




675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532

For Meeting of April 7, 2026

Consent Item; Public Hearing Item

To: City Council

From: Kevin Caldwell, Community Development Director 

Through: Kyle Knopp, City Manager

Date: March 25, 2026

Subject: Tax Defaulted property at 175 Wildwood Avenue identified as APN 053-141-025.

Recommendation:

That the City Council:

1. Adopt Resolution No. 1664-2026 authorizing the City Manager to execute and submit an application to the Humboldt County Tax Collector for the purchase of the Tax Defaulted property identified as APN 053-141-025.

Discussion:

At the meeting of March 17, 2026, staff reported that the Tax Collector recently published the list of tax-defaulted properties that are scheduled to be sold in May. One of the properties, 175 Wildwood Avenue had been identified as potential site for a Pocket Park. At that meeting the Council directed staff to pursue the purchase of the property.

Staff has prepared the Letter of Objection to Sale, the required Resolution and Application to Purchase Tax Defaulted Property. All three documents are included as attachments.

Submitting the Objection Letter, Resolution and Application to Purchase does not commit the City to purchase the property, nor does it guarantee purchase approval. By objecting to the sale, the property is withheld from the public auction while a purchase price is determined and allows for further property investigation. The current past dues taxes are about \$8,500. The City would also be required to pay the cost of the public notice publication in the North Coast Journal. The City may submit a letter to the Tax Collector requesting to withdraw their Application to Purchase at any time during the process. The City would be required to reimburse the Tax Collector for the costs incurred for preparing the sale to the City.

Attachment 1: Letter of Objection to Sale

Attachment 2: Application to Purchase Tax Defaulted Property

Attachment 3: Resolution No. 1664-2026 authorizing the City Manager to execute and submit an application to the Humboldt County Tax Collector for the purchase of the Tax Defaulted property identified as APN 053-141-025



City of Rio Dell
675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532

April 8, 2026

Shannon Wilson
Revenue & Tax Manager
County of Humboldt
825 5th St Room 125
Eureka, CA 95501

RE: Public Auction of Tax Default Properties

Dear Ms. Wilson:

In response to the County's "Notice To Taxing Agencies & Revenue Districts Public Auction of Tax-Defaulted Properties", the City of Rio Dell objects to the sale of APN 053-141-025 and intends to purchase the property pursuant to the California Revenue and Taxation Code.

Enclosed is a copy of Resolution No. 1664-2026 objecting to the sale and intent to purchase the property.

If you have any questions or need additional information, please do not hesitate to contact me by phone at (707) 764-3532 or by email at caldwellk@cityofriodell.ca.gov. We look forward to hearing from you.

Respectfully,

Kevin Caldwell
City of Rio Dell
Community Development Director

Enclosure

RESOLUTION NO. 1664-2026



RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO DELL AUTHORIZING THE CITY MANAGER TO EXECUTE AN APPLICATION TO PURCHASE A TAX-DEFAULTED PROPERTY

WHEREAS, pursuant to State Revenue and Taxation Code, properties that are determined to be in default for unpaid property taxes for five (5) years or more are periodically put up for public auction for a minimum bid amount of delinquent taxes due plus costs; and

WHEREAS, the City of Rio Dell, as a taxing agency that is also a revenue district pursuant to California Tax and Revenue Sections 122 and 3695.4, has the right to object to the County Tax Collector's proposed sale of said properties, by submitting an Application to Purchase, objection letter, and by providing a copy of a resolution delegating authority to purchase the tax-defaulted property; and

WHEREAS, following staff review of available tax defaulted properties, the City intends to submit an application to pursue acquisition of 175 Wildwood Avenue (APN 053-141-025) for the purpose of a possible Pocket Park and/or flex office/administrative space; and

WHEREAS, there are no initial fees to submit an Application to Purchase Tax-Defaulted Property from the County; however, the County will charge a fee to the City to process the tax sale, once the City and County have reached a mutually agreeable sale price; and

WHEREAS, funding for the purchase of the property will be from the City's General Fund; and

WHEREAS, the County has identified a minimum bid of \$8,500.00 plus the cost of the public notice publication in the North Coast Journal; and

WHEREAS, The California Environmental Quality Act (Section 21000, et. seq. of the California Public Resources Code, hereinafter referred to as CEQA) requires analysis of agency approvals of discretionary "projects". A "project", under CEQA, is defined as "the whole of an action, which has a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment."

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Rio Dell hereby finds the acquisition of the property to be exempt from CEQA pursuant to the following finding:

FINDING: That the acquisition of APN 053-141-025 is exempt from the California Environmental Quality Act (CEQA).

EVIDENCE: The acquisition of the parcel is exempt from CEQA as follows:

1. The addition of neighborhood park facilities (i.e. basketball court, playground equipment, etc.) is found to be Categorically Exempt from CEQA pursuant to Section 15303, Class 3 consists of construction and location of limited numbers of new, small facilities or structures; installation of small new equipment and facilities in small structures; and the conversion of existing small structures from one use to another where only minor modifications are made in the exterior of the structure. of the State CEQA Guidelines

BE IT FURTHER RESOLVED by the City Council of the City of Rio Dell hereby:

1. Authorizes the City Manager to execute and submit an application to the Humboldt County Tax Collector for the purchase of the Tax Defaulted property identified as APN 053-141-025.

PASSED and ADOPTED at a regular meeting of the City Council of the City of Rio Dell on April 7, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor Garnes

STATE OF CALIFORNIA

City of Rio Dell

ATTEST:

I, Jessica Hill, City Clerk for the City of Rio Dell, State of California, hereby certify the above and foregoing to be a full, true and correct copy of Resolution No. 1664-2026 adopted by the City Council of the City of Rio Dell on April 7, 2024.

Jessica Hill, City Clerk, City of Rio Dell