

**RESOLUTION NO. 2023-0810A**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF NAPA COUNTY,  
STATE OF CALIFORNIA, APPROVING THE PROPOSED SALE OF  
CERTAIN TAX-DEFAULTED PROPERTY IN ACCORDANCE WITH  
CHAPTER 7 OF PART 6 OF DIVISION 1 OF THE  
CALIFORNIA REVENUE AND TAXATION CODE**

**WHEREAS**, pursuant to Section 3698 of the California Revenue and Taxation Code, the Napa County Treasurer-Tax Collector, by this notice dated June 6, 2023, has informed the Board of Supervisors of the intent to sell certain tax-defaulted properties at public auction via the Internet; and

**WHEREAS**, pursuant to California Revenue and Taxation Code Section 3692.2, the Napa County Treasurer-Tax Collector may sell defaulted properties at a public auction using the Internet; and

**WHEREAS**, Section 4839.2 of the California Revenue and Taxation Code requires the Board to approve the sale of defaulted property by Resolution; and

**WHEREAS**, pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, the Napa County Treasurer-Tax Collector respectfully requests the Board's approval to sell the sixty-five (65) tax-defaulted property described in Parcel List and Minimum Bids (Attachment A); and

**WHEREAS**, pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, in the event that any parcel described in Attachment A does not sell at auction, the Napa County Treasurer-Tax Collector respectfully requests the Board's approval to re-offer that parcel at a reduced minimum price; and

**WHEREAS**, the Board, having reviewed the attached parcel list and minimum bids, desires to approve such sale.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of Napa County hereby approves the Napa County Treasurer-Tax Collector's sale of those properties described in Attachment A and the sale shall be conducted in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

**BE IT FURTHER RESOLVED** that pursuant to Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, in the event that any parcel described in Attachment A does not sell at auction, the Napa County Treasurer-Tax Collector may re-offer that parcel at a reduced minimum price within a ninety-day period and any new parties of interest shall be notified in accordance with Section 3701 of the California Revenue and Taxation Code.

**BE IT FURTHER RESOLVED** that the Clerk of the Board shall transmit a certified copy of this resolution to the Treasurer-Tax Collector within five days as required by Section 4839.2 of the California Revenue and Taxation Code.

///

///

///

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Supervisors of Napa County, State of California, at a regular meeting of the Board held on the 6<sup>th</sup> day of June, 2023, by the following vote:

AYES:	SUPERVISORS	_____
		_____
NOES:	SUPERVISORS	_____
ABSTAIN:	SUPERVISORS	_____
ABSENT:	SUPERVISORS	_____

NAPA COUNTY, a political subdivision of the State of California

By: \_\_\_\_\_  
BELIA RAMOS, Chair of the Board of Supervisors

<div>APPROVED AS TO FORM Office of County Counsel</div> <div>By: <u>Ryan FitzGerald</u> Deputy County Counsel</div> <div>Date: <u>May 22, 2023</u> PL Doc. No. 91383</div>	<div>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</div> <div>Date: _____ Processed By: _____ Deputy Clerk of the Board</div>	<div>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</div> <div>By: _____</div>
--	--	--

