County of Santa Clara
Finance Agency
Department of Tax and Collections
110 W. Tasman Drive
San Jose, CA 95134
dtac.santaclaracounty.gov

8/28/2026

North Santa Clara Resource Conservation District
C/O Stephanie Moreno
888 North First Street, Room 204
San Jose, CA 95112

RE: **Notice of Sale by Public Auction of Certain Tax-Defaulted Properties**

In accordance with Section 3700 of the California Revenue and Taxation Code, notice is hereby given of On February 25, 2025, the Board of Supervisors of the County of Santa Clara approved the sale of certain tax-defaulted properties.

As a taxing agency and/or revenue district, your agency has the right, pursuant to Sections 3695 and 3695.4 of the Revenue and Taxation Code, to object to the County's tax sale of any of the properties on the attached listing that are subject to your special assessment levy.

If your agency objects to the County's sale, you must request and submit a completed application to purchase the tax-defaulted property. When objecting to a sale, be prepared to enter into a Chapter 8 agreement to purchase the property for the minimum bid authorized by the Board of Supervisors of the County of Santa Clara plus the cost of advertising the sale.

If your agency consents to the sale, the lien for taxes and/or assessments may be canceled by the sale at auction. As a taxing agency, you are entitled to your share of the proceeds (if any) derived from the delinquent tax sale trust fund. If your governing body does not file an objection before the date of sale, the tax agency and/or revenue district will be deemed to have consented to the sale at auction pursuant to Section 3695(a) of the Revenue and Taxation Code.

Properties not purchased through a Chapter 8 agreement will be offered for sale in a Public Internet Auction from May 16, 2025, through May 19, 2025, under provisions of Chapter 7, Revenue and Taxation Code.

David Cueva
Tax Collections Unit
(408) 454-3017

Enclosures:
1) County of Santa Clara Board Resolution No. BOS-2026-94
2) Attachment A- List of Tax-Defaulted Properties to be Offered for Sale at Public Auction
3) Application to purchase Tax-Defaulted Properties

Board of Supervisors: Sylvia Arenas, Betty Duong, Otto Lee, Susan Ellenberg, Margaret Abe-Koga
County Executive: James R. Williams

RESOLUTION NO. BOS-2026-94

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CLARA APPROVING THE SALE OF CERTAIN TAX-DEFAULTED PROPERTIES

WHEREAS, the Director, Department of Tax and Collections has determined, in accordance with all applicable provisions of the Revenue and Taxation Code, that the properties identified on Attachment A hereto are tax-defaulted and subject to sale pending approval of the Board of Supervisors;

WHEREAS, pursuant to Revenue and Taxation Code section 3698, the Director, Department of Tax and Collections is transmitting notice to the Board of Supervisors, attached hereto as Attachment A, stating: (a) her intention to sell tax-defaulted properties pursuant to Chapter 7, of Part 6, of Division 1 of the Revenue & Taxation Code through a public auction; (b) a description of the properties to be sold; and (c) the minimum bid at which it is proposed to sell each property;

WHEREAS, the Director, Department of Tax and Collections requests that the Board approve, pursuant to Revenue and Taxation Code section 3694, the sale of the tax-defaulted parcels identified on Attachment A at public auction and for the minimum bids set forth therein; and

WHEREAS, the Director, Department of Tax and Collections further requests that the Board approve the re-offering of any parcels listed on Attachment A at a later public auction at a reduced minimum bid pursuant to Revenue and Taxation Code section 3698.5(c) if those parcels do not sell for the stated minimum bid at the initial auction.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Clara, State of California, as follows:

The Board hereby approves the sale, at public auction for the stated minimum bids, of the tax-defaulted properties listed on Attachment A. If, during the public auction, any of the parcels on Attachment A cannot be sold for the stated minimum bid, then those parcels may be offered for sale in a subsequent public auction at a reduced minimum bid to be determined by the Director, Department of Tax and Collections.

Adopted: 08/25/2026

129882

AUG 25 2026

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Clara, State of California, on AUG 25 2026 by the following vote:

AYES: ABE-KOGA, ARENAS, DUONG, ELLENBERG, LEE
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

Otto Lee, President
Board of Supervisors

Signed and certified that a copy of this document has been delivered by electronic or other means to the President, Board of Supervisors.
ATTEST:

Curtis Boone
Clerk of the Board of Supervisors

APPROVED AS TO FORM AND LEGALITY:

Robert Fannion
Deputy County Counsel

Attachments to this Resolution:

A – List of Tax-Defaulted Properties to be offered for Sale at Public Auction

Attachment A

Date:
8/18/2026

County of Santa Clara Finance Agency
Department of Tax and Collections

Listing of Tax-defaulted Properties Subject to Power of Sale to be Offered at Internet Auction or Sealed Bid Sale in Fiscal Year 2026-2027

