



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
Tax Collector



Date: March 21, 2013
Board Meeting Date: April 23, 2013
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Sandie Arnott, Tax Collector

Subject: Claims for Excess Proceeds from the August 4-8, 2011 Online Auction

RECOMMENDATION:

Adopt a Resolution authorizing claims for excess proceeds from tax-default sale and authorizing distribution of excess proceeds.

BACKGROUND:

On August 4-8, 2011, the Office of the Tax Collector, with the Boards approval per Resolution No. 071354, conducted a tax sale pursuant to Revenue and Taxation Code section 3691 et seq. By August 18, 2011, all of the deeds conveying title to the various purchasers at the auction had been recorded. As provided by Section 4676 of the Revenue and Taxation Code, the Tax Collector provided notice of the right to claim excess proceeds on August 25, 2011 to parties of interest as defined in Section 4675 of the Revenue and Taxation Code. The Tax Collector identified the parties of interest by reviewing records, including Assessor's and Recorder's records and lot book reports. Parties of interest have made claims for the excess proceeds from the tax sale of Parcel Nos. 010-26-030, 037-022-210, 067-222-260, 083-031-070, 083-105-070, 083-105-080, 091-022-010 and 091-022-030.

DISCUSSION:

Revenue and Taxation Code section 4675 provides for distribution of the excess proceeds of tax sales. When property is sold for payment of taxes, the "excess proceeds" from the sale, or that portion not payable for taxes, assessments, costs of sale and notice are payable, upon claim, to persons having an interest in the property at the time of the sale. After all liens have been satisfied, any person who had title of record prior to the sale is entitled to claim the excess proceeds. It is the responsibility of the Board of Supervisors to act on such claims, which must contain any information and proof deemed necessary by the Board of Supervisors to establish a claimant's right to all or any portion of the excess proceeds.

The table below lists each parcel sold and for each parcel identifies the amount of excess proceeds, the claimants associated with that parcel and the amount claimed by each claimant.

| Parcel No. | Excess Proceeds | Claimant(s) | Amount Claimed |
|-------------|-----------------|--------------------------|----------------|
| 010-276-030 | \$287,800.15 | James Gaffney | \$285,263.52 |
| 010-276-030 | \$287,800.15 | Fire Prevention Division | \$2,536.63 |
| 037-022-210 | \$51,488.43 | Global Discoveries, Ltd. | \$51,488.43 |
| 067-222-260 | \$1,099.32 | Gerald Hoffman | \$1,099.32 |
| 083-031-070 | \$18,164.97 | Jack Bishop | \$18,164.97 |
| 083-105-070 | \$404.45 | Cuesta La Honda Guild | \$404.45 |
| 083-105-080 | \$3,159.00 | Cuesta La Honda Guild | \$3,159.00 |
| 091-022-010 | \$121.29 | John Callan | \$60.65 |
| 091-022-010 | \$121.29 | Pamela Callan | \$60.64 |
| 091-022-030 | \$122.06 | John Callan | \$61.03 |
| 091-022-030 | \$122.06 | Pamela Callan | \$61.03 |

The Tax Collector has reviewed the information provided by the claimants identified above and believes it sufficient to establish each claimant's right to their claimed portion of excess proceeds. Further, each of the claimants identified above presented a timely claim, and for each of the properties identified above, no other claims have been filed within the required one year period.

It is respectively recommended that all of the claims for excess proceeds identified herein be granted.

County Counsel has reviewed and approved the Resolution as to form.

By complying with the provisions of the Revenue and Taxation Code pertaining to claims for excess proceeds, the Office of the Tax Collector demonstrates its commitment to the shared vision of a Collaborative Community through fiscal accountability to parties of interest in San Mateo County properties sold at auction.

FISCAL IMPACT:

There is no impact to the General Fund.

