



San Bernardino County

Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

NEWS RELEASE – For Immediate Release

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MASON SCORES HISTORIC WIN FOR TAXPAYERS

San Bernardino, CA. – San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason addressed the County Board of Supervisors this morning attacking a loophole in state law that allows certain non-governmental organizations and taxing entities to take properties they like out of the tax sale schedule and keep them by paying the nominal past due tax costs. “This potential theft of taxpayer equity can only be exposed by putting every property through the public tax sale process and giving everyone the chance to bid on it,” said Mason. “The market determines fair market value, not special interests.”

Tax sales are the last resort approach to getting properties back on the tax rolls after more than five years of unpaid property taxes. As authorized in the California Revenue and Taxation Code beginning with Section 3691, the minimum sales price of a tax-defaulted parcel shall be at least the amount required to redeem the property plus costs associated with the sale. The overwhelming majority of tax defaulted properties are sold at a public auction tax sale open to everyone, known as the Chapter 7 process.

However, a little-known loophole created by the State Legislature known as “Chapter 8” allows certain non-governmental organizations and taxing agencies to circumvent this public, tax sale process by simply paying the amount owed to redeem the property, plus sales costs, to the County in which the property is located. Using Chapter 8, the public never gets a chance to bid on a property and the former owners never get a chance to receive any equity they may have in the property above the tax amount owed.

The Board approved some proposed Chapter 8 sales today and denied others. The Board also agreed to review proposed Chapter 8 sales case-by-case in the future, and also requested ATC and CAO staff provide expanded information on all future requests.

ATC is located at 268 W. Hospitality Lane in San Bernardino. Business hours are 8 AM to 5 PM, Monday through Friday. Please visit www.SBCounty.gov/ATC and follow us on social media, @SanBernardinoCountyATC, for the most up-to-date information.

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