First Year Delinquent	Parcel Number	Tax Rate Area	Amount of Minimum Bid
2019-2020	028-04-048	012-029	$ 54,000
2019-2020	042-05-015	084-005	$ 198,400
2019-2020	110-10-044	009-002	$ 17,500
2019-2020	153-21-054	005-010	$ 65,700
2018-2019	182-51-008	014-031	$ 16,300
2019-2020	216-11-064	007-014	$ 161,200
2019-2020	230-53-045	017-069	$ 40,200
2019-2020	241-41-116	017-010	$ 107,400
2019-2020	259-52-010	017-193	$ 57,300
2019-2020	259-52-055	017-193	$ 87,200
2019-2020	264-73-001	017-193	$ 76,600
2018-2019	277-04-050	062-014	$ 18,800
2019-2020	277-35-037	017-021	$ 329,000
2019-2020	331-11-021	079-007	$ 225,300
2019-2020	342-42-026	013-026	$ 122,900
2019-2020	397-07-016	015-027	$ 819,200
2018-2019	404-12-033	017-046	$ 160,500
2019-2020	404-29-007	010-005	$ 24,500
2019-2020	429-05-085	017-108	$ 42,300
2018-2019	429-48-009	017-108	$ 130,600
2019-2020	456-39-003	017-030	$ 91,900
2019-2020	467-32-067	017-194	$ 84,200
2018-2019	472-07-056	017-172	$ 8,700
2019-2020	472-47-200	017-029	$ 132,200
2007-2008	484-41-148	017-162	$ 30,300
2019-2020	486-25-012	017-159	$ 16,800
2019-2020	497-02-060	017-038	$ 89,300
2019-2020	497-16-036	017-031	$ 34,700
2019-2020	544-45-025	080-009	$ 7,500
2019-2020	544-45-026	080-009	$ 8,400
2019-2020	544-45-027	080-009	$ 22,500
2019-2020	558-14-012	080-001	$ 11,900

Attachment A

First Year Delinquent	Parcel Number	Tax Rate Area	Amount of Minimum Bid
2019-2020	558-14-013	080-001	$ 8,700
2019-2020	586-05-002	017-010	$ 103,100
2019-2020	591-23-036	017-010	$ 83,400
2018-2019	599-19-026	054-002	$ 24,000
2018-2019	601-12-077	054-001	$ 33,200
2019-2020	680-66-009	017-028	$ 700,600
2019-2020	680-67-083	017-028	$ 319,900
2019-2020	684-03-034	017-038	$ 4,400
2019-2020	684-07-092	017-064	$ 44,100
2019-2020	687-02-042	017-108	$ 237,300
2019-2020	706-44-014	017-060	$ 113,100
2019-2020	706-45-058	017-060	$ 60,700
2019-2020	726-18-024	004-003	$ 41,500
2019-2020	767-15-026	087-004	$ 101,300
2019-2020	767-15-032	087-004	$ 80,500
2018-2019	767-15-034	087-004	$ 121,500
2018-2019	767-17-046	004-002	$ 585,000
2019-2020	767-19-020	004-002	$ 80,200
2019-2020	767-19-024	087-004	$ 160,100
2019-2020	767-19-028	087-004	$ 119,400
2019-2020	767-19-036	087-004	$ 102,300
2018-2019	767-54-010	004-002	$ 295,600
2018-2019	767-54-011	004-002	$ 200,200
2019-2020	790-38-030	002-001	$ 4,800
2017-2018	810-57-027	002-004	$ 37,500
2014-2015	830-31-014	067-007	$ 189,100
		Total Minimum Bid	**$ 7,144,800**

APPLICATION TO PURCHASE TAX DEFAULTED PROPERTY

This application must be completed by an eligible purchasing entity to commence purchase of tax defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Complete the following sections and supply supporting documentation accordingly. Prior to purchase approval the county may require the applicant submit additional information or documentation. **Completion of this application does not guarantee purchase approval.**

For county use only:
1. Date application received: (date) 2. If applicable, date written objection to Chapter 7 tax sale was received: (date)

Applicant must complete Sections A through D.

A. Purchaser Information

1. Name of organization: _____
2. Corporate structure:

□ Nonprofit organization □ Public Agency **(please select type of public agency)**
□ A taxing agency, revenue district, or special district
□ The State or County

B. Property Status and Use Information

1. Is the parcel currently approved for a Chapter 7 tax sale as of the date of this application?
□ Yes □ No
If yes, a written objection must be included with the application. If a written objection was submitted to the county prior to application, what is the date of the objection? (date of objection)

2. The purpose of the purchase: (check one box only)
□ For low income housing □ To otherwise serve low income persons
□ To preserve open space □ To preserve a lien
□ For public purpose: (describe public purpose)

C. Property Information

Provide the following information. (If more space is needed exhibits may be attached)
1. County where the parcel(s) is located: (county)
2. Assessor's Parcel Number (APN): (list all APNs for purchase with this application):

D. Acknowledgement

Identification and signature of the purchasing entity's authorized officer:

_____ _____
Print Name Print Title

_____ _____
Authorized Signature Date