



**Alameda County**  
**Office of the Treasurer**  
**and Tax Collector**

**Henry C. Levy**  
Treasurer-Tax Collector

**Julie P. Manaois**  
Chief Deputy

City of Oakland  
1 Frank H. Ogawa Plaza  
Oakland, CA 94612  
Attn: City Clerk

January 7, 2020

Subject: **NOTICE TO TAXING AGENCIES**  
**Sale of Property at Auction for Delinquent Taxes**

Dear City Clerk:

As required by Sections 3695 and 3700 of the State of California Revenue and Taxation Code, we are notifying your agency of properties that have become subject to sale at the Tax Collector's public auction. Enclosed are the following documents:

1. A **LIST** of properties that have been tax-delinquent for five years or more and have been approved by the Board of Supervisors for sale at public auction. Unless redeemed beforehand, these properties are subject to sale by public auction on March 20 - 23, 2020.
2. A **COPY** of the Resolution of Approval by the Board of Supervisors of the County of Alameda to sell tax-defaulted properties at a public auction.
3. **COPIES** of the Revenue and Taxation Code relevant to this procedure.

Pursuant to Revenue and Taxation Code Sections 3695 and 3695.4, if the governing body of any taxing agency does not, before the date of the sale, file with the tax collector and the board of supervisors certified copies of a resolution adopted by the governing body objecting to the sale, the taxing agency has consented to the sale. Agencies seeking to purchase tax-defaulted properties prior to public auction must also submit timely written applications to purchase (e.g. State Controller's Office Form SCO 8-16).

If you should have any questions please call the Tax Defaulted Land Unit at (510) 272-6844. Your cooperation and prompt response is appreciated.

Sincerely,  
HENRY C. LEVY  
Tax Collector

by Theody Virrey  
Supervisor, Tax Defaulted Land



T R E A S U R E R - T A X C O L L E C T O R

HENRY C. LEVY  
TREASURER - TAX COLLECTOR

October 21, 2019

Honorable Board of Supervisors  
Administration Building  
Oakland, CA 94612

Dear Board Members:

**SUBJECT: Public Auction Sale of Tax Defaulted Property**

**RECOMMENDATION:**

Approve the attached resolutions authorizing Treasurer-Tax Collector to sell at online public auction from March 20-23, 2020 and to re-offer from May 15-18, 2020, for the stated minimum price, the tax defaulted property which is subject to the power of sale and described on the attached schedule.

**DISCUSSION/SUMMARY:**

In accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code, five years or more after a property has become tax defaulted, the Tax Collector may sell all or any portion of the tax defaulted property that has not been redeemed.

The Authorization and Report of Sales list, detailing all properties that will be subject to the March 20 through March 23, 2020, auction and the May 15 through May 18, 2020 re-offer is attached for your information.

**FINANCING:**

Funds are available in the departmental budget for FY 2019-2020, with no increase in net county cost.

**VISION 2026 GOAL:**

The sale of tax defaulted properties at public auction meets the 10x goals of Crime Free County and Accessible Infrastructure in support of our shared vision of Safe and Livable Communities, Thriving and Resilient Communities, Healthy Environment, and Prosperous and Vibrant Economy.

**RESOLUTION FOR EXECUTION OF THE SALE OF TAX DEFAULTED  
LAND IN ACCORDANCE WITH DIVISION 1, PART 6, CHAPTER 7 OF  
THE CALIFORNIA REVENUE AND TAXATION CODE.**

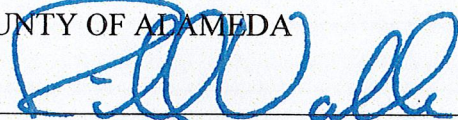
Resolution No. 2019- 424 \_\_\_\_\_

Date: November 19, 2019

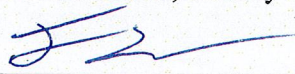
**WHEREAS**, this Board of Supervisors by resolution no. 2019-424 \_\_\_\_\_, adopted on November 19, 2019, directed the Clerk of the Board to execute authorization of the attached schedule of parcels to be sold at public auction.

**NOW, THEREFORE, BE IT RESOLVED**, that the properties described are subject to the Tax Collector's Power of Sale and should be sold as described in Division 1, Part 6, Chapter 7, of the California Revenue and Taxation Code.

**BE IT FURTHER RESOLVED**, that execution of public sale shall proceed for at least the minimum price set forth as the minimum bid.