**ATTACHMENT A**

<b>Assessor's Parcel Number</b>		<b>Current Assessed Owner</b>	<b>Property Location</b>	<b>Type</b>	<b>Minimum Bid</b>
1	032-250-031	Universal Life Church	-	Land Only	\$ 16,486
2	032-250-034	Universal Life Church	-	Land Only	\$ 15,827
3	032-250-038	Universal Life Church		Land Only	\$ 16,926
4	032-280-025	Taylor Robert H		Land Only	\$ 7,288
5	032-280-037	Taylor Robert H		Land Only	\$ 7,288
6	032-300-002	Universal Life Church		Land Only	\$ 16,486
7	032-300-011	Shipman Jim W & Huang Likuan		Land Only	\$ 7,895
8	032-300-018	Shipman Jim W & Huang Likuan		Land Only	\$ 8,034
9	032-300-019	AAA Investment Group Inc		Land Only	\$ 11,778
10	032-300-020	Faqiryan Shamsuddin S		Land Only	\$ 45,132
11	032-310-016	Leung Winifred Kawai		Land Only	\$ 17,158
12	032-310-021	Leung Winifred Kawai		Land Only	\$ 18,185
13	032-310-029	Bhatia Raman	-	Land Only	\$ 10,821
14	032-320-003	Taylor Robert H		Land Only	\$ 7,288
15	032-320-007	Cotham Jon and Debbie Court	-	Land Only	\$ 7,895
16	032-320-009	Bexton William H		Land Only	\$ 11,705
17	032-320-019	Jones Robert C		Land Only	\$ 21,566
18	032-320-020	LEE RUSSEL & VALENTINE-LEE MONICA ETAL		Land Only	\$ 29,551
19	032-330-021	GRAINGER AMY G		Land Only	\$ 14,085
20	032-330-022	NGUYEN LISA KIM-PHUONG		Land Only	\$ 23,362
21	032-340-013	CESMAT RAY & LOUANNA		Land Only	\$ 21,233
22	032-340-017	Ramos Anthony C and Brenda L		Land Only	\$ 7,895
23	016-222-007	Washington Admin Processing LLC Tr		Land & Imps	\$ 95,117
24	019-353-003	Hassett Kenneth and Jill Etal		Land Only	\$ 14,960
25	019-361-005	Ojala Robin A ETAL		Land Only	\$ 14,840
26	019-362-019	Shers George		Land Only	\$ 20,878
27	019-362-020	Columbia Associates Inc		Land Only	\$ 28,598
28	019-372-005	Midas Ventures LLC		Land Only	\$ 37,741
29	019-381-015	Columbia Associates Inc		Land Only	\$ 29,601
30	019-381-016	Shers George		Land Only	\$ 15,292
31	019-381-019	Shers George		Land Only	\$ 14,120
32	019-382-002	Nilan Neal		Land Only	\$ 27,637
33	019-392-014	Shers George		Land Only	\$ 14,120

**ATTACHMENT A**

<b>Assessor's Parcel Number</b>	<b>Current Assessed Owner</b>	<b>Property Location</b>	<b>Type</b>	<b>Minimum Bid</b>
34 019-410-004	Universal Life Church		Land Only	\$ 6,246
35 019-431-001	Cull Teresa M		Land Only	\$ 23,000
36 019-442-005	Shers George		Land Only	\$ 14,120
37 019-451-020	Shers George		Land Only	\$ 14,120
38 019-451-021	Shers George		Land Only	\$ 14,120
39 019-461-011	Chen Tsai and S C Huang		Land Only	\$ 16,674
40 019-461-024	Universal Life Church		Land Only	\$ 32,516
41 019-462-021	Kisiel James B and Joyce N		Land Only	\$ 14,960
42 019-462-022	Grainger Amy G		Land Only	\$ 14,480
43 019-491-008	Shers George		Land Only	\$ 14,120
44 019-491-009	Shers George		Land Only	\$ 14,120
45 019-492-017	Purtill Michael C		Land Only	\$ 34,277
46 019-493-016	Cull Teresa M		Land Only	\$ 16,500
47 019-504-009	Lee Russell & Valentine Monica		Land Only	\$ 20,000
48 001-327-003	Lorenzen Herbert C and Bonnie A Tr		Land & Imps	\$ 40,807
49 007-232-011	Fiesler Angela M		Land & Imps	\$ 92,758
50 011-360-040	Arbab Investment LLC		Land Only	\$ 67,767
51 019-220-036	Universal Life Church		Land Only	\$ 5,577
52 019-321-008	Rezendes Norman S		Land Only	\$ 2,389
53 019-322-008	Vanhulle Penelope J		Land Only	\$ 11,532
54 019-351-010	Universal Life Church		Land Only	\$ 9,974
55 020-440-003	Steven B Inbody MD PA		Land Only	\$ 96,726
56 025-290-027	Ambrose Family LP		Land Only	\$ 60,000
57 032-200-005	Wilder W P Etal		Land Only	\$ 12,145
58 032-350-018	Zipser Olav		Land Only	\$ 37,540
59 033-200-001	Davis Charles Theodore ETAL		Land Only	\$ 6,669
60 033-200-016	Vanburen Michael		Land Only	\$ 8,083
61 033-200-026	Vanburen Michael		Land Only	\$ 119,264
62 033-200-027	Vanburen Michael		Land Only	\$ 134,111
63 041-321-021	Domingo Shannon Lynn		Land & Imps	\$ 60,671
64 044-062-035	Ritchie Archibald A Est of		Land Only	\$ 39,855
65 058-201-007	Delfiorentino Phyllis Marie TR		Land & Imps	\$ 9,105