at the same sale or next scheduled sale. Properties that receive no bid are not available for sale by the Tax Collector after the auction has closed. Properties are only sold through an approved tax sale. Some properties that were previously offered at a sealed bid sale whose shape, size or other characteristics render the property useless, may be re-offered at a public auction.

COMMENTS RELATED TO TAX-DEFAULTED PROPERTY SALES

COMMENT	EXPLANATION
Lien & IRS Lien	A brief investigation revealed delinquent liens on the property that may not be relieved through the purchase of this property at the tax sale. Additionally, we cannot ensure the nonexistence of other liens. Please refer to <i>Liens on Property</i> in the information packet.
Structure	Records show a structure on the property, but we cannot ensure either the existence or condition of such structure.
Lot #	A parcel grouped with one or more other parcels to create a Lot. This property will be sold within the Lot. Please refer to the listing of Lots at the beginning of the list of parcels to locate the minimum bid for the Lot.
Nuisance Abatement Lien	A Nuisance Abatement Lien is known to be recorded against the property. Violations may be currently outstanding on the property being offered for sale. The sale of property through a tax sale does not postpone or affect any enforcement procedures to bring the property into compliance.
Contaminated	<p>A Contaminated Parcel offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. Contaminated parcels are any parcels that may have appeared on a contaminated property list as follows:</p> <ul style="list-style-type: none"> • in the Environmental Management of Sacramento County; • in the State of California Department of Toxic Substances Control (DTSC) — Annual Active Work plan (State equivalent of “Superfund List”); • Or, the County of Sacramento Tax Collector’s Office has received from the public other information and/or documents related to environmental contamination on the parcel. This information is in the file and, upon request, is available for inspection by members of the public prior to the tax sale.
Previously Sealed Bid	A parcel where size, shape, or other characteristic renders the property useless. The property has been offered for sale as a Sealed Bid to Contiguous Owners and has not sold.
Superfund	Parcels offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. A Superfund Parcel represents a contaminated parcel that has appeared on the United States Environmental Protection Agency — National Priorities List.
Reduced Bid	When a parcel offered for sale at a previous tax sale received no bid, the County of Sacramento Tax Collector has the authority with the Board of Supervisors’ approval to reduce the Minimum Bid according to Revenue and Taxation Code Section 3698.5(c). These parcels are being offered at a Reduced Bid.
Note: The existence or nonexistence of the above identified comments in conjunction with listed properties results from brief investigation, and we cannot warrant conditions indicated by either the presence or absence of such comments. If disagreement arises between the property identification as established by the Assessor’s parcel number, and that otherwise written herein, the Assessor’s parcel number shall take precedence.	
Situs Address	The address shown on the Tax-Collector’s records was extracted from the Assessor’s tax assessment file; however , the address cannot be guaranteed.