COUNTY OF ADAMEDA  
By  \_\_\_\_\_  
President, Board of Supervisors  
**RICHARD VALLE**

Approved as to Form  
DONNA ZIEGLER, County Counsel

By  \_\_\_\_\_  
Farand Kan, Deputy County Counsel

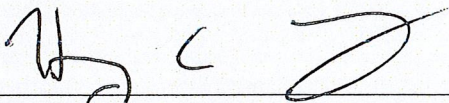
**REQUEST FOR APPROVAL TO SELL TAX DEFAULTED PROPERTY  
SUBJECT TO POWER TO SALE**

To the Honorable Board of Supervisors  
County of Alameda, State of California

Notice is hereby given of my intention to sell at Public Auction via Internet using Bid4Assets as a facilitator, at the stated minimum price, the tax-defaulted property which is subject to the power of sale and described on the attached schedule, in accordance with Chapter 7 of Part 6 of Division 1 of the California Revenue and Taxation Code.

Also, in the event that any parcel does not sell after the initial offering, I respectfully request your approval to re-offer the unsold parcel(s) within 90 days of the original sale date, pursuant to Revenue and Taxation Code section 3692(e). Any new parties of interest shall be notified in accordance with Revenue and Taxation Code Section 3701.

Your approval and direction by resolution to sell is respectfully requested.

  
\_\_\_\_\_  
Henry C. Levy  
Treasurer-Tax Collector

Resolution No. 2019-424

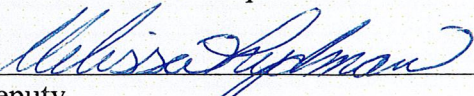
**RESOLUTION OF APPROVAL BY BOARD OF SUPERVISORS**

Pursuant to the above notice and request, we resolve that approval for said sale is hereby granted. The Tax Collector is directed to sell the property described in said Notice as provided by law pursuant to Chapter 7, of Part 6, of Division 1 of the California Revenue and Taxation Code.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of County of Alameda, the 19th day of November, 2019.

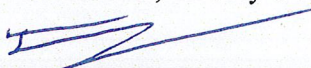
**ATTEST:**

\_\_\_\_\_  
Clerk of the Board of Supervisors

By:   
\_\_\_\_\_  
Deputy

Date: 12/2/19

Approved as to form  
DONNA ZIEGLER, County Counsel

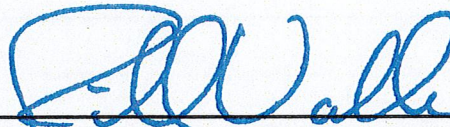
By:   
\_\_\_\_\_  
Farand Kan, Deputy County Counsel

**THE FOREGOING** was **PASSED** and **ADOPTED** by a majority vote of the Alameda County Board of Supervisors this 19th day of November, 2019, to wit:

**AYES:** Supervisors Carson, Chan, Miley & President Valle – 4

**NOES:** None

**EXCUSED:** Supervisor Haggerty



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**PRESIDENT, BOARD OF SUPERVISORS**

File No: 30266

Agenda No: 41

Document No: R-2019-424



I certify that the foregoing is a correct copy of a Resolution adopted by the Board of Supervisors, Alameda County, State of California.

ATTEST:  
Clerk of the Board  
Board of Supervisors

By: Elissa L. ...  
Deputy

## **REVENUE AND TAXATION CODES**

### **§ 3695. Taxing agencies; consent by failure to object; effect of consent or objection on tax lien; proposal to purchase by agency**

If the governing body of any taxing agency does not, before the date of the sale, file with the tax collector and the board of supervisors certified copies of a resolution adopted by the governing body objecting to the sale, the taxing agency has consented to the sale. If the taxing agency consents to the sale the lien of its taxes or assessments and any rights which it may have to the property as a result of these taxes or assessments are canceled by a sale under this chapter and it is entitled to its proper share of the proceeds deposited in the delinquent tax sale trust fund. If the taxing agency does object to the sale, the lien of its taxes or assessments or any rights which the taxing agency may have to the property are not affected by a sale under this chapter. Provided, however, that any taxing agency that is also a revenue district may not object to a sale unless it files with this objection an executed proposed agreement under Chapter 8 of this part<sup>1</sup> to purchase the property, but not including an option to purchase, at a price not less than the minimum bid.

If a taxing agency that is not also a revenue district objects to the sale and before the date of the sale applies in writing to the board of supervisors to purchase the property under Chapter 8 of this part at a price equal to that approved by the board of supervisors, or upon a pro rata division of the proceeds of a sale as may be provided under Chapter 8, the tax collector shall not proceed with the sale.

