

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

Tom Watson

DEPT: Treasurer/Tax Collector

BOARD AGENDA # *B-3d

Urgent _____ Routine X

AGENDA DATE May 1, 2001

CEO Concurs with Recommendation YES *ph* NO _____
(Information Attached)

4/5 Vote Required YES _____ NO *✓*

SUBJECT:

APPROVE THE DISTRIBUTION OF \$3,681.87 IN EXCESS PROCEEDS FROM THE MARCH 1, 2000 SALE OF TAX DEFAULTED PROPERTY BELONGING TO JAMES HORN CONSTRUCTION.

STAFF
RECOMMEN-
DATIONS:

AUTHORIZE THE AUDITOR TO ISSUE A CHECK BASED ON THE ATTACHED CLAIM FOR EXCESS PROCEEDS SUBMITTED IN COMPLIANCE WITH THE REQUIREMENTS OF REVENUE AND TAXATION CODE SECTION 4675 IN THE AMOUNT OF \$3,681.87.

FISCAL
IMPACT:

None. This is a request to pay out funds held in trust since March 1, 2000.

BOARD ACTION AS FOLLOWS:

No. 2001-319

On motion of Supervisor Blom, Seconded by Supervisor Caruso

and approved by the following vote,

Ayes: Supervisors: Mayfield, Blom, Simon, Caruso, and Chair Paul

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

Motion:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

By: Deputy

File No.

Approve the Distribution of Excess Proceeds from
March 1, 2000 Sale of Tax Defaulted Property
Page Two

DISCUSSION: On March 1, 2000, by operation of the law, the Tax Collector sold certain real property located at Robertson Road, Modesto, assessed to James Horn Construction, for non-payment of property taxes. The excess proceeds from this sale were in the amount of \$3,681.87.

Stanislaus County Revenue Recovery has submitted a claim for excess proceeds to satisfy a portion of their lien against the property, in the amount of \$10,714.64. The Tax Collector is requesting authorization for the Auditor to honor the claim by distributing the excess proceeds based on the claim amount.

POLICY

ISSUES: This request is being made in compliance with Part 8, Chapter 1.3, Sections 4675 and 4676 of the Revenue and Taxation Code.

The County has complied with the required provisions of this chapter.

STAFFING

IMPACT: None.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF
TAX-DEFAULTED PROPERTY

TO: Tom Watson, Stanislaus County
Treasurer/Tax Collector

RE: Assessor's Parcel No.: 037 6449 060
Default Number: 19762
Date of Sale: March 1, 2000

I, the undersigned claimant, request that I be awarded the excess proceeds resulting from the sale of the above referenced property.

I claim my status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code. I hereby state I am a rightful claimant and base my status and right to file on the following information and documentation:

CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES

\$10,714.64

TOTAL AMOUNT OF CLAIM

^{om}
~~\$10,714.64~~ \$ 3681.87

ENCLOSED IS DOCUMENTATION SUPPORTING MY CLAIM

I affirm under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of February, 2001 at Modesto CA
(day) (month) (city/state)

Deborah A Morris
Signature of Claimant

Mailing Address

TOM WATSON TREASURER/TAX COLLECTOR

Deborah A. Morris

Print Name

INSTRUCTIONS FOR FILING CLAIM
(See Claim Form on Reverse Side)

The California Revenue and Taxation Code, Section 4675, states in part (paraphrased):

For the purposes of this article, parties of interest and their order of priority are:

- A. First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority; and
- B. Then, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

If you consider yourself to be a party of interest in the sale of tax defaulted property as defined above, please fill out the reverse of this form stating how you have determined your status as a party of interest. If you need help filling out this form, please contact our office by telephone at (209) 525-6388. You must attach copies of documents to support your claim as follows:

1. In case *A.*, attach a copy of your trust deed or other evidence of line or security interest, along with a statement under penalty of perjury setting forth the original amount of the lien or interest, the total amount of payments received reducing the original amount of the lien or interest, and the amount still due and payable as of the date of the sale of the tax defaulted property by the tax collector.
2. In case *B.*, attach copies of any other documents (e.g., deed, death certificate, will, court order, etc.) supporting your claim.

PLEASE NOTE: We cannot by law begin processing of claims until one year has passed from the date of the deed to the purchaser. In order to receive consideration by the County Board of Supervisors, claims must be filed **ON OR BEFORE THE EXPIRATION OF ONE YEAR** following the date of the recording the deed to the purchaser. Please see the "Date Deed to Purchaser Recorded" appearing on the attached notice (Form TDL-8-20). The Tax Collector will submit a recommendation to the Board of Supervisors as to what disposition should be made on your claim. Following the Board's review, the claim will either be approved or denied. The Clerk of the Board of Supervisors will notify you of the action taken by the Board. Should the claim be approved, the Auditor-Controller will issue a County warrant in payment. By law, the Auditor cannot issue you a warrant in payment of the approved claim until 90 days following the action taken by the Board.

