

Approval as Filed

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-15

Urgent Routine

AGENDA DATE April 29, 2014

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval of the Distribution of Excess Proceeds of \$663,785.31, from the February 27, 2013 Sale of Tax-Defaulted Properties

STAFF RECOMMENDATIONS:

1. Authorize the Auditor's Office to issue checks totaling \$628,533.40 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 \$35,251.91 to the appropriate taxing agencies.
3. Hold the distribution of \$247,262.61 for two parcels for further research and review per County Counsel.

FISCAL IMPACT:

There is no fiscal impact as this is a request to pay out funds held in Trust since February 27, 2013.

BOARD ACTION AS FOLLOWS:

No. 2014-190

On motion of Supervisor Chiesa, Seconded by Supervisor Monteith

and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval of the Distribution of Excess Proceeds of \$663,785.31, from the February 27, 2013 Sale of Tax-Defaulted Properties
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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 or more. After the auction, the Treasurer-Tax Collector performs the following:

1. Records the Tax Sale 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 Tax Sale Deed; and,
4. Subsequently recommends to the Board for the distribution of any excess proceeds that have been claimed.

Twenty-three properties from the February 27, 2013 sale of tax-defaulted properties had excess proceeds. Twenty-one are listed below and the decision for claims of excess proceeds of \$247,262.61 for two remaining properties require further research and review and will be submitted later.

The listed claims for excess proceeds from the February 27, 2013 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	Amount Available	Claimant	Claim Amount	Recommend
008-040-002-000	\$13,048.16	Secured Mortgage Lending LLC	\$824,666.37	\$13,048.16
		Dambasher, Trujillo & Wright on behalf of Gerald Skiver	\$697,200.90	\$0.00
		SRK Redemptions on behalf of French Bar Bluffs	\$13,048.16	\$0.00
Total			\$1,534,915.43	\$13,048.16
018-053-026-000	\$452,054.56	CEB Properties LLC	\$452,054.56	\$452,054.56
		Charles Pringle & Laurin M Windus	\$452,054.56	\$0.00
Total			\$904,109.12	\$452,054.56

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APN	Amount Available	Claimant	Claim Amount	Recommend
025-046-003-000	\$89.10	Unclaimed Funds to Taxing Agencies	\$0.00	\$89.10
Total			\$89.10	\$89.10
000-035-032-010	\$203.78	IRS	\$889,416.24	\$203.78
Total			\$889,416.24	\$203.78
000-035-032-017	\$183.51	IRS	\$889,416.24	\$183.51
Total			\$889,416.24	\$183.51
000-035-032-018	\$173.51	IRS	\$889,416.24	\$173.51
Total			\$889,416.24	\$173.51
000-035-032-019	\$180.97	IRS	\$889,416.24	\$180.97
Total			\$889,416.24	\$180.97
000-035-032-032	\$173.96	IRS	\$889,416.24	\$173.96
Total			\$889,416.24	\$173.96
000-035-032-033	\$166.25	IRS	\$889,416.24	\$166.25
Total			\$889,416.24	\$166.25
000-035-047-023	\$8,733.84	Unclaimed Funds to Taxing Agencies	\$0.00	\$8,733.84
Total			\$0.00	\$8,733.84
000-038-041-050	\$7,789.00	Unclaimed Funds to Taxing Agencies	\$0.00	\$7,789.00
Total			\$0.00	\$7,789.00
000-047-058-001	\$44,679.00	Richard K Diamond Chapter 7 Trustee	\$44,679.00	\$44,679.00
Total			\$44,679.00	\$44,679.00
000-050-002-010	\$34,406.42	Department of Health Care Services	\$72,763.59	\$34,406.42
		Pamela Serna	\$34,406.42	\$0.00
		Found Extra Money LLC on Behalf of Imogene L Rae	\$34,300.00	\$0.00
Total			\$141,470.01	\$34,406.42

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APN	Amount Available	Claimant	Claim Amount	Recommend
000-056-021-003	\$9,802.72	Unclaimed Funds to Taxing Agencies	\$0.00	\$9,802.72
Total			\$0.00	\$9,802.72
000-056-024-005	\$24,407.86	Chase	\$24,407.86	\$24,407.86
		Found Extra Money LLC on Behalf of Humberto Suarez	\$24,407.86	\$0.00
Total			\$48,815.72	\$24,407.86
000-056-038-041	\$11,023.19	Found Extra Money LLC on Behalf of David D Hawkins	\$11,023.19	\$11,023.19
Total			\$11,023.19	\$11,023.19
000-056-095-012	\$8,837.25	Unclaimed Funds to Taxing Agencies	\$0.00	\$8,837.25
Total			\$0.00	\$8,837.25
064-029-009-000	\$31,089.21	Peggy Annette McConnell on behalf of David Bogard	\$31,089.21	\$31,089.21
Total			\$31,089.20	\$31,089.21
000-075-095-087	\$5,179.30	Goss & Goss	\$5,179.30	\$5,179.30
		Linda S Leong for Steeler Inc	\$8,233.70	\$0.00
		City of Riverbank	\$3,466.34	\$0.00
		Tri Counties Bank	\$5,179.30	\$0.00
		Fennell & Olson on behalf of Pacific Supply	\$8,933.55	\$0.00
		Franchise Tax Board	\$20,021.88	\$0.00
		Glassberg, Pollak & Assoc on behalf of Jonathan Neil	\$167,450.92	\$0.00
		Manuel Otero	\$5,179.30	\$0.00
Total			\$223,644.29	\$5,179.30
075-095-088-000	\$9,179.30	Goss & Goss	\$9,179.30	\$9,179.30
		Linda S Leong for Steeler Inc	\$8,233.70	\$0.00
		City of Riverbank	\$3,466.34	\$0.00
		Tri Counties Bank	\$8,929.75	\$0.00
		Fennell & Olson on behalf of Pacific Supply	\$8,933.55	\$0.00
		Franchise Tax Board	\$20,021.88	\$0.00
		Glassberg, Pollak & Assoc on behalf of Jonathan Neil	\$167,450.92	\$0.00
		Manuel Otero	\$9,179.30	\$0.00

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APN	Amount Available	Claimant	Claim Amount	Recommend
Total			\$235,394.74	\$9,179.30
075-095-089-000	\$2,384.42	Goss & Goss	\$2,384.42	\$2,384.42
		Linda S Leong for Steeler Inc	\$8,233.70	\$0.00
		City of Riverbank	\$3,466.34	\$0.00
		Tri Counties Bank	\$2,384.42	\$0.00
		Fennell & Olson on behalf of Pacific Supply	\$8,933.55	\$0.00
		Franchise Tax Board	\$20,021.88	\$0.00
		Glassberg, Pollak & Assoc on behalf of Jonathan Neil	\$167,450.92	\$0.00
		Manuel Otero	\$2,384.42	\$0.00
Total			\$215,259.65	\$2,384.42

Grand Total \$663,785.31

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:

Gordon B. Ford, Treasurer-Tax Collector. Telephone: 209-525-4463