#### **§ 3695.4. Objection on ground of need for public use; application to purchase**

In addition to the provisions in Section 3695 relative to objections to sales, the state or city or any taxing agency or revenue district may file with the county tax collector written objection to the sale of, along with an application to purchase in accordance with Chapter 8 (commencing with Section 3771), any property that is or may be needed for public use. The written objection shall specify the description of the property needed, whether the fee or an easement is required, and the public purpose to which the property is intended to be devoted.

The objection and application shall be filed with the tax collector before the date of the first publication of the notice of intended sale pursuant to Sections 3702 and 3703. If the state, a city, taxing agency, or revenue district files an objection and application in compliance with this section, the tax collector may not proceed with the sale of the subject property.

### **§ 3700. Notice to taxing agencies**

Upon providing notice to the board of supervisors as required by Section 3698, the tax collector shall forward one copy to the clerk or secretary of the governing board of each taxing agency, other than the county, having the right to levy taxes or assessments on the property and may forward one copy to each nonprofit organization that has submitted, within one year prior to the next scheduled tax sale or prior to July 31 of the current calendar year, a written request to the tax collector for notification. The copy or copies shall be mailed or delivered at least 30 days before the first publication or posting of the notice of intended sale. However, where the tax collector has on file a consent from each taxing agency, the tax collector may proceed to publish or post the notice of sale.

**Alameda County Tax Defaulted Land  
Treasurer-Tax Collector  
Properties Prepared to be Auctioned on March 20, 2020**

APN	Situs Address	Minimum Bid	Notes
<b>Situs City: OAKLAND</b>			
2-114-37	324 10TH ST ROOM 237, OAKLAND	\$ 22,043.00	
3-43-8	1905 M L KING JR WAY , OAKLAND	\$ 13,154.00	
3-43-25-2	1827 M L KING JR WAY , OAKLAND	\$ 27,426.00	
3-43-28	1807 M L KING JR WAY , OAKLAND	\$ 17,652.00	
4-91-12	9TH ST ROOM, OAKLAND	\$ 87,211.00	
4-93-24	1556 8TH ST ROOM, OAKLAND	\$ 20,000.00	
4-97-13	1576 7TH ST ROOM, OAKLAND	\$ 66,028.00	
4-97-14	1578 7TH ST ROOM, OAKLAND	\$ 95,570.00	
4-97-15	708 PERALTA ST ROOM, OAKLAND	\$ 87,147.00	
5-382-3	1527 MYRTLE ST ROOM, OAKLAND	\$ 55,239.00	
5-386-7	1703 FILBERT ST , OAKLAND	\$ 12,205.00	
5-432-14-1	2421 MARKET ST ROOM, OAKLAND	\$ 330,512.00	
5-463-3-2	1173 32ND ST ROOM, OAKLAND	\$ 432,573.00	
7-596-8	1501 34TH ST , OAKLAND	\$ 51,577.00	
9-713-21	874 31ST ST , OAKLAND	\$ 31,890.00	
11-866-3	3873 BALFOUR AVE , OAKLAND	\$ 9,885.00	
12-965-5	3701 M L KING JR WAY ROOM, OAKLAND	\$ 111,164.00	
12-996-14-1	4035 HOWE ST , OAKLAND	\$ 82,247.00	
15-1370-32	641 59TH ST ROOM, OAKLAND	\$ 39,195.00	
18-506-331	1 EMBARCADERO W ROOM M27, OAKLAND	\$ 29,705.00	
20-141-10	1416 12TH AVE ROOM, OAKLAND	\$ 52,056.00	
20-158-8	2364 E 15TH ST , OAKLAND	\$ 36,757.00	
20-158-20	2344 E 15TH ST , OAKLAND	\$ 16,786.00	
21-236-3	1847 11TH AVE , OAKLAND	\$ 60,680.00	
22-354-38	2633 WALLACE ST , OAKLAND	\$ 106,153.00	
22-366-17-1	1908 E 28TH ST ROOM, OAKLAND	\$ 96,489.00	
24-557-21	4623 EDGEWOOD AVE , OAKLAND	\$ 29,579.00	
26-783-20	2409 25TH AVE ROOM, OAKLAND	\$ 125,857.00	
26-810-67	MCKILLOP RD ROOM, OAKLAND	\$ 98,858.00	
26-810-68	MCKILLOP RD ROOM, OAKLAND	\$ 93,634.00	
29-1161-23	BURDECK DR , OAKLAND	\$ 19,966.00	
29A-1328-48	3969 OAKMORE RD , OAKLAND	\$ 26,158.00	