MAIL COMPLETED CLAIM FORMS TO:

Tom Watson, Treasurer/Tax Collector
P. O. Box 859
Modesto, CA 95353-0859



RECORDING REQUESTED BY:
 Stanislaus County Tax Collector
 P.O. Box 859
 Modesto, CA 95353
 (209) 526-8388

Stanislaus Co Recorder's Office
 Karen Mathews, County Recorder

DOC - 95-0018908-00
 REQD BY
 Tuesday, MAR 14, 1995 14:40:15
 Ttl Pd \$0.00 FRE \$0.0011
 Nbr-0000026162
 RIW/R2/1

CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES

Lien No. CD-3-1995

I, TOM WATSON, Tax Collector of the County of Stanislaus, State of California, do hereby certify that there is on record in my office, unpaid delinquent Unsecured Property taxes which were duly assessed, computed and levied in the name(s) and amount(s) stated herein, together with penalties and interest as shown below. This amount may not include penalties accrued since.

ASSESSEE AND ADDRESS	YEAR/PARCEL/ACCOUNT	AMOUNT
JAMES HORN CONSTRUCTION CO 230 SPENKER AVE MODESTO CA 95354	1993 036 1919 100	\$10,494.41
	036 1922 150	
	036 0233 151	
	036 1919 150	

018908 MAR 14 95

30732

From and after the time of filing this certificate of lien for record, the total amount of unpaid tax, penalties, and interest required to be paid by the person(s) named constitutes a lien upon all personal and real property now owned by said person(s), or that may subsequently be acquired by them before the date this lien expires.

This lien has the force, effect and priority of a Judgment Lien for ten (10) years from this time of the recording of this instrument or extension thereof, unless sooner released or otherwise discharged.

THIS IS TO NOTIFY YOU THAT A TAX LIEN HAS BEEN FILED WITH RESPECT TO
 UNSECURED PROPERTY

EXECUTED ON

MARCH 14, 1995

TOM WATSON

By Jean Paul
 Deputy
 Tax Collector

SC

CL01401

S T A N I S L A U S C O U N T Y

CL0140

**

TAX CHARGE

**

DEBTOR: HORN ENTERPRISE

TRANSMITTAL:

RCPN : ATLAS HEAVY EQU

COLLECTOR : C

TAX CODE AREA: 059 008 TAX ROLL MARKED: N

CHARGE NO : 30732 0020

PARCEL : 0360233151 ROLL YEAR : 1993

ENTRY DATE : 09/21/1994

STATUS/WO: NEW JUDGMT/LIEN:

DEPT NO : 1021-03-UNTX

REC.DATE: STATUS DATE: 03/06/1998

SEND STMT(Y/N): Y

COURT ADVISED:

ORIG CHRГ DATE: 08/31/1993

PAYMENT MEMO: AMOUNT .00 START

INSTRMENT:

TAX INTERCEPT(Y/N): N YEARS 00 00 00 00

MESSAGE: INT ST 11-93, INT THRU 10-94 444.86. 93-802.

T33237A

SUB SPR R

CURRENT ADJUSTMENT

CHG	CD	L	DESCRIPTION	ORIG-AMOUNT	ADJ-AMOUNT	PMT-AMOUNT	CURRENT BALANCE	ADJUSTMENT REFERENCE
ASM	ASM		TAX ADMIN. FE	35.00	.00	35.00	.00	
INT	INT		INTEREST	444.86	259.49	704.35	.00	
PEN	PEN		PENALTY ON TA	247.14	.00	247.14	.00	
REX	REX		RECORDING FEE	10.00	.00	10.00	.00	
TAX	TAX		UNSECURED TAX	2471.44	.00	2471.44	.00	

TOTAL 3208.44 259.49 3467.93 .00

PF(S):1=HLP 3=END 11=UPD 14=GRN 16=HST 17=NTS 23=ADR

*Release
per*

CL01401

S T A N I S L A U S C O U N T Y

CL0140

**

TAX CHARGE

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DEBTOR: HORN ENTERPRISE

TRANSMITTAL:

RCPN : JAMES HORN CONS

COLLECTOR : C

TAX CODE AREA: 080 022 TAX ROLL MARKED: N

CHARGE NO : 30732 0021

PARCEL : 0361919150 ROLL YEAR : 1993

ENTRY DATE : 09/21/1994

STATUS/WO: BKP DA JUDGMT/LIEN:

DEPT NO : 1021-03-UNTX

REC.DATE: STATUS DATE: 01/26/1998

SEND STMT(Y/N): N

COURT ADVISED:

