

# Questions and Answers

As Submitted by CACTTC



Presented by  
The State Controller's Office and Los Angeles County  
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# Introduction

During this presentation we will review some of the questions submitted by CACTTC to the State Controller's Office.

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# Mental Capacity & Tax Sales

“In the absence of confirmed information about mental capacity of a single person either by the assessee and/or the family members (brother and/or sister), how will you handle the Tax Sale? In other words, all necessary legal steps have been taken and we do not have any information about negative mental ability but we feel that there could be.”

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# Notification to the IRS

“How and where within the IRS do counties send notifications when required because of IRS liens? And what do you do if you don’t get a response from the IRS after you send notification?”

- Submit to the area office where the Notice of Federal Tax Lien was filed
- Contact the area office if there is no response
- <http://www.irs.gov/pub/irs-pdf/p786.pdf>

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# Bankruptcy

“If the Bankruptcy is filed in the late afternoon of a day prior to Tax Sale and no information was given to TTC and the property is sold next day and we come to know of the filing thereafter, what is the remedy?”

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# Lot Line Adjustment

“If the property on Tax Sale has been divided and/or Lot Line Adjustments have been done within a year prior to the Tax Sale, how will we handle this?”

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# Partial Payments

“If you sell property that the owner made partial payments on, do you have to return all of those payments?”

“What if they were payments as part of an installment plan? Are those returned?”

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# Parties of Interest

“If the Deed has over 60 owners, are all 60 considered parties of interest and need to receive certified notice of intent to sale?”



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# Parties of Interest

“Sacramento County is wondering if we have two sales...i.e. first one in Feb. and another in May to offer the ones unsold in Feb or that we had to pull for some reason....” Has anyone ever sent a POI letter that covered both sale dates (to avoid a second POI mailing)?”

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# Excess Proceeds

“Do you have to advertise the excess proceeds if you have the last known address as provided during the parties of interest search? What if the parties of interest certified mail came back from the last known address – then do you have to advertise?”

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# Board Approval

“After receiving approval to sell from the Board of Supervisors how long does that approval last? Do we have to get approval each year? Shasta County takes all parcels going to auction (even those that didn’t sell the previous year) to the Board for approval mainly because we don’t want potential bidders calling to ask why a parcel is on the auction list but not on the list going to the Board.”

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# Parcel Grouping – Tax Sale

“If we have four parcels next to each other that we offer as a group and one redeems do we need to withdraw the rest or continue to offer a group of three? Each parcel would show a minimum bid amount so we could deduct the one that was redeemed. Can we package the parcels however we need to get them sold?”

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# Parcel Grouping – Tax Sale

“If we try to sell a single parcel and receive no bid but before the reoffer session a bidder says they would purchase the parcel if it was packaged together with another contiguous parcel that received no bid can we then group those parcels together to get them sold?”

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# Manual Review

“Can the SCO devote some time to reviewing all of these resources [manuals] side-by-side in an effort to clean up some of the issues [conflicts]”