**Alameda County Tax Defaulted Land  
Treasurer-Tax Collector  
Properties Prepared to be Auctioned on March 20, 2020**

APN	Situs Address	Minimum Bid	Notes
32-2095-29	4000 CARRINGTON ST , OAKLAND	\$ 16,443.00	
35-2358-35-3	1422 45TH AVE , OAKLAND	\$ 93,548.00	
35-2387-10	5130 BANCROFT AVE , OAKLAND	\$ 32,123.00	
37-2545-18	4801 FAIR AVE , OAKLAND	\$ 15,005.00	
37A-3141-1-15	EQUESTRIAN TL , OAKLAND	\$ 31,017.00	
38-3177-10	5820 FOOTHILL BLVD , OAKLAND	\$ 27,968.00	
38-3233-34	1514 56TH AVE ROOM, OAKLAND	\$ 58,343.00	
39-3245-54	1630 65TH AVE ROOM, OAKLAND	\$ 34,468.00	
39-3251-25-2	1641 CHURCH ST ROOM, OAKLAND	\$ 85,958.00	
39-3254-46	2314 66TH AVE , OAKLAND	\$ 16,812.00	
39-3255-34	2138 65TH AVE , OAKLAND	\$ 13,431.00	
40-3352-13	7871 ARTHUR ST , OAKLAND	\$ 14,219.00	
40-3365-22	1632 81ST AVE , OAKLAND	\$ 9,807.00	
40-3383-3	2363 80TH AVE , OAKLAND	\$ 15,126.00	
40-3398-31	2640 74TH AVE ROOM, OAKLAND	\$ 238,399.00	
40-3407-1	7951 MACARTHUR BLVD ROOM, OAKLAND	\$ 616,544.00	
40-3407-2	7963 MACARTHUR BLVD ROOM, OAKLAND	\$ 670,456.00	
40A-3419-27	73RD AV ROOM, OAKLAND	\$ 118,236.00	
40A-3420-46	2922 PARKER AVE ROOM, OAKLAND	\$ 29,418.00	
40A-3420-46	2922 PARKER AVE ROOM, OAKLAND	\$ 29,418.00	
41-4148-9	70TH AV ROOM, OAKLAND	\$ 186,841.00	
41-4199-17	1171 79TH AVE , OAKLAND	\$ 13,567.00	
42-4249-28	1282 82ND AVE ROOM, OAKLAND	\$ 24,323.00	
43-4567-20	2040 83RD AVE , OAKLAND	\$ 100,218.00	
43A-4638-42	8930 MACARTHUR BLVD ROOM, OAKLAND	\$ 91,473.00	
43A-4643-9	8232 GOLF LINKS RD ROOM, OAKLAND	\$ 36,873.00	
43A-4651-16	8465 GOLF LINKS RD , OAKLAND	\$ 29,872.00	
44-4959-20	1218 97TH AVE ROOM, OAKLAND	\$ 151,333.00	
44-4975-21	9932 C ST , OAKLAND	\$ 22,905.00	
45-5189-9	1053 104TH AVE , OAKLAND	\$ 16,525.00	
45-5362-4-2	535 DOUGLAS AVE ROOM, OAKLAND	\$ 43,031.00	
45-5362-8	499 DOUGLAS AVE ROOM, OAKLAND	\$ 176,956.00	
45-5362-9-1	491 DOUGLAS AVE ROOM, OAKLAND	\$ 153,890.00	