ORIG CHRГ DATE: 08/31/1993

PAYMENT MEMO: AMOUNT .00 START

INSTRMENT: 93-803

TAX INTERCEPT(Y/N): N YEARS 00 00 00 00

MESSAGE: 93-803 ADD INT \$2386.97 THRU 2/01 INC BAL NEW

SUB SPR R

CURRENT ADJUSTMENT

CHG	CD	L	DESCRIPTION	ORIG-AMOUNT	ADJ-AMOUNT	PMT-AMOUNT	CURRENT BALANCE	ADJUSTMENT REFERENCE
ASM	ASM		TAX ADMIN. FE	35.00	-35.00	.00	.00	
INT	INT		INTEREST	572.87	-572.87	.00	.00	
PEN	PEN		PENALTY ON TA	318.26	-318.26	.00	.00	
REX	REX		RECORDING FEE	10.00	-10.00	.00	.00	
TAX	TAX		UNSECURED TAX	3182.62	-3182.62	.00	.00	

TOTAL 4118.75 -4118.75 .00 .00

PF(S):1=HLP 3=END 11=UPD 14=GRN 16=HST 17=NTS 23=ADR

6505.72

CL01401

S T A N I S L A U S C O U N T Y

CL0140

**

TAX CHARGE

**

DEBTOR: HORN ENTERPRISE

TRANSMITTAL:

RCPN : LIL GUY LUMBER

COLLECTOR : C

TAX CODE AREA: 080 022 TAX ROLL MARKED: N

CHARGE NO : 30732 0019

PARCEL : 0361922150 ROLL YEAR : 1993

ENTRY DATE : 09/20/1994

STATUS/WO: ISC JUDGMT/LIEN:

DEPT NO : 1021-03-UNTX

REC.DATE: STATUS DATE: 02/06/2001

SEND STMT(Y/N): N

COURT ADVISED:

ORIG CHRGE DATE: 08/31/1993

PAYMENT MEMO: AMOUNT .00 START

INSTRMENT: 93-772

TAX INTERCEPT(Y/N): N YEARS 00 00 00 00

MESSAGE: INCREASE BAL + INT THRU 2/01 1432.11 NEW

SUB SPR R

CURRENT ADJUSTMENT

CHG	CD	L	DESCRIPTION	ORIG-AMOUNT	ADJ-AMOUNT	PMT-AMOUNT	BALANCE	REFERENCE
ASM	ASM		TAX ADMIN. FE	35.00	-35.00	.00	.00	
INT	INT		INTEREST	324.25	-324.25	.00	.00	
PEN	PEN		PENALTY ON TA	180.13	-180.13	.00	.00	
REX	REX		RECORDING FEE	10.00	-10.00	.00	.00	
TAX	TAX		UNSECURED TAX	1801.39	-1801.39	.00	.00	

TOTAL 2350.77 -2350.77 .00 .00

====> CHANGE COMPLETE (8005)

PF(S):1=HLP 3=END 11=UPD 14=GRN 16=HST 17=NTS 23=ADR

3995.90

CL01401

S T A N I S L A U S C O U N T Y

CL0140

**

TAX CHARGE

**

DEBTOR: HORN ENTERPRISE

TRANSMITTAL:

RCPN : HORN CONSTRUCTI

COLLECTOR : C

TAX CODE AREA: 080 022 TAX ROLL MARKED: N

CHARGE NO : 30732 0018

PARCEL : 0361919100 ROLL YEAR : 1993

ENTRY DATE : 09/20/1994

STATUS/WO: ISC JUDGMT/LIEN:

DEPT NO : 1021-03-UNTX

REC.DATE: STATUS DATE: 02/06/2001

SEND STMT(Y/N): N

COURT ADVISED:

ORIG CHRGE DATE: 08/31/1993

PAYMENT MEMO: AMOUNT .00 START

INSTRMENT: 93-771

TAX INTERCEPT(Y/N): N YEARS 00 00 00 00

MESSAGE: INCREASE BAL PLUS INT THRU 2/01 74.07 NEW

CF8311GH. 1.08/MO

SUB SPR R

CURRENT ADJUSTMENT

CHG	CD	L	DESCRIPTION	ORIG-AMOUNT	ADJ-AMOUNT	PMT-AMOUNT	BALANCE	REFERENCE
ASM	ASM		TAX ADMIN. FE	36.00	-36.00	.00	.00	
INT	INT		INTEREST	13.07	-13.07	.00	.00	
PEN	PEN		PENALTY ON TA	7.26	-7.26	.00	.00	
REX	REX		RECORDING FEE	10.00	-10.00	.00	.00	
TAX	TAX		UNSECURED TAX	72.62	-72.62	.00	.00	

TOTAL 138.95 -138.95 .00 .00

PF(S):1=HLP 3=END 11=UPD 14=GRN 16=HST 17=NTS 23=ADR

213.02