

*Gordon B. Ford*

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # \*B-10

Urgent

Routine

AGENDA DATE July 14, 2015

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approve the Distribution of Excess Proceeds of \$43,416.25 from the February 26, 2014 Sale of Tax-Defaulted Properties

STAFF RECOMMENDATIONS:

Authorize the Auditor's Office to issue a check totaling \$43,416.25 per the listed claim for excess proceeds submitted in accordance with Revenue and Taxation Code Section 4675.

FISCAL IMPACT:

There is no fiscal impact as this is a request to pay out funds held in trust since February 26, 2014.

BOARD ACTION AS FOLLOWS:

No. 2015-334

On motion of Supervisor Chiesa, Seconded by Supervisor Monteith

and approved by the following vote,

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

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.

**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.

Twenty-three of the properties from the February 26, 2014 sale of tax defaulted property had excess proceeds. Twenty were disbursed per agenda item 2015-207 dated May 12, 2015, two were disbursed per agenda item 2015-304 dated June 30, 2015, and this claim was held for further research. The claimant needed to provide the necessary documents to substantiate their claim and has complied with the request.

The listed claim for excess proceeds from the February 26, 2014 sale of tax-defaulted property has been submitted within one year period and is provided for the Board of Supervisor’s approval pursuant to Revenue and Taxation Code Section 4675.

This claim, which has been reviewed by both the Treasurer-Tax Collector and County Counsel, establishes the claimant’s rights to the excess proceeds and provides documentation. We recommend that the Board of Supervisors authorize the following excess proceeds distribution:

<b>APN</b>	<b>Amount Available</b>	<b>Claimant</b>	<b>Claim Amount</b>	<b>Recommend</b>
037-022-055-000	\$43,416.25	Reyes & Varner Enterprises LLC	\$ 43,416.25	\$43,416.25
		<b>TOTAL</b>	<b>\$43,416.25</b>	<b>\$43,416.25</b>

**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.

Acceptance of this report supports the Board’s priority of Efficient Delivery of Public Services.

Approve the Distribution of Excess Proceeds of \$43,416.25 from the February 26, 2014  
Sale of Tax-Defaulted Properties  
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**STAFFING IMPACT:**

There is no staffing impact associated with this agenda item.

**CONTACT PERSON:**

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