**Alameda County Tax Defaulted Land  
Treasurer-Tax Collector  
Properties Prepared to be Auctioned on March 20, 2020**

APN	Situs Address	Minimum Bid	Notes
45-5362-9-2	485 DOUGLAS AVE ROOM, OAKLAND	\$ 152,293.00	
45-5364-18-2	436 DOUGLAS AVE ROOM, OAKLAND	\$ 123,742.00	
46-5461-7	9425 SUNNYSIDE ST ROOM, OAKLAND	\$ 144,152.00	
46-5484-37	2450 90TH AVE , OAKLAND	\$ 64,712.00	
46-5484-38	2452 90TH AVE , OAKLAND	\$ 74,693.00	
46-5484-39	2454 90TH AVE , OAKLAND	\$ 66,863.00	
46-5484-40	2456 90TH AVE , OAKLAND	\$ 67,662.00	
47-5500-12	1941 104TH AVE , OAKLAND	\$ 41,563.00	
48-5599-35	MACARTHUR BLVD ROOM, OAKLAND	\$ 102,070.00	
48-5613-21-2	9555 STEARNS AVE , OAKLAND	\$ 39,458.00	
48-6158-10	3056 ROXBURY AVE , OAKLAND	\$ 8,849.00	
48A-7111-36	5965 OCEAN VIEW DR , OAKLAND	\$ 97,662.00	
48B-7161-10-3	FLORENCE AVE ROOM, OAKLAND	\$ 8,566.00	
48D-7312-12	8450 SKYLINE BLVD , OAKLAND	\$ 126,353.00	
48F-7374-56-3	ARMOUR DR , OAKLAND	\$ 7,114.00	
48H-7513-1	5170 GRIZZLY PEAK BLVD , OAKLAND	\$ 67,027.00	
48H-7614-22	DRURY RD , OAKLAND	\$ 7,927.00	
48H-7697-3	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-4	PANORAMIC WAY ROOM, OAKLAND	\$ 74,568.00	
48H-7697-7	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-8	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-9	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-10	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-11	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-16	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-18	PANORAMIC WAY , OAKLAND	\$ 7,138.00	
48H-7697-19	PANORAMIC WAY , OAKLAND	\$ 7,138.00	
48H-7697-21	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-22	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-23	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-24	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-25	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-26	PANORAMIC WAY , OAKLAND	\$ 6,961.00	

**Alameda County Tax Defaulted Land  
Treasurer-Tax Collector  
Properties Prepared to be Auctioned on March 20, 2020**

APN	Situs Address	Minimum Bid	Notes
48H-7697-27	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-28	PANORAMIC WAY , OAKLAND	\$ 6,631.00	
48H-7697-29	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-70	STATE PL , OAKLAND	\$ 6,372.00	
48H-7697-71	STATE PL ROOM, OAKLAND	\$ 44,907.00	
48H-7697-73	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-75	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-76	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-77	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-78	STATE PL , OAKLAND	\$ 6,738.00	
48H-7697-79	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-80	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-81	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-82	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-83	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-84	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-85	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-86	STATE PL , OAKLAND	\$ 6,961.00	
48H-7697-87	PANORAMIC WAY , OAKLAND	\$ 3,814.00	
48H-7697-88	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-90	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-91	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-92	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-93	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-94	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-95	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-96	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-97	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-98	PANORAMIC WAY , OAKLAND	\$ 6,716.00	
48H-7697-99	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7697-102	PANORAMIC WAY , OAKLAND	\$ 6,663.00	
48H-7697-103	PANORAMIC WAY , OAKLAND	\$ 6,663.00	
48H-7697-104	PANORAMIC WAY , OAKLAND	\$ 6,663.00	

**Alameda County Tax Defaulted Land  
Treasurer-Tax Collector  
Properties Prepared to be Auctioned on March 20, 2020**

APN	Situs Address	Minimum Bid	Notes
48H-7697-105	PANORAMIC WAY , OAKLAND	\$ 6,663.00	
48H-7697-106	PANORAMIC WAY , OAKLAND	\$ 6,663.00	
48H-7697-107	PANORAMIC WAY , OAKLAND	\$ 6,639.00	
48H-7697-108	PANORAMIC WAY , OAKLAND	\$ 6,639.00	
48H-7697-111	PANORAMIC WAY , OAKLAND	\$ 6,287.00	
48H-7698-3	PANORAMIC WAY , OAKLAND	\$ 8,350.00	
48H-7698-4	959 PANORAMIC WAY , OAKLAND	\$ 7,156.00	
48H-7698-5	959 PANORAMIC WAY , OAKLAND	\$ 7,156.00	
48H-7698-6	959 PANORAMIC WAY , OAKLAND	\$ 7,156.00	
48H-7698-24-2	1001 PANORAMIC WAY , OAKLAND	\$ 335,760.00	
48H-7698-25	959 PANORAMIC WAY , OAKLAND	\$ 9,251.00	
48H-7698-26	959 PANORAMIC WAY , OAKLAND	\$ 9,620.00	
48H-7699-3	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7699-4	STATE PL , OAKLAND	\$ 6,961.00	
48H-7699-5	STATE PL , OAKLAND	\$ 6,964.00	
48H-7699-6	STATE PL , OAKLAND	\$ 6,964.00	
48H-7699-7	STATE PL , OAKLAND	\$ 6,964.00	
48H-7699-8	STATE PL , OAKLAND	\$ 6,964.00	
48H-7704-4	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7704-5	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7704-6	PANORAMIC WAY , OAKLAND	\$ 6,961.00	
48H-7704-14	PANORAMIC WAY , OAKLAND	\$ 6,663.00	

Number of Parcels: 153