

**NOTICE OF PUBLIC HEARING ON (date of hearing)  
FOR CHAPTER 8 AGREEMENT SALE OF TAX DEFALTED PROPERTY**

On (date of hearing), I, (tax collector's name), (county) County Tax Collector, was directed to conduct a public hearing 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 selected to be sold by agreement to (qualified government entity/nonprofit).

The public hearing will be conducted at (time) on (day of week), (date), in (room or location) at (street address, city, state). The purpose of the public hearing is to establish the "tax sale value" of the property. The "tax sale value" is the amount that typically could be realized from the sale of the property at a properly advertised and conducted Chapter 7 public auction tax sale.

The assessee and all parties of interest shall each have the right to appear at the hearing and to present relevant evidence regarding the value of the property or the existence or amount of excess proceeds they may be entitled under Revenue and Taxation Code section 3797. That evidence may be presented to the Board of Supervisors at the hearing or in writing at any time prior to the hearing. Any evidence presented will become part of the record considered by the board of supervisors. Any costs incurred in conducting the hearing and making the findings set forth in this section shall be paid by the taxing agency or nonprofit organization by which the property is to be or may be purchased.

Any determination made by the board of supervisors may be challenged by petition for judicial review in the superior court of the county within 45 days following the issuance of the decision of the board. The petition shall name the county as a respondent and shall clearly state the grounds upon which the petitioner alleges the determination is unlawful or unsupported by substantial evidence.

"If you challenge the proposed sale in court, you may be limited to raising only those issues you or someone else raised at the hearing described in this notice, or in written correspondence delivered to the county at, or prior to, the hearing."

If the superior court determines that the decision of the board of supervisors was not supported by substantial evidence or that the board otherwise failed to follow Chapter 8 requirements. The court may vacate the decision and remand the matter to the board of supervisors for further proceedings consistent with the court's determination.

An agreement sale shall take place only if approved by the Board of Supervisors.

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).

**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 ASSESSSE	PROPOSED SALE PRICE
<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.

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(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)