

Gordon B. Ford

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-11

Urgent

Routine

Sup

AGENDA DATE April 30, 2013

CEO Concurs with Recommendation YES NO

4/5 Vote Required YES NO

(Information Attached)

SUBJECT:

Approve the Distribution of Excess Proceeds of \$174,844.57 from the February 29, 2012 Sale of Tax-Defaulted Properties

STAFF RECOMMENDATIONS:

1. Authorize the Auditor's Office to issue checks totaling \$144,688.00 per the list of claims for excess proceeds submitted in accordance with Revenue and Taxation Code Section 4675.
2. Authorize the Auditor's Office to apportion the balance of excess proceeds of \$30,156.57 to the appropriate taxing agencies.

FISCAL IMPACT:

The Auditor's Office will issue checks totaling \$144,688.00 per the list of claims and will apportion the balance of excess proceeds of \$30,156.57 to the appropriate taxing agencies. There is no fiscal impact as this is a request to pay out funds held in trust since February 29, 2012.

BOARD ACTION AS FOLLOWS:

No. 2013-198

On motion of Supervisor Withrow, Seconded by Supervisor O'Brien

and approved by the following vote,

Ayes: Supervisors: O'Brien, Withrow, Monteith, De Martini and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approve the Distribution of Excess Proceeds of \$174,844.57 from the February 29, 2012 Sale of Tax-Defaulted Properties
 Page 2

DISCUSSION:

In February of each year, the Treasurer-Tax Collector sells, at public auction, real property that has taxes unpaid for a period of five years. After the auction, the Treasurer-Tax Collector performs the following:

1. Records a deed for each parcel sold;
2. Notifies interested parties if excess proceeds exist;
3. Accepts claims for excess proceeds for a period of one year following the recording of the deed; and,
4. Subsequently recommends to the Board the distribution of any excess proceeds that have been claimed.

Nine properties from the February 29, 2012 sale of tax-defaulted property had excess proceeds. Six are listed below and the decision for claims of excess proceeds of \$41,931.25 for three remaining properties will be submitted later.

The listed claims for excess proceeds from the February 29, 2012 sale of tax-defaulted property were submitted within one year period and are provided for the Board of Supervisor’s approval pursuant to Revenue and Taxation Code Section 4675.

These claims, which have been reviewed by both the Treasurer-Tax Collector and County Counsel, establish the claimant’s rights to the excess proceeds and provide documentation. We recommend that the Board of Supervisors authorize the following excess proceeds distribution:

| APN | Excess Proceeds | Claimant | Amount Claimed | Total Amount Allowed |
|-----------------|-----------------|---|---------------------|----------------------|
| 008-038-009-000 | \$21,173.32 | National Assurance Group Inc. | \$21,173.32 | \$21,173.32 |
| | | State of CA Franchise Tax Board | \$2,120.38 | \$0.00 |
| | | Gerald Skiver Sr. | \$650,243.86 | \$0.00 |
| | | Steven Knowles on Behalf of French Bar Bluffs LLC | \$21,173.32 | \$0.00 |
| Total | | | \$694,710.88 | \$21,173.32 |
| 016-028-023-000 | \$15,344.86 | City of Modesto | \$342.98 | \$342.98 |
| | | Gilbert Ybarra | \$5,114.95 | \$5,000.63 |
| | | Mary Ann Ybarra | \$5,114.95 | \$5,000.63 |
| | | Anthony Ybarra | \$5,114.95 | \$5,000.62 |
| Total | | | \$15,687.83 | \$15,344.86 |
| 038-037-057-000 | \$10,668.98 | Investwest Properties | \$10,668.98 | \$10,668.98 |
| Total | | | \$10,668.98 | \$10,668.98 |

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Page 3

| APN | Excess Proceeds | Claimant | Amount Claimed | Total Amount Allowed |
|--------------------|-----------------|---|---------------------|----------------------|
| 056-068-036-000 | \$41,857.10 | State of CA Franchise Tax Board | \$5,815.11 | \$5,815.11 |
| | | City of Modesto | \$525.57 | \$525.57 |
| | | Stanislaus County Revenue Recovery | \$5,359.85 | \$5,359.85 |
| | | Unclaimed Funds to Taxing Agencies | \$30,156.57 | \$30,156.57 |
| | | Jack Clinton | \$61,000.29 | \$0.00 |
| Total | | | \$102,857.39 | \$41,857.10 |
| 127-017-011-000 | \$42,165.29 | Gordon Teekell & Gayle Petersen | \$42,165.29 | \$42,165.29 |
| | | Bertha Mejia & Guadalupe Hernandez | \$42,165.29 | \$0.00 |
| Total | | | \$84,330.58 | \$42,165.29 |
| 135-040-093-000 | \$43,635.02 | Stanislaus County Dept. of Child Support Services | \$11,543.17 | \$11,543.17 |
| | | City of Modesto | \$732.40 | \$732.40 |
| | | Global Discoveries on Behalf of Teresa Hamrick | \$43,635.02 | \$31,359.45 |
| | | Foster Hamrick | \$3,244.00 | \$0.00 |
| Total | | | \$59,154.59 | \$43,635.02 |
| Grand Total | | | \$174,884.57 | |

POLICY ISSUES:

The request is being made in accordance with Part 8, Chapter 1.3, Sections 4675 and 4676 of Revenue and Taxation Code. The County has complied with the required provisions of this chapter.

Approval of this agenda item will support the Board's Priority of Efficient Delivery of Public Services.

STAFFING IMPACT:

There is no staffing impact associated with this agenda item.

CONTACT PERSON:

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