

## **NOTICE OF PUBLIC INTERNET AUCTION ON (date of sale) OF TAX DEFAULTED PROPERTY FOR DELINQUENT TAXES**

On (date of board approval), I, (tax collector's name), (county) County Tax Collector, was directed to conduct a public auction sale by the board of supervisors of (county) County, California. The tax defaulted properties listed on this notice are subject to the tax collector's power of sale and have been approved for sale by a resolution dated (date of board resolution) of the (county) County board of supervisors.

The sale will be conducted on the internet at (website address), beginning on (day), (date), at (time) (time zone) and ending on (day), (date), at (time) (time zone), as a public auction to the highest bidder for not less than the minimum bid as shown on this notice. Any parcel remaining may be reoffered within a 90 day period and any new parties of interest shall be notified in accordance with Revenue and Taxation Code section 3701. (If the county has a board of supervisor approved reoffer sale scheduled, specify the time, day of the week, date, and the website or the location at street address, city, state of the reoffer sale).

Computer workstations will be available to persons who need them at (address, room number) during business hours. The county and its employees are not liable for the failure of any electronic equipment that may prevent a person from participating in the sale.

Due diligence research is incumbent on the bidder as all properties are sold as is. The winning bidder is legally obligated to purchase the property. Transfer taxes will be added to and collected with the purchase price.

Only bids submitted via the Internet will be accepted. Pre-registration is required. Register online at (website address) by (date). At the time of registration, bidders must submit a refundable deposit of (amount) electronically at (website address). The deposit will be applied to the successful bidder's purchase price. Full payment and deed information indicating how title should be vested is required within (hours) after the end of the sale. **Only electronic funds transfers and credit card payments will be accepted.**

The right of redemption will cease on (day of week), (last business day before the commencement of the tax sale) at the close of business and properties not redeemed will be offered for sale. If the parcel is not sold, the right of redemption will revive and continue up to the close of business on the last business day prior to the commencement of the next scheduled tax sale. The right of redemption will revive for any property purchased by a credit transaction if payment in full is not received by the close of business on the date specified by the tax collector.

If the properties are sold, parties of interest as defined in California Revenue and Taxation Code section 4675, have a right to file a claim with the county for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of the liens and costs of the sale that are required to be paid from the sale proceeds. Notice will be given to parties of interest, pursuant to California Revenue and Taxation Code section 3692(e), if excess proceeds result from the sale.

Additional information may be obtained by visiting the Tax Collector's website at (website address), by contacting the county tax collector at (address), or by calling (phone number).

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**PARCEL NUMBERING SYSTEM EXPLANATION**

The Assessor's Parcel Number (APN), when used to describe property in this list, refers to the assessor's map book, the map page, the block on the map (if applicable), and the individual parcel on the map page or in the block. The assessor's maps and further explanation of the parcel numbering system are available in the county assessor's office.

The properties that are the subject of this notice are situated in (county) County, California, and are described as follows:

ITEM NO.	APN	LAST ASSESSEE	MINIMUM BID
<u>(number)</u>	<u>(Assessor's Parcel Number)</u>	<u>(last assessee's name)</u>	<u>\$(amount)</u>

I certify (or declare), under penalty of perjury, that the foregoing is true and correct.

\_\_\_\_\_  
(county) County Tax Collector  
State of California

Executed at (county seat, county name), California, on (date)

Published in (name of newspaper) on (dates of publication)